

## BUDGET ADOPTION PROCESS

Members of the school district community shall have an opportunity to review and comment on the proposed budget at a public hearing before the adoption of the proposed budget by the board. The public shall be apprised of the proposed budget for the school district by its publication in the newspaper of record at least 5 days prior to the hearing.

After the public hearing on the budget and any modifications of the budget deemed necessary as a result of that hearing, the board will approve the proper resolutions to adopt and appropriate the budget.

The superintendent will ensure all necessary documentation is submitted to the county auditor as required by statute.

### Budget as a Spending Plan

The Board places the responsibility for administering the operating budget, once adopted, with the Superintendent. In order to allow the superintendent to administer and control the budget in an effective and efficient manner, the following guidelines shall be used:

1. All actions of the Superintendent of delegated employees of the district in executing the programs and/or activities as set forth in the adopted operating budget, are authorized to implement all such programs and/or activities, subject, however, to continuous review by the Board, and further limited to other provisions set forth by the Board of Education.
2. All purchases will be conducted using a process of written or computer generated purchase orders to be authorized by the superintendent or his/her designee. Authorization consists of the superintendent or his/her designee's signature upon the purchase order.
3. Listings of expenditures for supplies, materials, and services, are listed monthly for approval as claims by the Board of Education.
4. Some local vendors authorize open charge accounts with the school district. Purchases from these vendors of less than \$50 will not require written purchase orders. Authorization for these purchases must be received by the employee in advance from the superintendent or his/her designee. Purchases of these types must be documented by a sales receipt signed by the employee and forwarded to the superintendent.
5. No employee of the district may obligate district funds for any purchase or service without prior approval by the superintendent or his/her designee. Failure to gain prior approval for purchases or services will result in the employee being held personally liable for the dollar amount of the purchase or service plus any interest accrued.

Legal Reference: Neb. Statute 13-506

Approved \_\_\_\_\_ Reviewed \_\_\_\_\_ Revised \_\_\_\_\_