

POLICY: 705

BUDGET EXPENDITURES

Budget expenditures are to be aligned with the official line-item budget document. The line-item budget is the authority for all expenditures. The principle concern of the Board is that overall expenditures do not exceed the budgeted amount. Categorical breakdowns within funds will be used primarily for budget control for a fiscal year and future budget planning.

Expenditure requests shall be provided on a District-provided requisition form signed by the person requesting the expenditure(s); and includes the estimate of the amount of the expenditure.

The Superintendent, his/her designee, and the Director of Financial Services may approve purchases made in the name of the District except for those that require direct Board action. Expenditures made, without prior approval by the Superintendent, his/her designee, and the Director of Financial Services, will generally not be honored.

Adopted: 12/11/79
Revised: 09/11/01
Reviewed: 02/02/01, 01/25/16, 11/11/19