

## Policy Information

### Series 5000 - NON-INSTRUCTIONAL/BUSINESS OPERATIONS

#### BUDGET

##### Administration of the Budget

Policy # 5140

The administration of the annual budget is an executive function which is the responsibility of the Superintendent of Schools and the administrative staff. Under the direction and control of the Superintendent, funds may be expended within budgetary appropriations without prior approval from the Board of Education.

The Board may make additional appropriations or increase existing appropriations using funds available from the contingent fund, surplus revenues or unencumbered balances in appropriations, or as otherwise provided by law.

The Superintendent shall acquaint District employees, through the administrative staff, with the full provisions of the budget and guide them in planning to operate effectively and economically. Under the direction of the Superintendent, the Assistant Superintendent for Business shall maintain such accounting records as are or may be required by the New York State Uniform of Accounts for School District or the Board, or as otherwise deemed necessary. The Assistant Superintendent for Business shall keep all of the various operational units in the School District informed of the status of their budgets through periodic reports.

Heads of administrative units are responsible to the Superintendent for operation of their units within budgetary amounts.

The Assistant Superintendent for Business must render a monthly status report for each fund, including no less than the revenue and appropriation accounts required in the annual state budget form (Commissioner's Regulations, Section 170.2(p)). The report will be transmitted to the Board monthly and detail the following accounts:

- a) Revenue Accounts
  1. Estimated revenue;
  2. Amounts received to date of report;
  3. Revenues estimated to be received to be during balanced fiscal year; and
  4. Overages or deficiencies.
- b) Appropriation Account
  1. Original appropriations;
  2. Transfers and adjustments;
  3. Revised appropriations;
  4. Expenditures to date;
  5. Outstanding encumbrances; and

6. Unencumbered balances.

**Policy References:**

Education Law Sections 1609; 1709(16); 1718; 1720, 2021; 2022; 2023; 2024, and 2521

Adoption Date: 12/20/2011

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