

POLICY

SOMERSET COUNTY
BOARD OF EDUCATION

Date Submitted: July 20, 1999	Number: 300-4
Date Reviewed: October 25, 2005 November 18, 2008 December 16, 2008	
Subject: Budget Implementation	
	Date Approved: August 17, 1999 November 15, 2005 January 20, 2009
	Date Revised: November 18, 2008
	Date Effective: August 17, 1999 November 15, 2005 December 16, 2008

1. PURPOSE

To establish procedures for budget implementation.

2. POLICY

- A. Amounts Expended** - The total amounts which may be expended during the fiscal year for the operation of the school system will be set forth in the general fund budget adopted annually by the Board. The superintendent is delegated the authority to make expenditures and commitments in accordance with the adopted budget.
- B. Amount Budgeted** - The total amount budgeted as the proposed expenditure of the system for each object will be the maximum amount which may be expended for that object of expenditure during the school year, unless an over expenditure is authorized by the superintendent or designee.
- C. Control** - The system budget serves as the control to direct and limit expenditures. Overall responsibility for this control rests with the superintendent who will establish and assure the procedures for budget control and reporting throughout the system.

