

## SPENDING PLAN

The budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget.

All building principals and administrative directors have been assigned the responsibility of assisting in the development of budget categories under their control. The development of line item budgets in their respective areas should reflect the anticipated expenditures for the coming year. Their budgets are a spending plan that the School Board and Public can view as a reflection of educational and support services needed to meet their specific building or support service goals.

The final authority for determining the allocations available to each of the various budget areas is with the Superintendent of Schools.

No appropriation in the budget will be deemed a mandate to spend. Appropriations will be deemed maximum authorizations to incur expenditures.

Legal Reference: Iowa Code § 24.9 (2011).

Cross Reference: 703 Budget  
704 Revenue

Approved: November 14, 1988

Reviewed: January 8, 1996; March 18, 2002; April 11, 2005; January 14, 2008; November 12, 2012

Revised: