

Article VI.A.1.            Budget Development

- A.     The superintendent shall be the chief budget officer of the district. The business administrator/treasurer and director of budget development will, under the direction of that office, compile and prepare the necessary information to publish the district budget in accordance with state and other legal requirements.
- B.     The annual budget shall be adopted by the Board after a public hearing and proper notification of the meeting in accordance with the time schedule as set forth in Utah Code 53A-19-102.
- C.     A monthly budget report shall be provided for the Board and shall be available to the business administrator/treasurer's office for public review.
- D.     The budget shall reflect the educational objectives and programs as set forth by the Board.
- E.     Budget expenditures shall be audited periodically from within the organization and annually by a qualified, certified public accounting firm.
- F.     The Board shall approve all purchases.
- G.     The business administrator/treasurer shall not draw warrants in excess of budget limits (Utah Code 53A-19-106).
- H.     All school officers shall keep a true and correct account of all fees collected by them, and shall pay the same into the proper treasury.
- I.     No increase shall be made in any budget appropriation except upon the written request of the superintendent to the Board setting forth the emergency necessitating such request. The public shall further be advised of such request as per the procedure set forth in Utah Code 53A-19-104(6).
- J.     Federal funds shall be expended for the purposes for which they have been received.