

**DBJ**

## **BUDGET IMPLEMENTATION**

The district budget serves as the control to direct and limit expenditures. Overall responsibility for this control rests with the Superintendent, who will establish the procedures for budget control and reporting throughout the district.

The total amount which may be expended during the fiscal year for the operation of the school system is set forth in the budget. The total amount budgeted as the expenditure for each program is the maximum amount which may be expended for that classification of expenditures during the school year, except as a transfer of funds is authorized by the Board.

Legal Reference:       RSA 198:1-198:7

Adopted:	April 8, 1993
Board Review/Approved:	September 11, 2008
Board Review/Approved:	February 8, 2018