

The Cherokee County Board of Education, employs a professional Superintendent to operate the School District. The School Board appreciates that the day-to-day operation of the School District is vested within the sound control, management and discretion of the professional Superintendent. The School Board recognizes that many decisions regarding purchasing, finance, educational programs, special education, minor litigation and other day-to-day operational issues require timely decision making. The Superintendent and staff prepare an annual budget that the School Board approves according to law. The approved budget contains specific funds and functions for various expenditures.

I. BUDGET PREPARATION

The annual budget will be prepared by the Superintendent and members of his/her staff, in accordance with the procedures set forth by Georgia Law and State Board of Education Rules. The budget will be recommended by the Superintendent to the Board for consideration and adoption.

II. BUDGET PRELIMINARY ADOPTION PROCEDURES

The School Board will review, recommend, and consider tentative approval to the next fiscal year budget. Upon tentative approval, the Superintendent will cause the budget to be advertised in the local paper as required by law.

III. BUDGET FINAL ADOPTION PROCEDURES

Following publication in the local paper as required by law, the budget for the next fiscal year will be reconsidered for final adoption by the School Board.

IV. SPENDING AUTHORITY OF SUPERINTENDENT

Unless otherwise required for “Public Works Construction” as defined by O.C.G.A. §36-91-2, State Board of Education Rules and/or other applicable law requiring School Board approval, the Superintendent or his/her designee is hereby vested with the authority to make expenditures of funds specifically budgeted and approved by the Board in an amount up to the approved budget.

Unbudgeted transfers from one budgetary fund to another must receive prior School Board approval.

The Superintendent is authorized by the School Board to approve adjustments of up to five percent of the amount budgeted for expenditures in any budgetary function for any fund. The Superintendent will report to the School Board concerning such adjustments not later than the next regular meeting of the School Board. If at any time during the budget year expenditure of funds in any budget function for any fund is anticipated to exceed by five percent the amount budgeted for that function in the School Board-approved budget, the Superintendent must recommend a budget amendment by the School Board to authorize the additional anticipated expenditures.

REVISED: July 21, 2016

Cherokee County Board of Education