

Budget Appeals and Modifications

Because of inherent limitations in the budgeting process, including changes in enrollment, changes in staff requirements, and changes in projected revenue, it may become necessary to modify the budget during the fiscal year. The board may review the district budget periodically and make appropriate changes to reflect availability of funds and the requirements of the district.

The district shall consider budget modifications as follows:

1. Requests for transfers between budgeted items for amounts less than \$50,000 shall be approved by the superintendent or designee.
2. Requests for transfers between budgeted items that exceed \$50,000 will be included in the consent portion of the agenda for the next regular monthly board meeting.
3. Requests for modifications which cause the expenditures for any program in the current budget to vary by five percent (5%) and the variance exceeds \$25,000 will be submitted to the board for approval.
4. Any transfer from the budgeted contingency shall be submitted to the board for approval.

Appeals from the public must be made in writing, to each trustee member one (1) week prior to the meeting at which such proposal will be made, stating the reason for the appeal, the requested changes to be made, and the names and addresses of the person(s) making the appeal. The chairman of the board shall submit appeals made at or before hearings to the administration for comment. Within three (3) days, the administration shall provide the board with a full response and recommended action. Prior to the vote, notice shall be posted and published once as prescribed in Idaho Code.

All budget appeals and modifications shall be submitted to the board for approval as amended budget items. All amended budgets shall be submitted to the State Superintendent of Public Instruction per Idaho Code.

Legal source: Idaho Code 33-701 "Fiscal year--Payment and accounting of funds."

Adopted: May 9, 1996
Reviewed: July 13, 2004
Revised: August 19, 2004

