

Once adopted by the board of trustees, the district's operating budget shall be administered by the superintendent and his or her designees. The board authorizes the superintendent and/or designees to execute the programs and/or activities set forth in the budget according to the following guidelines:

1. Expenditures of funds for the employment and assignment of staff shall meet the legal requirements of Idaho law and adopted board policies.
2. Funds held for contingencies may not be expended without approval from the board.
3. A monthly budget report must be prepared by the superintendent or designee showing the maintenance and operation budget, and documenting the cumulative expenditures and available balances in each major section of the district's accounts; and
4. A monthly treasurer's report will be prepared showing receipts, expenditures, and cash balances in each budget account of this district, together with a listing of warrants describing goods and/or services for which payment has been made.

The monthly budget report and the monthly treasurer's report will be submitted to the board for approval at the regular monthly board meeting.

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**LEGAL REFERENCE:**

Idaho Code Sections:  
33-509 – Duties of the Treasurer  
33-701 *et seq.* – Fiscal Affairs of School District

**CROSS-REFERENCE:**

810 – Budget Planning and Adoption

**ADOPTED:** January 13, 1999

**AMENDED:** January 20, 2026