

## **Sparta Area School District**

### Article 316 - Budget Preparation and Purchasing

Staff members have the responsibility to assist in the preparation of the budget for their respective departments and/or grade levels. These budgets shall be subject to the approval of the immediate supervisor and Board of Education. (Note Appendix D for Budgeting Philosophy)

All staff member purchases are made on behalf of the Sparta Area School District and shall be subject to prior approval by their immediate supervisor and the Director of Business Services via use of a purchase order or authorized Pcard form ( Article 156B) Certain purchases are also subject to prior Board of Education approval (Article 156).

#### Emergency or Special Purchasing Due to Time Constraints

When an expenditure under normal conditions would require Board committee and full Board action, an exception is permitted for special or emergency situations. A special or emergency situation is one in which failure to act immediately shall cause appreciable damage to physical facilities, interrupt the educational program, delay implementation of non-instructional district programming, or endanger the life or health of students, staff and community.

In situations where the Sparta Area School District will receive significant cost savings by acting in advance of committee or Board meetings, authorization will also be provided under the following guidelines.

As soon as possible the Superintendent or his/her designee will call the President of the Board to describe the situation and the necessity for the expenditure. The President will determine whether a special meeting of the Board is required or whether the situation can be reported at the next regular meeting to request Board confirmation.

When recognizing that at times the Superintendent or his/her designee may need to expend dollars prior to the next Board meeting for the orderly operation of the school, the Superintendent or his/her designee may expend up to \$10,000.00 in advance of a regular Board meeting to complete a project that may be budgeted for but not yet approved. This includes non-budgeted emergency or special situation purchases. Amounts of \$10,000.00 to \$20,000.00 may be expended with the consultation of the Board President and the chairperson of the finance committee within the same parameters. The result of such an approval will be presented at the next regular Board of Education meeting to request Board confirmation.

#### Legal Reference:

Cross Reference:     Article 156 – Financial Procedures  
                              Article 156B – Purchasing Cards

Approved:

Revised:               March 28, 2017