**BUDGET IMPLEMENTATION** **3005**

The Board places the responsibility for administering the operating budget, once adopted, with the administration. The Board also delegates to the administration the responsibility for establishing a system of fiscal control to govern the expenditure of funds. In establishing such a system, the administration will implement these general principles:

1. The budget will be administered in accordance with legal requirements of the State of Wisconsin. In keeping with this principle, the administration will ascertain the legality of all expenditures before recommending them to the Board for approval.

2. Each teacher or department must operate under budget controls established by the administrator.

3. Expenditures of funds should not exceed the major budget classification allowance to which it may be charged.

| | | |
|---|---|---|
| Legal References: | Wisconsin Statutes | 67.11<br>65.90<br>115.28(13) |
| Cross Reference: | 3008, Line Item Transfer Authority | |

Adopted: 5-12-82
Revised: 2-15-06