

## BUDGET IMPLEMENTATION

The District Administrator or designee shall establish guidelines and appropriate time frames to expedite the budget operation. Responsibilities related to budget operation may be delegated as they apply to: (1) the central office, (2) the principal, (3) department chairperson, and/or teacher.

In establishing such guidelines, the administration will implement these general principles:

1. The budget will be administered in accordance with legal requirements of the State of Wisconsin.
2. The budget will be developed in accordance with the Wisconsin Uniform Financial Accounting Requirements (WUFAR) as directed by the Department of Public Instruction.
3. Each school and each department must operate under budget controls established by the Board of Education.
4. No expenditures of funds may exceed the major budget areas (i.e. middle school, high school, elementary) to which they may be charged, unless approved by the Board of Education.

Legal Ref: 65.90(5), 120.44 WSS  
Cross Ref: 672 Purchasing  
Adopted: 12/18/78  
Revised: 04/08/96  
11/12/07  
05/26/15