



Book	Policy Manual
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Title	BUDGET IMPLEMENTATION
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6231 - **BUDGET IMPLEMENTATION**

The Board of Education places the responsibility of administering the budget, once adopted, with the Superintendent. ~~S/He~~The Superintendent may consult with the School Board when major purchases are considered and shall keep the Board informed as to problems or concerns as the budget is being implemented.

The Superintendent is authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the Board-approved budget, limitations stated in Board policies, and within legal authority expressed in State statutes.

Listings of expenditures, appropriate financial reports, and budget comparison reports shall be submitted monthly to the Board to keep members informed as to the status of the budget and overall financial condition of the District. Once each month, the Board minutes shall include a statement of the receipts and expenditures in the aggregate.

If, during the fiscal year, it appears to the Superintendent that actual revenues are less than estimated revenues, including the available equity upon which the appropriations from the fund were based, the Superintendent shall present to the Board recommended amendments to the appropriations resolution that will prevent unplanned expenditures from ~~exceeding revenues~~ Fund Balance reserves. ~~S/He~~The Superintendent shall ensure that such make recommendations shall be in accordance with requirements of the law and provisions of negotiated agreements. Such budget amendments must be approved by a two-thirds (2/3's) affirmative vote of the entire membership of the Board.

TC 6/21/21

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Legal 66.0607(7), 120.11(4), Wis. Stats.