

**BUDGET IMPLEMENTATION**

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

The budget will be administered in accordance with legal requirements of the state of Wisconsin. In keeping with this principle, the district administrator will ascertain the legality of all expenditures before recommending them to the board for approval.

Each school and each department must operate under budget controls established by the district administrator.

No expenditures of funds may exceed the major budget classification allowance to which it may be charged.

LEGAL REFS.: Wis. Stat.: 67.11  
65.90