

**Business and Non-Instructional Operations****Budget****Budget Implementation**

The budget of the Watertown Unified School District shall be considered a spending plan for the fiscal year. The Superintendent and/or Director Business Services shall be authorized to make expenditures and commitments in accordance with and in harmony with the specific guidelines of the Board and requirements of state law. The Superintendent and/or Director Business Services may consult with the Board when major purchases are considered and shall keep the Board informed as to problems or concerns as the budget is being implemented.

Listings of expenditures, appropriate financial reports, and budget comparison reports shall be submitted monthly to the Board or designated committee to keep members informed as to the status of the budget and overall financial condition of the District. Each month, the Board shall approve the District's expenditures.

Each school and department must operate under the budget controls established by the Board. Expenditures may not exceed the amount appropriated for each school or department unless approved by the Superintendent and/or Director of Business Services.

If, during the fiscal year, it appears to the Superintendent and/or Director Business Services that the actual revenues are less than estimated revenues, including the available equity upon which the appropriations from the fund were based, the Superintendent and/or Director of Business Services shall present to the Board recommended amendments that will prevent expenditures from exceeding revenues. Such recommendations shall be made in accordance with requirements of the law and provisions of negotiated agreements.

**Legal Reference:**                    **Section 65.90, Wisconsin Statutes**  
**Section 66.0607, Wisconsin Statutes**

**Policy Approved:**                **August 21, 1985**

**Policy Revised:**                 **November 23, 2015**