

DODGELAND SCHOOL DISTRICT
Board Policy Manual

620-Rule

BUDGET PREPARATION AND ADOPTION PROCEDURES

A. Budget Categories

1. Budget expenditure divisions shall conform to the Wisconsin Uniform Financial Accounting Requirements (WUFAR) with appropriate subdivisions to detail the expenditures.
2. Budget revenue divisions shall conform to the WUFAR accounting system with appropriate subdivisions to further detail the revenue.
3. Separate funds shall be established as required by the accounting system, each containing its own balance sheet and expenditures and revenues. Only those funds that are necessary shall be utilized.

B. Budget Preparation and Adoption

1. Administrators shall develop and submit budget requests for their particular areas of responsibility after seeking the advice and suggestions of staff members. Each budget request shall reflect the administrator's judgment as to the most effective way to use available resources in achieving progress toward the approved educational objectives of the program, the school and/or the District. The budget preparation process shall begin no later than January 15th.
2. The District Administrator shall make a budget recommendation to the entire Board for tentative adoption no later than June 15th.
3. The Board Clerk shall cause a summary of the proposed budget and notice of Annual Meeting to be published prior to the Budget Hearing and Annual Meeting in accordance with state law. The hearing shall be opened, conducted and closed by the Board. Open and free discussion of the component parts and items making the budget is the purpose of this hearing.
4. Adoption of the tax levy shall be made by a resolution from the floor of the Annual Meeting.
5. The Board shall adopt the final operating budget at a Board meeting held after the Annual Meeting. If the tax levy has not been approved by the electors at the Annual Meeting or the budget is insufficient to operate the school system, the Board is required to set a levy and budget sufficient to operate the District for the following year. This shall be determined on or before November 1st and filed with the clerk of each municipality on or before November 10th.

Approved: January 20, 1997
Revised (WASB): May 20, 2013