

**ADMINISTRATIVE POLICIES OF THE  
MILWAUKEE PUBLIC SCHOOLS**

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**ADMINISTRATIVE POLICY 3.02**  
**BUDGET CONTROL**

(1) Each fiscal year the superintendent, or his/her designee, shall prepare a quarterly report in November then monthly thereafter and periodic forecasts for the appropriate committee and the Board relative to the status of the budget.

(2) Annual expenditures shall be controlled on the basis of the total funds allocated for each school, program, department, office, or other special accounts. Expenditures for student transportation, employee benefits, and district insurances shall be controlled on the basis of the total appropriation for each of these budgets. The accounts funded under special and contingent funds shall be controlled by line item.

(3) It is expected that expenditures will not exceed the amount of funds allocated. In the event that a deficit occurs, efforts shall be made to expedite a fund transfer to fully offset the deficit. Year-end deficits that are not offset shall be carried over to the next fiscal year.

(4) The superintendent, or his/her designee, shall be authorized to implement expenditure controls for the purpose of ensuring that expenditures do not exceed projected revenues. The revised budget revenue estimates and the expenditure controls implemented shall be reported to the appropriate committee and the Board no later than the month following effectuation of the expenditure controls.

(5) The authorization of positions shall reside with the Board, except as modified for school staffing under Administrative Policy 6.19. The superintendent shall report staffing levels exceeding budget authorizations and the monetary impact to the appropriate committee and the Board on a monthly basis.

**History:** Adopted 11-8-78; revised 1982, 1984, 1-25-95, 5-17-95, 6-18-97

**Previous Coding:** Admin. Policy DBJ, prior to May 1995; Admin. Policy 4.02, May 1995-August 1996

<b>Cross Ref.:</b>	Bd. Gov. Policy	BG 4.06	Financial Condition
		BG 4.07	Asset Protection Administrative
	Admin. Policy	2.03	Organization Plan Positions: Staff
		6.19	Budget Control
	Admin. Proc.	3.02	

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