

POLICY 3112  
BUDGET ADMINISTRATION

The Superintendent of Schools and/or designee is granted authority by the School Board to make transfers of budgetary appropriations within similar account types (function levels) within the control group.

Transfers of budgetary appropriations between dissimilar function levels occurring after adoption may be made only by a two-thirds vote of the full Board. Notice of such transfer shall be published as required by state law.

LEGAL REF.: Wisconsin Statutes  
Section 65.90(5)(a) [Budget appropriation transfer requirements]

CROSS REF.: 3110 Annual Operating Budget  
3111 School Board Budget  
3113 Fiscal Impact Statement  
3121 Financial Accounting  
3323 Fund Balance  
3420 Purchasing

ADMINISTRATIVE REGULATIONS: None

AFFIRMED: March 26, 1991

REVISED: March 24, 1998  
June 12, 2001  
October 22, 2002  
October 28, 2003  
March 22, 2005  
December 18, 2007  
September 25, 2012  
December 17, 2013

RULE 3112  
BUDGET ADMINISTRATION

Budget transfers within control groups, commonly budgetary locations, may be approved by the Chief Financial Officer, with the exception of capital appropriation budgets.

Administering Capital Appropriations

For purposes of this rule, capital appropriation budgets shall be defined as those items budgeted and accounted for in budgetary codes that require capitalization under rules, policies or guidelines of the District, Department of Public Instruction and/or United States Government. Transfers to or from such budgetary accounts would be approved using the process for transferring between dissimilar account types.

All capital appropriation budgets must maintain a three year plan that shall be reviewed, amended and approved by the Superintendent or designee as necessary as part of the annual budget process. The Chief Financial Officer shall establish guidelines in the development of such plans and approve changes throughout the year that have a financial impact on the District. Any plan modifications require the approval of the Superintendent.

All budgeted and planned capital appropriations must be made by January 1<sup>st</sup> of each budget year.