**WALWORTH POLICY 621**

**BUDGET PREPARATION AND IMPLEMENTATION**

Annually, the Walworth Jt. District #1 Board of Education oversees the formulation of the district budget. After the budget is approved and the levy is certified, the role of the Board of Education then turns to monitoring the implementation of the budget. All budget decisions shall be made in accordance to established goals and are within the parameters utilized to guide those fiscal choices.

The district’s budget will be administered in accordance with the legal requirements of the State of Wisconsin and aligned to the Wisconsin Uniform Financial Accounting Requirements (WUFAR).

The District Administrator will present to the Finance Committee monthly budget presentations including months where the drafts of the budget are reviewed prior to approving the budget at the Annual Meeting.

The final budget document will show the actual revenues and expenditures from the preceding school year and the estimated revenues and expenditures for the current school year.

Walworth Joint School District #1 does not discriminate in admissions to any school, class, program, or activity on the basis of sex, gender identification, race, national origin, creed, pregnancy, marital or parental status, sexual orientation, or physical, learning, emotional, or mental disability. All discrimination complaints shall be processed in accordance with established procedures.

**POLICY ADOPTION:**  April 27, 1992

**POLICY REVISION:** October 25, 2010

February 27, 2017