

# ADMINISTRATIVE PROCEDURES OF THE MILWAUKEE PUBLIC SCHOOLS

## ADMINISTRATIVE PROCEDURE 3.02 B U D G E T   C O N T R O L

Annual expenditures shall be controlled on the basis of the total funds allocated for each school, program, department, office, or other special account. It is generally expected that expenditures will not exceed the amount of funds allocated. In the event that a deficit occurs, efforts will be made to expedite a fund transfer to fully offset the deficit. Year-end deficits that are not offset will be carried over to the next fiscal year.

### **(1) SALARIES — POSITION AUTHORITY**

Regular salary accounts shall be further controlled by position authority through use of the payroll/position-control system. The following are departmental responsibilities:

#### **(a) Finance**

The Office of Finance has the responsibility to ensure that the position-control master file accurately reflects the decisions of the Board related to the authorization of positions and that the data contained within the position-control master file are in compliance with an authorized budget. Any variances are to be reported to the Board by the Chief Financial Officer and his/her designee. The Office of Finance also has the responsibility to ensure that the expenditures for salaries do not exceed the authorized budget.

#### **(b) Human Resources**

The Office of Human Resources has the responsibility to ensure that the authorized positions are staffed in such a manner that the control limits of the position are not exceeded in terms of either the number of individuals assigned to the position or the salary range which has been established for the position.

**History:** Adopted 11-08-78; Revised 1982, 1984, 1994, 08-25-16; Reaffirmed 06-30-22  
**Cross Ref.:** Admin. Policy      3.02      Budget Control

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