

BUDGET PREPARATION

The District's operation and educational plan is reflected in its budgets. Each year, the Board of Education will cause to have prepared, and then review and approve the following Fund budgets:

- A. General Fund
- B. Special Education Fund
- C. Debt Service Fund
- D. Food Service Fund
- E. Community Service Fund

Each budget shall be designed to carry out District operations in a thorough and efficient manner, maintain District facilities properly, and honor continuing obligations of the Board.

The Superintendent and Director of Business Services shall commence with budget preparations in December. First draft budget proposals are to be submitted by principals and other department administrators no later than February 1st. The Board shall begin their budget review no later than March 1st in preparation for the annual budget hearing.

When the budget is presented to the Board for review and/or adoption, the following information shall be included:

- A. the proposed expenditure and revenue in each fund for the ensuing year;
- B. a two (2) year financial history, the actual expenditure, the approved budget, and the revenue in each financial category for the previous year and the current year to-date figures; the anticipated fund balance for the current year, for each fund;
- C. an estimate of the student enrollment by grades for the ensuing year;
- D. a budget approval resolution.

Adopted: 6/18/01

Revised: 3/16/15

The Port Washington-Saukville School District does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities and provides equal access to designated youth groups. The following person has been designated to handle inquiries regarding the non-discrimination policies: Director of Special Services, Port Washington-Saukville School District, 100 W. Monroe Street, Port Washington, WI 53074 - Duane.Woelfel@pwssd.k12.wi.us