

**Budget Preparation
Board of Education
Wrightstown Community School District**

The Wrightstown Board of Education recognizes that the District's operation and educational plan is reflected in its budgets. Each year, the Board of Education will request to have prepared and then review and approve all fund budgets.

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.

A proposed budget will be submitted to the Board as a whole for review and adoption; once adopted, the budget deserves the support of all members of the Board regardless of their position before its adoption.

The Board directs the Business Manager to present the budgets to the Board along with all available information associated with each budget in sufficient time to allow for proper analysis and discussion prior to the hearing.

When presented to the Board for review and/or adoption, the information shall include, as appropriate:

1. The proposed expenditure and revenue in each financial category for the ensuing year;
2. The actual expenditure, the approved budget, and the revenue in each financial category for the previous year;
3. The amount of fund equity anticipated at the end of the current year;
4. An estimate of student enrollment for the ensuing year

Adopted: 4/15/2019

Reviewed:

Revised: