

## CHAPTER 7 – BUSINESS SERVICES

### BUDGET DEVELOPMENT

7.10

- I. The Dale County Board of Education shall provide for the preparation and adoption of the annual budget for the school system. The Dale County Board of Education delegates the responsibility for preparation of the budget to the Superintendent and appropriate members of his/her staff. Providers of budget information shall adhere to all state and federal guidelines, and the budget shall be prepared on forms and in accordance with such rules and regulations as may be prescribed by the Alabama State Board of Education and the federal government.
  - A. The budget shall be presented to the Dale County Board of Education at its regular August meeting or at a special meeting which may be necessitated by the date set by the State Department of Education for budget submission.
  - B. The fiscal year shall be October 1 through September 30 inclusive.
- II. Public Hearings – The Dale County Board of Education shall hold at least two open public hearings pertaining to its proposed annual budget.
  - A. Copies of the proposed budget shall be provided to the public at each hearing on local forms and those provided by the State Department of Education.
  - B. The Dale County Board of Education shall seek input from the public concerning the proposed budget and the allocation of resources.
  - C. The hearing shall be held during a scheduled Dale County Board of Education meeting in a place and at a time convenient for the general public to attend.
  - D. The date and time of each hearing shall be publicized in the local media in advance of the hearing. In addition, notice of each hearing shall be posted in a conspicuous place at the central office and at each school.
- III. Proposed Budget – The proposed budget shall:
  - A. Reflect the total amount of resources available to the Dale County Board of Education from all funding and revenue sources.

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- B. Reflect the projected enrollment and the total proposed expenditure by the Dale County Board of Education and for each school shall be available at the public hearings.
  - C. Clearly delineate the number of teachers, librarians, counselors, administrators and other support personnel projected to be employed at each Dale County school.
  - D. Clearly list the operating costs by category or function at each school.
  - E. Delineate by school those operating resources earned including, but not necessarily limited to, those items contained in the Instructional Support Program of the Foundation Program, designating the amount of funds earned at each school per item based on average daily membership.
- IV. Final Budget – After at least two public hearings have been held, the Dale County Board of Education and Superintendent shall develop, consistent with state laws, a final budget.
- A. The budget adopted under these procedures shall not show expenditures in excess of income estimated to be available plus any balances on hand, except under conditions set forth by the laws of the state governing the issuance of school warrants.

**STATUTORY AUTHORITY:**

**CODE OF ALABAMA  
16-1-30**

**LAW(S) IMPLEMENTED:**

**CODE OF ALABAMA  
16-13-140 to 16-13-145**

**ALABAMA ADMINISTRATIVE PROCEDURE ACT:**

**§290-2-01**

**HISTORY:**

**ADOPTED: Dec 16, 2008  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW**