

BUDGET DEVELOPMENT

7.11

- I. The Henry County Board of Education shall provide for the preparation and adoption of the annual budget for the school system. The Board 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. Budget development shall incorporate a plan to maintain one (1) month's operating costs as a reserve fund.
 - B. The budget shall be presented to the Henry County Board of Education prior to the date set by the Alabama State Department of Education for budget submission.
- II. Public Hearings – The Henry County Board of Education shall hold at least two (2) 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 forms provided by the State Department of Education.
 - B. The Henry 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 Board 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 on the school system website, 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 Henry County Board of Education from all funding and revenue sources.
 - B. Reflect the projected enrollment and the total proposed expenditure by the Board 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 Henry County school.
 - D. Clearly list the operating costs by category or function at each school.

CHAPTER 7.0 – BUSINESS SERVICES

- 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 Adoption Procedures

- A. After at least two public hearings have been held, the Henry County Board of Education and Superintendent shall develop, consistent with state laws, a final budget.
- B. The School System annual budget shall become official when it:
 - 1. Has been approved by the Board in accordance with requirements of section 16-13-140 of the Code of Alabama and other pertinent statutory requirements.
 - 2. Has been filed with and approved by the State Superintendent of Education.
- C. The Annual School Budget approved by the State Department of Education will be posted on the school system's website.

V. Periodic Budget Amendments

The Board authorizes the Superintendent to review and analyze the School System budget for needed changes and amendments during the fiscal year. Such needed changes shall be recommended to the Board for review and consideration. Any recommended changes shall be made only after a determination is made that the changes will not create deficits or violate State Board of Education policy or state law.

REFERENCES:

**CODE OF ALABAMA
16-13-140 to 16-13-145
LEGISLATIVE ACT 97-225**

HISTORY:

**ADOPTED: OCTOBER 11, 2007
REVISED: JULY 18, 2013; _____
FORMERLY: 7.11**