

## **D-1 ANNUAL OPERATING BUDGET**

The Board shall adopt an annual budget for the school district. Responsibility for preparation of the budget is delegated to the Superintendent and appropriate staff members.

In accordance with the Education Accountability Plan and because the Board solicits and welcomes employee input, principals and teachers shall have direct input into the development of school budgets for classroom instructional support and for the expenditure of such funds.

The Board shall hold at least two (2) open public hearings pertaining to its proposed annual budget. The hearings may be held in conjunction with a scheduled Board meeting or a special called meeting, with the place, dates and times publicized in the local media. In addition, notice of each hearing shall be posted conspicuously in the Board offices, the Lee County Courthouse, the Opelika City Hall and in each affected school. The Board shall make available at each hearing copies of the proposed budget that is prepared on forms provided by the State Department of Education. The purpose of the hearings is to seek input from the general public.

The proposed budget shall reflect the total amount of resources available to the Board from all funding and revenue sources. The projected enrollment and the total proposed expenditure for each school shall be made available at each public hearing. The proposed budget shall list the number of teachers, librarians, counselors, administrators and support personnel projected to be employed at each school. It shall list the operating costs, by category or function, at each school. Also, the budget shall list by school those operating resources earned, including, but not limited to, those items contained in the Instructional Support Program of the Foundation Program, designating the amount of funds earned at each school based on average daily membership.

Upon the conclusion of at least two (2) public hearings, the Superintendent shall develop a final budget and make copies available to the public upon request.

Copies of the budget and other financial documents may be secured from the Central Office. The Board may elect to charge a fee not to exceed the cost of duplication.

On or before October 1 of each year or at a time determined by the State Superintendent, the final budget adopted by the Board shall be submitted to the State Superintendent. The budget shall not show expenditures in excess of income estimated to be available as required in the Code of Alabama, plus any balances on hand, except under conditions established by Alabama laws governing the issuance of school warrants.

**ADOPTED: May 11, 2004**

**16-13-144 to 145; Rules of State Board of Education,**

**CH. 290-2-01 (3f)**