

ANNUAL OPERATING BUDGET  
(PREPARATION PROCEDURES)

Date: July 10, 2001

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The preparation of the annual budget shall be according to the following procedures:

- A. Determination of projected student enrollment for the ensuing school year.
- B. Determination of staffing needs based on projected enrollment.
- C. Department heads prepared proposed budget for each department for submission to the Superintendent. Budget requests from the principals of the schools are submitted to the department heads for consideration.
- D. Submission of department's budgets to the Superintendent for additions, deletions, approval or disapproval.
- E. Department's budgets which have been approved by the Superintendent are assembled in the final draft of the total budget with the sections on anticipated income and total anticipated expenditures added.
- F. Superintendent presents the proposed budget to the Board of Education in study sessions for the line item additions, deletions, approvals or disapprovals.
- G. Final draft of proposed budget **by function is** presented to the Board of Education at its regular meeting in **May/June** for tentative approval.
- H. Approved tentative budget **by function is** advertised in the official news organ of the county for not less than two publications prior to final consideration by the Board.
- I. Final approval by the Columbia County Board of Education at its regular meeting in **June**.

It is the policy of the Columbia County Board of Education and administration to encourage members of the professional staff of the school system at all levels to have in-put and involvement in the preparation of the annual school budget. All suggestions or in-put from staff members are to be channeled through the local principals to the department head concerned and the Superintendent.

**PROCEDURE: NO**

**ADOPTED: 1/1/76**

**REVISED: 10/1/97, 8/10/99**