

## BUDGET PREPARATION PROCEDURES

The superintendent shall accept budget requests from his/her administrative staff and may incorporate these into the system-wide annual operating budget. Budget proposals shall not exceed expenditures plus balance on hand and estimated income.

The board believes that this phase of the budget adoption cycle is vital to providing the most productive returns on tax dollars. It therefore views individual school and school system budget preparation as a comprehensive planning process requiring involvement of all representative groups affected by budgetary appropriations.

The board shall submit its approved budget to the State Superintendent as prescribed by the State Board of Education.

SOURCE: Athens City Board of Education, Athens, AL  
ADOPTED: Oct. 5, 1978; REVISED: Nov. 29, 1994; REVISED: June 21, 2007  
LEGAL REF.: The Code of Alabama 16-13-140, 16-13-141.