

BOARD POLICY
BUDGET PREPARATION FINAL BUDGET ADOPTION

CODE: DCC

The budget shall be prepared in tentative form under the supervision of the Executive Director. It shall be presented the Board of Control as soon as financial information is available from State and Federal revenue sources. The budget is presented during a regularly scheduled meeting for review and is acted upon at the next meeting.

The budget shall be adopted at the legal level of budgetary control which is the aggregate level (i.e. expenditures may not exceed the total appropriation for any aggregate level without the Board's approval). The Executive Director shall have the authority to transfer appropriations between and among functions within a given fund, and between and among objects within a given function.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

Note: *The State of Georgia has moved the Georgia Code. This new environment no longer allows us to link directly to the Georgia Code. For example enter 20-02-0211 in the search window and the Georgia Code will appear.*

Georgia Code:	Description
O.C.G.A. § 20-2-167	Funding for direct instructional, media center and staff development costs; submission of budget
O.C.G.A. § 20-2-243	Withholding funds for failure to comply with school laws
SBOE Rule 160-5-2-.21	Annual Financial and Budget Reports

Adopted: August 23, 2017
Revised: May 23, 2018