
GENERAL FUND BUDGET PROCESS (FIN-P001)

DCSS – Finance Services

1.0 SCOPE:

- 1.1 This procedure applies to personnel who are required to submit information and/or develop and maintain the budget for the general fund.

The online version of this document is official. All printed versions are uncontrolled copies.

2.0 RESPONSIBILITY:

- 2.1 Budget Coordinator

3.0 APPROVAL AUTHORITY:

- 3.1 Executive Director of Business Services
- 3.2 Budget Coordinator

4.0 DEFINITIONS:

- 4.1 DCSS – Dougherty County School System

5.0 PROCEDURE:

- 5.1 In January of each year, departmental individuals who are responsible for maintaining a budget are contacted and directed to submit their budget plans for the following year.
- 5.2 Although not required, budget worksheet forms are available for use by contacting the Budget Coordinator. The information required to be submitted must include the budget code, description and a summary describing the fund needs.
- 5.3 The request to submit budget plans will include the timeline for when the plans are due. Each individual is responsible for adhering to the schedule.
- 5.4 The Budget Coordinator is available to answer questions and/or work with those individuals who need help in the development of their budget plan.
- 5.5 The Budget Coordinator will prepare a preliminary budget with the information received from all departments. During this time, necessary modifications are made with the assistance of the department individual and/or management personnel, as required.
- 5.6 Once the preliminary budget is completed, a review process begins and the budget is continually modified as needed. This preliminary budget is the input to the Budget Workshop that includes Board of Education members and various school system personnel.
- 5.7 The budget is then modified to include any action items arising from the budget workshop. Additional meetings or workshops are called if they are required to finalize what will now be the “draft” budget.
- 5.8 The budget must then be tentatively approved by the Board of Education. Following tentative approval, the budget is advertised in a local newspaper. Community members who have questions or input concerning the budget are required to attend a Board of Education Meeting to have their voice heard. The Board of Education members will take any necessary action based on community input, as required.

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- 5.9 Final approval is required by June 30 or a resolution is required in order to for the school system to continued spending money.
- 5.10 Once the budget is approved, the Budget Coordinator requests detail line items from departmental individuals and the information is entered into the computer. The budget is maintained as necessary for transfers, additions, use of the money, etc.
- 5.11 The millage rate is approved by the Board of Education when the Digest is received, usually in August. If a tax digest is increased due to reassessment, the Board is required to rollback the millage rate to a pre-reassessment level, or hold public hearings prior to final millage rate approval.
- 5.12 The budget is electronically submitted to the State by the deadline, which is normally August 31, unless another date is given by the State.
- 5.13 The budget is updated and maintained throughout the year until a new cycle begins.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Budget Worksheet Forms
- 6.2 Budget
- 6.3 Board Meeting Minutes

7.0 RECORD RETENTION TABLE:

Identification	Storage	Retention	Protection	Disposition
Budget	GDOE website, GEMS Financial System	Minimum of 5 years	Maintained in a secure location	Shred

8.0 REVISION HISTORY:

Date:	Rev.	Description of Revision:
15-Dec-02	A	Initial Release

***** End of Procedure *****