

Houston County Board of Education

Monitoring:
**Review: Annually,
in January**

Descriptor Term:
Annual Operating Budget

Descriptor Code:
2.200
Rescinds:
DC

Issued Date:
07/08/13
Issued:

General

All school system budgets are the operational plans stated in financial terms which describe the programs to be conducted during the fiscal year beginning July 1 ending June 30 the following year.

Central Office

PREPARATION PROCEDURES

Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections requiring additional staffing, curriculum modifications, and additional facilities.

The budget proposal should be balanced, consistent with board policy and contract conditions, to include provisions for:

- Programs to meet the needs of the entire student body
- Staffing arrangements adequate for proposed programs
- Maintenance of the district's equipment and facilities
- Efficiency and economy¹

Budget preparation shall be the responsibility of the director of schools.⁴ The director of schools will establish procedures for the involvement of staff, including requests from department heads and principals, all of whom shall seek advice and suggestions from other staff and faculty members.

HEARING AND REVIEWS

The proposed budget will be available for inspection by various interested citizens or groups in the office of the director of schools.

FINAL ADOPTION PROCEDURE

The Board shall adopt a budget and submit it to the County Commission no later than forty-five (45) days prior to the actual date the budget is to be adopted by the county commissioners.²

The director of schools shall file with the Commissioner of Education a copy of the budget within ten (10) days after its adoption.³

Legal References:

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19
2. TCA 6-36-110, TCA 49-2-203(a)(10)(A)(i)
3. TCA 49-2-301(b)(Z); TRR/MS 0520-1-2-.13(2)(a)
4. TCA 49-2-301(b)(W)

Cross References:

Executive Committee 1.301