

Houston County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Annual Operating Budget	Descriptor Code: 2.200	Issued Date: 09/09/24
		Rescinds:	Issued: 07/08/13

General

All school district budgets are the operational plans stated in financial terms for the fiscal year beginning July 1st ending June 30th the following year.¹

BUDGET PREPARATION

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 shall be balanced, consistent with board policy and contract conditions, and in accordance with the revenue estimates and revenue determinations made by the County Commission and include provisions for:

1. Programs to meet the needs of the entire student body;
2. Staffing arrangements adequate for proposed programs;
3. Maintenance of the district's equipment and facilities; and
4. Efficiency and economy.

Budget preparation shall be the responsibility of the Director of Schools/Designee.² The Director of Schools/Designee 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.

The Director of Schools and the Board Chair shall develop a budget preparation calendar no later than January 1st. The calendar shall be used as a guide for coordinating the budgetary activities of individuals and groups, collecting budget data, reviewing budget problems, and making budget decisions.

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 submit a proposed budget in accordance with the budget timeline established by the Board and County Commission.³ If a budget timeline is not agreed upon, the Board shall submit a

proposed budget to the County Commission no later than May 1st.⁴ If the proposed budget is rejected, the Board shall submit a revised budget proposal within ten (10) business days after receiving notice of the rejection.⁵

Within ten (10) days of adoption of the final budget, the Director of Schools shall file a copy with the Commissioner of Education.⁶

Legal References

1. [Internal School Funds Manual, Section 4-40](#)
2. [TCA 49-2-203\(a\)\(9\)](#)
3. [TCA 5-9-402\(c\)](#)
4. [TCA 5-9-402\(d\)\(4\)](#)
5. [TCA 5-9-402\(d\)\(5\)\(C\)](#)
6. [TCA 49-2-301\(b\)\(1\)\(X\); TRR/MS 0520-01-02-.13\(2\)\(a\)](#)

Cross References

Role of the Board of Education 1.101
Executive Committee 1.301