Bartlett City Board of Education		2002
Descriptor Term: **ANNUAL OPERATING BUDGET**	Descriptor Code: **Fiscal Management**	Issue Date: **01/09/2014**
	Rescinds:	Revised: **06/25/2015**

All school district budgets are the operational plans, stated in financial terms, which describe all programs to be conducted in the district during the fiscal year.

The annual budget process is an important function of school district operations and shall include an analysis of previous staffing, curriculum, and facilities as well as projections requiring additional staffing, curriculum modifications, and additional facilities. The budget shall set forth, in itemized form, the amount necessary to operate Bartlett City Schools for the fiscal year July 1 through June 30.

PREPARATION PROCEDURES

Public school budgeting is regulated and controlled by federal and state legislation, Tennessee State Board of Education rules and regulations, the Tennessee Internal School Uniform Accounting Policy Manual, and Bartlett City Board of Education requirements.

Budget proposals shall be balanced, consistent with Board policies, and recognize contractual obligations and shall include provisions for:

1. Programs to meet the needs of the entire BCS student body;
2. Staffing arrangements adequate for proposed programs;
3. Maintenance of District equipment and facilities; and
4. Efficiency and economy[1]

The Superintendent and Board Chairman will prepare a budget preparation calendar to assist with the planning and preparation of the budget. The calendar shall be used as a guide for coordinating the budgetary activities of the district, collecting data, reviewing problems, and making budget decisions. The Superintendent shall be responsible for preparation of the Board budget and shall establish procedures for the involvement of staff as appropriate.[2]

BUDGET OFFICER

The Superintendent is designated as the budget officer to oversee the daily administration of the District's budget.

FINAL ADOPTION PROCEDURE

The Board shall adopt a budget and submit it to the Bartlett Board of Mayor and Aldermen no later than forty-five (45) days prior to the actual date the budget is to be adopted by the City.[3]

The Superintendent shall file with the Commissioner of Education a copy of the budget within ten (10) days after its adoption.[4]

[1] *Tennessee Internal School Uniform Accounting Policy Manual;* Section 4-19

[2] T.C.A. §49-2-301(b)(W)

[3] T.C.A. §6-36-110; T.C.A. §49-2-203(a)(10)

[4] T.C.A. §49-2-301(b)(Z); TRR/MS 0520-1-2-.13(2)(a)