

Hawkins County Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Annual Operating Budget	Descriptor Code: 2.200	Issued Date: 04/05/18
		Rescinds: 2.200	Issued: 03/02/17

1 *General*

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

4 *Central Office*

5 **PREPARATION PROCEDURES**

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

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

- 10 • Programs to meet the needs of the entire student body;
- 11 • Staffing arrangements adequate for proposed programs;
- 12 • Maintenance of the district's equipment and facilities; and
- 13 • Efficiency and economy.¹

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

17 The director of schools and chair of the local board shall prepare a budget on forms furnished by the
18 commissioner, and when the budget has been approved by the local board, submit it to the appropriate
19 local legislative body.⁴

20 **HEARING AND REVIEWS**

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

23 **FINAL ADOPTION PROCEDURE**

24 The board shall submit a proposed budget in accordance with the budget timeline established by the
25 board and county commission.^{2,3} If the proposed budget is rejected, the board shall submit a revised
26 budget proposal within ten (10) business days after receiving notice of the rejection.⁴

- 1 Within ten (10) days of adoption of the final budget, the director of schools shall file a copy with the
- 2 Commissioner of Education.⁵

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19
2. See TCA 49-2-203(a)(10)
3. TCA 5-9-402(d)(4)
4. TCA 5-9-402(d)(5)(B)
5. TCA 49-2-301(b)(1)(Z); TRR/MS 0520-01-02-.13(2)(a)

Cross References

Role of the Board of Education 1.101
Executive Committee 1.301