

Decatur County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Annual Operating Budget	Descriptor Code: 2.200	Issued Date: 07/13/17
		Rescinds: 2.200	Issued: 08/12/99

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 the chairman of the board shall develop a budget preparation calendar no
18 later than January 1 of the current school year.⁴ The calendar shall be used as a guide for coordinating
19 the budgetary activities of individuals and groups, collecting budget data, reviewing budget problems,
20 and making budget decisions.

21 **HEARING AND REVIEWS**

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

24 **FINAL ADOPTION PROCEDURE**

25 The board shall submit a proposed budget in accordance with the budget timeline established by the
26 board and county commission.² If a budget timeline is not agreed upon, the board shall submit a
27 proposed budget to the County Commission no later than May 1st.² If the proposed budget is rejected,

1 the board shall submit a revised budget proposal within ten (10) business days after receiving notice of
2 the rejection.⁵

3 Within ten (10) days of adoption of the final budget, the director of schools shall file a copy with the
4 Commissioner of Education.³

5 **LINE ITEM TRANSFER AUTHORITY**

6 Line-item transfers within major categories shall be made upon the recommendation of the director of
7 schools and approval by the board.

8 Transfer between major budget categories shall be made with the approval of the board and County
9 Commission.⁶

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19
2. Public Acts of 2016, Chapter No. 1080 (d)(4)
3. TCA 49-2-301(b)(1)(Z); TRR/MS 0520-1-2-.13(2)(a)
4. *See* TCA 49-2-203(a)(10)
5. Public Acts of 2016, Chapter No. 1080 (d)(5)(B)
6. OP Tenn. Atty. Gen. 83-464 (Oct 26, 1983)