

Dickson County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Annual Operating Budget	Descriptor Code: 2.200	Issued Date: 12/23/10
		Rescinds: 2.2000	Issued: 10/23/97

1 *General*

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

5
6 *Central Office*

7 **PREPARATION PROCEDURES**

8
9 Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections
10 requiring additional staffing, curriculum modifications, and additional facilities.

11
12 The budget proposal should be balanced, consistent with board policy and contract conditions, to include
13 provisions for:

- 14 • Programs to meet the needs of the entire student body
- 15 • Staffing arrangements adequate for proposed programs
- 16 • Maintenance of the district's equipment and facilities
- 17 • Efficiency and economy ¹

18
19 Budget preparation shall be the responsibility of the director of schools. The director of schools will
20 establish procedures for the involvement of staff, including requests from department heads and princi-
21 pals, all of whom shall seek advice and suggestions from other staff and faculty members.

22
23 The director of schools and the chairman of the board shall develop a budget preparation calendar no
24 later than January 1 of the current school year. The calendar shall be used as a guide for coordinating
25 the budgetary activities of individuals and groups, collecting budget data, reviewing budget problems,
26 and making budget decisions.

27 **HEARING AND REVIEWS**

28
29 The proposed budget will be available for inspection by various interested citizens or groups in the of-
30 fice of the director of schools.

31 **FINAL ADOPTION PROCEDURE**

32
33 The Board shall adopt a budget and submit it to the County Commission no later than forty-five (45)
34 days prior to the actual date the budget is to be adopted by the county commissioners.²

35
36 The director of schools shall file with the Commissioner of Education a copy of the budget within ten
37 (10) days after its adoption.³

38 Legal References:

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

Cross Reference:

Executive Committee 1.301