

Wilson County Board of Education

Policy Description: Annual Operating Budget Page 1 of 2	Policy Number: 2.200	Amended Date: 06/30/08
	Rescinds:	Issued: 06/03/04

1 **GENERAL**

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

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6 **CENTRAL OFFICE**

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8 **PREPARATION PROCEDURES**

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

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

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- Programs to meet the needs of the entire student body
 - Staffing arrangements adequate for proposed programs
 - Maintenance of the district's equipment and facilities
 - Efficiency and economy¹

21 Budget preparation shall be the responsibility of the Director of Schools and the finance director. The Director of
22 Schools will establish procedures for the involvement of staff, including requests from department heads and
23 principals, all of whom shall seek advice and suggestions from other staff and faculty members.

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25 The Director of Schools and the finance director shall develop a budget preparation calendar no later than
26 February 1 of the current school year. The calendar shall be used as a guide for coordinating the budgetary
27 activities of individuals and groups, collecting budget data, reviewing budget problems, and making budget
28 decisions.

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

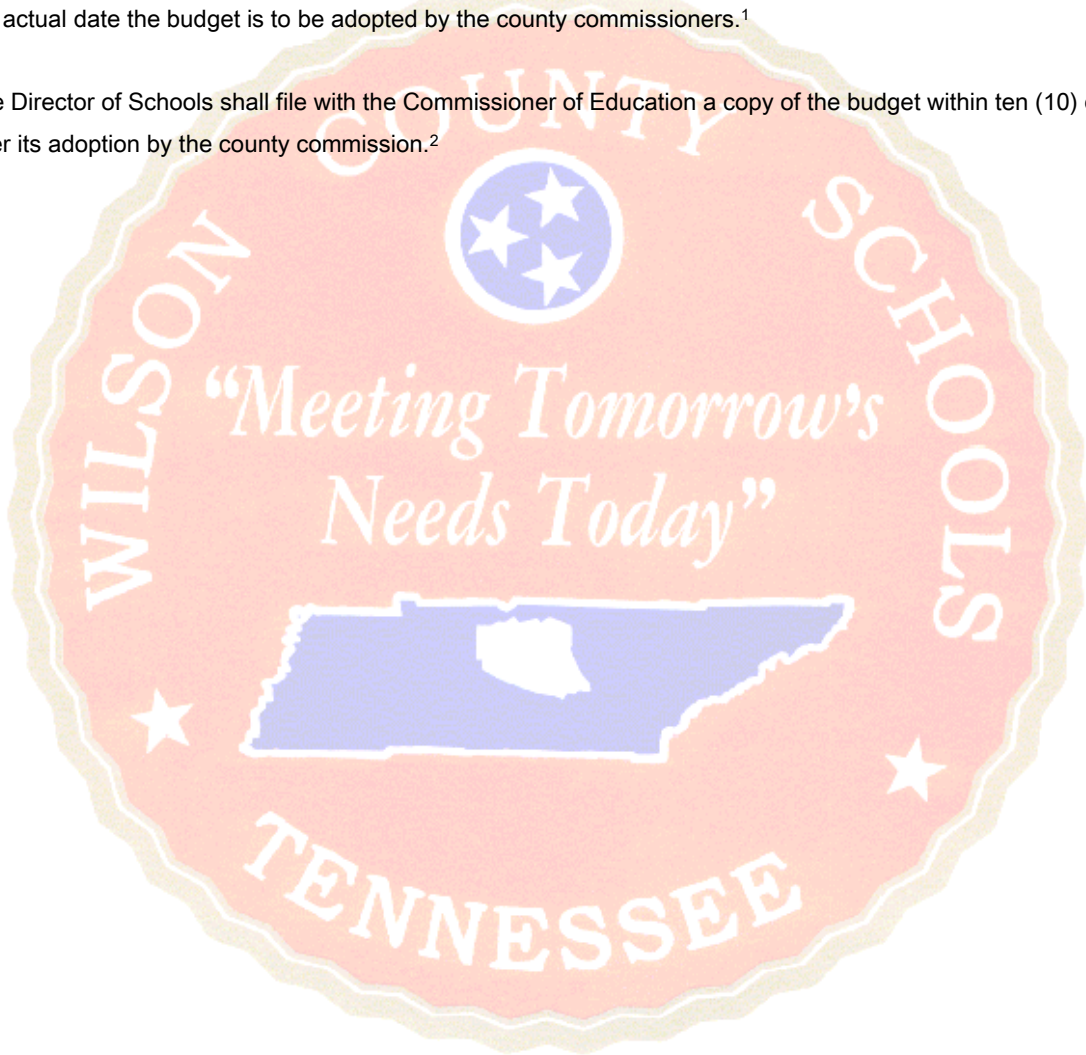
1 **HEARING AND REVIEWS**

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3 The proposed budget will be available in the office of the Director of Schools for inspection by various interested
4 citizens or groups.

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6 **FINAL ADOPTION PROCEDURE**

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8 The Board shall adopt a budget and submit it to the County Commission no later than forty-five (45) days prior to
9 the actual date the budget is to be adopted by the county commissioners.¹

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11 The Director of Schools shall file with the Commissioner of Education a copy of the budget within ten (10) days
12 after its adoption by the county commission.²



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¹ TCA 6-36-110, TCA 49-2-203(a)(11)

² TCA 49-2-301(f)(26); TRR/MS 0520-1-2-.13(2)(a)