

Weakley County Board of Education



Monitoring:

Descriptor Term:

Annual Operating Budget

Descriptor Code:

2.200

Issued Date:

11/2/2006

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2 *General*

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

7

8 *Central Office*

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10 **PREPARATION PROCEDURES**

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

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

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

21

22 Budget preparation shall be the responsibility of the director of schools and director of finance.

23 The director of schools and director of finance will establish procedures for the involvement of
24 staff, including requests from department heads and principals, all of whom shall seek advice and
25 suggestions from other staff and faculty members.

26

27 The director of schools shall develop a budget preparation calendar. The calendar shall be used
28 as a guide for coordinating the budgetary activities of individuals and groups, collecting budget
29 data, reviewing budget problems, and making budget decisions.

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31 **FINAL ADOPTION PROCEDURE**

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33 The Board shall adopt a budget and submit it to the County Commission as scheduled by the
34 finance director and committees of the county commission prior to the actual date the budget is
35 to be adopted by the county commissioners.²

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

Legal References:

¹ Tennessee Internal School Uniform Accounting Policy Manual; Section 4

² TCA 6-36-110; TCA 49-2-203(a)(10)

³ TCA 49-2-301(b)(1)(Z); TRR/MS 0520-1-2-.13(2)(a)