

Hamilton County Board of Education

Monitoring: Review: Annually in January	Descriptor Term: Annual Operating Budget	Descriptor Code: 2.200	Issued Date: 12/16/04
		Rescinded:	Revised: 03/14/19

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2 *General*

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

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6 *Central Office*

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8 **PREPARATION PROCEDURES**

9 Budget planning shall include a comprehensive analysis of available funding, staffing, curriculum,
10 facilities, projections, performance goals, and priorities.

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

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

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

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24 The director of schools and the chairman of the board shall develop a budget preparation calendar
25 no later than January 1 of the current school year. The calendar shall be used as a guide for
26 coordinating and completing budgetary activities collecting budget data, aligning activities with
27 priorities, and making budget decisions.

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29 **HEARING AND REVIEWS**

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31 The proposed budget will be available for inspection by various interested citizens or groups in the
32 office of the director of schools, and on the Hamilton County Department of Education web site.

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34 **FINAL ADOPTION PROCEDURE**

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36 The Board shall adopt a budget and submit it to the County Commission no later than forty-five (45)
37 days prior to the actual date the budget is to be adopted by the county commissioners² in June.

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39 The director of schools shall file with the Commissioner of Education a copy of the budget within
40 the required time period.³

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Legal References:

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19
2. TCA 6-26-110, TCA 49-2-203(a)(10)
3. TCA 49-2-301(b)(2); TRR/MS 0520-1-2-.13(2)(a)

Cross Reference:

Executive Committee 1.301