

Williamson County Board of Education

**Adopted Date:**

3/15/04
Rev. 5/18/09
Editorial 5/21/14

2.200

ANNUAL OPERATING BUDGET (Page 1 of 2)

1 *General*

2
3 All school system budgets are the operational plans stated in financial terms which describe the programs to
4 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
10 Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections
11 requiring additional staffing, curriculum modifications, and additional facilities.

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

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

20 To provide necessary input for budgetary planning it is desirable that procedures be developed by the
21 Superintendent of Schools to adequately inform Board members of budgetary concerns, and allow Board
22 members to do cost analysis of separate components of the various educational programs. Therefore, the
23 Superintendent of Schools and the Board chairman will host no less than two Board budget meetings
24 between December and March, unless the Board votes at the first such meeting to not hold any additional
25 meetings. If a second budget meeting is held, it will be held at least 2 weeks after the first meeting. All such
26 meetings will be completed at least one week prior to the formal vote on the budget.

27
28 The Superintendent of Schools and the chairman of the Board shall develop a budget preparation calendar
29 no later than November 1 of the current school year. The calendar shall be used as a guide for coordinating
30 the budgetary activities of individuals and groups, collecting budget data, reviewing budget issues, and
31 making budget decisions.

32
33 The Board recognizes (a) the responsibility of the Superintendent of Schools and the Chairman of the School
34 Board and the staff to establish the necessary procedures for preparing the budget in accordance with
35 statutes and (b) the commitment of the district to effective and extensive involvement of employees and the
36 general community in the process.

37
38 The Board believes that educational goals and needs of its plan and annual budget should be fully funded.
39 However, because the County Commission is responsible for allocating all available County revenues to
40 satisfy the various County needs, the Board will clearly communicate the annual budget in a manner to
41 facilitate their consideration and to maximize their funding response.

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43 **HEARING AND REVIEWS**

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45 The Superintendent of Schools is expected to have essential information readily available at Board meetings
46 and other public meetings upon previous request in order to answer significant questions and to explain and
47 justify all expenditures in the proposed budget to various interested citizens or groups.

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1 **FINAL ADOPTION PROCEDURE**

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3 The Superintendent of Schools, by state law, is given the responsibility to prepare a budget for the schools
4 and submit the same to the Board of Education for its approval. The Superintendent must then present it to
5 the county or other appropriate legislative body for adoption.

6
7 The Board of Education will formally adopt the fiscal budget, prior to April 1st each year. The approved
8 budget document will be submitted to the County Mayor's office by April 1st.

9
10 The budget document will be subject to the review of both the education and budget committees of the
11 county. The County Mayor and budget committee of the county commission shall allow the Board of
12 Education to alter or amend the submitted budget at any time prior to May 15 or such other times as the
13 proposed budget is submitted to the legislative body, whichever occurs first. The County Mayor or budget
14 committee may allow submission of budget amendments after the budget is submitted to the county
15 legislative body but not later than June 15 or the adoption date of the budget, whichever occurs first. All
16 alterations or amendments must be in writing.

17
18 In the event the County Mayor or budget committee shall submit a budget different from the school
19 department's budget, the County Mayor or budget committee shall outline the changes to the school budget
20 and shall state in writing the reasons for the changes in a budget message to the legislative body. The
21 budget message must be submitted to the legislative body with the consolidated budget.

22
23 The Board of Education through its designated representative shall have the right to address the county
24 legislative body in regard to the board's budget and tax rate proposals.

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26 The Superintendent of Schools shall file with the Commissioner of Education a copy of the budget within ten
27 (10) days after its adoption.

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Legal References:

Tennessee Internal School Uniform Accounting Policy Manual; Section 4-9
TCA 49-2-203(a)(11)
TCA 49-2-301(f)(26)
TRR/MS 0520-1-2-.13(2)(a)