

# Dyer County Board of Education

Descriptor Term:

**Annual Operating Budget**

Descriptor Code:

**DC**

Board Approved:

**10/10/17**

Rescinds:

**DC**

Board Approved:

**4/7/09**

1 *General*

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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**

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

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13 Budget preparation shall be the responsibility of the director. The director may establish  
14 procedures for the involvement of staff, including requests from department heads and principals, all of  
15 whom may seek advice and suggestions from other staff and faculty members.

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17 **ADOPTION PROCEDURE**

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19 The initial school system budget and amendments will be presented to the Board for its consideration.  
20 The Board shall adopt a budget and submit it to the County Commission. The director and  
21 his/her staff will be available to interpret the budget and justify its contents.

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23 The director shall file with the Commissioner of Education a copy of the budget.

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25 *Individual School*

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27 Budget preparation for the internal school accounts shall be the responsibility of the principal of the  
28 School. As soon as possible after school begins, the principal of each school should develop a school  
29 budget in accordance with The Tennessee Internal School Uniform Accounting Policy Manual. The  
30 director will give final approval to individual school budgets. A copy of the school budget  
31 should be retained on file at the school for future reference and audit purposes.

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