Hickman County Board of Education

	Descriptor Term:	Descriptor Code:	Issued Date:
	Annual Operating Budget	**2.200**	**03/02/26**
		Rescinds: **2.200**	Issued: **02/05/24**

General

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

Central Office

PREPARATION PROCEDURES

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

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

- 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 economy
- An unrestricted fund balance of ______(enter percentage, at least two months (approximately 16.7%) of budgeted operating revenues of expenditures). The Board shall determine the fund balance percentage that meets fiscal health standards and expectations of both school board members and takes into consideration feedback from the County Commission.[2]

Budget preparation shall be the responsibility of the director of schools[2] and the chairman of the Board. The director of schools will establish procedures for the involvement of staff, including requests from department heads and principals, all of whom shall seek advice and suggestions from other staff and faculty members.

The director of schools and the chairman of the Board shall develop a budget preparation calendar no later than February 15 of the current school year.[4] The calendar shall be used as a guide for coordinating the budgetary activities of individuals and groups, collecting budget data, reviewing budget problems, and making budget decisions.

HEARING AND REVIEWS

The proposed budget will be available for inspection by various interested citizens or groups in the office of the director of schools.

FINAL ADOPTION PROCEDURE

The Board shall adopt a budget and submit it to the County Commission no later than forty-five (45) days prior to the actual date the budget is to be adopted by the county commissioners.[3]

If the proposed budget is rejected, the board shall submit a revised budget proposal within ten (10) business days after receiving notice of the rejection.[4]

Within ten (10) days of adoption of the final budget, the director of schools shall file a copy with the Commissioner of Education.[3]

Within thirty (30) days of the beginning of each fiscal year, the Director of Schools shall submit to the Commissioner a complete and certified copy of its entire school budget for the school year that is signed by the Director of Schools and the County Commission.[5]

Beginning in 2027, the Director of Schools/designee shall annually provide the following to the Office of Research and Accountability in the office of the Comptroller of the Treasury by August 1:

1. A planning and budgetary report for the upcoming school year; and

2. An expenditure report for the immediately preceding school year.[6]

Legal References

1. *Internal School Funds Manual*, Section 4-35
2. TCA 49-2-203(a)(9); Tenn. Comptroller of the Treasury, *Fiscal Health Principles for Tenn. School Districts and Local Governments* (2026)
3. TCA 5-9-402(d)(4)
4. TCA 5-9-402(d)(5)(C)
5. TCA 49-2-301(b)(1)(X); TRR/MS 0520-01-02-.13(2)(a); Public Acts of 2026, Chapter No. 1012
6. Public Acts of 2026, Chapter No. 1007

Cross References

Role of the Board of Education 1.101
Executive Committee 1.301