

Bristol Tennessee City Schools

Descriptor Term: Annual Operating Budget	Descriptor Code: 2.200	Issued Date: 05/15/23
	Rescinds: 2.200	Issued: 01/15/18

1 The school system budget is the operational plan stated in financial terms which describes the programs
2 to be conducted during the fiscal year, which begins July 1 and ends on June 30 the following year.¹

3 **PREPARATION PROCEDURES¹**

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

6 **The budget proposal shall be balanced, with or without use of fund balance, consistent with board policy
7 and contract conditions, and include provisions for:**

- 8 **1. Programs to meet the needs of the entire student body;**
- 9 **2. Staffing arrangement adequate for proposed programs;**
- 10 **3. Maintenance of the districts equipment and facilities; and**
- 11 **4. Efficiency and economy.**

12 **HEARING AND REVIEWS²**

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

15 **ADOPTION PROCEDURE**

16 The director of schools and the chief financial officer shall prepare budgets for the city school system
17 for approval by the board of education and submission to the city manager for final consideration by
18 the city council.³ ²

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Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19
2. *See TCA 49-2-203(a)(10)*
3. *TCA 49-2-301(b)(1)(Z); TRR/MS 0520-1-2-.13(2)(a); TCA 6-36-110*

Legal reference changes Page 2.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual; Section 4-19 Internal School Funds Manual, Section 4-35*
- ~~2. See TCA 49-2-203(a)(10)~~
- ~~3-2. TCA 49-2-203(a)9; TCA 49-2-301(b)(1)(XZ); TRR/MS 0520-1-2-.13(2)(a); TCA 6-36-110~~