

<u>Section D:</u>  <b>Fiscal Management</b>	<b>Knox County Board of Education Policy</b>			
	<b>Annual Operating Budget</b>	Descriptor Term:	Descriptor Code:	Issued:
			<b>D-110</b>	<b>7/95</b>
		Reviewed:	Revised:	
	<b>11/24</b>	<b>5/21</b>		

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

**PREPARATION PROCEDURES**

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

Budget preparation shall be the responsibility of the Director of Schools. The Director of Schools shall establish procedures for budget preparation that include appropriate levels of program review and timely submission to the Board of education.

**HEARING AND REVIEWS**

The proposed budget shall be available for inspection by interested citizens in the Office of the Board of Education and shall be prominently posted on the Knox County Schools website.

**FINAL ADOPTION PROCEDURE**

The Board shall adopt a budget request and submit it to the County Mayor on or before May 1 of each year.<sup>1</sup>

The Director of Schools shall file a copy of the approved budget with the Commissioner of Education in compliance with state requirements.

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Legal References:

1. Knox County Ordinance 90-9-122.

Approved as to Legal Form  
By Knox County Law Department 1/11/2024  
*/Gary T. Dupler/Deputy Law Director*