

MURFREESBORO CITY SCHOOL BOARD POLICY

Descriptor Term: ANNUAL OPERATING BUDGET	Descriptor No: FM 2	Date Adopted: 4/79
	Reviewed/Revision Adopted: 9/93; 3/01; 1/12	

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

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5 **PREPARATION PROCEDURES**

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

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10 Budget preparation shall be the responsibility of the Director of Schools and the Chairman of the
11 Board. The Director of Schools shall involve the staff, including requests from department heads
12 and principals, all of whom may seek advice and suggestions from other staff and faculty
13 members.

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15 The Director of Schools and the Chairman of the Board shall develop a budget preparation
16 calendar no later than February 1st of the current school year. The calendar shall be used as a
17 guide for coordinating the budgetary activities of individuals and groups, collecting budget data,
18 reviewing budget problems, and making budget decisions.

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20 **HEARING AND REVIEWS**

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22 The proposed budget will be available for inspection by various interested citizens or groups in
23 the office of the Director of Schools.

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25 **FINAL ADOPTION PROCEDURES**

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27 The Board shall adopt a budget and submit it to the City Manager for submission to the City
28 Council for study and consideration prior to May 1st.

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30 The Director of Schools shall file with the Commissioner of Education a copy of the adopted
31 budget by August 1.

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34 Legal References:

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- 36 Tennessee Internal School Uniform Accounting Policy Manual; Section 4-19
- 37 T.C.A. 49-2-203(a)(11)
- 38 T.C.A. 49-2-301(f)(2); TRR/MS 0520-1-2-.13(2)(a)
- 39 Murfreesboro City Charter 1594