

	MURFREESBORO CITY SCHOOL BOARD POLICY		
	Descriptor Term:	Descriptor Number:	Date Adopted:
	ANNUAL OPERATING BUDGET	FM 2	4/79
	Revision Adopted:		
	9/93; 3/01		

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

PREPARATION PROCEDURES

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

Budget preparation shall be the responsibility of the Director of Schools and the Chairman of the Board. The Director of Schools shall involve the staff, including requests from department heads and principals, all of whom may 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 April 1 of the current school year. 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 PROCEDURES

The Board shall adopt a budget and submit it to the City Manager for submission to the City Council for study and consideration prior to May 15.

The Director of Schools shall file with the Commissioner of Education a copy of the adopted budget within ten (10) days of its adoption by the City Council.

Legal References:

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