

Maury County			
Monitoring: Review: Annually, in September	Descriptor Term: Annual Operating Budget Policy	Descriptor Code: 2.200	Issued Date: 05/16/22
		Rescinds: 2.200	Issued: 06/04/20

1 *General*

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

4 *Central Office*

5 **PREPARATION PROCEDURES**

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

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

- 10 • Programs to meet the needs of the entire student body;
- 11 • Staffing arrangements adequate for proposed programs;
- 12 • Maintenance of the district's equipment and facilities; and
- 13 • Efficiency and economy.¹

14 Budget preparation shall be the responsibility of the Superintendent of Schools. The Superintendent of
15 Schools will establish procedures for the involvement of staff, including requests from department heads
16 and principals, all of whom shall seek advice and suggestions from other staff and faculty members.

17 The superintendent of schools shall develop a budget preparation calendar no later than January 1 of the
18 current school year. The calendar shall be used as a guide for coordinating the budgetary activities of
19 individuals and groups, collecting budget data, reviewing budget problems, and making budget
20 decisions.

21 No later than May 1, The Board shall submit a proposed budget to the Maury County Finance Director;
22 provided that, the LEA may amend the proposed budget after May 1.⁴

23 **HEARING AND REVIEWS**

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

26

27 **FINAL ADOPTION PROCEDURE**

1 The Board shall adopt a budget and submit it to the County Commission no later than forty-five (45)
2 days prior to the actual date the budget is to be adopted by the county commissioners.² The
3 superintendent of schools shall file with the Commissioner of Education a copy of the budget within
4 ten (10) days after its adoption.³

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19
2. TCA 6-36-110, TCA 49-2-203(a)(10)
3. TCA 49-2-301(b)(1)(Z); TRR/MS 0520-1-2-.13(2)(a)
4. Maury County Financial Management System of 2018