

MANCHESTER CITY SCHOOLS

Policy Manual

Descriptor Code: 2.200 Annual Operating Budget
Issued Date: 12/15/10
Rescinds: 2.200 Annual Operating Budget
Rescind Date: 12/10/07
Review Month: September/October

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

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

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

Budget preparation shall be the responsibility of the director of schools. The director of schools will establish procedures for the involvement of staff, including requests from program directors (both regular and federal) and principals, all of whom shall 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 February 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 PROCEDURE

The Board shall adopt a budget and submit it to the appropriate local legislative body.²

The director of schools shall file with the Commissioner of Education a copy of the budget within ten (10) days after its adoption.³

Legal References

1. [TISUAPM Section 4 Title 5](#)
2. [TCA 6-36-110\(5\)](#),
[TCA 49-2-203\(a\)\(10\)\(A\)\(i\)\(ii\)](#).
3. [TCA 49-2-301\(b\)\(1\)\(Z\)](#),
[TRRMS 0520-1-2-.13\(2\)\(a\)](#)

Cross References

[1.301 Executive Committee](#)