

Lakeland School System			
Monitoring: Review: Annually, in September	Descriptor Term: Annual Operating Budget	Descriptor Code: 2.200	Issued Date: 09/08/16
		Rescinds: 2.200	Issued: 04/14/14

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

17 The Superintendent and the chairman of the board shall develop a budget preparation calendar no later
18 than January 1 of the current school year.² The calendar shall be used as a guide for coordinating the
19 budgetary activities of individuals and groups, collecting budget data, reviewing budget problems, and
20 making budget decisions.

21 **HEARING AND REVIEWS**

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

24 **ADOPTION PROCEDURE**

25 The board shall adopt a budget and submit it to the Lakeland Board of Commissioners. The
26 Superintendent shall file with the Commissioner of Education a copy of the budget within ten (10)
27 days after its adoption.³

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19
2. See TCA 49-2-203(a)(10)
3. TCA 49-2-301(b)(1)(Z); TRR/MS 0520-1-2-.13(2)(a)