

**Budget Preparation Procedures**

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The Superintendent of Education shall have responsibility for the preparation and presentation of the annual budget to the School Board after consideration of board budgetary parameters established by the Board of Education in a work session. The Superintendent may delegate aspects of both the preparation and presentation of the operating budget to other qualified persons.

- A. The Superintendent and others responsible for budget preparation shall assure that each building unit, each department and each school district employee will have the means, either individually or through representation, of providing input regarding those budget items which directly affect them and their responsibilities.
  - B. Each year the Superintendent and staff shall prepare a budget calendar which specifies the dates that budget requests from each employee, department, program and building unit must be ready for review and public hearings adoption.
  - C. Each building unit or department in the school district that is requested to determine its needs for the budget year shall arrange requests for equipment, materials, supplies, maintenance, etc. on a priority list for their areas of responsibility. Budget requests shall specify a description of the item, number of units, unit cost, total cost and any unique characteristics which make it a nonstandard bid item.
  - D. In the event that the School Board, Superintendent, principals and department heads must reduce or possibly possibly increase the budget, priority lists will be used as a basis for instituting changes and those affected by the changes will be consulted.
  - E. If budget cuts are necessary, it shall be the policy of the Board and the Superintendent to pare requests and programs which have a low priority rather than reducing several or all programs by a fixed amount or percentage.
  - F. The School Board and administration shall make an effort to insure that budget requests and needs are accurately reflected in the budget and are neither overinflated or underinflated. The practice of “padding budgets” is not endorsed as a mode of operation in preparing the budget.
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**ADOPTED: March 18, 2002**  
**LAST REVISED: August 16, 2004**

**MUSCOGEE COUNTY BOARD OF EDUCATION**