

BUDGET PREPARATION PROCEDURES

Budget planning shall be an integral part of program planning so that the budget may effectively express the implementation of all programs and activities of the school system. Budget preparation shall be a process involving broad participation, led by the Chief Financial Officer, and including the administrative staff, Superintendent and Board of Trustees.

The budget drafted for consideration, and subsequent action upon the part of the board, will contain requests for revenues for current expense needs and regular capital outlay items.

1. On or before the fifteenth day of August of each year, the school board, with the assistance of the superintendent of schools, shall prepare and file with the levying authority for the school district, as defined in Section 37-57-1, at least two (2) copies of a budget of estimated expenditures for the support, maintenance and operation of the school district for the fiscal year commencing on July 1 of such year. Such budget shall be prepared on forms prescribed and provided by the State Auditor and shall contain such information as the State Auditor may require.
2. In addition, on or before the fifteenth day of August of each year, the school board, with the assistance of the superintendent of schools, shall prepare and file with the State Department of Education such budgetary information as the State Board of Education may require. The State Board of Education shall prescribe and provide forms to each school district for this purpose.
3. Prior to the adoption of a budget pursuant to this section, the school board shall hold at least one (1) public hearing to provide the general public with an opportunity to comment on the taxing and spending plan incorporated in the proposed budget. The public hearing shall be held at least one (1) week prior to the adoption of the budget with advance notice. After final adoption of the budget a synopsis of such budget in a form prescribed by the State Auditor's Office shall be published in a newspaper having general circulation in the school district on a date different from the date on which the county or any municipality therein may publish its budget.
4. There shall be imposed limitations on budgeted expenditures for certain administration costs, as defined in Section 37-61-9, Mississippi Code of 1972.

Unless the increased revenue in a budget is derived solely from the expansion of a school district's ad valorem tax base, a school district shall not budget an increase in an ad valorem tax effort in dollars for support of the school district unless it first advertises its intention to do so while it advertises its intention to fix its budget for the next fiscal year. A request for an increase in ad valorem tax effort in dollars for the support of the school district in excess of the certified

tax rate pursuant to Sections 37-57-105 and 37-57-107 shall not be levied until an order has been approved by the school board of the school district in accordance with the procedure set forth in Section 27-39-207, Mississippi Code of 1972.

Annual Operating Budget Final Adoption Procedures

A public body may hold an executive session for the transaction of business and discussions regarding employment and termination of employees. The exemption provided in this paragraph includes the right to hold closed meetings concerning employees as such exemption relates to their deletion from any budget subject to approval of the public body. Final budgetary adoption shall not be taken in executive session.

The budget shall be in compliance with Mississippi Public School Accountability Standard 5.

SOURCE: Jackson Public School District, Jackson, Mississippi
Mississippi School Board Association

LEGAL REF.: Section 27-39-203, Mississippi Code of 1972
Mississippi Public School Accountability Standard 5

DATE: August 20, 1979

AMENDED: October 27, 1986
October 16, 1989
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