

**ADMINISTRATIVE
DIRECTIVE**

Administrative Directive Title: Budget Amendments and Allocations	AD Number: 2.200.2	Adopted: May 2011 Former Descriptor: FM2
Policy References: Board Policy 2.200 – Annual Operating Budget	Revised: 11/24; 9/18; 8/15; 2/14; 6/11	

1 Murfreesboro City Schools recognizes that the budget amendment process is critical to ensuring
 2 that expenditures made during the course of the fiscal year are supported by the budget. Failure to
 3 amend budgets to meet changing circumstances can result in the overexpenditure of funds.

4 **BUDGET AMENDMENTS**

5 The budget is approved as part of the annual appropriations ordinance pursuant to the
 6 Murfreesboro City Charter, may be amended so as to increase total expenditures for a Fund during
 7 the course of a fiscal year only with approval by the Board of Education and City Council and will
 8 be expressed by an ordinance specifically amending the budget.

9 The budget approved as part of the annual appropriations ordinance may be amended as to
 10 individual line items within a fund during the course of a fiscal year without Board of Education
 11 or City Council approval provided that the amendment will not increase total expenditures for the
 12 fund.

13 Budget amendments for all federal programs shall follow all applicable State and federal rules and
 14 regulations.

15 **ALLOCATIONS FOR SCHOOLS**

16 Allocations to schools by the Board of Education must be made through the approved annual
 17 budget. Any allocations made must supplement, not replace, Board obligations and must not
 18 include items that have been determined to be a Board responsibility. Any amounts allocated to
 19 teachers or school employees will be in addition to the provision of funds to provide employees
 20 with the necessary materials and supplies to perform their job duties.

21 Allocations for schools will be made annually and are determined each year through the budget
 22 process.

Legal References
 TCA 49-2-203
Internal School Funds Manual, Fifth Edition, Tennessee
 Department of Education and Tennessee Comptroller of
 the Treasury
 Murfreesboro, Tenn., Revised Ordinances, Ch. 2, Art. 1,
 § 2-17 (2015)