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ANNUAL BUDGET

The annual budget is the financial expression of the goals of the School Committee in meeting the needs of all students.

The budget then requires an orderly and cooperative effort by the Committee, the staff, and the community to achieve the goals of the district.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee policy. The operating budget for the school district will be prepared and managed in line with the above.

In developing a budget, care shall be taken to make all presentations and documents associated with the budget clear and accessible to the members of the School Committee, to the municipal officials, and to the general public.

The budget shall be in compliance with the foundation budget. It is acknowledged that the foundation budget reflects the minimum recommended spending for a District, and excludes transportation costs, debt service costs, and costs associated with the acquisition of fixed assets. The aforementioned items must, therefore, be budgeted in addition to the foundation budget, and funds to support those expenditures must be raised from the community, after the use of any offsetting revenues received from the state.

The Superintendent will serve as budget officer but may delegate portions of this responsibility to members of their staff, as they deem appropriate. The three general areas of responsibility for the Superintendent as budget officer are budget preparation, budget presentation, and budget administration.

A budget is a spending plan, which is developed well in advance of the fiscal year. Circumstances may occur which necessitate changing spending priorities and redirecting funds within the budget accordingly. Revisions to the budget may be made from time to time by the Committee, upon the recommendation of the Superintendent.

Annual budgets for each school operated by the District shall be developed with input from the School Council and shall reflect the priorities established in the annual school improvement plan.

LEGAL REFS.: M.G.L. 71:34; 71:37 and 71:38N

SOURCE: MASC Reviewed 2022

First Reading: January 13, 2026

Second and Final Reading: January 27, 2026