

SCHOOL BUDGET

I. ANNUAL BUDGET

The Board recognizes the significant investment made by our community in funding and supporting our schools. There is an obligation to identify and prioritize the needs of Scarborough Public Schools and to advocate to ensure the ability to sustain strong programming and effective operations. It is fundamental to the district's mission to be good stewards of the resources obtained.

The Board expects the Superintendent to develop a process for staff input in the initial stages of budget planning as it affects the instructional program, school activities, and the operations of the schools. The Board will publish a process calendar to ensure that stakeholders are aware of the steps necessary for approval of the budget. These steps shall include dates for:

- Budget presentations to the board
- Finance Committee review
- The Board's First reading
- The Board's Public Hearing
- The Second Reading
- Any other dates which are significant to the process

The Board will thereafter review the budget, adopt it with or without change, and, no later than 70 days prior to the beginning of the fiscal year, submit it to the Town Council for its approval. The Board's first reading will precede the Town Manager's presentation to the Town Council, and second reading will precede the Town Council's second reading of the full Municipal budget.

Scarborough Public Schools will make all budget materials publically available.

II. BUDGET LINE ITEM TRANSFER AUTHORITY

The Board authorizes the Superintendent to approve transfers of budget appropriations from individual accounts within the same cost center, in an amount not to exceed \$10,000.

All transfers between cost centers will be approved by the Board's Finance Committee and are subject to final Board approval.

III. FINANCIAL REPORTS & STATEMENTS

The Superintendent will provide quarterly financial reports to the Finance Committee, and a Year-End Financial Report will be presented at a meeting of the full board. All reports will be made publicly available, along with the annual Financial Statement following the audit process.

Legal Reference: 20-A MRSA §§ [2307](#); 1482-1488; 1305(C); 1485(3)
[Charter of the Town of Scarborough](#) §§ 405; 501-506

Adopted: October 16, 1980 (DB)

Revised: October 3, 2002 (DB)
May 2, 2013
February 26, 2026