

## **ANNUAL BUDGET**

The annual budget is the financial expression of the educational program of the school department, and it mirrors the problems and difficulties that confront the school system.

The budget then is more than just a financial instrument and requires on the part of the Committee, the staff, and the community orderly and cooperative effort to ensure sound fiscal practices for achieving the educational goals and objectives of the school system.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school system will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

The Superintendent will serve as budget officer but he/she may delegate portions of this responsibility to members of his/her staff, as he/she deems appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration.

SOURCE: MASC

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

**NOTE: References to portions of a town or city charter may be appropriate here. The charter should be reviewed.**

**The annual budget for regional school districts is prepared in accordance with the requirements of M.G.L. 71:16B. A reference to that chapter and section should be added, and the content of a policy in this category should be checked against that citation.**