

**ERVING SCHOOL COMMITTEE**  
**BUDGET ADOPTION PROCEDURES**

The district budget is adopted by the School Committee at the cost center level. Cost centers should represent appropriate levels of transparency for the Committee to oversee goal implementation while allowing for administrative day-to-day work. Cost centers will be agreed upon by the Committee and administration.

All revenue sources are subject to adoption by the School Committee. The budget is adopted by a simple majority.

Authority for adoption of the final school budget bottom line lies with the citizens who comprise, and who are entitled to vote at, the town meeting. The school budget is presented as part of the total town budget for action at a town meeting.

SOURCE: MASC Updated 2022

LEGAL REFS.: M.G.L. [71:34](#); [71:37](#)

Town Charter, (See local reference)

CROSS REF.: [DBJ](#), Budget Transfer Authority

Reviewed and Edited by Erving Policy Committee: 11-15-22

First Reading by Erving School Committee: 01-17-23

Edit and Second Reading, First Vote by Erving School Committee: 07-06-23

Final Vote by Erving School Committee: 8-22-23