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## **ERVING ELEMENTARY SCHOOL**

## ANNUAL BUDGET

The annual budget is the financial expression of the educational program of the school department, and it reflects the goals and objectives of the School Committee to meet the needs of all students.

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

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school district 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 they 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 will be budget preparation, budget presentation, and budget administration.

SOURCE: MASC August 2016

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.

Edited by Erving Policy Committee: 05/18/21 First Reading by Erving School Committee: 6/8/21

Second Reading, First Vote by Erving School Committee: 9/21/21

Final Vote by Erving School Committee: 10/19/21