

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 policy. The operating budget for the school district will be prepared and presented 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. 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 must submit a proposed operating budget amount and proposed capital improvement program for the ensuing fiscal year to the School Committee in accordance to the budget timeline established by the Town of Mansfield Charter.

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 will be budget preparation, budget presentation, and budget administration.

A budget is a spending plan, which is developed well in advance of the fiscal year. 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.

Revised: October 10, 2023

Revised: May 21, 2019

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

Town of Mansfield Charter, Article 8, Fiscal Procedures

SOURCE: MASC 2022