

SCHOOL BUDGET DEVELOPMENT PROCESS

“City and Town” is a publication of the Massachusetts Department of Revenue’s Division of Local Services. Inside Volume 10, No. 3, March 1997, there is an article titled, Accountability in School Budgeting. That article and three specific state laws are used to best explain the budgetary process on which we are about to embark upon.

FEBRUARY – MARCH

Pursuant to Massachusetts General Law Chapter 71 Section 37, the school committee in each city and town shall review and approve budgets for public education in the district. The superintendent develops a timeline and recommends a Preliminary Draft Budget to the school committee for review. The school committee works to ensure that necessary funds are appropriated for the district and that a balance is maintained between the needs and resources in the distribution of available monies. After the school committee reviews the budget, it is submitted to the finance committee and town officials.

FEBRUARY – MAY

Consistent with statute, the finance committee reviews the budget request, taking into consideration a municipality’s available revenues and current expenditures as allocated in the municipal budget. The finance committee either approves the budget request or recommends a budget less than requested. If the finance committee approves the school committee budget, the agreed upon budget figure is incorporated into the municipal budget and presented to town meeting. If the finance committee recommends a budget less than requested, the school committee and the finance committee continue to negotiate an acceptable level of appropriation.

APRIL

Consistent with Massachusetts General Law Chapter 71 Section 38N, the school committee shall conduct a public hearing regarding the public school’s budget. The school committee votes a certified budget figure in order to seek approval of the school department budget by town meeting.

ANNUAL TOWN MEETING SATURDAY MAY 1, 2010

The superintendent of schools may address town meeting prior to any action on the school budget as recommended by the school committee notwithstanding his place of residence. The vote of the legislative body of a town (town meeting) shall establish the total appropriation for the support of the public schools, but may not limit the authority of the school committee to determine expenditures within the total appropriation.

Pursuant to Massachusetts General Law Chapter 71 Section 34, the town legislative body (town meeting) has authority over the total dollar amount of the school department budget. The legislative body does not however, have authority over the specific line items within the budget. The school committee has the authority to determine how the funds are spent within its overall budget.