

## **BUDGET DEVELOPMENT PROCESS**

It is the Board's intent that the budget reflects the School Department's priorities and be adequate to fund the instructional program and the operations of the schools.

The annual budget will be for a 12-month period covering the fiscal year July 1 through June 30. The Board will develop the annual operating budget as directed by applicable laws and the Charter of the City of Augusta.

The Board shall designate the Superintendent as its budget officer, but he/she may delegate portions of such responsibility to the Business Manager or others as appropriate.

The Superintendent will prepare a budget planning calendar that allows the Board to have sufficient time to study the proposed budget and to prepare for presentation of the budget to the City Council and the public.

The Board expects the Superintendent to develop a process for administrator and staff to provide input in the initial stages of budget planning as it affects the instructional program, school activities and the operations of the schools.

The Board will work with the City Council through the conference committee established by the Charter of the City of Augusta. The Board may also schedule one or more joint work sessions with the City Council for preliminary discussion of the proposed budget. At such work sessions, the Superintendent and/or Business Manager will explain the proposed budget and answer questions. Any revisions or recommendations suggested at such sessions will be considered by the Board in terms of their potential impact on the instructional program and operations of the schools.

Following the Board's formal adoption of the proposed budget but no later than 90 days prior to the beginning of the next fiscal year, the Board shall submit the proposed budget, in the format required by law to the City Manager with a copy to each member of the City Council.

The Board will meet jointly with the City Council in the meeting(s) to be held prior to May 1 for the purpose of the Council's consideration of the budget.

While the School Department is required to budget only for the next fiscal year, the Board believes that long-range planning is essential to sound management of school system finances and encourages the Superintendent to assess the School Department's needs and make recommendations to the Board in anticipation of future budgets.

Legal Reference: 20-A MRSA §§ 1301; 2307; 15617 et seq.  
Charter of the City of Augusta, Art. IV § 4, 8

Adopted: 1975

Revised: August 16, 1993; June 6, 2012