

## BUDGETING SYSTEM

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A proposed operating budget for the Bangor School Department shall be submitted by the Superintendent of Schools to the School Committee each March. The budget shall assign costs for each program division within each school unit and shall present a direct comparison with the current year budget and actual expenditures for the two preceding years.

The proposed budget shall be based upon specific objectives and priorities within and between each program. Each program shall be reexamined annually to determine whether or not it should be continued and, if so, at what level. Incremental budgeting (simply updating programs to reflect inflation) should be avoided.

The following filters will be utilized when developing the proposed budget:

1. What is needed to continue our pursuit of academic excellence for all students,
2. What is in the best interest of our students;
3. What is financially responsible, and
4. Does this budget move us forward with the ten-year strategic plan?

Budget requests which are deferred as a result of the administrative review process shall be clearly identified in the proposed budget as submitted to the School Committee.

The School Committee will review the proposed budget during the months of March and April, modifying recommendations as may be necessary to more accurately reflect the priorities of the Committee and to be consistent with the resources required. The Committee will approve a budget for submission to the City Council prior to the second Monday in April of each year.

ADOPTED: August 26, 1991  
REVISED: November 17, 2011  
REVIEWED: September 11, 2019

