**BUDGETING SYSTEM**

The total amounts, which may be expended during the fiscal year for the operation of the school system, are set forth in the annual operating budget adopted by the Board and approved by the registered voters of the District.

The total amount budgeted for each major classification shall be the maximum amount which may be expended for that classification, except as a transfer of funds is approved by the proper authority (see Policy DBJ).

The budget account classifications shall conform to the required State of Maine accounting format.

Effective with the annual budget commencing July 1, 2006 the major program classifications of expenditures for budget accounting purposes in accord with Maine Department of Education reporting requirementsshall be as follows:

1. Overhead (0000 Series)

1. Regular Elementary Program (1000 Series)
2. Regular Secondary Program (1200 Series)
3. Special Education Programs (2000 Series)

5. Career/Technical Vocational Programs (3000 Series)

6. Other Instructional Programs (4000 Series)

1. Adult/Continuing Education Programs (6000 Series)
2. Co-Curricular and Extra-Curricular Programs (9000 Series)

Effective with any annual budget developed after January 1, 2008 and in accordance with the requirements of Public Law, Chapter 240, part XXXX as enacted by the 123rd Maine Legislature, the Warrant for the District Budget Meeting will comply with the format as follows:

Expenditure Articles

1. Regular Instruction
2. Special Education
3. Career & Technical Education
4. Other Instruction (including Summer School and Extra-Curricular)
5. Student & Staff Support
6. System Administration
7. School Administration
8. Transportation & Buses
9. Facilities Maintenance
10. Debt Service and Other Commitments
11. All Other Expenditures (including School Lunch)

Revenue Articles

1. Total Education Costs funded by the EPS calculation
2. Non-state funded debt service approved by the legislative body.
3. Additional local funds if any

In addition to expenditure and revenue articles, the warrant must include a budget summary article to authorize the total school unit expenditures for the school budget.

The annual operating budget shall serve as the controlled spending plan for the calendar year. Overall responsibility for this control shall rest with the Superintendent, who is authorized to approve operating and capital expenditures as specified in the budget.

Legal Reference: Public Law, Chapter 240, part XXXX as enacted by the 123rd Maine Legislature

Adopted: August 20, 2018