

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 90

S. P. 131

In Senate, January 22, 1935.

Taken from table on motion by Senator Blaisdell of Hancock and on further motion by Senator Blaisdell of Hancock Referred to Committee on Education and 2,000 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator McDonald of Washington.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT Requiring the Formulation of a Budget in Each City, Town, and Plantation in Maine and Providing for State Supervision of Budgetary Procedures.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. School budget in each city, town, or plantation provided for.

Each superintendent of schools in the state shall prepare annually at least 30 days before the annual meeting, a school budget for each town within the school union.

The said budgets shall be prepared according to forms prescribed by regulations of the commissioner of education or on forms approved by him, and presented with appropriate explanations to the respective school committees at least 30 days before the annual meeting.

Before final adoption by the town, appropriate publicity and a public hearing shall be arranged for said budget according to regulations prescribed by the commissioner of education, with the approval of the governor and council. Before being presented by the superintendent to the town school committee for final approval, the school budget for each town within the supervisory union may be presented to the joint school committee for consideration in order that economies and equalization of educational opportunities may be effected within the supervisory union.

Recommendations to the several town school committees shall be included in the minutes of the joint school committee and a copy sent to the respective town school committees, and one to the commissioner of education.

The adopted budget, after having been filed with the commissioner of education, shall be deemed an appropriation of funds for the purposes stated in the budget. The superintendent of schools shall be made responsible for the execution of the adopted budgets according to the purposes stated therein.

Any expenditures in excess of the amounts specified in the adopted budget shall be unlawful except as provided by regulations prescribed by the commissioner of education, with the approval of the governor and council, for emergencies and for the transfer of funds between items in the budget.

The expenditures contemplated in the budget shall not exceed the expected income.

Authority is hereby given the town school committee to transfer current unencumbered balances from one budget item to another, subject to regulations prescribed by the commissioner of education, with the approval of the governor and council, for making transfers in school budget funds.

In the event of casualties, accidents, or extraordinary emergencies, a town school committee may adopt a supplemental budget by following the procedures prescribed by regulations of the commissioner of education, with approval of the governor and council, applicable to such emergencies.

The commissioner of education shall prescribe by regulations a uniform financial accounting system suitable for use in the public schools of the state. Forms and blanks for use with such accounting system shall be prepared and furnished the respective school systems of the state. The commissioner of education is given authority to approve the accounting system and forms of any school system whenever in his opinion such system conforms to the essentials of the state uniform financial accounting system for public schools.

An independent audit of the finances of each town or city public school system shall be made at least once every 2 years, or oftener if so designated by the commissioner of education.

This audit shall be made by competent accountants approved by the commissioner of education. Reports of the audit shall be given publicity and filed as designated by regulations of the commissioner of education.

Sec. 2. State supervision of school budgetary procedures. As a means of increasing the efficiency of expenditures in all phases of education, the

commissioner of education may appoint a director of finance whose duty it shall be to assist in the development of proper budgetary procedures, to provide advice and information to local school officials on the request of superintendents and superintending school committees, to make investigations establishing reasonable costs for various types of services and educational opportunities provided in the cities, towns, and plantations, and to perform such other duties in the field of school finance as the commissioner of education may direct.

The salary of this official shall be determined by the governor and council and, together with the necessary travelling expenses, shall be paid from an appropriation for salaries and general office expenses of the department of education.