

Section D

Fiscal Management

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FISCAL MANAGEMENT GOALS

The quantity and quality of learning programs are directly dependent on the effective, efficient management of allocated funds. It follows that achievement of the school system's purposes can best be achieved through excellent fiscal management.

As trustee of local, state, and federal funds allocated for use in public education, the School Committee will fulfill its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the school system take specific action to make sure education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into School Committee operations and into all aspects of school system management and operation.

In the school system's fiscal management, it is the School Committee's intent:

1. To engage in thorough advance planning, with staff and community involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To establish levels of funding that will provide high quality education for the students.
3. To use the best available techniques for budget development and management.
4. To provide timely and appropriate information to all staff with fiscal management responsibilities.
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

ANNUAL BUDGET/FISCAL YEAR

The budget is a reflection of present and future needs of the total school program. Recommendations concerning budget priorities are made by the Superintendent of Schools after assessing the needs of the students, staff, facilities, and total organizational structure. It is recognized that all priorities are competing for limited resources and the Superintendent will make his/her recommendations to the School Committee in order of importance.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. The operating budget for the school system will be prepared and presented in line with state policy and will be developed and refined in accordance with these same requirements.

The fiscal year for school operating budgets will extend from July 1 to June 30. However, the fiscal year for state and federal grants will run as stated on the grant notification award forms.

The Superintendent will serve as the budget officer, but he/she may delegate portions of this responsibility to members of his/her staff as he/she deems appropriate. The three general areas of responsibility for the Superintendent as the budget officer are:

1. budget preparation.
2. budget presentation.
3. budget administration.

BUDGET DEADLINES AND SCHEDULES

The budget calendar is designed to have a completed budget available for the annual town meeting which occurs on the second Monday in May. The final date for the submission of the budget to the Selectmen and the Finance Committee will be arrived at cooperatively between those agencies and the Superintendent of Schools.

The School Committee will make every attempt to adhere to the budget calendar.

Budget decisions reflect the attitude and philosophy of those charged with responsibility for educational decision making. Therefore, a sound budget development process must be established to ensure that the annual operating budget accurately reflects this school district's goals and objectives. The School Committee will attempt to protect the valid interest of the taxpayers. However, the first priority in the development of an annual budget will be the educational welfare of the children in the Ware School District.

The Superintendent will have overall responsibility for supervising the budget process and ensuring that the spirit and intent of this policy is carried out.

LEGAL REFS.: M.G.L. 71:38N

Adoption Date: July 17, 1997
Revision Date: April 2, 2008
Last Date Reviewed: April 2, 2008

BUDGET HEARINGS, REVIEWS AND RECOMMENDATIONS

The School Committee will present a proposed budget for the next fiscal year in accordance with Massachusetts statutes for presentation at a public hearing.

The Superintendent of Schools will prepare and present copies of the School Committee's budget for public viewing prior to the public hearing. Copies of the budget will be available for all staff and citizens of Ware to view at the following locations: the Selectmen's office and the Superintendent's office. Additionally, a copy will be made available to the Finance Committee.

The School Committee actively seeks advice and comments from the staff and general public in the budget. The Superintendent is responsible for providing opportunities for public participation in budget setting and the review of the completed budget in accordance with M.G.L. Ch. 71 Section 38N.

BUDGET ADOPTION PROCEDURES

Authority for adoption of the final school budget lies with the citizens who comprise, and who are entitled to vote at, the town meeting. The school budget is presented as part of the total town budget for action at the annual town meeting.

Established by law and charter.

LEGAL REFS.: M.G.L. 71:34
Town Charter (See local reference)

Adoption Date: July 17, 1997
Revision Date: April 2, 2008
Last Date Reviewed: April 2, 2008

BUDGET TRANSFER AUTHORITY

In keeping with the need for periodic reconciliation of the school department's budget, the School Committee will consider requests for transfers of funds as they are recommended by the Superintendent.

The School Committee shall be informed of the need for these adjustments so it may act promptly and expedite financial record keeping for the school system.

FUNDING PROPOSALS AND APPLICATIONS

The School Committee will encourage the administration to seek and secure all possible sources of state, federal, and other special funds that will enhance the educational opportunities for the children in the Ware School District.

The Superintendent will keep the School Committee informed of all possible funds available to the school system under the various state and federal programs, and in what manner these funds can best be used in the Ware School District.

The Superintendent will be responsible for seeking out and coordinating the development of proposals for all specially funded projects and for submitting the proposals to the School Committee for approval.

The Superintendent, with appropriate input from the Director of Business Services, is authorized to sign all reports for these projects and will be responsible for the proper expenditure of funds received for such projects with the approval of the School Committee.

LEGAL REFS.: M.G.L. 44:53A
 P.L. 874 Impact Aid

Adoption Date: July 17, 1997
Revision Date: April 2, 2008
Last Date Reviewed: April 2, 2008

AUTHORIZED SIGNATURES

Three members of the School Committee, the Superintendent, or his/her designee shall sign payrolls presented for approval. In the event of unanticipated situations, the Chairman, or his/her designee, shall sign payrolls presented for approval.

The town treasurer, who also serves as the school department treasurer, signs all checks drawn against school department funds. No other signature is valid.

LEGAL REF: M.G.L. 41:41

Adoption Date: July 17, 1997
Revision Date: April 2, 2008
Last Date Reviewed: April 2, 2008

BONDED EMPLOYEES AND OFFICERS

Each employee of the school system who is assigned the responsibility of receiving and dispensing school funds will be bonded individually or covered by the blanket bond. The cost of the bond will be paid by the town.

LEGAL REFS.: M.G.L. 40:5; 41:35

Adoption Date: July 17, 1997
Revision Date: April 2, 2008
Last Date Reviewed: April 2, 2008

FISCAL ACCOUNTING AND REPORTING

The Superintendent is responsible for receiving and properly accounting for all funds of the Ware School District.

The accounting system used by the Ware School District will conform with state requirements and to good accounting practices, providing for the appropriate separation of accounts, funds and special monies. The format is based upon the Massachusetts Department of Education's accounting report that is required at the end of each fiscal year.

The School Committee, the Town Finance Committee, the Town Accountant, the Superintendent of Schools and the School Administrators will receive monthly financial statements. When requested, the Superintendent of Schools will provide the School Committee with any additional financial reports.

LEGAL REFS.: M.G.L. 41:35

Adoption Date: July 17, 1997

Revision Date: April 2, 2008

Last Date Reviewed: April 2, 2008

INVENTORIES/AUDITS

The Superintendent is required to keep a master itemized inventory of all non-consumable goods and equipment belonging to the Ware School District.

An audit of the school district's accounts is conducted annually by the town's auditor. In addition, the School Committee may request a private audit of the school district's accounts at its discretion.

The School Committee will consider recommendations made by the town auditor and/or a private auditor for maintaining an efficient system for recording and safeguarding the school district's assets.

INVENTORIES/AUDITS

Each building principal will receive, inventory, sign-for, and be held responsible and accountable for all non-consumable school department property within their building. Each building principal shall inventory said property annually, certifying item counts and item conditions to the Superintendent of Schools on the appropriate forms. Damaged property will be transported to a designated area and made ready for appropriate disposal. Building inventory records will be adjusted to account for items being added to or removed from the inventory. Equipment will be added to the building inventory records upon receipt, utilizing model/style number, serial number and/or other identifying nomenclature.

PURCHASING/AUTHORITY

The Ware School District will participate in cooperative purchasing arrangements at the state, county and town level, when appropriate. The Ware School District will direct its purchases to be made competitively and without preference, and will seek to maximize the educational value of every dollar expended.

The Superintendent shall have the authority to purchase materials, equipment, supplies and services. Such acquisitions shall be made through the Superintendent's Office.

The Superintendent will serve as purchasing agent and the School Committee Chairman or designee will serve as the Procurement Officer. The Superintendent will develop and administer the purchasing program for the schools in keeping with legal requirements and with the adopted school budget.

In accordance with the provisions and exemptions of Chapter 30B and other applicable laws, the purchasing of items and services greater than \$15,000.00 that are not detailed in the budget will require prior School Committee approval

School purchases will be made only on official purchase orders approved for issuance by the appropriate school administrator, authorized and signed by the Superintendent.

LEGAL REFS.: M.G.L. 7:22A; 7:22B; 30B; 71:49A

Adoption Date: July 17, 1997
Revision Date: April 2, 2008
Last Date Reviewed: April 2, 2008

PETTY CASH ACCOUNTS

The School Committee authorizes a petty cash account for each school and central office in the Ware Public Schools. Each of these accounts shall have a limit of \$100.00. Receipts will be submitted to be placed on warrant to replenish the petty cash account.

BIDDING REQUIREMENTS

Purchases of materials, equipment, supplies, and services will be made in accordance with the provisions and exemptions of Chapter 30B and other applicable laws.

LEGAL REFS.: M.G.L. 7:22A; 7:22B; 30B
REF.: DJ Purchasing Authority

Adoption Date: July 17, 1997
Revision Date: April 2, 2008
Last Date Reviewed: April 2, 2008

VENDOR RELATIONS

Representatives of firms doing or hoping to do business with the school district will be acknowledged and interviews may be granted, depending on the circumstances. Personnel charged with the purchasing function will not be required to put their time at the indiscriminate use of sales personnel, who will limit their visits to staff members designated by school administrators.

PAYMENT PROCEDURES

All claims for payment from school department funds will be processed in accordance with regulations developed by the Superintendent. Payment will be authorized for invoices properly supported by approved purchase orders, with properly submitted vouchers, or in accordance with salaries and salary schedules approved by the School Committee.

As an operating procedure, the School Committee will receive bi-monthly lists of bills for payment from school department funds. The lists will be certified as correct and approved for payment by the School Committee and then forwarded to the town treasurer for processing and subsequent payment. Actual invoices, statements and vouchers will be available for inspection by the School Committee.

The Superintendent will be responsible to ensure that budget allocations are appropriately observed and total expenditures do not exceed the amount allocated in the budget for all items.

The school building administrators will be responsible for observing budget allocations in their respective schools.

LEGAL REFS.: M.G.L. 41:41; 41:52; 41:56
City Code, Secs. 12-19; 12-20

Adoption Date: July 17, 1997
Revision Date: April 2, 2008
Last Date Reviewed: April 2, 2008

PAY DAY SCHEDULES/SALARY DEDUCTIONS

Depending on their position, employees are paid on a 21 or 26 pay period schedule. Employees are notified as to the pay schedule.

Except for deductions for absence not covered by leave, or those required by law, all deductions will be subject to School Committee approval and are voluntary on the part of the individual employee. For all voluntary deductions, the employee must complete a form authorizing the deductions.

The following voluntary deductions are approved by the Ware School Committee:

1. Employee contributions to health and life insurance programs or any similar program that may be approved by the Town Treasurer.
2. Deductions for regular savings with the employee's financial institution.
3. Deductions for annuities approved by the Town Treasurer.
4. Membership dues for recognized professional organizations as authorized by the School Committee.
5. Agencies fees to the Ware Teachers' Association as specified in Article XII of the agreement between the Ware Teachers' Association and the Ware School Committee.
6. Direct deposit of employee payroll checks as per contract/employment agreement.

EXPENSE REIMBURSEMENTS

Personnel and school department officials who incur expenses in carrying out their authorized duties will be reimbursed by the school department upon submission of a properly completed and approved voucher and any supporting receipts required by the Superintendent.

When official travel by a privately-owned vehicle is authorized, mileage payment will be made at the rate currently approved by the Town of Ware.

Although there are some exceptions, expense reimbursement must have the prior approval of the Superintendent. Each individual request will be judged on the basis of its benefit to the school system and to the extent budgeted for such purposes in the school budget.

LEGAL REFS.: M.G.L. 40:5; 44:58

Adoption Date: July 17, 1997

Revision Date: April 2, 2008

Last Date Reviewed: April 2, 2008

EXPENSE REIMBURSEMENT-REGULATION

Employees requesting a travel reimbursement must submit the proper request form in advance. Travel expenses will be reimbursed in accordance with the following regulations:

Transportation

Mileage claims for use of private vehicles on school department business will be submitted on an actual mileage basis, unless an annual allowance is authorized. The mileage rate will be set by the Town of Ware.

Airline travel is limited to the fare for the most economical class available. Approved travel will be reimbursed in the following manner:

When necessary, the employee may travel by commercial airline or private vehicle; the reimbursed travel will be the lesser amount determined in the following manner:

Lodging

The actual cost of lodging will be reimbursed provided the cost is reasonable and proper. A lodging statement is required and must be attached to the travel voucher.

Meals

All staff members will be provided expenses for meals while on approved school business, with the following listed restrictions:

1. All meals will require a receipt.
2. Alcoholic beverages are not reimbursable.
3. The total amount of monies that may be claimed per diem for meal reimbursement shall not exceed \$30.00 (plus tax and tip).

Miscellaneous

The following expenses may be allowed:

1. Airport shuttle
2. Taxis
3. Tips
4. Actual cost of parking vehicle

Other expenses may be allowed if approved by the Superintendent.

CASH IN SCHOOL BUILDINGS

Money collected by parent groups, etc, shall be handled with good and prudent business procedures. All monies collected shall be accounted for and processed to the proper location of deposit.

Under no circumstances shall money be left overnight in schools, except in safes provided for the safekeeping of valuables. Even in schools that have safes, every reasonable attempt must be made to avoid leaving money overnight in schools.