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1. FINANCIAL MANAGEMENT GOALS

As the trustee of funds allocated for use in public education, the School Committee will use these funds wisely in pursuit of the district's goals.

The quantity and quality of the district's educational programs are dependent on the effective, efficient management of allocated funds. Achievement of the district's purposes can best be achieved through excellent fiscal management.

It is imperative that the educational program be held of paramount importance. Decisions made due to resource limitations must center on the educational goals of the district.

This prioritization will be incorporated into all aspects of district management and School Committee decision making.

Regarding the district's fiscal management, it is the School Committee's intent to:

1. Advocate for levels of funding that will provide high quality education for all students.
2. Allocate funding, centering equity while achieving the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
3. Engage in thorough advance planning, with staff and community involvement, in order to develop budgets.
4. Support the use of efficient and effective techniques for
 - a. Budget development, management, and reporting
 - b. Purchasing, payroll, payment of vendors and contractors
 - c. All other areas of fiscal management.
5. Provide timely and appropriate information to the community.

The Finance Subcommittee will assist the full School Committee and Superintendent in achieving these goals.

SOURCE: MASC 2021

CROSS REF: B-13

2. REVENUE SOURCES

In addition to advocating for levels of public funding that will provide high quality education for all students, the School Committee welcomes additional revenues from non-tax sources as described below.

A. Tax Revenues

Local, state and federal tax dollars provide the revenues for the operation of the schools.

- Revenues from Local Tax Sources: Under Chapter 580 of the General Laws of 1980 (Proposition 2.5), the Town Meeting shall have final authority to establish the final budget allocation for the ensuing year. The School Committee, working with its staff and the community, shall exert maximum effort to secure adequate local tax funding for the schools.
- Revenues from State Tax Sources: The School Committee and staff will work jointly to secure maximum funding through the distribution formula established by the state legislature.
- Revenues from Federal Tax Sources: The School Committee and staff will work jointly to secure maximum funding from federal tax sources.

B. Special Programs and Grants (from Tax and non-Tax Revenues)

In accordance with state law, all grants and gifts to the District shall be reviewed and accepted by the School Committee before expenditure. The School Committee will encourage the administration to seek and secure possible sources of state, federal, and other special funds that will enhance the educational opportunities for the children in alignment with district goals. The superintendent will submit for School Committee approval spending plans at the same cost center level as the district budget.

The Superintendent will be responsible for coordinating the development of proposals for all specially funded projects and for keeping the Committee apprised and updated on all such projects.

C. Use of Revenues from Individual Donations, Grants, Private & PTO Fundraising

Public education is primarily the responsibility of the public and, therefore, the operating and capital budgets for the Public Schools of Brookline should reflect the will of the public to finance the schools through public revenues (tax sources). The Brookline School Committee welcomes additional revenues from non-tax sources as gifts to the Public Schools of Brookline to advance the priorities and educational goals established by the School Committee, provided such gifts are in accordance with state and federal law, existing local by-laws, and this policy, and provided the gift and/or its effects reflect the PSB core value of educational equity.

i. Revenues from Investments: (Amended 9/10/98, #98-81)

In order to monitor the available funds from investment capital donated, for example, for the purpose of granting scholarships and prizes, the Finance Subcommittee of the School Committee will review annually the balance of invested funds available to the School Committee.

Commented [NM1]: Does this exist?

ii. Revenues from the Use of School-Owned Property:

Pursuant to G.L. c. 71, s. 71E, revenues from the use of school-owned property shall be used to pay the costs associated with the use of such property.

Commented [NM2]: Possibly move content from Section K here.

iii. Grants and Gifts from Private Sources:

In order to allocate supplemental funds equitably and in response to changing needs, the School Committee prefers grants and gifts from private sources to be unrestricted. In the event that a private source (including, but not limited to, charitable foundations, private corporations, or individuals) wish to restrict the use of funds:

1. The School Committee's approval of the restricted use must be secured prior to a vote to accept the gift, and such approval shall be subject to a determination by the Committee, in consultation with the Superintendent, that the following conditions are met:
 - a. the gift is directed/restricted to a use consistent with an established priority of the School Committee as expressed in, for example, the Strategic Plan, Recommendations from Program Review, the Annual Budget, and/or the Capital Improvements Plan;
 - b. the gift supplements the use of public funds already committed to the intended program or project, or for which public funds are not yet sufficient or available;
 - c. the purpose and effect of the gift will not encumber substantial future public school funds for ongoing costs (including, but not limited to, support or maintenance) unless such spending is already planned for in the operating budget or anticipated in future budget years;
 - d. the effect of the gift will not create a permanent condition at or for an individual elementary school or its facility that creates a substantially inequitable overall experience for students at that school relative to those at the other PSB elementary schools.
2. The School Committee retains the authority, subject to state and local law and in consultation with the Superintendent and other relevant Town boards and commissions, to approve design and content of any program or project enabled by the gift including, but not limited to, design of structures, content of programs, procurement specifications for purchased items, hiring of contractors, and assignment of personnel.

iv. School-Specific Fundraising:

School-specific fundraising comprises dollars raised by individuals and/or organizations (including, but not limited to, PTOs, "friends of" groups, affinity/after-school groups, Extended Days) for use by and for a specific school community. The School Committee welcomes these efforts and with this policy seeks to ensure that no funds raised at and for a particular school create an exception to our long-standing policy of ensuring educational equity for all students in the PSB, regardless of the school they attend.

Accordingly, there is no determined limit on how much money can be raised at or for a particular school, provided that:

- a. fundraising activities comply with this policy;
- b. fundraising is coordinated with, and conducted with the approval of, the Principal;
- c. no fundraising presents a burden to any parent group, students, teachers, or staff;

- d. no fundraising is undertaken with the intention of paying for permanent school personnel unless specifically authorized and recommended to the School Committee by the Superintendent;
- e. no fundraising is undertaken with the intention of instituting new education programming or capital improvements inconsistent with established plans and program guidelines and/or not already approved by the School Committee.

v. School-specific Expenditures:

Expenditures of private dollars are subject to the same definitions and restrictions/prohibitions established by this policy under the above section School-Specific Fundraising. In addition to providing funds for operational costs as detailed above, school-specific expenditures from private fundraising may include:

- i. items not having a direct impact on the children's education (e.g. lunches/recognition for teachers, assemblies/speakers for parents);
- ii. reimbursement for basic and non-permanent classroom supplies or decorations;
- iii. supplemental educational activities, materials, and related scholarships (e.g. field trips, special assemblies/performances, library materials, out-of-school-time programs such as after-school activities and homework centers) provided they are consistent with the PSB Strategic Plan and approved by the Principal;

Prior approval of the School Committee is required for the following expenditures to ensure the expenditure is consistent with this policy and the School Committee policy on Facilities Development, the PSB Strategic Plan, and an approved School Improvement Plan: faculty/staff professional development opportunities, technology additions/upgrades, specialized equipment (e.g. microscopes for a science lab), and other capital additions/upgrades.

vi. Financial Reporting for School-Based Organizations

All school-based organizations are encouraged to submit spending plans for the school year to the Deputy Superintendent for Administration and Finance by October 31st of each year so that the Superintendent may report to the School Committee regarding system compliance with this policy and to accurately capture all gifts made by these organizations to the district.

The Superintendent shall, in consultation with staff and with organizations affected by this policy, develop, maintain, and circulate guidelines and procedures for the purposes of implementing this policy.

D. Revolving Funds:

Revolving Funds are established to dedicate a specific source of revenue from fees and charges to pay expenses related to the service for which those payments are made. These accounts enable the Public Schools of Brookline (PSB) to budget and monitor revenues and expenses of these activities.

As authorized below, the School Committee:

1. Designates Brookline Adult and Community Education (MCG Ch. 71, Sec. 71E), Summer School (Sec. 71C), and the Brookline Early Education Program (BEEP) (Sec.

Commented [NM3]: Move to relevant section of budget development?

71C) as three community school programs for the purpose of establishing separate Revolving Funds therefore;

2. Authorizes a similar separate account to be established for receipts and expenditures related to the Community Use of School Buildings (Sec. 71E), School Lunch (Ch. 548 of the Acts of 1948), and Athletics (Sec. 47);
3. Authorizes the Deputy Superintendent for Administration and Finance to recommend to the Committee any future additional community school programs for which revolving funds may be established in accordance with the legislation (MGL Ch. 71);
4. Authorizes the Deputy Superintendent for Administration and Finance to administer any and all revolving accounts allowed by state statute, accepted by the town and approved by the School Committee, in accordance with applicable law.

Guidance:

- Each Revolving Fund must be affirmatively established through a vote by the School Committee. The vote must include language on whether interest on the fund balance remains with the fund, limits on amounts that may be expended or retained, and any other limitations and restrictions
- Except as otherwise authorized by the School Committee or mandated by statute, expenses cannot be paid from these accounts until sufficient amounts have been received
- Revolving Fund activity expenses will be budgeted to include all direct and indirect expenses related to the activity, where allowed by statute. Direct and indirect expenses, related to the activity, shall be applied in a manner consistent with policy established by the Town Comptroller and the Massachusetts Department of Revenue. In this respect, there shall be close collaboration between the Deputy Superintendent for Administration and Finance, the Deputy Town Administrator, and the Finance Director.
- Each Revolving Fund account will be managed for breakeven annual performance.
- Discrepancies between actual fund performance and breakeven fund performance promptly to the attention of the Finance Subcommittee during quarterly budget presentations.

The School Committee expects the Superintendent to manage deficits and/or balances. The School Committee may provide guidance to the Superintendent regarding Revolving Fund accounts. Appropriate measures to correct fund underperformance may include one or more of the following:

- Change fund or program management;
- Initiate, terminate, or otherwise modify programmatic subsidy of any Revolving Fund from the General Fund, and/or

Reallocate Revolving Fund surpluses to other accounts in the General Fund, such as operating accounts or contingency reserves.

Commented [NM4]: Is this legal? I thought not.

E. Post-Secondary Scholarships: (Voted 3/15/12; #12-17)

i. Purpose

The Brookline School Committee gratefully acknowledges the generosity of donors who support our high school graduates with scholarships for their post-secondary education. With this policy, we establish standards for accepting and awarding these scholarships to ensure that they reflect

Public Schools of Brookline (“PSB”) core values of high achievement for all, respect for human differences, and educational equity.

ii. Acceptance Of Scholarships

No scholarship shall be awarded without prior School Committee acceptance of the scholarship. The School Committee shall not accept any scholarship that unlawfully restricts the class of individuals to whom it can be awarded.

iii. Scholarship Selection Committee

The Superintendent shall, after consultation with the Head of School, annually appoint a Scholarship Selection Committee consisting of no more than thirteen (13) voting members, plus the Deputy Superintendent for Administration and Finance, who shall be a non-voting member. No individual donor, including parties related to a donor, or donor group shall comprise a majority vote of the Scholarship Selection Committee. Members of the Scholarship Selection Committee shall recuse themselves from participating in the discussion and awarding of a scholarship to any applicant to whom they are related.

iv. Procedures For Awarding Scholarships

Notice and eligibility requirements pertaining to PSB affiliated scholarships shall be available in prevalent languages of the PSB. Notice of the availability of such scholarships shall include, at a minimum, posting on the PSB website. Scholarship application forms shall be provided to and completed by each scholarship applicant in accordance with procedures established by the Scholarship Selection Committee.

The Scholarship Selection Committee shall evaluate each scholarship application based on the criteria established for the scholarship and shall select the recipient(s) based on a comprehensive process intended to gather from faculty and staff relevant information concerning applicants. Donors or parties related to donors shall not participate in the selection of a scholarship recipient.

v. Procedures For Payment Of Scholarship Awards

The Scholarship Selection Committee shall complete a scholarship reporting form for each scholarship awarded. Payments shall be made directly to the educational institution to be attended by the recipient, except in cases of compelling financial circumstances which, in the judgment of the Scholarship Selection Committee, justify a direct payment to the scholarship recipient for education-related expenses.

The PSB shall retain responsibility for all scholarship distributions. The PSB may reject any selection made by the Scholarship Selection Committee if the information on the scholarship reporting form indicates that the recipient was not selected in accordance with the provisions of this Policy.

LEGAL REF.: [M.G.L. 44:53A](#)

3. CASH AND FUNDS HANDLING

F. Depository of Funds

Except as otherwise provided by specific statutes, all funds received shall be turned over the Town Treasurer for deposit in the General Fund.

G. Petty Cash Accounts

The School Committee endorses the establishment of Petty Cash Accounts in each school, in accordance with the guidelines below:

- Petty Cash funds may be established in each school, to be supervised by and used at the discretion of the Principal/Head of School.
- At the elementary level, the Petty Cash account will not exceed \$200 at any one time.
- At the High School, the Head of School may establish up to four petty cash accounts each fiscal year (e.g. for Food Service, Guidance), each with a maximum of \$500, and under the supervision of the Head of School, or their designee.
- The Public Schools of Brookline will develop accounting procedures for all cash accounts maintained at Brookline schools, including but not limited to periodic detailed reconciliations and unannounced audits.

Expenditures from the petty cash fund are to be for incidental amounts and for unanticipated circumstances. The fund should not be used as a device to circumvent purchasing items through the normally established procedures when time is not critical.

H. Cash in School Buildings:

Other than petty cash, the School Committee discourages the keeping of cash on the premises of any school building and to this end endorses stringent administrative regulations. This includes prohibition of acceptance of cash for field trip expenses.

I. Unaccounted For Funds or Accounting Discrepancies

Within 24 hours of a discovery that cash funds are lost or unaccounted for, a complete, written report should be sent to the Superintendent, who will then report to School Committee.

4. FISCAL YEAR AND BUDGET

J. Fiscal Year

The fiscal year shall run from July 1 to June 30.

The district is not permitted to honor any warrant that is in excess of the income and revenue of the district for the school year beginning on the first day of July and ending on the 30th day of June following.

K. Budget

The annual budget is the financial expression of the goals of the School Committee in meeting the needs of all students.

The budget then requires an orderly and cooperative effort by the School Committee, the staff, and the community to achieve the goals of the district.

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee policy. The operating budget for the Public Schools of Brookline will be prepared and managed in line with the above.

In developing the budget, care shall be taken to make all presentations and documents associated with the budget clear and accessible to the members of the School Committee, municipal officials, and the public. The preliminary and final budget shall be made available on the Public Schools of Brookline website, with supporting detail in OpenGov as determined by staff.

The Superintendent will serve as budget officer but may delegate portions of this responsibility to members of their staff, as they deem appropriate. The three general areas of responsibility for the Superintendent as budget officer are budget preparation, budget presentation, and budget administration.

A budget is a spending plan, which is developed well in advance of the fiscal year. Circumstances may occur which necessitate changing spending priorities and redirecting funds within the budget accordingly. Revisions to the budget may be made from time to time by the Committee, upon the recommendation of the Superintendent.

While the School Committee sets the educational and fiscal framework within which the budget is formulated, building leaders in consultation with school staff must assess each school's needs for the next fiscal year. This will be done within the context of the School Improvement Plan developed by each School Site Council, as amended annually.

L. Budget Development

A sound budget development process must be established to ensure that the annual operating budget accurately reflects the Public Schools of Brookline's goals. The budget is a financial planning tool that grounds itself in careful analysis of student achievement, enrollment, mandated services, and community values to allocate resources towards the goals set by the School Committee. The first priority in the development of an annual budget will be the

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educational welfare of the children in our schools. The Committee also holds in balance the valid interest of the taxpayers.

In the budget development process for the school district, the Superintendent will:

1. Engage in thorough advance planning, with staff and community involvement, in order to develop budgets in a manner that will achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
2. Establish levels of funding that will provide high quality education for all students.
3. Use the best available techniques for budget development and management.

The Superintendent will have overall responsibility for budget preparation, including:

- Statement of budget priorities to be used in the staff's preparation of the budget and for planning for future budgets. Any proposed new or modified programs should be included in this document, with the net financial impact (including staff positions.) This document should be presented to the School Committee Finance Subcommittee by September of the previous fiscal year, and a final version should be adopted by School Committee by November of the same year.
- Budget development calendar for developing, reviewing and adopting the budget, which will be shared publicly with the community. Such calendar will take into consideration the requirement that School Site Councils are to be consulted in developing school budgets. It will be scheduled with attention to certain deadlines established by law and Town Bylaws, and developed in collaboration with the chair of the Finance Subcommittee to incorporate the meetings of the Finance Subcommittee. This document will be presented to the School Committee Finance Subcommittee by August of the previous fiscal year, and a final version should be adopted by School Committee by September of the same year.
- Preliminary budget reflecting all sources of revenue. It shall clearly explain how those funds will be used by cost center (program), which will be agreed upon by the Committee and administration. Cost centers should represent appropriate levels of transparency for the Committee to oversee goal implementation while allowing for administrative day-to-day work.
- In order to ensure clarity, matrix sheets containing summaries for the total budget and staffing patterns by program shall be provided in the budget document. This document will be presented to the School Committee Finance Subcommittee by January of the previous fiscal year. The preliminary budget will be the source for the appropriation request presented to Advisory Committee by the date mandated in Town Bylaws.
- To the extent possible, performance management metrics to allow for comparative evaluation of budgetary decisions. There should be an explanation of the goals of an investment, the metrics by which it will be judged, and the time frame over which the metrics will be analyzed.
- A comprehensive assessment of capital and infrastructure requirements, including deferred maintenance. The enhanced capital planning process should include an annually updated Long-Term Capital Investment Plan (LTCIP) with a 10-year horizon. Capital proposals should identify both financial and non-financial benefits. They should explain why something is needed, as opposed to nice to have; examples of non-financial benefits

include educational quality, strengthened neighborhoods, climate action goals, health, public safety, promotion of economic opportunity, expanded services, etc.

The School Committee: will

- observe the statutory requirement of holding a public hearing on the proposed budget not less than seven days after the notice for this hearing has been published in a local newspaper
- hold and attend appropriate meetings and hearings to review the recommended budget
- after all reviews and hearings have been conducted, adopt a budget for the fiscal year.

M. Budget Adoption

The district budget is adopted by the School Committee at the cost center level.

All revenue sources are subject to adoption by the School Committee. The budget is adopted by a simple majority.

Authority for adoption of the final school budget bottom line 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.

LEGAL REFS.: M.G.L 44:56, 71:34; 71-37, [71:38N](#); [Town Bylaw for AC X.XX](#)

SOURCE: MASC 2021

CROSS REF.: D6 Budget Transfer Authority

SOURCE: MASC 2021

5. BUDGET TRANSFER AUTHORITY

The School Committee charges the Superintendent of Schools with administering the budget as adopted and approved.

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

The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly and expedite financial record keeping for the school district.

All requests for transfers between cost centers as approved during the annual budget deliberation must be submitted to the School Committee for approval as part of the Deputy Superintendent for Administration and Finance's quarterly reports.

All funds in the general account not expended by the close of the fiscal year will be returned to the municipality.

LEGAL REF.: DOR 94-660

CROSS REFS.: DBG, Budget Adoption Procedures
DI, Fiscal Accounting and Reporting

SOURCE: MASC 2021

6. FEDERAL FUNDS SUPPLEMENT NOT SUPPLANT POLICY

The Public Schools of Brookline is committed to utilizing federal grant funds to supplement instructional programs funded by local, state and other sources as required by law and regulation. Federal funds will be used to complement and extend district-funded programs, not to take the place of (supplant) programs previously funded by the district, except as provided by the granting program.

The Superintendent or designee will ensure that federal grant funds are disbursed appropriately and that associated record-keeping and reporting complies with required guidelines and mandates.

LEGAL REF: Elementary and Secondary Education Act, as amended

SOURCE: MASC 2021

7. AUTHORIZED SIGNATURES

The School Committee Chair or designee and the Superintendent or designee will sign the payroll and accounts payable warrants presented for approval.

The School Committee Chair or designee and the Superintendent or designee will sign the Capital Improvement Project accounts payable warrants presented for approval.

The Town Treasurer, who also serves as the Public Schools of Brookline treasurer, signs all checks drawn against Public Schools of Brookline funds. No other signature is valid.

The School Committee establishes a binding financial obligation of the School Department as follows:

1) Legal and Fiscal Review:

a) Superintendent/Deputy Superintendent/Principals/Department Heads/Budget Managers shall be authorized to sign attesting to goods or services being relevant to the duties and responsibilities of the department attached to a requisition, thereby requesting a contract or purchase order;

b) The signature of the Town Chief Procurement Officer attesting to procurement laws being followed shall be required on all purchase orders and contracts; and

c) Town Counsel's signature attesting to form shall be required for all contracts whose value is over \$100,000.

2) The School Committee shall vote and sign all contracts \$100,000 or greater. The School Business Administrator shall be authorized to sign all contracts less than \$100,000 for services, materials, supplies, and equipment establishing a binding financial obligation by the school department provided that: (a) funds are available to pay for the purchase; (b) it has been demonstrated, in the original request or otherwise, that the goods or services are relevant to the department's purpose and function; and (c) the all signatures required under section 1 above have been obtained.

LEGAL REFS.: M.G.L. 41:41; 41:52

SOURCE: MASC 2021

8. BONDED EMPLOYEES AND OFFICERS

Each employee of the school district who is assigned the responsibility of receiving and dispensing school funds will be bonded individually or covered by a blanket bond. The municipality will pay the cost of the bond.

LEGAL REF.: M.G.L. 40:5

SOURCE: MASC 2021

9. FISCAL ACCOUNTING AND REPORTING

N. Accounting

The Superintendent will be ultimately responsible for receiving and properly accounting for all funds of the school district.

The accounting system used will conform with the Uniform Massachusetts Accounting System as well as good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

O. Reporting

The School Committee recognizes that the daily management of the budget is the responsibility of the administration. The School Committee will receive periodic financial statements from the Superintendent showing the financial condition of the Public Schools of Brookline, including:

- quarterly financial summary report by cost center and budget category with accompanying narrative
other financial statements as may be determined necessary by either the Committee or the administration will be presented as found desirable.
- Whenever a new program or project costing more than \$25,000 is to be undertaken for which no money has been specifically allocated in the annual budget, the associated spending plan will be brought to the School Committee for approval.
- Prior to the close of the fiscal year, the School Committee shall be informed of any unexpended funds in the budget and provided with recommendations for a reallocation of such funds.

LEGAL REFS.: MGL Ch. 44:38
603 CMR 10:00

CROSS REFS.: DBJ, Budget Transfer Authority
DIE, Audits

SOURCE: MASC 2021

10. AUDITS

An audit of the Public Schools of Brookline's accounts shall be conducted annually by external auditors contracted by the Town of Brookline. This review shall be conducted in accordance with the generally accepted accounting principles and the Government Auditing Standards issued by the U. S. Comptroller General.

Upon completion of the external audit, the resulting documentation will be presented by the Deputy Superintendent for Administration and Finance to the Finance Subcommittee, which will consider the recommendations made by the auditor for maintaining an efficient system for recording and safeguarding the school department's assets. The Subcommittee will then bring any recommendations forward to the full School Committee for consideration.

Additionally, the district is also subject to the following:

- End of Year Financial Compliance Report: Every Massachusetts school district must submit the results of this report to the Department. This End of Year report must be submitted to the Department on or before September 30 each year.
- Government Accounting Standards Board 34: The District is covered in these government financial statements of revenue and expenditures of the municipality.
- Federal grant audits: As a district that spends about thresholds required, the district is subject to the Single Audit Act.
- Student Activity Account: As required by state law, student activity accounts are audited annually.

Commented [NM6]: I'm not clear on this?

In addition, the Committee may request an additional audit of some or all of the school district's accounts at its discretion

LEGAL REFS: M.G.L. 44:38-40; 71:47; 72:3

CROSS REF: DI, Fiscal Accounting and Reporting

SOURCE: MASC 2021

11. PURCHASING

It shall be the responsibility of the Superintendent:

- To procure materials, supplies, equipment, and services at the lowest possible cost consistent with the quality and reliability necessary for the proper operation of the District, thereby attaining the maximum value for each public dollar spent;
- To maintain the District's reputation for fairness and integrity and to promote impartial and equal treatment to all who wish to conduct business with the District;
- To encourage a mutually cooperative relationship with requesting departments, recognizing that successful purchasing is a result of team planning and effort;
- To promote social and economic goals such as encouraging local, small, minority, and women-owned businesses to participate in bidding for District purchases.
- To promote environmentally sustainable purchasing practices such as high-efficiency equipment and appliances (i.e., Energy Star®-rated)

The acquisition of materials, equipment and services will be centralized in the Superintendent's office of the school district.

The Deputy Superintendent for Administration and Finance will be the District's purchasing agent unless another individual is designated by the Superintendent. They will develop and administer the purchasing program for the schools in keeping with legal requirements and within the adopted school budget. The purchasing agent will establish, supervise, and update (as necessary) purchasing/ordering procedures designed to minimize paperwork, achieve economies, and reduce the time involvement of administrators and classroom personnel. The purchasing agent is encouraged to pursue cooperative purchasing with the Town or other school districts, when it results in cost savings, efficiency of processing, and/or higher quality of services and supplies.

School purchases will be made only on official purchase orders approved for issuance by the appropriate unit head and signed by the Superintendent or their designee, with such exceptions as may be made by the latter for emergency purchases.

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

CROSS REF: E3 Environmental Pesticides

SOURCE: MASC 2021

12. PURCHASING AUTHORITY

Authority for the purchase of materials, equipment, supplies, and services is extended to the purchasing agent through cost-center appropriation as part of the District budget process.

The purchase of items and services within the cost-center appropriation requires no further Committee approval except when by law or by Committee policy.

LEGAL REFS.: M.G.L. 30B

CROSS REF.: D.15, Procurement Requirements

SOURCE: MASC 2021

13. PROCUREMENT REQUIREMENTS

All purchases of materials and equipment and all contracts for construction or maintenance will conform to the requirements of the General Law and Town Bylaws.

When bidding procedures are used, bids will be advertised appropriately. Suppliers will be invited to have their names placed on distribution lists to receive invitations to bid. When specifications are prepared, they will be distributed to all merchants and firms who have indicated an interest in bidding.

All bids will be submitted in sealed envelopes, addressed to the purchasing agent and plainly marked with the name of the bid and the time of the bid opening. Bids will be opened in public at the time specified, and all bidders will be invited to be present.

The School Committee reserves for the District the right to reject any or all bids and to accept the bid that appears to be in the best interest of the school district. The Committee reserves for the District the right to waive any informality in, or reject, any or all bids or any part of any bid. Any bid maybe withdrawn prior to the scheduled time for the opening of the bids.

Any bid received after the time and date specified will not be considered. All bids will remain firm for a period of 30 days after opening.

The bidder to whom an award is made may be required to enter into a written contract with the school district.

LEGAL REF.: M.G.L.; 30B

CROSS REF.: D.14, Purchasing Authority

SOURCE: MASC 2021

NOTE: Town or city charters may contain related provisions. If so, appropriate citations should be added to the legal references.

14. PAYMENT PROCEDURES

All claims for payment from Public Schools of Brookline funds will be processed in accordance with procedures developed by the Superintendent or designee, and in cooperation with the Town Comptroller. Payment will be authorized against 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 monthly lists of bills (warrants) 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 municipal auditor for processing and subsequent payment by the municipal treasurer.

Commented [NM7]: ?

Actual invoices, statements, and vouchers will be available for inspection by the School Committee upon request.

LEGAL REF.: M.G.L. 41:41; 41:52; 41:56

SOURCE: MASC 2021

NOTE: Specific details established by an individual town should be substituted for those required in the policy above, which were established by that city's code of ordinances. Appropriate citations should also be substituted.

15. EXPENSE REIMBURSEMENTS

Personnel and school department officials who incur authorized expenses in carrying out their 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 personally owned vehicle is authorized, mileage payment will generally be made at the rate currently approved by the Committee, aligned with the Internal Revenue Service standard mileage rate in effect at the time of travel.

To the extent budgeted for such purposes in the school budget, approval of travel requests by School Committee members must have prior approval of the School Committee. Staff travel requests within budgetary limits may be approved by the Superintendent. Staff travel requests that exceed budgetary limits will require the approval of the School Committee and the identification of funding sources by administration. Each request will be judged on the basis of its benefit to the school district.

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

SOURCE: MASC 2021

16. OTHER RELATED POLICIES

E3 (Pesticides)

E5 (Transportation)

E6 (Meal Charge)

F1b (Development & Oversight of Capital Projects)

F2 (Naming Spaces)

F3 (Material Resource Management)

G1g (Fraudulent Conduct, Misappropriation and Corruption)

G1m (Staff Gifts and Solicitations)

I3III (Field Trip Access)

J9 (Student Fees, Fines, and Charges)

J10 (Student Financial Assistance)

K1 (Community Use of Active School Buildings)

K2 (Use of School Buildings by District Partners, Town Partners, & Independent Partners)

Commented [NM8]: Potentially update

Commented [NM9]: Update these too

Commented [NM10]: Needs update too

Move to Capital

b. Construction Projects:

Unexpended funds from prior school projects, if any, shall be brought to the attention of the School Committee for review annually.

Commented [NM11]: Move to F1b

8. School Properties Disposal: (Voted 12/21/82, #82-533)

The School Committee will abide by procedures established by the Town for the disposal of school buildings and real estate.

With regard to obsolete school property other than buildings or real estate, the School Committee encourages receiving maximum cash benefit from such property, through resale toward the purchase of replacement property, via advertisement. In the event it has no cash value, such property should be offered to the PTO's, Extended Day Programs, or to the Town's residents via public announcement. Only as a last resort should such property be destroyed.

17. Environmentally Friendly Cleaning Products: (Voted 4/30/09; #09-42)

Town and Public School Departments ("Brookline") should purchase and use Green Seal certified cleaning products, including but not limited to: glass cleaners, neutral cleaners, and general purpose cleaners, in their all-purpose, wash room, multi-surface, and floor cleaning operations, provided that such products meet the necessary specifications of the proposed function and are cost effective.

Brookline will purchase and use Green Seal certified cleaning products, whenever they are sufficiently effective and cost competitive. These environmentally friendly cleaning products, when available, are as effective as existing, traditional cleaning products;

When no appropriate certified product exists, Brookline will choose cleaning products which best minimize negative impact to human health and the environment. Any questions regarding the appropriateness of a product will be resolved by the Purchasing Division;

If there is an increased cost of using Green Seal certified cleaning products, the Purchasing Division, in consultation with the Department requiring the product, will determine the best value, taking into account environmental and financial impact;

Brookline will exhaust the current supply of cleaning products first and no cleaning product will be given away or be disposed of. The current stock of cleaning supplies will be replaced with Green Seal certified or environmentally preferable cleaning products where available and appropriate. Departments will notify the Purchasing Division when their current supplies have been exhausted;

Brookline will ensure that staff responsible for building cleaning is properly trained to safely use and dispose of all cleaning products;

When negotiating or renewing contracts for cleaning services, use of Green Seal certified cleaning products will be taken under consideration by Departments and the Purchasing Division. Specifications for using Green Seal certified cleaning products will be included in new contracts, where appropriate and when cost effective;

Brookline will review its cleaning product purchasing decisions annually.

Commented [NM12]: Cross reference to new environmental pesticides policy E3

What do to with this

20. Sales Calls And Demonstrations: (Voted 12/21/82, #82-533)

It is the policy of the Brookline School Committee that the primary educational activities of students and teachers shall not be unnecessarily interrupted. In general, no person or agent, without the written authority of the Superintendent of Schools or his/her designee, shall be permitted to enter a school for the purpose of exhibiting, either to teachers or pupils, any book or article of merchandise, or for any purpose of trade or business.

PTO's, Extended Day Programs and other approved school-based organizations may engage in fund-raising activities and invite outside vendors to the schools without written authority, provided that the permission of the principals is secured before involving students in these activities. The staff is authorized to develop regulations to implement this policy.

24. Student Activity Accounts: (Voted 9/14/00, #00-73; 1/15/04, #04-05)

In compliance with Chapter 66 of the Acts of 1996, and upon the recommendation of auditors Power and Sullivan, the Brookline School Committee establishes Student Activity Accounts at each school under the signature authority of the Principal. This action:

- 1.) authorizes principals to accept money for recognized student activity organizations;
- 2.) authorizes agency account(s) on the treasurer's books;
- 3.) establishes maximum balances: Elementary \$ 5,000

High School: \$20,000

(to be reviewed periodically, in accordance with the guidelines noted in this manual).