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FISCAL MANAGEMENT

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NOTE:

The dollar amounts in this manual will be reviewed and adjusted periodically for inflation (9/10/98, #98-81).

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1. *Fiscal Management and Budget Guidelines:* (Voted 12/21/82, #82-533)

The School Committee is committed to funding, insofar as possible within the resources available to it, those programs for children which enable the staff to carry out the educational philosophies expressed in this manual.

Annually, and upon recommendation of the Superintendent of Schools and the School Committee's Finance Subcommittee, the School Committee shall adopt a budget guideline establishing a target figure and priorities it deems appropriate to be used in the staff's preparation of a budget for the next fiscal year.

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2. *Annual Budget:* (Voted 6/15/70, #70-298; 12/21/72, #72-424; 12/21/82, #82-533)

Annually, the School Committee shall adopt a budget for the next fiscal year.

Budget System:

The School Committee endorses the concept of Planning Program Budgeting System (PPBS) and its continuing use by the Public Schools of Brookline. 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.

Fiscal Year:

The fiscal year shall run from July 1 to June 30 in accordance with Mass. General Laws, Ch. 44, S. 56.

Budget Deadlines and Schedules:

Annually, and upon recommendation of the Superintendent of Schools and the Finance Subcommittee, the School Committee shall adopt a calendar for developing, reviewing and adopting the budget. Such a calendar shall be subject to modification. Insofar as possible, the budget calendar shall be adopted by November 1.

Budget Planning:

The senior administrative staff, under the direction of the Superintendent of Schools, and working with the principals, appropriate curriculum personnel and program heads, shall be responsible for preparing an annual budget to meet the needs of the Brookline Public Schools within available resources and specific priorities established by the School Committee in its annual guidelines.

Determination of Budget Priorities:

It is the continuing policy of the Brookline School Committee that:

a. Vacant positions, whether civil service or professional, shall be reviewed by staff for possible elimination. Any staff reductions shall be accomplished whenever possible through normal attrition. The administration will render an annual report on staff changes.

b. A system of inventory control shall be completed and computerized according to guidelines approved by the School Committee in this Section D.

c. Recommendations for new programs that may have budget implications are to be introduced at meetings in advance of budget

hearings, so that the School Committee can adequately review the proposals.

d. Whenever possible, new programs shall be instituted with either dollar or personnel reductions in other program areas.

Dissemination of Budget Recommendations:

In order to comply with Town By-Laws (Article 1, S. 3) , the Superintendent of Schools shall prepare an appropriation request no later than February 15, by which date it shall be distributed to School Committee members and to the Advisory Committee.

Budget Hearing and Review:

The School Committee shall review the Superintendent's budget, and shall hold a public hearing for the benefit of the general public. This hearing shall be publicized in the usual manner, no less than 7 days in advance of the meeting, in accordance with MGL Ch. 71, S. 38N.

Budget Adoption Procedures:

At a public meeting and after all reviews and hearings have been conducted, the School Committee shall adopt a budget for the ensuing fiscal year and submit a conforming appropriation request to the Advisory Committee and Board of Selectmen for approval by Town Meeting.

Budget Implementation:

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

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3. Budget Procedures: (Voted 12/21/82, #82-633)

1. It is expected that the School Committee will establish budget guidelines no later than October 15 each year to give overall guidance to the Superintendent and staff.

2. The Superintendent, with advice from the Senior Cabinet, will develop priorities and directions to the staff for submission of the budget to conform to the guidelines and policies of the School Committee.
3. Staff requests should be developed in buildings and submitted by program curriculum coordinators, in conjunction with the principals, to the Assistant Superintendent for Curriculum and Instruction or the Assistant Superintendent for Integrated Services, and in the generalized staffing areas of kindergarten, elementary and school plant, to be submitted by the principals to the Assistant Superintendent for Curriculum and Instruction. Approved budget requests will be forwarded to the Assistant Superintendent for Administration and Finance for processing.
4. The Superintendent, with the aid of appropriate staff, shall review the various budget requests and develop a budget to be submitted to the School Committee in February.
5. The School Committee will hold appropriate meetings to review the recommended budget and hold a public hearing before finally adopting the budget.

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4. Financial Reporting And Budget Transfer (Revised Policy)

The School administration will establish operational financial accounts to accommodate various departmental functions. The School Committee will establish programmatic budget categories that contain and consist of groupings of these financial accounts. The programmatic budget categories subsume the financial accounts that provide for all the activities of the Public Schools of Brookline and group the financial accounts into more broad classifications intended to correspond to the major school operations. The finance sub-committee of the School Committee will review the operational accounts contributing to the various programmatic categories from time to time to determine whether the programmatic categories reflect a useful and accurate representation of the activities of the schools. The finance sub-committee will submit any recommended revisions to a vote of the whole committee.

The Superintendent and/or his/her designee shall keep the School Committee informed, and where appropriate, give the School Committee the opportunity to review and approve the management of the budget in accordance with the restrictions stated below:

1. The School Committee shall be furnished with a quarterly financial summary report showing the various organizational areas with total expenditures, remaining balances, original budgeted amounts, transfers between programmatic categories in any amount, and modified budget amounts. The Administration will also review monthly reports, with the Finance Subcommittee that list all funds transferred between or among accounts.
2. In addition to the quarterly reports and monthly reports, the School Committee shall be furnished with narrative analysis and summary reports as detailed below:

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September:

Presentation of transfers from the prior fiscal year as they affect the programmatic categories, with confirming votes as necessary for transfers.

December:

An analysis of staffing changes that affect the budget, the non-resident tuition accounts, the general instruction personnel account, as well as consideration of repair and modernization projects completed during the summer and fall months.

June:

Discussion and vote of known transfers, as well as discussion of potential transfers that may be necessary in closing the books for the fiscal year, with votes for transfers between programmatic categories as needed to accomplish the needed transfers.

3. The Superintendent of Schools or his/her designee is authorized to transfer expenditures between financial accounts as needed to correct the General Ledger. The Superintendent of Schools or his/her designee is authorized to reallocate funds among financial accounts subject to the following:
 - a. The Superintendent will inform the Finance Sub-Committee of transfers between financial accounts in a timely fashion.
 - b. The Superintendent will submit all transfers between or among programmatic categories to the School Committee for approval in a timely fashion.

4. Whenever a new program or project costing more than \$15,000 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.

Originally Approved: 10/27/92, #92-443

Revised Policy Adopted by the Brookline School Committee: 6/2/05, # 05-74

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5. Grant Fund Proposals and Applications: (Voted 12/21/82, #82-533)

The School Committee encourages grant funding proposals and applications for any projects that supplement school programs in useful and beneficial ways. To this end:

1. The Administration shall make the appropriate surveys in order to be eligible for state and federal monies.

2. Prior to filing applications, the Administration shall inform the School Committee members via a memorandum explaining the purpose of the proposal and its relationship to existing or contemplated school programs.

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6. Revenues from Tax Sources: (Voted 12/21/82, #82-533)

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 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. The School Committee directs the administration to exert continued efforts to secure the maximum amount of funding available for special programs through grants.

Revenues from Federal Tax Sources:

The School Committee and staff will work jointly to secure maximum funding from federal tax sources and directs the administration to exert continued efforts to secure the maximum funding available for special programs through grants.

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7. Use of Revenues from Non-Tax Sources (Individual Donations, Grants, Private & PTO Fundraising):

(Voted 12/21/82, #82-533; 11/5/85, #85-459 & 460; 9/10/98, #98-81; 9/27/12, #12-58)

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.

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.

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.

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:

- i. 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;
- ii. 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;
- iii. 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;
- iv. 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.

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:

1. There is no determined limit on how much money can be raised at or for a particular

school, provided that:

- i. fundraising activities comply with this policy;
- ii. fundraising is coordinated with, and conducted with the approval of, the Principal;
- iii. no fundraising presents a burden to any parent group, students, teachers, or staff;
- iv. no fundraising will be undertaken with the intention of paying for permanent school personnel unless specifically authorized and recommended to the School Committee by the Superintendent;
- v. no fundraising will be 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.

2. A school-affiliated group may raise and use as much funding as it deems necessary for its operational costs, e.g. mailings, newsletters, office materials, copying costs. Such use is not subject to the conditions outlined in the remainder of this policy for school-specific expenditures.

School-specific Expenditures:

1. Expenditures of private dollars are subject to the same definitions and restrictions/prohibitions established by this policy under the above section School-Specific Fundraising;
2. 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/recognitions 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;
3. Prior approval of the School Committee (at the recommendation of the Superintendent) 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.

Financial Reporting for School-Based Organizations

A school-based organization is any PTO, friend group, Extended Day, or other organized body generating funds for the benefit of a specific school in the PSB. All such organizations will submit appropriate budget and financial statements, including the balance of cash reserves, to the Superintendent by October 31st of each year so that the Superintendent may report to the School Committee regarding system compliance with this policy.

Guidelines and Procedures

The Superintendent shall, in consultation with staff and with organizations affected by

this policy, develop, maintain, and circulate to relevant organizations and individuals guidelines and procedures for the purposes of implementing this policy.

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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.

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9. *Depository of Funds:* (Voted 12/21/82, #82-533)

Except as otherwise provided by specific statutes, all funds received shall be turned over the Town Treasurer for deposit in the General Fund, in accordance with Ch. 44 (Municipal Finance).

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10. *Authorized Signatures:*
(Voted 3/20/78, #78-84; 6/19/78, #78-295; 2/21/82, #82-533; 5/4/17; #17-51)

The School Committee shall designate by vote one member who will sign the payroll and accounts payable warrants presented by the School Business Administrator. Said vote shall be provided to the Town Comptroller and Town Treasurer.

The School Committee shall designate the School Business Administrator to serve as the financial agent and shall authorize the School Business Administrator to sign all payroll, contracts, and warrants.

The Town Treasurer, who also serves as the School Department Treasurer, signs all checks drawn against funds under the control or responsibility of the School Department and/or School Committee. No other signature is valid unless allowed by statute.

Payroll Warrant:

Except as otherwise outlined by statute, the employee serving in the School Business Administrator role shall be authorized to sign payroll warrants presented for approval by the Town Payroll Director.

The School Committee shall designate the School Committee Finance Sub Committee Chair as the one member who will sign the payroll; presented by the School Business Administrator.

Contracts and Accounts Payable Warrant:Contracts and Orders for Services, Supplies, Materials, and Equipment:

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.

Warrant:

The School Business Administrator shall be authorized to sign all accounts payable batches.

The School Committee shall designate the School Committee Finance Sub Committee Chair as the one member who will sign the accounts payable batches/Warrants for non-Capital Improvement Plan Funds; presented by the School Business Administrator.

Capital Improvement Projects:

The School Committee shall designate the School Committee Capital Sub Committee Chair as the one member who will sign for Capital Improvement Project accounts payable batches/Warrants; presented by the School Business Administrator.

Alternate Signatures:

The Superintendent will sign Payroll Warrant and accounts payable batches/Warrants should there be a vacancy, or the School Business Administrator be absent.

The School Committee shall vote to designate an alternate signatory should there be a vacancy or absence of the School Committee Finance Sub Committee Chair or the School Committee Capital Sub Committee Chair.

Notice to Town Comptroller of absence and transfer of this signature authority will be sent by the School Business Administrator.

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

SECTION D**FISCAL MANAGEMENT****11. Fiscal Accounting, Revolving Funds, Reporting, Audits and Use of Surplus Funds:**Fiscal Accounting:

The School Committee requires accounting and reporting procedures that are designed to be consistent with the existing federal, state, and local law. The accounting procedures shall be designed to encourage efficiencies and to most clearly inform the School Committee.

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. In general, expenses cannot be paid from these accounts until sufficient amounts have been received. Each Revolving Fund has its own limitations and restrictions regarding whether monies must be accepted by the municipality, whether interest on the fund balance remains with the fund, limits on amounts that may be expended or retained, and continuity of the principle.

The Revolving Funds operated by the Public Schools of Brookline include, but are not limited to, Food Services, Athletics, and Summer School. These accounts enable the Administration of the Public Schools of Brookline (PSB) to budget and monitor revenues and expenses of these activities. The Brookline School Committee (BSC) expects the Superintendent to manage deficits and/or balances in accordance with the enabling statute and the policies of the BSC. 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, or
- Reallocate Revolving Fund surpluses to other accounts in the General Fund, such as operating accounts or contingency reserves.

Policies

1. From time to time, the Superintendent will, at the direction of the BSC, set up Revolving Fund accounts to receive and disburse funds related to activities for which the Brookline School Committee is responsible and where enabling statutes allow.
2. Revolving Fund accounts will be managed with proper stewardship of these public funds.
3. Revolving Fund activity expenses will be budgeted to include all direct and indirect expenses related to the activity, where allowed by statute.
4. 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.
5. Each Revolving Fund account will be managed for breakeven annual performance.
6. The Superintendent will bring discrepancies between actual fund performance and breakeven fund performance promptly to the attention of the BSC Finance Subcommittee during quarterly budget presentations.
7. If any fund performance significantly varies from the directive expressed in #5 above, the BSC will direct the Superintendent to provide and implement a plan to address, correct or change fund practices according to the then current needs of the PSB.
8. The BSC may provide guidance to the Superintendent regarding Revolving Fund accounts under the BSC's supervision in the annual BSC Budget Directives.

(Attached are the Massachusetts Department of Revenue guidelines on School Department Revolving Funds.)

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. 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.

Financial Reports and Statements:

The Superintendent and/or his/her designee shall keep the School Committee informed, and where appropriate, give the School Committee the opportunity to review and approve the management of the budget in accordance with the restrictions stated below:

1. The School Committee is to be furnished with a monthly one-page fiscal summary report from September through June, showing the various program areas, with total expenditures and remaining balances.
2. The School Committee is to be furnished with a narrative analysis of the budget to accompany the fiscal summaries in December, March and June of each year.
3. As soon after January 1st as possible, the School Committee is to be furnished with an estimate of significant items included in the budget which appear no longer to be necessary or desirable, and from which funds might be available to the School Committee for other purposes.

At the same time, the School Committee recognizes that the daily management of the budget is the responsibility of the administration.

Audits:

As specified by Chapter 44, auditing responsibility lies with the Town Comptroller for Town and School funds. The Deputy Superintendent for Administration and Finance shall represent the schools in all matters pertaining to financial audits. While financial audit requirements vary by funding source, it will be the responsibility of the Deputy Superintendent for Administration and Finance to report audit findings to the School Committee on a timely basis.

Use of Surplus Funds:

a. Budget:

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.

b. Construction Projects:

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

Original policy voted: 6/19/78, #78-303; 12/21/82, #82-533; 9/10/98, #98-81
Revised policy approved by Brookline School Committee: 6/1/06, #06-65; Use of Surplus Funds moved to this section: 9/27/12, #12-58

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12. Petty Cash Accounts (Revised):

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

Petty Cash Funds:

Petty Cash funds may be established in each school, to be supervised by and used at the discretion of the Principal/Headmaster. At the elementary level, the Petty Cash account will not exceed \$100 during any fiscal year. In order to accommodate the need for flexibility at the High School, the Headmaster and Superintendent, or his/her designee, 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 Headmaster, and his/her 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.

Cash in School Buildings:

The School Committee discourages the keeping of cash on the premises of any school building and to this end endorses stringent administrative regulations governing the control of such funds.

Protection:

Pending the deposit of school funds in the bank, their safety should be governed by the procedures related to this policy.

Unaccounted For Funds or Accounting Discrepancies

Within 24 hours of a discovery that petty cash funds are lost or unaccounted for, a complete, written report should be sent to the Superintendent, or his/her designee, on the form provided for that purpose, who will then report to School Committee.

Originally approved: 12/21/82, #82-533; 9/10/98, #98-81

Revision approved: 5/17/07, #07-49

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13. Purchasing Authority: (Voted 12/21/82, #82-533)

By Town By-law and state statute, purchasing authority is vested in the purchasing agent of the Town of Brookline.

The Assistant Superintendent for Administration and Finance is authorized by the Brookline School Committee to arrange for services, the value of which does not exceed \$4,000, for the Brookline Public Schools without signatory approval by a majority of the members of the School Committee. Whenever possible, service contracts for less than \$4,000 shall be awarded in such manner as to secure reasonable competition.

The Assistant Superintendent for Administration and Finance is authorized to solicit bids for services in excess of \$4,000 in a manner consistent with the State and/Town Statutes cited below. S/he shall also accept bids and award contracts. No contract in excess of \$4,000 shall be formally executed unless signed by a majority of the members of the Brookline School Committee.

The Assistant Superintendent for Administration and Finance shall notify the School Committee, if in his/her judgment a contract--for any amount-- requires special consideration by the School Committee. S/he shall also ensure that vendors comply with proper bidding procedures; that contracted services and equipment are rendered satisfactorily. S/he shall also ensure that all vendors comply with the fair employment practices and Affirmative Action Program, approved by the School Committee and Selectmen of the Town of Brookline.

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14. Bidding Requirements: (Voted 12/21/82, #82-533)

The School Committee abides by the General Laws and Town By-Laws on competitive bidding. Accordingly, the Deputy Superintendent for Administration and Finance will comply with Town bidding and contracting regulations.

Bid Documents:

Documents for the award of bids for supplies, materials, and equipment are available in the office of the Town Purchasing Agent. Contracts for services are available in the offices of the Deputy Superintendent for Administration and Finance.

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15. Cooperative Purchasing: (Voted 12/21/82, #82-533)

The Assistant Superintendent for Administration and Finance is encouraged to work with the Town's Purchasing Agent to assure that cooperative purchasing is utilized when it results in cost savings, efficiency of processing, or higher quality of services and materials.

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16. *Purchasing Procedures:* (Voted 12/21/82, #82-533; 9/10/98, #98-81)

The Assistant Superintendent for Administration and Finance shall 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. These procedures shall be consistent with existing statutes and Town By-Laws.

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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.

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18. *Purchase of Energy Star® Equipment and Appliances:* (Voted 9/23/10, #10-65)

The Public Schools of Brookline will require that only Energy Star® equipment and appliances will be allowed for all new purchases of this nature and that going forward the department will not purchase low efficiency products, including halogen torchieres and portable electrical heaters.

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19. *Vendor Relations:* (Voted 12/21/82, #82-533)

The School Committee encourages the maintenance of cordial, considerate, and ethical relationships between school officials and potential or existing vendors. In addition, relationships with vendors shall be governed by the School Committee's Affirmative Action policy and those approved by the Board of Selectmen.

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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.

**SECTION D
FISCAL MANAGEMENT**

21. *Payment Procedures:* (Voted 12/21/82, #82-533)

In cooperation with the Town Comptroller, the Assistant Superintendent for Administration and Finance shall develop procedures which ensure the prompt and efficient payment of School Department obligations.

**SECTION D
FISCAL MANAGEMENT**

22. *Bonded Employees and Officers:* (Voted 2/28/84; #84-69)

Since the Brookline Public Schools are a Town department and not a separate fiscal entity, it is not necessary to have School Department employees bonded. Funds transmitted to the School Department are deposited with the Town Treasurer, who is by law a bonded employee. Disbursement of funds are also controlled by the Town Treasurer. Massachusetts state law and accepted accounting practice do not require bonding of school employees unless they are employed by a regional school system. Until the major accounts are moved from the central treasury at Brookline High School to the Town treasury, the School Department will continue to bond the secretary of the High School Central Treasury.

**SECTION D
FISCAL MANAGEMENT**

23. *Payroll Procedures:* (Voted 12/21/82, #82-533)

Payroll procedures are established to ensure the accurate and timely processing of salary checks for all school department employees. These procedures must comply with all statutes, payroll procedures established by the comptroller's office, and the provisions of collective bargaining agreements that pertain to employee wage distributions.* All payrolls must be signed by the Chair or Vice-Chair of the School Committee.

* Collective Bargaining Agreements exist between the Brookline School Committee and The Brookline Educators Association (Unit A, including Nurses; Unit B; Unit LSS for Learning Skills Specialists; and Unit PARA for Paraprofessionals); The Brookline Educational Secretaries Association (SEIU 925); AFSCME L. 1358 for Building Custodians; and AFSCME L. 1358 for Food Service Workers.

**SECTION D
FISCAL MANAGEMENT**

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).

SECTION D FISCAL MANAGEMENT

25. Accepting and Awarding 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

- A. No scholarship shall be awarded without prior School Committee acceptance of the scholarship.
- B. 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

- A. The Superintendent shall, after consultation with the Headmaster, 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.
- B. No individual donor, including parties related to a donor, or donor group shall comprise a majority vote of the Scholarship Selection Committee.
- C. 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

- A. 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.

- B. Scholarship application forms shall be provided to and completed by each scholarship applicant in accordance with procedures established by the Scholarship Selection Committee.
 - C. 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.
 - D. Donors or parties related to donors shall not participate in the selection of a scholarship recipient.
- V. PROCEDURES FOR PAYMENT OF SCHOLARSHIP AWARDS
- A. 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.
 - B. 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.