

FISCAL MANAGEMENT
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Mansfield Board of Education Policy

Section: FISCAL MANAGEMENT

BOARD BUDGET PROCEDURES AND LINE ITEM TRANSFERS

In accordance with Conn. Gen. Stat. § 10-222, the Board of Education shall prepare an itemized estimate of its budget each year for submission to the fiscal authority for review and appropriation. Line items in such budget estimate shall include, but are not limited to, the following:

- Salaries
- Employee Benefits
- Purchased Services
- Tuition, Public In-State
- Tuition, All Other
- Supplies
- Property
- Other

Following the annual appropriation, the Board of Education shall meet and revise such itemized estimate, if necessary, and adopt a final appropriated budget for the year. Line items in the budget may be allocated more specifically by the Superintendent or his/her designee in the development, administration and monitoring of the budget.

The Superintendent and/or his/her designee shall be responsible for administering and monitoring the budget through the course of the year. The Superintendent or his/her designee shall maintain a system of appropriate expenditures and encumbrance accounting that is organized to conform with the requirements for State and Federal Accounting Reports. A quarterly budget report shall be prepared in the same format as the annual budget showing for each line item the appropriated budget amount, expenditure to date (to include encumbered and expended amounts), projected expenditures, difference between the projected expenditures and the appropriation, and general comments indicating the reasons for the difference.

Such budget report shall be presented to the Board of Education at the second regularly scheduled meeting in the month following the period for which such report is prepared, in accordance with the following schedule:

<u>Period Covered</u>	<u>Submitted</u>
July, August, September	October
October, November, December	January
January, February	March
March, April	May

Based on expenditures and budget projections, with such budget reports, the Superintendent shall recommend to the Board of Education transfers from one line item (as set forth above) to another as needed.

The Superintendent is authorized to make such transfers as necessary if the urgent need for transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer, provided that such transfers by the Superintendent shall not exceed five percent (5%) of the annual budget. Transfers made in such instances shall be announced at the next regularly scheduled meeting of the Board of Education, and transfers subsequently ratified by the Board at any such meeting shall not be counted in the limitation on the authority of the Superintendent to make transfers.

The Board of Education shall not expend more than the amount of the appropriation and the amount of money received from other sources for school purposes. If any occasion arises whereby additional funds are needed by Board of Education, the Chairperson of the Board shall notify the Town Council and submit a request for such necessary additional funds. No additional funds shall be expended until such supplemental appropriation is granted and no supplemental expenditures shall be made in excess of those so authorized.

Legal Reference:

Connecticut General Statutes § 10-222

ADOPTED: 7/13/67

REVISED: 10/9/75; 6/11/81; 10/24/91; Revised and Reclassified from Policy DBC to Policy DB on 1/27/05,
12/14/06, 06/14/07; __/__/08, 9/10/09;

REVIEWED: 9/10; 10/13/11

Mansfield Board of Education Policy

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DISPOSAL OF OBSOLETE OR SURPLUS EQUIPMENT/MATERIALS

No obsolete or surplus equipment or materials will be discarded or disposed of by a teacher or other school employee. Such items will be set aside and reported to the principal. The principal or his/her designee will prepare lists of such equipment and materials annually and forward such lists to the Superintendent of Schools or his/her designee.

Obsolete or surplus equipment or materials shall be donated or sold only upon the approval of the Superintendent of Schools or his/her designee.

Prior to making a donation or conducting a public sale, and after determining there is no appropriate use of such equipment or materials within the school system, the Superintendent of Schools or his/her designee shall notify the Town Manager of the Town of the equipment or materials approved for disposal, and shall request a written response within 15 days indicating the Town's interest, if any, in such equipment or materials. Any transfer costs shall be borne by the recipient of the surplus or obsolete equipment or materials.

Obsolete or surplus equipment or materials not retained within the school system or transferred to the Town may be donated or sold to the general public in a manner determined by the Superintendent of Schools to be in the best interests of the school district. Such equipment or materials shall not be donated to an employee of the school district and shall only be sold to an employee of the school district if the equipment or material is offered for sale to the general public. Under those circumstances, the employee shall receive an equal, but not preferential, opportunity to purchase the equipment or materials.

If the equipment and materials cannot be donated or sold, the Superintendent of Schools or his/her designee may dispose of such items.

ADOPTED: 7/13/67

REVISED: 8/24/72; 10/24/91; 7/27/92; 1/27/05

REVIEWED: 9/10/09; 9/10; 10/13/11

Mansfield Board of Education Policy

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GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT

Gifts of personal property to the district, which meet criteria set forth in the administrative regulations established in accordance with this policy, are welcomed and encouraged.

The Superintendent of Schools shall develop administrative regulations governing the acceptance of gifts and the procedure for examining and evaluating offers of gifts to the district.

The school principal may approve gifts to a school that are valued at \$500 or under and meet criteria established by the administrative regulations established in accordance with this policy. The Superintendent of Schools must accept gifts that are valued over \$500 and meet criteria established by the administrative regulations established in accordance with this policy.

The Superintendent, in consultation with the principals and considering the wishes of the donor, may determine the school(s), program(s) or facility(ies) to which the gift shall go if it is valued at more than \$500.

Any gift rejected by the Board of Education shall be returned to the donor or the donor's estate, with a statement indicating the reason for rejection of such gift.

Legal Reference:

Connecticut General Statutes § 10-237

ADOPTED: 1/27/05

REVIEWED: 9/10/09; 9/10; 10/13/11

Mansfield Board of Education Regulation

Section: FISCAL MANAGEMENT

**GIFTS, GRANTS AND BEQUESTS TO THE DISTRICT
(ADMINISTRATIVE REGULATIONS)**

Any gift presented to the school district must be accompanied by a letter from the donor identifying the subject and purpose of the gift and any restrictions that may apply for official action and recognition by the Board of Education.

To be accepted, a gift must be used for the educational benefit of students and satisfy the following criteria:

- Have a purpose consistent with the purposes of the school district
- Will not begin a program that the Board of Education would be unwilling to take over when the gift or grant funds are exhausted
- Would not bring unanticipated costs to the school district
- Will place no restrictions on the school program
- Will be suitable for use in meeting the instructional needs of the school
- Will not be inappropriate or harmful to the best educational interests of students, as determined by the administration
- Will not imply endorsement of any business or product
- Will not be in conflict with any provisions of the school code or public law

All gifts, grants and bequests shall become school district property.

REVIEWED: 9/10; 10/13/11

Mansfield Board of Education Policy

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GRANT PROPOSALS

Grant proposals for external funds shall be submitted to the Board of Education for evaluation and approval.

In the event an opportunity arises to submit a grant proposal and there is insufficient time to place it before the Board, the Superintendent is authorized to use his/her judgment in approving it for submission.

As soon as practical thereafter, the Superintendent shall review the grant proposal with the Board. The Board reserves the right to reject funds associated with any grant the submission of which has not been approved.

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REVISED: 10/24/91, Revised and Reclassified from Policy DEB to Policy DDA on 1/27/05

REVIEWED: 9/10/09; 10/13/11

Mansfield Board of Education Policy

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INDIVIDUALS WITH DISABILITIES EDUCATION ACT FISCAL COMPLIANCE

The Mansfield Board of Education will, in all respects, comply with the requirements of state and federal law with regard to special education fiscal compliance. Pursuant to the Individuals with Disabilities Education Act, 42 U.S.C. § 1400 *et. seq.* (“IDEA”), and its associated regulations, the Board shall specifically ensure compliance with the fiscal provisions of the IDEA, as they may be amended from time to time. The Superintendent or designee shall develop administrative regulations with regard to such fiscal compliance.

Legal References:

- Individuals with Disabilities Education Act, 42 U.S.C. § 1400, *et seq.* (IDEA)
- 34 C.F.R. § 300.144
- 34 C.F.R. § 300.202(a)(3)
- 34 C.F.R. § 300.133(d)
- 34 C.F.R. § 300.172
- 34 C.F.R. § 300.205(d)
- 34 C.F.R. § 300.226(a)
- 34 C.F.R. § 300.209(b)
- 34 C.F.R. § 300.818, Appendix A

ADOPTED: 10/13/11

Mansfield Board of Education Policy

Section: FISCAL MANAGEMENT

PURCHASING

I. COMPETITIVE BIDDING PROCESS

A. Purchases Requiring Competitive Bidding Process (\$7,500 or More)

Purchases of goods or general services, including high technology equipment, expected to involve an expenditure of \$7,500 or more must be made by sealed competitive bid. As set forth below, such purchases in the amount of at least \$7,500, but less than \$20,000, may be awarded by the Superintendent or his/her designee. Such purchases in the amount of \$20,000 or more must be awarded by the Board.

General Services include all services which result in a measurable end product that can be defined by bid specifications and all services used in the process of building or altering property (excluding architectural, engineering and other design services).

B. Bid Specifications

When competitive bidding is required, all requirements, terms and conditions describing and detailing the goods or general services to be purchased must be included in the bid specifications. The bid specifications should define the requirements for quality of materials, equipment and/or services to be procured, and as such, they should clearly and accurately reflect the required characteristics of the goods and services. The bid specifications should also include any vendor or contractor qualification requirements, a school district contact person responsible for all communications with prospective bidders, a requirement that all communications between the school district contact person and prospective bidders be in writing and, if the purchase will require entering into a contract, a draft contract whenever possible.

The Superintendent of Schools or his/her designee shall develop the proposed bid specifications and other bid documents.

C. Advertising

A legal notice inviting sealed bids shall be published by the Superintendent of Schools or his/her designee at least once in a daily newspaper in the Town of Mansfield. At least five (5) calendar days must intervene between the date of the last newspaper publication and the final date for submitting bids. The notice shall contain a general description of the goods or services being bid, the school district contact person and the day, hour and place of the bid opening and may contain other information relating to the bid including, but not limited to, where and when bid packages may be obtained.

D. Bid Openings and Awards

All bids, and bid security if applicable, must be submitted to the Superintendent of Schools or his/her designee in sealed envelopes and show on the face of the envelopes the bid number, the title of the bid and the bidder's name. All envelopes will be date stamped as received.

All bids shall be opened in public and read aloud at the time stated in the legal notice. No bids shall be accepted, or opened, that were not submitted in compliance with the procedures set forth in the notice advertising the bid.

Within a reasonable time following the bid opening, the Superintendent of Schools or his/her designee will tabulate and analyze the bids. For contracts of at least \$7,500, but less than \$20,000, the Superintendent shall, subject to the right of rejection, award the bid to the Lowest Responsible Qualified Bidder, as defined below. For contracts of \$20,000 or more, the Board shall, subject to the right of rejection, award the bid to the Lowest Responsible Qualified Bidder, as defined below.

A record of all bids submitted, giving the names of the bidders, the amounts of the bids and indicating the successful bidder, shall be preserved by the Superintendent of Schools or his/her designee in accordance with State law.

E. Bid Security

When, in the judgment of the Superintendent of Schools or his/her designee, bid security is advisable, all bids must be accompanied by security in one of the following forms - certified check, cashier's check, personal money order, letter of credit or bid bond. The requirement for, and the amount of, the security must be set forth in the bid advertisement. All security presented must show the "Town of Mansfield" as the payee.

F. Requirements Governing Bid Awards

The award shall be made to the bidder whose bid meets the requirements, terms and conditions contained in the bid specifications and is the lowest among those bidders possessing the skill, ability and integrity necessary for faithful performance of the work based on objective criteria considering past performance and financial responsibility (the "Lowest Responsible Qualified Bidder").

In determining the Lowest Responsible Qualified Bidder the following criteria will be considered, as applicable:

- (1) The ability and capacity of the bidder to perform the work based on an evaluation of the character, integrity, reputation and experience of the bidder. Consideration shall be given to previous work performed by the bidder for the Board or for other agencies, including the quality and degree of satisfaction with the work performed.
- (2) The financial resources of the bidder and the bidder's ability to secure any required bonds and/or insurance.
- (3) Compliance by the bidder with all applicable federal, state and local laws, including any licensing requirements.
- (4) Delivery or completion time.
- (5) Cost.
- (6) Involvement in litigation.

Should a situation arise where it is impossible to distinguish between two bidders to identify the Lowest Responsible Qualified Bidder, and one of the bidders has its principal place of business located within the Town of Mansfield, the award will be made to the local bidder.

G. Rejection Of Bids

The Superintendent of Schools or his/her designee has the right to reject any and all bids in whole or in part. Any or all bids may be rejected if there is any reason to believe that collusion exists among the bidders. Individual bids may be rejected for irregularities of any kind, including, without limitation, alteration of form, additions not called for, conditional bids, incomplete bids and unexplained erasures. The Superintendent of Schools or his/her designee retains the right to waive any formality or procedural irregularities in the bids received. Nothing in this Section should be construed to limit in any way the right of the Superintendent of Schools or his/her designee to reject any and all bids.

H. Advisement Of Bid Award

Upon acceptance of the Lowest Responsible Qualified Bidder, a letter will be sent to the successful bidder(s) announcing the award of the bid. All unsuccessful bidders will be sent a letter notifying them that they were not selected.

II. COMPETITIVE QUOTATION PROCESS

A. Purchases Requiring Competitive Quotation Process

Price quotations should be requested for all purchases of goods or general services, including high technology equipment, expected to involve an expenditure of at least \$1,000 but less than \$7,500. Purchases of goods or services which involve an expenditure of less than \$1,000 may be made directly, without regard to any competitive bid or quotation process. Waivers from the quotation process are available for the same reasons that Waivers are available from the bidding process. (See Section IV.)

B. Process For Obtaining Quotations

Generally quotations, either oral or written, should be solicited by the Superintendent of Schools or his/her designee from at least three (3) vendors or obtained from current catalogues or price sheets. The refusal of an otherwise valid supplier to quote shall qualify as a quotation. The quotation process does not require a public opening, and the Superintendent of Schools or his/her designee may send requests to a limited number of selected vendors. However, vendors must furnish all of the necessary information to the Superintendent of Schools or his/her designee by the specified date.

The purchase shall be awarded to the provider whose proposal is deemed to best provide the good and/or services desired, taking into account cost and the project requirements.

III. COMPETITIVE PROPOSAL PROCESS FOR SPECIAL OR PROFESSIONAL SERVICES

A. Purchases Requiring Competitive Proposal Process

Purchases of Special or Professional Services may be made by competitive proposal should the situation warrant if the purchase exceeds the monetary thresholds set forth below. Special or Professional Services involve the furnishing of judgment, expertise, advice or effort by persons other than Board employees, and not involving the delivery of a specific end product that is defined by bid specifications. Examples of Professional Services include, but are not limited to, in-service instructional leaders, pupil services, special education evaluations, interpreters, tutors, computer programmers, architects, auditors, attorneys, and temporary agencies. Examples of Special Services include, but are not limited to, repair services for Board property, equipment and vehicles where the nature of the repair cannot be defined in advance by bid specifications and the professional expertise of the service provider is critical. Waivers from the proposal process are available for the same reasons that Waivers are available from the bidding process. (See Section IV.) Funds must be available in the proper account in order to begin development of a Request for Proposals ("RFP").

Purchases of Special or Professional Services that are expected to be less than \$7,500 shall be made directly by the Superintendent of Schools or his/her designee, without regard to a competitive proposal process.

B. Informal Competitive Proposal Process (\$7,500 to \$19,999)

Purchases of Special or Professional Services for at least \$7,500 but less than \$20,000 shall be based upon a reasonable and documented attempt to solicit proposals. Where possible, proposals should be solicited from at least three (3) potential service providers. The refusal to submit a proposal from an otherwise valid provider shall qualify as a proposal. The process shall be documented in writing by the Superintendent of Schools or his/her designee. If a single reasonable source exists for the service, this fact shall be documented in writing.

An evaluation of the proposals received will be made by the Superintendent of Schools or his/her designee. The Superintendent or his/her designee shall award the contract to the service provider whose proposal is deemed to best provide the services desired, taking into account cost and the project requirements.

A record of all proposals submitted, giving the names of the service providers, the amount of the proposal and indicating the successful provider, shall be preserved by the Superintendent of Schools or his/her designee in accordance with State law.

C. Formal Competitive Proposal Process (\$20,000 or more)

Request for Proposals for Purchases of Special or Professional Services for \$20,000 or more shall be prepared by the Superintendent or his/her designee. All requirements, terms and conditions, including provider qualifications, should be included in the RFP, as well as a draft contract whenever possible. The award of any such contracts for \$20,000 or more shall be approved by the Board.

The Superintendent of Schools or his/her designee will arrange to have a legal notice requesting proposals published in a local newspaper at least ten (10) business days prior to the deadline for submitting proposals. Whenever the Superintendent or his/her designee determines that the service requested is so specialized that few appropriate providers can reasonably be expected to respond to the notice, the Superintendent may substitute another means of notifying potential providers of the RFP in lieu of such newspaper notice. Any advertisement or other notice of the RFP shall include the general description of the services sought and the location where RFPs may be obtained.

Where possible, proposals should be solicited from at least three (3) potential service providers. The refusal to submit a proposal from an otherwise valid provider shall qualify as a proposal. The process shall be documented in writing by the Superintendent of Schools or his/her designee. If a single reasonable source exists for the service, this fact shall be documented in writing.

An evaluation of the proposals will be made by the Superintendent of Schools or his/her designee. The contract shall be awarded to the service provider whose proposal is deemed to best provide the services desired, taking into account cost and the requirements, terms and conditions contained in the RFP.

A record of all proposals submitted, giving the names of the service providers, the amount of the proposal and indicating the successful provider, shall be preserved by the Superintendent of Schools or his/her designee in accordance with State law.

IV. WAIVERS

In certain situations the bidding, quotation and proposal processes described above may be waived even though the estimated cost exceeds the dollar threshold established by the Board. The formal processes may be waived for any of the following reasons:

- (1) Only one (1) reasonable or qualified source can be identified. This shall include situations such as the purchase of copyrighted materials and textbooks.
- (2) Time is a critical factor, and taking the time necessary to comply with the formal process would not be in the best interests of the school district.

- (3) In the opinion of the Superintendent or his/her designee, an emergency requires the purchase of goods or services to avoid injury or damage to human life or property.
- (4) A special source, including but not limited to a sale, purchasing plan, government discount or trade-in allowance, will supply a lower cost than that which would result from a bid process.
- (5) A formal process would result in substantially higher costs to the school district, or inefficient use of personnel, or cause substantial disruption of school district operations.
- (6) Prices of goods or services are subject to specific federal or state competitive bidding requirements, including, but not limited to, "school building projects" as defined in the Connecticut General Statutes.
- (7) Regional or cooperative purchases.

For a requesting administrator to obtain a Waiver, the requesting administrator must make a written request to the Superintendent of Schools or his/her designee. The Waiver must bear the signature of the requesting administrator and state the reason(s) for requesting the Waiver. Upon receipt of such request, the Superintendent of Schools or his/her designee will promptly notify the requesting administrator if such Waiver has been granted.

In addition, the Superintendent of Schools or his/her designee, in his/her sole determination, may grant a Waiver for any of the above-listed reasons. Upon granting such a Waiver, the Superintendent of Schools or his/her designee must, in writing, state the reason(s) for granting such Waiver.

V. AUDITS

The Board may periodically engage an independent audit firm to review the purchasing procedures outlined in this manual.

ADOPTED: 7/13/67

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12/14/06

REVIEWED: 9/10/09; 9/10; 10/13/11

Mansfield Board of Education Policy

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SCHOOL ACTIVITY FUNDS

The Superintendent or his/her designee may establish school activity funds to handle any of the following: 1) the finances of that part of the cost for the school lunch program that is not provided by local appropriations; 2) the finances of that part of the cost of the driver education program that is not provided by local appropriations; 3) such funds of schools and school organizations as the Superintendent or his/her designee may determine to be in the best interest of the school district (which funds may include amount received as gifts or donations).

The Superintendent or his/her designee shall designate a person to serve as treasurer of any school activity fund. Such treasurer shall be bonded and shall keep separate accounts for each school activity fund. The treasurer may expend monies from the school activity funds only to the extent such expenses are in furtherance of the stated purposes of the school activity fund, and subject to any restrictions imposed by the Superintendent or his/her designee at the time the school activity fund is established or subsequently. The control of school funds and funds of any school organizations shall remain in the name of the respective schools and organizations.

The accounts of any school activity fund shall be considered town accounts and shall be audited by the town auditor in the same manner as all other town accounts.

Legal Reference:

Connecticut General Statutes
§ 10-237

ADOPTED: 7/13/67

REVISED: 10/24/91; Revised and Reclassified from Policy IGDC to Policy DF 1/27/05; 12/14/06

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