

BUDGET POLICY

BUDGET PHILOSOPHY AND ACCOUNTABILITY

The annual budget is the financial expression of the educational program of the School Department, and it mirrors the problems and difficulties that confront the school system.

The Budget, then, is more than just a financial instrument and requires an orderly and cooperative effort on the part of the School Committee, the staff, and the community to ensure sound fiscal practices for achieving the educational goals and objectives of the Wareham Public Schools.

A major portion of income for the operation of the public schools is derived from local property taxes, and the Wareham School Committee will attempt to protect the valid interests of the taxpayers. However, the first priority in the development of an annual budget will be the educational welfare of the children in our schools.

It is the intention of this Committee to work closely with the Town Administrator and the Finance Committee as early in its budget process as possible so that the final town budget submitted to Town Meeting will reflect funds needed to bring education in Wareham to a level of excellence and comply with state educational funding requirements.

In working with these town officials the Committee will share fully with them the strategies and details underlying the figures themselves. Reciprocally, the Committee, in the discharge of its statutory obligations, expects to examine all elements of the tax recapitulation which constitutes the fiscal framework for the total school department budget.

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

Public school budgeting is regulated and controlled by legislation, state regulations, and local School Committee requirements. An operating budget representing the Committee's best judgment of needs for the Wareham School System will be prepared and presented to the Town Administrator in a timely fashion. The budget will then be refined in accordance with the foregoing to reflect the total funds voted by Town Meeting. The Superintendent will serve as budget officer and have overall responsibility for budget preparation, including the construction of and adherence to a budget calendar conforming to the schedule set forth in the Town Charter. The Superintendent may delegate portions of this responsibility to members of the staff as deemed appropriate. The three general areas of responsibility for the Superintendent as budget officer will be budget preparation, budget presentation, and budget administration.

FISCAL MANAGEMENT GOALS

In the fiscal management of the Wareham Public Schools, the Committee seeks to achieve the following goals:

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

BUDGET ADOPTION PROCEDURES

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

As provided in the Wareham Town Charter, the Superintendent and a designated representative of the Wareham School Committee shall attend the sessions of each town meeting for the purpose of providing the town meeting with information pertinent to warrant articles. If this representative is deterred by illness or other reasonable cause, another representative shall be designated to attend in his/her place.

The fiscal year of the Town of Wareham begins on the first day of July and shall end on the thirtieth day of June, unless another provision is made by law.

A. **SUBMISSION TO TOWN ADMINISTRATOR** – The budget adopted by the School Committee shall be submitted to the Town Administrator in sufficient time to enable him/her to prepare the total town budget he/she is required to submit in line with the Town Charter.

B. **PUBLIC HEARING BY SCHOOL COMMITTEE** - As required by the Town Charter, the School Committee, Town Administrator, Finance Committee and School Business Administrator are directed to hold a combined public hearing on a proposed budget before it takes a final vote. At least fourteen days prior to the meeting at which the School Committee is to vote on its final budget request, the School Committee shall cause to be published in a local newspaper a general summary of its proposed budget. The summary shall specifically indicate a notice stating (1) the times and places where complete copies of the proposed budget shall be available for public examination, and (2) the date, time and place, not less than seven days following such publication, when a public hearing will be held by the School Committee concerning its proposed budget.

C. **ADOPTION** - The action of the School Committee in adopting the budget following the public hearing shall be summarized and the vote of each member on any amendments offered to the

proposed budget shall be recorded. The Town Administrator will be informed of the Committee's judgments before his/her budget is presented to the Finance Committee.

FISCAL ACCOUNTING AND REPORTING

1. Expenditures plus encumbrances in major account categories may not exceed the amount budgeted or transferred by a vote of the School Committee.
2. Major accounts are to be encumbered when the Committee or the Superintendent authorizes an expenditure or program. When a major account has been encumbered in an amount equal to its budgeted or transferred amount, the account shall be closed to further encumbrances or expenditures unless circumstances prevent its closure. The account should remain closed until it is replenished by a transfer voted by the School Committee.
3. The Superintendent or designee will be authorized to replenish sub-accounts by transfers up to \$25,000 or 5%, whichever is less, of the accounts total within a Major account.
4. Major accounts and sub-accounts are defined in the following chart. (According to DESE)

Administration 1000's DESE Function Code

School Committee (1110)
Superintendent (1210)
Assistant Superintendents (1220)
Other District-Wide Administration (1230)
Business and Finance (1410)
Human Resources and Benefits (1420)
Legal Service For School Committee (1430)
Legal Settlements (1435)
District-wide Information Mgmt. and Tech (1450)

Instruction: 2000's DESE Function Code

Instructional activities the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services directly attributable to schools must be reported on a school basis, while district wide services, such as supervisory may be reported on a district wide basis.

Directors and Dept. Heads (Supervisory) (2110)
Directors and Dept. Heads (Non-Supervisory) (2120)
School Leadership (2210)
Admin. Technology (School Level) (2250)

Classroom and Specialist Teachers

Teachers, Classroom (2305)

Other Teaching Services

Medical/ Therapeutic Services (2320)

Substitutes, Long Term (2324)

Paraprofessionals (2330)

Librarians and Media Center Directors (2340)

Professional Development

Professional Development Leadership (2351)

Instructional Coaches (2352)

Costs for teachers providing instructional coaching (2354)

Costs for instructional staff to attend professional development (2356)

Outside professional development providers for instructional staff (2358)

Instructional Materials , Equipment and Technology

Textbooks & Related Software/Media/Materials (2410)

Other Instructional Materials (2415)

Instructional Equipment (2420)

General Classroom Supplies (2430)

Other Instructional Services (2440)

Classroom Instructional Technology (2451)

Other Instructional Hardware (2453)

Instructional Software (2455)

Guidance, Counseling and Testing

Guidance and Adjustment Counselors (2710)

Testing and Assessment (2720)

Psychological Services (2800)

Pupil Service 3000's DESE Function Code

Attendance and Parent Liaison Services (3100)

Medical/Health Services (3200)

Student Transportation (3300)

Food Salaries and Other Expenses (3400)

Athletics (3510)

Other Student Body Activities (3520)

School Security (3600)

Operations and Maintenance DESE 4000's Function Code

- Custodial Services (4110)
- Heating of Buildings (4120)
- Utility Services (4130)
- Maintenance of Grounds (4210)
- Maintenance of Buildings (4220)
- Building Security System (4225)
- Maintenance of Equipment (4230)
- Extraordinary Maintenance (4300)
- Networking and Telecommunications (4400)
- Technology Maintenance (4450)

Insurance, Retirement Programs and Other Fixed Charges DESE 5000's Function

- Employer Retirement Contributions (5100)
- Employee Separation Costs (5150)
- Insurance for Active Employees (5200)
- Insurance for Retired School Employees (5250)
- Other Non-Employee Insurance (5260)
- Rental Lease of Equipment (5300)
- Rental Lease of Buildings (5350)
- Short Term Interest RAN's (5400)
- Short Term Interest BANs (5450)
- Other Fixed Charges (5500)
- School Crossing Guards (5550)

Community Services: 6000's DESE Function

- Civic Activities (6200)
- Recreation Activities (6300)
- Health Services to Non-Public Schools (6800)
- Transportation to Non-Public Schools (6900)

Acquisition, Improvement and Replacement of Fixed Assets: 7000's DESE Function Code

- Purchase of Land and Buildings (7100, 7200)
- Equipment (7300,7400)
- Capital Technology (7350)
- Motor Vehicles (7500,7600)

Programs with other School Districts 9000's DESE Function

Tuition To Mass Schools (9100)
Tuition for School Choice (9110)
Tuition to Commonwealth Charter Schools (9120)
Tuition to Horace Mann charter Schools (9125)
Tuition to Out-of-State Schools (9200)
Tuition to Non-Public Schools (9300)
Tuition to Collaborative (9400)
Regional School Assessment (9500)

5. Encumbrances and expenditures charged against an account should be related to the designated purpose intended for the account.

6 All proposals presented to the Committee for personnel changes shall be accompanied by budget impact data and transfer requests as appropriate.

7. The School Committee will consider and act upon transfer requests recommended by the Superintendent.

8. All revolving and activity accounts are to be under the supervision and management of the Superintendent and/or his/her designee. Whenever feasible all receipts and disbursements of such accounts shall be run through bank accounts set up in banks authorized to transact business in Massachusetts. (See Student Activity Account Policy)

The Superintendent will cause to be submitted to the Committee at least monthly financial reports on each account and quarterly reports on each revolving account. Such other financial reports as may from time to time be determined necessary by either the Superintendent or the Committee shall also be presented.

Combines and amends existing policies - SCPRSCP - DECEMBER 1992

ADOPTED: DECEMBER 9, 1992

Reviewed by SCPRSCP: 1/5/99

Reviewed by SCPRSCP: 3/2/99

AMENDED: MARCH 10, 1999

Reviewed by SCPRSCP: 11/4/03

AMENDED: NOVEMBER 19, 2003

Reviewed by SCPRSCP: 10/16/07 (no changes)

Reviewed by SCPRSCP: 01/10/12 (no changes)
Reviewed by SCPRSCP: 12/4/12
AMENDED: DECEMBER 19, 2012
Reviewed by SCPRSCP: 10/21/14
AMENDED: NOVEMBER 5, 2014
Reviewed by SCPRSCP: 12/4/17
AMENDED: DECEMBER 20, 2017
Reviewed by SCPRSCP: January 12, 2021
AMENDED: January 27, 2021
Reviewed by SCPRSCP: October 20, 2021
AMENDED: November 18, 2021