

Committee Members
Tracy Novick, Chair
Jermoh Kamara, Vice-Chair
Susan Mailman

Administrative Representative
Brian Allen

OFFICE OF THE
CLERK OF THE SCHOOL COMMITTEE
WORCESTER PUBLIC SCHOOLS
20 IRVING STREET
WORCESTER, MA 01609

AGENDA #11

The Standing Committee on FINANCE AND OPERATIONS will hold a virtual meeting:

on: December 20, 2023

at: 3:30 p.m.

Virtual:

[https://worcesterschools.zoom.us/j/88453685011?pwd=MTFicHA0eFhIRXU4Z3B
SK1FEOEFudz09](https://worcesterschools.zoom.us/j/88453685011?pwd=MTFicHA0eFhIRXU4Z3B
SK1FEOEFudz09)

Also accessible by telephone, to dial in call: +1 301-715-8592 or +1 305-224-1968

ORDER OF BUSINESS

I. CALL TO ORDER

II. ROLL CALL

III. GENERAL BUSINESS

gb 3-254.1 O'Connell Novick
(November 27, 2023)

To consider the attached updates to Worcester Public Schools policy section D.

V. ADJOURNMENT

O. General Business
O'Connell Novick
(November 28, 2023)

ITEM: gb 3-254.1
S.C. MEETING: 12-20-23

ITEM:

To consider the attached updates to Worcester Public Schools policy section D.

PRIOR ACTION:

12-7-23: On a voice vote, the item was referred to Finance and Operations.

BACKUP:

Annex A (23 pages) contains the redlined updates to policy section D.

RECOMMENDATION OF MAKER:

RECOMMENDATION OF THE ADMINISTRATION:

**SECTION D
FISCAL MANAGEMENT**

- DA FISCAL MANAGEMENT GOALS**
- DB ANNUAL BUDGET**
- DBC BUDGET DEADLINES AND SCHEDULES**
- DBD BUDGET PLANNING**

- DBG ADOPTION PROCEDURES**
- DBJ BUDGET TRANSFER AUTHORITY**
- DD ~~FUNDING~~ GRANTS, PROPOSALS AND
~~APPLICATIONS~~ SPECIAL PROJECTS**

- DEC FEDERAL FUNDS SUPPLEMENT NOT
SUPPLANT POLICY**

- DGA AUTHORIZED SIGNATURES**
- DH BONDED EMPLOYEES AND OFFICERS**
- DI FISCAL ACCOUNTING AND REPORTING**
- DIE AUDITS**
- DJ PURCHASING**
- DJA PURCHASING AUTHORITY**
- DJE PROCUREMENT REQUIREMENTS**
- DK PAYMENT PROCEDURES**
- DKC EXPENSE REIMBURSEMENTS**

File: DA - FISCAL MANAGEMENT GOALS

As the trustee of local, state, and federal funds allocated for use in public education, the Worcester 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 Committee decision making.

The district's fiscal management goals are based on a Seven Point Financial Plan for Advancing Student Achievement and Program Sustainability. This policy is a guiding document around the promise to the community on delivery high expectation and outstanding results for all students, and a framework document for resource allocation and budget planning

1. **Long Term Budget Planning:** The annual budget document will continue to conform to the Meritorious Budget Award criteria of the Association of School Business Officials, International. Included in the budget document will be three years of actual student enrollment and five years of projected student enrollment (in total and by school) as well as a five-year history and projection on revenues and expenditures. This will allow the public an opportunity to look at enrollment and spending trends as well as provide the community with budget trends that eliminates any budget status surprises when done only on an annual basis. The long-term budget planning also allows for the strategic allocation of resources over a multi-year period.
2. **Annual Budget Review:** The district will continue to utilize a "Zero-Based" budget development process. This budget building technique starts with each department, school, and division budget at zero and adds the cost of essential programs up to an established funding limit. Each year the process begins at zero again prompting scrutiny and prioritization of costs. This process allows the district to meet the existing and emerging needs of students and allows the district to reallocate resources accordingly in a very timely manner.
3. **Transparent Budget Process:** The budget process and method of instructional funding allocation will continue to be included in the annual budget document. This allows all readers to understand how staff is assigned to schools based on enrollment and student needs. The transparency ensures fairness in funding across the city while recognizing differentiated funding for schools based on their particular needs. The budget will continue to show budgeted expenses in detail by school or location. The Administration will make frequent budget presentations and updates to the School Committee and community throughout the budget planning and development phase in order to solicit input and priorities from as many stakeholders as possible. In order to promote frequent dialogue with the Worcester City Council, the Standing Committee of Finance and Operations will continue to meet with the City Council's Education Committee on a regular basis as determined by the Chairs of the Committees.
4. **Quarterly Financial Reporting:** Continuous on-going public review of current year spending and expenditure trends is an important component of the transparent budget process. On a quarterly basis, the Administration will present to the School Committee's Subcommittee on Finance and Operations, a detailed review of the current year budget and recommended adjustments in order to end each fiscal year balanced within the appropriation set by the Worcester City Council. The quarterly budget review occurs at televised meetings and the financial reports are available to the public through the district's website.

5. **Supplemental & Sustainable Programs:** The district will predominantly utilize state and federal grant funds to provide supplemental academic support to students, as well as high quality staff development opportunities. Any new programs or initiatives developed, supported, or otherwise funded by the district will include a multiyear budget as well as a stated source of funding to ensure program sustainability in future years.

6. **Cap Administrative Spending:** The state's education funding formula calculates a "foundation budget" (a minimum spending level) for school districts using a differentiated per pupil amount based upon student grade or program and provides additional funds for low income and English language learners. The per pupil formula is comprised of allocations for an adequate level of teachers, professional development, instructional equipment, guidance and student support, operations and maintenance, employee benefits, special education tuition, instructional leadership, and administration. This funding formula indicates that 4% of the district's operating budget is allocated to District Administration. The district will continue to demonstrate a commitment of placing as many dollars of the budget for direct instructional services but the budget must also realistically recognize that important administrative functions are needed to lead, manage, and operate one of the largest school districts in the Commonwealth

the Commonwealth and one of the largest employers in the city. As a result, a spending cap of no more than **1.5%** of the district's foundation budget will be allocated on Administration (in accordance with DESE chart of account format) from the School Committee's general fund budget.

7. **Target on New Revenues:** All new revenues from the School Committee's general fund appropriation will be earmarked for instructional, student or school support, school safety, building maintenance, or student transportation cost areas, except to address increases in health insurance, retirement assessments, unemployment, or workers compensation, or other areas for statutory compliance. All other new spending within the other areas of the budget will only be achieved through the reallocation of existing funds or cost savings identified through operational or programmatic efficiencies.

The Worcester Public Schools is committed to delivering on high expectations and outstanding results for all students. Using strong fiscal discipline, collaborative budget planning, and the alignment of resources results in a student-centered financial plan in order to support student achievement and prepare students for college and career readiness

SOURCE: Adopted, Worcester School Committee, ros #4-5, May 1, 2014

File: DB - ANNUAL 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 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 school district will be prepared and managed in line with the above.

In developing a 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, to the municipal officials, and to the general public.

The budget shall be in compliance with the foundation budget. It is acknowledged that the foundation budget reflects the minimum recommended spending for a District, and excludes transportation costs, debt service costs, and costs associated with the acquisition of fixed assets. The aforementioned items must, therefore, be budgeted in addition to the foundation budget, and funds to support those expenditures must be raised from the community, after the use of any offsetting revenues received from the state.

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.

Annual budgets for each school operated by the District shall be developed with input from the School Council and shall reflect the priorities established in the annual school improvement plan.

LEGAL REFS.: M.G.L. 71:34; 71:37 and 71:38N

~~Article 5 of the City of Worcester Home Rule Charter and MGL Chapter 44, Section 32 governs the municipal budget process. According to the Home Rule Charter, the "City Manager is required to submit to the City Council an annual budget which shall be a statement of the amounts recommended by him/her for proposed expenditures of the city for the next fiscal year. The annual budget shall be classified and designated so as to show separately with respect to each city agency or undertaking for which an appropriation is recommended, to include a recommendation for the Worcester Public Schools." In accordance with state law, the City Manager is required to submit an annual budget to the City Council within one hundred and seventy days after the annual organization of the city government. The annual budget shall be classified and designated so as to show separately with respect to each department the appropriation is recommended.~~

~~Ordinary maintenance, which shall also include debt and interest charges matured and maturing during the next fiscal year, and shall be subdivided as follows:~~

~~Salaries and wages of officers, officials and employees other than laborers or persons performing the duties of laborers; and~~

~~Ordinary maintenance not included under (a); and~~

~~Proposed expenditures for capital equipment with an estimated cost that exceeds one thousand dollars.~~

~~The City Council may, by majority vote, make appropriations for the purposes recommended and may reduce or reject any amount recommended in the annual budget, but except on recommendation of the City Manager, shall not increase any amount in or the total of the annual budget, nor add thereto any amount for a purpose not included therein, except as provided in section 33 of chapter 44 of the MGL.~~

~~MGL Chapter 71, Section 34 requires that "every city and town shall annually provide an amount of money sufficient for the support of the public schools as required by this chapter, provided however, that no city or town shall be required to provide more money for the support of the public schools than is appropriated by vote of the legislative body of the city or town. In acting on appropriations for educational costs, the city or town appropriating body shall vote on the total amount of the appropriations requested and shall not allocate appropriations among accounts or place any restriction on such appropriations. The superintendent of schools in any city or town may address the local appropriating authority prior to any action on the school budget as recommended by the school committee notwithstanding his place of residence. The city or town appropriating body may make nonbinding monetary recommendations to increase or decrease certain items allocating such appropriations."~~

~~"The vote of the legislative body of a city or town shall establish the total appropriation for the support of the public schools, but may not limit the authority of the school committee to determine expenditures within the total appropriation."~~

~~Once the City Manager recommends an amount for the Worcester Public Schools, the Superintendent prepares a recommended budget that is submitted to the Worcester School Committee no later than the Friday before the first Thursday in June in order for the School Committee to hold budget hearings open to the public.~~

~~MGL Chapter 71, Section 38N requires each school committee in Massachusetts to "hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district. Prior to such public hearing said committee shall make available to the public at least one copy of said proposed budget for a time period of not less than forty-eight hours either at the office of the superintendent of schools or at a place so designated by said committee. At the time and place so advertised or at any time or place to which such hearing may from time to time be adjourned all interested persons shall be given an opportunity to be heard for or against the whole or any part of the proposed budget."~~

~~LEGAL REF: City of Worcester Charter, Article 5
MGL Ch. 33:44, 44:32, 71:38N~~

~~Such hearing shall be conducted by a quorum of the school committee. For the purposes of this section a quorum shall consist of a majority of the members of said school committee."¶~~

~~¶ The School Committee typically holds two public budget hearings: the first and third Thursdays in June (with the fiscal year beginning on July 1st).¶~~

~~¶ During the budget hearings, the School Committee reviews the recommended budget as presented by the Superintendent and approves line items or makes adjustments to the recommendations, subject to majority vote of the Committee.¶~~

~~Legal Ref. City Charter and M.G.L [71:34](#); [71:37](#); and [71:38N](#)¶~~

File: DBC - BUDGET DEADLINES AND SCHEDULES

The Superintendent shall prepare a budget calendar for the development process of the annual budget and the calendar shall include the approximate date for the budget submission to the School Committee and the dates for final adoption of the recommended budget.

Using the total dollar amount as recommended by the City Manager and presented to the City Council for the Worcester Public Schools, as well as any other amounts from other special revenue sources, the Superintendent shall develop and present a budget for the proposed expenditures for the school district for the next fiscal year.

The School Committee will also 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.

LEGAL REFS.: City of Worcester Home Rule Charter, Article 5, Section 5-1

M.G.L. [71:37](#); [71:38N](#)

File: DBD - BUDGET PLANNING

The budget is a financial planning tool that allocates resources based upon strategic analysis of student achievement, enrollment, mandated services, high quality teaching and learning, and community values. The budget shall be a comprehensive document that reflects all sources of revenue and explains the purpose for which those funds will be used.

In the budget planning process for the school system, the Superintendent is charged with:

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

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. **Such calendar will take into consideration the requirement that School Councils are to be consulted in developing school budgets.**¶

File: DBG – ADOPTION PROCEDURES

~~Article 5 of the City of Worcester Home Rule Charter and MGL Chapter 44, Section 32 governs the municipal budget process.~~ According to the Home Rule Charter, the "City Manager is required to submit to the City Council an annual budget which shall be a statement of the amounts recommended by him/her for proposed expenditures of the city for the next fiscal year. The annual budget shall be classified and designated so as to show separately with respect to each city agency or undertaking for which an appropriation is recommended, to include a recommendation for the Worcester Public Schools." In accordance with state law, the City Manager is required to submit an annual budget to the City Council within one hundred and seventy days after the annual organization of the city government. The annual budget shall be classified and designated so as to show separately with respect to each department the appropriation is recommended:

- Ordinary maintenance, which shall also include debt and interest charges matured and maturing during the next fiscal year, and shall be subdivided as follows:
 - o Salaries and wages of officers, officials and employees other than laborers or persons performing the duties of laborers; and
- Ordinary maintenance not included under (a); and
- Proposed expenditures for capital equipment with an estimated cost that exceeds one thousand dollars.

The City Council may, by majority vote, make appropriations for the purposes recommended and may reduce or reject any amount recommended in the annual budget, but except on recommendation of the City Manager, shall not increase any amount in or the total of the annual budget, nor add thereto any amount for a purpose not included therein, except as provided by law. ~~in section 33 of chapter 44 of the MGL.~~

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Once the City Manager recommends an amount for the Worcester Public Schools, the Superintendent prepares a recommended budget that is submitted to the Worcester School Committee no later than the Friday before the first Thursday in June in order for the School Committee to hold budget hearings open to the public.

Prior to beginning budget deliberation, the Worcester School Committee holds, as legally required, at least one budget hearing for the public.

~~MGL Chapter 71, Section 38N requires each school committee in Massachusetts to "hold a public hearing on its proposed annual budget not less than seven days after publication of a notice thereof in a newspaper having general circulation in such city, town or district. Prior to such public hearing said committee shall make available to the public at least one copy of said proposed budget for a time period of not less than~~

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During the budget hearings, the School Committee reviews the recommended budget as presented by the Superintendent and approves line items or makes adjustments to the recommendations, subject to majority vote of the Committee.

**LEGAL REF: City of Worcester Charter, Article 5
MGL Ch. 33:44; 44:32; 71:38N**

File: DBJ - BUDGET TRANSFER AUTHORITY

The School Committee shall consider revisions to the adopted budget throughout the fiscal year as recommended by the Superintendent. The Committee wishes to be kept abreast of the need for these adjustments so that it may act promptly and to expedite financial record keeping for the school system.

All requests for transfers between the general fund accounts adopted as part of the budget must be submitted to the School Committee for approval.

The School Committee may authorize the Superintendent to transfer funds at the close of the fiscal year to balance all surplus and deficit accounts. This request for transfer authority will be submitted to the School Committee on an annual basis for consideration. All funds in the general account not expended by the close of the fiscal year will be returned to the municipality.

LEGAL REFS.: [MGL 71:37](#)

[DOR 94-660](#)

CROSS REFS.: [DBG](#), Budget Adoption Procedures

[DI](#), Fiscal Accounting and Reporting

File: DD - ~~FUNDING GRANTS, PROPOSALS AND APPLICATIONS~~ SPECIAL PROJECTS

In accordance with state law, the School Committee shall review and accept grants and donations to the Worcester Public Schools. **The superintendent will submit for School Committee approval spending plans at the cost center of the grant award.**

Generally, there are five different grant types that are administered by the Worcester Public Schools: (1) Federal Entitlement, (2) State Allocation, (3) Competitive, (4) Continuation, and (5) Other grants. These grants are defined as follows:

1. **Federal Entitlement** grants are awarded to recipients on the basis of formulas set forth in laws or regulations. Recipients are entitled to receive funds if they comply with the programmatic requirements outlined in the RFP.
2. **State Allocation** grants are awarded to recipients based on formulas developed to promote Department priorities. The programmatic requirements outlined in the RFP must be met before the grant will be awarded.
3. **Competitive** grants are open to applicants that meet eligibility criteria listed in the RFP. Reading teams and rating sheets are used in the review process to ensure a fair and open competition among eligible applicants.
4. **Continuation** grants are those in which the recipients of grants in one year are awarded funds at the same level for the following year. These are grants that were initially competitive and are funded for multiple years on a continuation basis.
5. **Other** grants are awarded on a first come, first served basis, or to a limited number of recipients based on certain eligibility criteria, or on a continuation basis to the same recipients but at a higher level of support

All federal entitlement and state allocation grants shall be included in the annual budget document for review and approval by the School Committee. The annual budget document includes all general fund appropriation recommendations and the School Nutrition revolving fund, and already includes most of the federal entitlement and state allocation grants.

The Administration will provide an annual report to the School Committee through a budget update memo (once the grant budget allocations are known) on the status and funding for all continuation grants if they are not contained in the annual budget document.

All competitive or other grants will be placed on the School Committee agenda for acceptance at the time the funding authority notifies that Worcester Public Schools of the award of the grant.

The Superintendent shall ensure the district has and follows a written set of procedures in grant administration that aligns with state and federal laws and regulations.

LEGAL REF.: M.G.L. 44:53A; 71:37A

2 CFR 200 Federal Uniform Administrative Requirements

File: DEC - FEDERAL FUNDS SUPPLEMENT NOT SUPPLANT POLICY

The Worcester School Committee 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

CROSS REFS: IHBD, Compensatory Education

File: DGA - AUTHORIZED SIGNATURES

The City Manager shall authorize the Superintendent and other designees as recommended by the Superintendent to sign payrolls, timecards, cash advances, stop payments, data changes, MTRS forms, journal entries, intergovernmental charge forms, direct payment requests, purchase orders, refunds and appropriation forms, and all warrants as presented for approval.

The City Auditor shall keep and have charge of all of the accounts of the city and shall perform such duties as may be prescribed by the city council or by law. The city has established an auditing department, in part, "to perform the pre-audit of financial transactions of municipal departments, boards, commissions and committees of the city, including the school department."

The City Treasurer signs all checks drawn against school department funds. No other signature is valid.

LEGAL REF.: City of Worcester, City Charter, Article Two, Section 2-8(b)

City of Worcester Revised Ordinance, Part Two, Article 11,

Section 2 City of Worcester Revised Ordinance, Part Two, Article

11, Section 9

CROSS REF: [DK](#) Payment procedures

File: DH - BONDED EMPLOYEES AND OFFICERS

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

LEGAL REF.: M.G.L. [40:5](#); [41:109A](#); [71:47](#)

CROSS REFS: [DI](#) Fiscal Accounting and Reporting

[JJF](#) Student Activity Funds

File: DI - FISCAL ACCOUNTING AND REPORTING

The Superintendent is responsible for receiving and properly accounting for all funds of the school system maintaining effective internal controls so as to assure the effectiveness and efficiency of operations; adequate safeguarding of property; assurance of expenditures in accordance with programs under which revenues are received; and compliance with applicable laws and regulations.

The accounting system used will conform with state requirements and good accounting practices, providing for the appropriate separation of accounts, funds, and special monies.

The School Committee will receive periodic financial statements from the Superintendent showing the financial condition of the school department. Such other financial statements as may be determined necessary by either the Committee or the administration will be presented as found desirable.

LEGAL REF.: MGL Ch. 44:38

603 CMR 10:00

2 CFR 200.303

CROSS REFS: DBJ Budget Transfer Authority

DIE Audits

~~LEGAL REF.: Board of Education 603 CMR 10:00~~

File: DIE - AUDITS

As a department of the City of Worcester, all aspects of the financial operation of the Worcester Public Schools are subject to an annual review by external auditors. This review is conducted in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. This audit considers the City's internal control over financial reporting. As part of this review, the auditors generally make recommendations for strengthening internal controls and operating efficiency.

Worcester Public Schools' general ledger chart of accounts follows the format and numbering of the City's chart of accounts which is defined by the Massachusetts Department of Revenue under the Uniform Massachusetts Accounting System (UMAS) structure. The UMAS account structure was most recently updated in August 2007 and is applicable to all political subdivisions in the Commonwealth.

End of Year Financial Compliance Report: Every Massachusetts school district is required to, within nine months of the close of its fiscal year, arrange for and undergo an independent audit of its financial records, to include using the Department of Elementary & Secondary Education Compliance Supplement, and submit the report of this audit to the Massachusetts Department of Elementary & Secondary Education (DESE). Each city, town and regional school district is required to submit an End-of-Year Financial Report (EOYR) to the DESE on or before September 30 of each year. The EOYR must be consistent with Department Regulations and Guidelines. The EOYR consists of several schedules as follows:

Schedule 1 Revenue and Expenditure Summary

Schedule 3 Instructional Services by School

Schedule 4 Special Education Expenditures by

Placement Schedule 7 Pupil Transportation

Schedule 19 Annual School Budget

GASB 34: As a department of the City of Worcester, the revenue and expenditures of the Worcester Public Schools are part of these governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering services and value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement analyzing the government's financial performance, trends and prospects for the future.

Federal Grant Audits: Since Worcester spends above certain thresholds in federal grant awards, these federal grants received by the Worcester Public Schools are subject to the Single Audit Act; a federal law that establishes audit guidelines of the various federal agencies from which grants have been received.

Student Activity Account Agreed upon Procedures: The Worcester Public Schools annually engages the services of an independent auditor to evaluate the systems of internal controls and compliance with the Massachusetts Student Activity Law (Massachusetts General Law [MGL] Chapter [71, Section 47](#)) related to the department's student activity funds.

In addition, the Committee may request a private audit of the school system's accounts at its discretion.

Legal Ref: City of Worcester Charter and

M.G.L [72:3](#); [71:47](#)

File: DJ - PURCHASING

It shall be the responsibility of the Superintendent:

- A. To procure materials, supplies, equipment, or services at the lowest possible cost consistent with the quality necessary for the proper operation of the various departments, thereby attaining the maximum value for each public dollar spent.
- B. To maintain the City's reputation for fairness and integrity and to promote impartial and equal treatment to all who wish to conduct business with the City.
- C. To encourage a mutually cooperative relationship with requesting departments recognizing that successful purchasing is a result of team planning and effort.
- D. To promote social and economic goals such as encouraging small, minority and women-owned businesses to participate in bidding of City purchases.

The acquisition of materials, equipment and services will be centralized within the central administration of the school system.

The Superintendent will designate the district's purchasing agent. He/she will develop and administer the purchasing program for the schools in keeping with legal requirements and with the adopted school budget.

School purchases will be made only on official purchase orders approved for issuance by the appropriate unit head and signed by an authorized administrator.

File: DJA - PURCHASING AUTHORITY

Authority for the purchase of materials, equipment, supplies, and services is extended to the Superintendent through the funding appropriated as part of the budget process.

All contracts made by any city agency where the amount involved is two thousand dollars or more shall be in writing, and no such contract shall be deemed to have been made or executed until the approval of the city manager and also of the officer or the head of the department or of the chair of the board, as the case may be, making the contract is affixed thereto.

The purchase of items and services **within the cost centers voted by the School Committee** requires no further School Committee approval except when such approval is mandated by law or other Committee policy.

LEGAL REFS.: M.G.L. [30B](#)

City of Worcester Home Rule Charter, Article Five, Section 5-7

CROSS REF.: [DJE, Bidding Requirements](#)

File: DJE - PROCUREMENT REQUIREMENTS

All purchases of materials and equipment and all contracts for construction or maintenance for the Worcester Public Schools will be based upon competitive bidding in accordance with state law and City of Worcester purchasing policies. **Any contract between the District and a vendor is subject to procurement requirements, whether the District or another entity completes the purchase.**

To foster greater efficiency, the District will enter into state and local intergovernmental agreements where appropriate for procurement or use of common or shared services.

For any supply or service over \$50,000, 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 Superintendent 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.

Any bid may be 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 up to 90 days after opening as specified in the bid documents and as determined by the City's procurement officer.

The contract will be awarded to the responsive and responsible bidder offering the lowest price for the supplies/services specified in the Invitation to Bid. The bidder to whom an award is made may be required to enter into a written contract with the school district.

The Chief Purchasing Officer may, if it would best serve district interest, use a Request for Proposals, instead of the above process.

A procurement for a supply or service in the amount of \$10,000 or greater by not more than \$50,000 shall be awarded to the responsible party offering the needed quantity or supply among three written quotations sought and retained by the procurement officer.

A procurement in the amount of \$10,000 or less shall be obtained through the exercise of sound business practices.

SOURCE: MASC Updated 2023

LEGAL REF.: M.G.L. 7:22A; 7:22B; 30:39M; 30B

CROSS REF.: DJA, Purchasing Authority

File: DK - PAYMENT PROCEDURES

All claims for payment from school department funds will be processed in accordance with regulations developed by the Superintendent. Payment will be authorized 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.

The Superintendent and authorized designees shall submit invoices or payrolls for payment to the City Auditor to perform a pre-audit of financial transactions for municipal departments, including the school department.

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

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

LEGAL REF.: M.G.L. [41:41](#); [41:52](#)

City of Worcester Revised Ordinances, Part Two, Article 11, Section 2

File: DKC - EXPENSE REIMBURSEMENTS

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

When official travel by a personally owned vehicle is authorized, mileage payment will generally be made at the rate currently approved by the Committee.

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](#)