

## **ANNUAL BUDGET**

The Cape Elizabeth School Board shall recognizes that financial resources and the proper management of same are fundamental to the support of school programs and operations. With this in mind, the Board will develop and present an annual operating budget, and present it to the Town Council for consideration and adoption as prescribed directed by the town charter and by the general applicable laws of the state. Public school budgeting is regulated and controlled by legislation, State Board of Education regulations, and local Board requirements.

### ANNUAL AND LONG-RANGE BUDGETING

The school system is required to annual budget only will be for a 12-month period of time which includes a covering the fiscal year from July 1 through June 30. Budgeting for a period of time greater than one year is desirable and shall be encouraged for long-range planning. The annual budget should consider the long-range needs of the district.

### BUDGET OFFICER

The Board shall designate the Superintendent as its budget officer, but he/she may delegate portions of this such responsibility to the business manager, who shall serve as the superintendent's deputy and advisor on financial planning appropriate.

The three general areas of responsibility of the budget officer are:

- \_\_\_\_\_ 1. budget preparation
- \_\_\_\_\_ 2. budget presentation
- \_\_\_\_\_ 3. and budget administration.

Legal Reference: 20-A MRSA § 1301 (MSAD)  
20-A MRSA § 1701 (CSD)  
20-A MRSA § 1482 (RSU)  
20-A MRSA § 1902 (UN)  
20-A MRSA § 15617 et seq. (ALL)

REVIEWED/ACCEPTED: December 13, 1994

Recorded: June 1998

Reviewed: December 13, 2005

Revised: \_\_\_\_\_

## BIDDING/PURCHASING REQUIREMENTS

The School Board expects all purchases made by the school department to be consistent with applicable laws and sound business practices. The Superintendent shall be responsible for developing and implementing administrative procedures for bidding and purchasing consistent with this policy.

This policy is intended solely as an internal guide to purchasing by the school department. It does not afford any vendor any property or contractual rights against the school department. No vendor shall have any enforceable rights against the school department based upon this policy or alleged violations of this policy. No vendor shall have any rights against the school department until such time as a written contract between the vendor and the school department is executed by the vendor and an authorized representative of the school department.

### A. Bidding Required by Law

Maine law requires the Board to competitively bid property and casualty insurance; school bus and transportation contracts in excess of \$4,000; certain school building construction, alterations and repairs over \$100,000; and bond anticipation notes for state-subsidized school construction projects:

~~It is understood that some~~; and lease purchase financing of these may be bid by the Town buildings whose lease purchase costs qualify for state subsidy

### B. Competitive Bidding of Other Purchases

Where bidding is not required by law, it shall be the policy of the school department to competitively bid purchases of equipment, supplies, materials or services over ~~\$10,000~~ \$20,000 provided that it is practical and cost-effective to specify the materials or services with sufficient particularity to allow meaningful comparison of bids.

If competitive bidding is not utilized, the Superintendent may seek Requests for Proposals (RFP) for purchases over ~~\$5,000~~ \$10,000. Proposals may be negotiated in the best interest of the school department. An RFP identifies the need the school department intends to meet, but permits the vendor to propose the manner in which the work is to be performed and the materials to be used.

The Superintendent may forego the competitive bid or RFP process only when he/she determines that quality, expertise, time factors, or other important considerations outweigh the possible benefits of bidding or requesting proposals. In each such case, the Board shall be informed of the Superintendent's decision and the reasons for it in advance of entering into a contract.

### C. Procedures for Bidding and Requesting Proposals

The method of notification that the school department uses to solicit bids and proposals shall be reasonably designed to attract qualified vendors. Depending

## BIDDING/PURCHASING REQUIREMENTS

upon the circumstances, such notification may include public advertising and/or mailing of notices to potential vendors; and/or telephone calls to potential vendors (in the case of RFPs).

### Bid Procedures

- A. The notification shall specify the deadline for submitting bids and the time and place of bid opening. Bid alternates shall be permitted at the discretion of the Superintendent. The notice shall reserve the right of the school department to reject any or all bids, and to waive technical or immaterial nonconformities in bids if in the best interest of the school department, and to exercise judgment in evaluating bids.
- B. **Written bids.** Bids shall be in writing, sealed with outside envelope or wrapper plainly marked "Bid, not to be opened until (insert appropriate date)," and mailed or filed with the Superintendent of the department.
- C. **Time of opening.** A School Board member or employee of the school department may not open a bid until the appointed time.
- D. **Public opening.** At the time and place stated in the public notice, and open to the public, all bids shall be opened by the Superintendent or, in the Superintendent's absence or disability, by any School Board member designated for the purpose by the Chair of the School Board.
- E. **Reading.** If any citizens who are not School Board members or employees of the school department or if any representatives of the press are present, bids shall, at that time, either be made available for examination by them or shall be read aloud in a manner to be heard plainly by those in attendance.
- F. In general, the School Board will award contracts to the lowest responsible bidder provided such bid is reasonable, and that it is in the best interest of the Cape Elizabeth Superintendent and School Department Board deem can satisfactorily fulfill the contract.

### RFP Procedures

- A. Proposals should be submitted in plain envelopes clearly marked "Proposal, ~~not to be opened until (state time and date).~~" the manner specified in the RFP, which shall state the time and date that proposals be appropriate for the goods or services being purchased. If requests for RFPs are made by telephone, at least three vendors shall be opened, and no proposals shall be opened before that time. Public opening is not required.

**BIDDING/PURCHASING REQUIREMENTS**

- B. Proposals are to be evaluated based on criteria appropriate for the project in question, and the contract will be awarded to the vendor whom the Superintendent and School Board deem best able to meet the requirements of the school department.

Legal Reference: 5 MRSA § 1743-A  
20-A MRSA §§ 1001-~~(14,)~~ 5401-~~(13)(D);~~ 5402  
20-A MRSA § 1314  
§ 13-e (~~30-A MRSA § 6006-E~~  
Maine State Board of Education Rules for Major Capital  
School Construction/Improvement Projects)- (Chapter 61, § 11(5))

Maine Department of Education and Maine Municipal Bond  
Bank Rules for Maine School Facilities Program and School  
Revolving Renovation Fund Program (Chapter 64, § 6)

ADOPTED: [Policy DJ: Bidding & Purchasing] December 13, 2005

REVISED & RE-CODED (policy DJE):

FISCAL MANAGEMENT GOALS

~~The board recognizes that money and money management comprise the foundational support of the whole school system. To make that support as effective as possible, the board intends:-~~

- ~~A. To encourage advance planning through the best possible budget procedures;~~
- ~~B. To explore all practical and legal sources of dollar income;~~
- ~~C. To guide the expenditure of funds so as to achieve the greatest educational returns;~~
- ~~D. To require maximum efficiency in accounting and reporting procedures; and~~
- ~~E. To maintain a level of per pupil expenditure needed to provide high quality education.~~

~~As trustee of community, state and federal funds allocated for use in local education, the board has the responsibility to use them wisely.~~

~~ADOPTED: October 9, 1984~~

~~Reviewed: January 23, 1994~~

~~December 13, 2005~~

**BUDGET DISBURSEMENT**

All disbursement requests will meet the following requirements:

1. ~~No order will be placed by any faculty member, either verbally or written, without the prior approval of the school principal.~~
2. ~~The principals will authorize purchase orders for only those items budgeted or for any substitutions for a budgeted item which they feel is comparable.~~
3. ~~No substitution from one account to another is possible without prior approval from the superintendent. The school board shall be notified of major transfers of expenditures between accounts.~~

ADOPTED: ~~—?~~

Reviewed: ~~—~~ December, 1994

Recoded: ~~—~~ June 1998

Reviewed: ~~—~~ December 13, 2005

**AUTHORIZATION TO COMMIT DISTRICT FUNDS  
FOR SPECIAL EDUCATION**

~~The following individuals have the authority to commit Cape Elizabeth School Department's human and fiscal resources to ensure provision of special education and supportive services specified in a student's Individual Education Plan:~~

- ~~1. Building Principals~~
- ~~2. Building Assistant Principals~~
- ~~3. Special Education Team Leaders~~
- ~~4. Director of Special Education~~
- ~~5. Superintendent~~
- ~~6. Other administrative personnel~~

~~Cross Reference: ICB Extended Year Services~~  
~~\_\_\_\_\_ IHBA Individual Educational Plans~~  
~~\_\_\_\_\_ IGBAA-R Referral/Pre-Referral Procedures~~  
~~\_\_\_\_\_ IHBA-G Programming in the Least Restrictive Environment~~  
~~\_\_\_\_\_ IHBA-I Special Education Independent Evaluations~~

~~ADOPTED: May 11, 1999~~  
~~Revised: May 14, 2002~~  
~~Reviewed: January 10, 2006~~

## GATE RECEIPTS AND ADMISSIONS

~~The Board directs that receipts from admissions of school sponsored events be properly controlled. Each school principal will be responsible for the proper collection, supervision, disbursement and remittance of the charges for activities at his/her school.~~

~~Admission to those school events for which an admission is charges, ordinarily will be by tickets or special passes only. Accurate records will be maintained for accounting purposes.~~

~~The admission prices for school sponsored events will be based on the recommendations of the Superintendent.~~

~~*Cross Reference: DFD-R Gate Receipts and Admissions Regulations*~~

~~ADOPTED: May 8, 2007~~

## **GATE RECEIPTS AND ADMISSIONS REGULATION**

~~Principals shall be responsible for the administration and supervision of all phases of school events for which an admission is charged. The administration shall develop procedures to ensure proper accounting of moneys received at district events in order to provide necessary data for audit review and analysis.~~

~~Monies received from school sponsored events will be put into the School Special Revenue Account specific to the event except as noted below.~~

~~Senior citizens of the district—persons 62 years of age or older—shall be permitted to attend all activities at the school, including regularly scheduled home athletic events, free of charge.~~

~~Cape Elizabeth School District employees and school board members may attend all activities of the schools, including athletic events, free of charge.~~

~~Fund-raising events and tournaments under the control of the Maine Principals Association are not controlled by this policy.~~

~~The above guidelines will be instituted unless prior arrangement and approval has been given by the Cape Elizabeth School Board.~~

### **ADMISSIONS**

#### **Gate Receipts and Ticket Sales**

~~1. All monies raised through gate receipts and ticket sales, or other efforts involving students, employees, and/or school district facilities of the Cape Elizabeth School Department are subject to the policies and practices of the District.~~

~~2. The proceeds of gate receipts and/or ticket sales shall be deposited in a Special Revenue Account.~~

~~3. Admission shall be charged for all High School night games on the turf field, for hockey games and for basketball games. All gate receipts shall be deposited in a Special Revenue Account for all sports. Gate receipts for football and hockey shall go first to the school department to pay all expenses associated with the event and second to the appropriate booster organization for the support of the particular athletic program~~

~~The Superintendent shall work with building administration to establish procedures and to communicate these procedures to students, staff, parents, and community members, as appropriate.~~

~~ADOPTED: May 14, 2002~~

~~REVISED: November 13, 2007~~

~~Cross Reference: JJIBC Relations with Booster Organizations~~

~~\_\_\_\_\_ DFD Gate Receipts and Admissions~~

**FISCAL ACCOUNTING AND REPORTING**

~~The superintendent shall be ultimately responsible for properly accounting for all funds of the district.~~

~~The accounting used shall be in accordance with requirements of the Maine Department of Education and with accepted accounting practices, providing for the appropriate separation of accounts, funds and special moneys.~~

~~The board shall receive monthly financial statements from the superintendent showing the financial condition of the district. The Superintendent shall also provide other financial information as requested by the Board.~~

~~The superintendent and his/her staff shall be responsible for pupil accounting and shall report enrollment and attendance as required by the state.~~

~~It shall be the duty of the business manager to direct and supervise the preparation of monthly and annual reports to the superintendent and the Board; to advise principals and other administrators periodically of expenditures related to budget appropriations; and to prepare financial reports required by the State. The business manager shall maintain all financial records.~~

~~Legal Reference: — 20-A MRSA § 1055~~

~~ADOPTED: —?~~

~~REVIEWED: — December 1994~~

~~Recoded: — June 1998~~

~~Revised: — December 13, 2005~~

**INVENTORIES**

~~The superintendent and his/her staff shall maintain systems for the continuing inventory of property and equipment to conform with recognized standards for fixed assets accounting and a system for supply inventory.~~

~~These inventory systems shall serve both the functions of control and conservation.~~

~~Responsibility for the systems shall lie within the business manager, to whom principals shall be accountable for the maintenance of proper inventories in their schools.~~

~~ADOPTED: October 9, 1984~~

~~Reviewed: January 23, 1992  
December 13, 2005~~

**PURCHASING AUTHORITY**

~~The superintendent, and through him/her the business manager, shall have the supervision of school purchasing, and shall be authorized to approve purchase orders. Records shall be kept to reflect all commitments and expenditures.~~

~~ADOPTED: October 9, 1984~~

~~Reviewed: January 23, 1992~~  
~~December 13, 2005~~

PAYMENT PROCEDURES

~~All demands for payment from district funds shall be processed by the business manager and shall be properly supported by invoices, approved purchase orders, signed vouchers, or be in accordance with salaries and salary schedules as set by the board.~~

~~The superintendent, or his/her designee, is authorized to approve payment of purchase orders in keeping with the budget. Actual invoices, statements, and vouchers shall, in all cases, be available for board inspection.~~

~~The business manager shall assume responsibility for ensuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in the budget for all items. He/she shall, as appropriate, forward approved payment to the town treasurer.~~

~~School principals shall be responsible for observing budget allocations in their respective schools. Each shall also serve as custodian of the activity accounts in his/her school, and shall be responsible for their proper handling and disbursement. Audits of activity accounts will be performed on a yearly basis.~~

~~ADOPTED: October 9, 1984~~

~~Reviewed: January 23, 1992  
December 13, 2005~~