

Budget Freeze Procedures

updated 04/27/2015

These procedures replace the Budget Freeze Procedures of 12/01/2014.

What's New:

- Senior Director level approval of requisitions is no longer required.
- Simplified Requisition Request Form.
- Use of Kelly Substitutes is clarified and detailed.
- Establishment of strict and limited authorization to sign contracts on behalf of the District.

These procedures are intended to help the Burlington School District control costs and avoid overspending the FY15 budget. All of the procedures in this document are subject to change at the discretion of the Superintendent and in response to budget imperatives. If these procedures appear unlikely to provide sufficient budget control, additional measures will be implemented.

These procedures are applicable to General Fund (aka Local Fund) expenditures only (fund 0100). Grants, enterprise funds, and other special funds are not subject to these controls.

The budget is designed to support only those base contracted hours for employees. Therefore any additional hours or duties must be approved by the Superintendent before any offer is made.

Hiring

- Approval from the Superintendent (or designee) in writing shall be required before any hiring, offers of employment, or other verbal or written commitments are made. This prior approval is required to hire a new employee or hire a current employees into a new position.
- An offer form pre-approved by Human Resources must be obtained before any offer is made. The offer form will confirm the salary and benefits that can be offered to the candidate.
- Business Office and Human Resources will not process a Recommendation to Hire without Superintendent's signature.

Payroll Procedures

Stipends, Overtime, Temporary Personnel

- Submit prior approval request for any stipend, hourly, or overtime work to appropriate Senior Director prior to any work being assigned or completed.
- Current stipend work must be submitted for review prior to any additional hours of work being performed.
- Requests must contain date range, maximum amount, and description of work to be performed, and the appropriate account code(s).
 - No additional hours will be allowed for current stipends without written authorization. This includes committee work.

- Request must indicate if payment is for a stipend or overtime that is defined by contract. Please include specific contract reference.
 - Ex: Request for On Call

Substitutes

- Principal substitutes must be approved in advance and in writing by the Superintendent. Email is acceptable, and a copy of this approval should be submitted along with the principal substitute's hours.
- Kelly Services substitutes may only be used to cover absences due to use of personal, sick, or bereavement leave. Use of substitutes for these purposes does not require prior approval.
 - The Building Substitute must be assign substitute duties prior to utilization of Kelly Services substitutes.
- Substitutes may not be used to provide teachers with time off for other purposes without prior written approval from Stephanie Phillips.
 - This includes substitutes needed due to professional development, testing, leave of absence, or vacant positions.
- Requests submitted through Kelly Services (KASS) must include:
 - An accurate "Name" must be used.
 - An accurate "Reason for Absence" code must be used. Without prior approval, the only allowable "Reason for Absence" codes are:
 - BEREAV - FUNERA
 - PERSONALDAY-PERSA
 - PERSONALDAY-PERST
 - PERSONALDAY-NO PAY
 - SICK -NO PAY
 - SICK-BANK-SICKT
 - SICKFAMILY-SICKA
 - SICKFAMILY-SICKT
 - SICK-SELF-SICKA
 - SICK-SELF-SICKT

Contracted Services

- The Superintendent is the only authorized signer on contracts of \$10,000 or more in total value.
- Senior Directors or the Superintendent are the only authorized signers of contracts of less than \$10,000.
 - Departments should obtain a sample contract from the Business Office for use as a template.
 - Contract must state a total maximum allowable amount.
 - A signed copy of the contract must be delivered to Business Office (electronically).
 - Departments must enter a requisition for the full amount of the contract within 2 business days of signing the contract and prior to beginning work.
 - Vendors operating under contract are not employees. Vendors are responsible for all applicable taxes.
- Multiple contracts related to the same activity must be authorized by the Superintendent when their cumulative value reaches \$10,000 or more.

- No work can be performed prior to signing the contract (except in the case of a safety emergency).

Accounts Payable (Purchasing)

All requisitions must be subject to two levels of review prior to submission to the Business Office. The following two levels are required and are accomplished through existing Munis workflow:

1. The employee entering the request into Munis.
2. The Director or Principal responsible for approving requisitions requests for the relevant account code.

New Requisitions

- A revised Requisition Request Form must be included in TCM, as well as supporting documentation (such as a vendor quote).
- Purchases must be accompanied by a valid and appropriate Purchase Order number.
- Invoices that exceed the approved Purchase Order amount will require additional approval from the Business Office. Instances should be rare.
- Reimbursement for employee purchases that were not approved prior to the expenditure are prohibited.

Blanket Purchase Orders

- Blanket Purchase Orders may be permitted if the expenditure is narrowly defined or if the District is obligated to make a payment.

Reimbursements

- Reimbursements for travel, purchases, or any expenditures that are not within the petty cash requirements must receive prior approval from the appropriate Senior Director. No employee may spend money without prior approval and expect reimbursement under any condition.
 - Attach approval documentation in Munis.

Vendor Purchasing Accounts

- Amazon Card
 - The Amazon account is available for purchases.
 - The Business Office is responsible for review and placement all Amazon orders.
 - Email an Amazon shopping cart and valid purchase order number to the Business Office.
- W.B. Mason, Staples, etc.
 - Purchases from these vendors already pass through the Business Office.
 - The Business Office will only authorize pre-approved purchases.
- Other (Apple, Kinkos, etc.).
 - A valid purchase order must exist before an order is placed.

Petty Cash

- Departments will not receive additional petty cash without prior authorization.

- Petty cash may not be used to circumvent any of the other procedures in this document, such as purchasing or reimbursing.

Student Activity Accounts

- Schools can spend from these accounts without prior authorization.
- No reimbursements to these accounts will be made from any local or grant funds.

Travel, Conferences

- Conferences or Professional Development that is specified in contract will be allowed to the limit required by contract. Prior notification of expenditure must be provided to HR.
- Other conferences or professional development must be pre-approved by the appropriate Senior Director and must be in accordance with the existing [Travel Procedures](#), available on the website.
 - Travel expenses will be approved only to the limit provided by the procedures and the reimbursement form (e.g., \$49 per diem limit).
- Superintendent Credit Card
 - Credit card (physical card) and number will be maintained by the Business Office and used only for pre-approved (by superintendent) purchase of air fare and hotels.
 - Departments may not make their own arrangements and expect to use the credit card to pay for these expenses.