BERLIN-BOYLSTON
REGIONAL SCHOOL COMMITTEE
HANDBOOK

2025-2026

TABLE OF CONTENTS

SCHOOL COMMITTEE ROSTER 2025-2026.....4
Collaborators.....4
Subcommittee Assignments.....4
MISSION AND VISION.....5
Our Mission.....5
Our Vision.....5
DUTIES OF THE SCHOOL COMMITTEE.....6
ROLES AND RESPONSIBILITIES.....7
Chair.....7
Vice Chair.....7
Recording Secretary.....7
Treasurer and Assistant Treasurer.....7
Approval of Warrants and Payroll.....7
SCHOOL COMMITTEE NORMS AND STANDARDS.....8
MEETINGS AND AGENDA.....10
Meeting Date and Time.....10
Public Notice of Meeting.....10
Agenda.....10
Public Participation.....10
Executive Session.....10
Votes.....11
Meeting Minutes.....11
NEW MEMBER ORIENTATION.....12
Training.....12
New Committee Member Checklist.....12
Mentor Guidelines.....13

COMMUNICATION AND CORRESPONDANCE .....14 Communication with Administration and Staff .....14 Communication with Community Members .....14 Electronic Communications Policy.....14

SUBCOMMITTEES.....1
6 Current Subcommittees.....16
REGIONAL AGREEMENT.....19
MARS.....19
BBRSD WARRANT APPROVAL PROCESS.....20
The District's Responsibilities 20
Tax Exemptions.....21
Student Activity Accounts.....21
The School Committee's Responsibilities.....21
APPENDIX.....2
3 Acronyms.....23
Financial Terms.....24
Finance Resources.....28

SCHOOL COMMITTEE ROSTER 2025-2026

- **Mr. Michael Totman**, Chair, Term Expires 11/3/2026; 52 Derby Road, Berlin MA 01503; 508-386-5000; mtotman@bbrsd.org
- **Mrs. Meagan Grill**, Vice Chair, District Assistant Treasurer; Term Expires 11/7/2028; 27 Compass Circle, Boylston, MA 01505; 508-451-3068; mgrill@bbrsd.org
- **Mrs. Lori-Anne Hart**, District Clerk, Term Expires 11/3/2026; 194 Central Street, Boylston, MA 01505; 508-223-7599, lhart@bbrsd.org
- **Mrs. Jessica Deglialberti**, Term Expires 11/3/2026; 1 Scar Hill Road, Boylston MA 01505; 978-875-1667; jdeglialbert@bbrsd.org
- **Mrs. Lisa Mair**, Term Expires 11/7/2028; 31 Ball Hill Road, Berlin, MA 01503; 508-735-9751; lmair@bbrsd.org
- **Mrs. Elisabeth Mancini**, Term Expires 11/7/2028; 27 Bailey Road, Berlin, MA 01503; 508-341-0280; emancini@bbrsd.org

Collaborators

To fulfill its mission, the committee collaborates with a wide range of stakeholders, including members of the school administration, town government, community organizations, parents, and students. Its closest working relationships are with the following individuals:

- **Mr. Matthew Dowd**, Tahanto Student Liaison
- **Mr. Albert Ganem Jr**, Interim Superintendent
- **Ms. Jennifer Fortune**, Administrative Assistant and Recording Secretary; District Office, 215 Main Street, Boylston, MA 01505; 508-869-2837 ext. 1107; jfortune@bbrsd.org • **Mr. Aaron Osborne**, Director of Finance and Operations
- **Mr. Robert Hulecki**, Treasurer

Subcommittee Assignments

- **Budget, Facilities, and Safety** - Meagan Grill (Chair), Lisa Mair, Elisabeth Mancini • **Student Success and Technology** - Jessica Deglialberti (Chair), Elisabeth Mancini • **Policy, Personnel, Negotiations, and School Committee Effectiveness** - Michael Totman (Chair), Lori-Anne Hart
- **Superintendent and School Committee Evaluation** - Lori-Anne Hart (Chair), Jessica Deglialberti • **2024-25 Superintendent Search Committee** - Lori-Anne Hart (Chair), Jessica Deglialberti, Meagan Grill
- **Moses Reed Scholarship Committee** - Elisabeth Mancini
- **Warrant and Payroll Approval** – Meagan Grill
- **New Member Orientation Liaison** - Meagan Grill

MISSION AND VISION

Our Mission

To support and challenge all students to achieve personal and academic excellence in a student centered environment.

Our Vision

The Berlin-Boylston Public Schools will create a challenging learning environment to ensure that all students exhibit continuous improvement and pursue personal excellence and become active, engaged, independent learners and decision makers. As an inclusive school community, instruction will be provided in a caring, safe and healthy learning environment, responsive to each student, in collaboration with families and the community.

DUTIES OF THE SCHOOL COMMITTEE

According to "Doing the Right Thing: The Panasonic Foundation's Guide for Effective School Boards," school committees must fulfil their sacred duties, because no one else can, not even a talented superintendent.

The school committee's charter includes:

1. Establishing and advancing the district's vision and values.
2. Articulating expected district results and monitoring progress.
3. Creating the conditions for achievement of the district's mission, vision, values, and expected results through effective use of the six areas of school committee authority:

    a) Developing, evaluating the effectiveness of, and updating policies

b) Governing the use of the community's fiscal resources for education (i.e. creating the budget)
c) Engaging the community in its schools
d) Sustaining a positive and effective relationship with the Superintendent and Administration
e) Negotiating and approving union contracts

4. Ensuring a community-wide climate of commitment, respect, and trust.
5. Appointing the Superintendent by affirmative majority vote. The Superintendent reports directly to the committee. The committee also appoints, at the recommendation of the Superintendent, the Director of Finance and Operations, Director of Pupil Personnel Services, School Physician, and School Nurses. These additional appointees do not report directly to the school committee.

Policy Reference - BBA

ROLES AND RESPONSIBILITIES

Chair

In addition to all duties of a committee member, the chair also carries out the following duties:

- Sign documents necessary to carry out state requirements or the will of the committee.
- Develop school committee agendas with the Superintendent.
- Confer with the superintendent on matters of importance between committee meetings as necessary.
- Spokesperson for the committee unless another is appointed or designated.
- Appoint subcommittee members.

• Preside over and run orderly school committee meetings.
• Call the meeting to order.
• Announce the business of the meeting and follow the order of the agenda. •
Enforce policies related to conduct of meetings.
• Recognize those who wish to speak and protect speakers from disturbance/interference. •
Put motions to a vote and explain the vote and what it would mean to members if unclear.

Vice Chair

In the absence of the Chair, the Vice Chair will preside over committee meetings or other duties as necessary.

Recording Secretary

As the Recording Secretary, the Administrative Assistant to the Superintendent takes notes of meetings and prepares minutes for approval, and signs all approved minutes and other documents as necessary.

Treasurer and Assistant Treasurer

Signs checks for the school district. In the absence of the district Treasurer, the Assistant Treasurer signs checks. The Treasurer and Assistant Treasurer are bonded and insured by the school district.

Approval of Warrants and Payroll

All members approve warrants and payroll within the consent agenda or on hard copy during meetings. However, an appointed member or alternate approves and signs warrants between meetings, in which case copies of the signed warrants will be included in the next meeting packet materials and consent agenda for committee approval.

SCHOOL COMMITTEE NORMS AND STANDARDS

The school committee commits to abiding by the following Norms and Standards, both as individuals and as a committee:

1. The Superintendent and the school committee represent the needs and interests of all students in the district and place their interests above all others in the decisions we make. 2. The school committee exercises leadership in vision, planning, policy making, evaluation, and advocacy on behalf of the students and district, not in managing the day-to-day operations of the district.
3. It is the school committee's responsibility to set the tone for the entire system and make every effort to promote a positive image for our school system. The school committee will operate

respectfully, maintain confidentiality, and respect the Open Meeting laws.

4. The school committee acknowledges that school committee meetings are a business meeting of the school committee that is held in public, but is not a public meeting.
5. Every effort will be made to ensure that meetings are effective and efficient by conducting business through a set agenda. The listing of items is those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may, in fact, be discussed and other items not listed may also be brought up for discussion to the extent permitted by law. Emerging items will be addressed in subsequent meetings through agenda items.
6. The committee acknowledges the importance of subcommittees and agrees to utilize them to focus on specific topics in-depth and to prepare for presentation, deliberation, and possible action by the full school committee.
7. School committee members shall work to build trust between and among other school committee members, the Superintendent, and the administration by treating everyone with dignity and respect, even in times of disagreement by maintaining an open environment where each member is empowered to freely express opinions, concerns, and ideas without being made to feel uncomfortable.
8. School committee members will keep an open mind in order to make decisions with the best information available at the time, considering data, community feedback, the superintendent's recommendations, proposals, and suggestions, and not on personalities of all members.
9. School committee members agree to debate the issues, not one another. The committee will engage in critical thinking, expecting all committee members to freely offer differing points of view as part of the discussion, prior to making a board decision.
10. School committee members will not take unilateral action and agree to recognize and respect that their authority exists only when a quorum of the committee meets. A committee member's authority is derived only through a majority decision of the committee acting as a whole during an open, public meeting.
11. The school committee Chair or his/her designee and the Superintendent will represent the positions of the school committee to the media or other public bodies. (This seems to contradict the communications section below where it says we can as individual members share this type of information.)
12. School committee members will attend meetings well prepared to discuss issues on the agenda and will be prepared to make decisions, striving for efficient decision making.

13. Strive to have no surprises for the committee or superintendent at school committee meetings.
14. All members will receive the same information on all topics from the administration in a timely manner.
15. The committee strives to reach decisions by consensus by deliberating with respect, and disagreeing without acrimony. When consensus is not possible, all members will publicly abide by the majority decision. Once the school committee has taken action, school committee members will support the official position of the school committee.
16. School committee members understand and respect the chain of communication as it concerns roles and responsibilities and direct others to do the same.
17. Review and revise standards and norms, as needed, as part of the committee's self-evaluation.

The committee recognizes the importance of honoring its norms and beliefs and agrees to take

responsibility for respectfully reminding committee members when norms aren't followed. 18. School committee members should refer to Policy BHE for use of electronic messaging.

MEETINGS AND AGENDA

Statute requires that all meetings, except those conducted in executive sessions, shall be open to the public and the media. Except in an emergency, a notice of each meeting shall be posted at least 48 hours before the meeting. Emergency meetings may be held only when a sudden, unexpected occurrence or set of circumstances makes immediate action imperative.

Meeting Date and Time

Meetings are generally the 2nd Tuesday of the month with an "as needed" date held for the final

Tuesday of the month for governance workshops or timely business items that necessitate a meeting. Meetings usually begin at 5:00 pm.

The chair, in consultation with the superintendent and administrative assistant, maintains and updates an annual working calendar with meeting dates, report schedules, and business topics. This calendar is available on the BBRSD website.

Public Notice of Meeting

The Administrative Assistant publicly posts the meeting agenda on the BBRSD website prior to 48 business hours before the meeting (for example - Thursday at noon posting for a Tuesday evening meeting).

Agenda

The chair, superintendent, and administrative assistant confirm agenda items prior to each meeting and Items on the agenda include a listing of topics which the chair reasonably anticipates will be discussed during the meeting per open meeting law MGL Chapter 30A, Section 20.

Any school committee member or member of the public may request an item be placed on a future meeting agenda. It is at the discretion of the chair and superintendent to add requested items to a future agenda.

Public Participation

At the beginning of each meeting, there is an opportunity for open public comment where members of the community are invited to share their thoughts, concerns, and suggestions. The committee will listen to each comment but not engage in discussion during the open comment time. The law provides that no person shall address the meeting without permission of the presiding officer. Any person interfering with the orderly conduct of the meeting may be removed if he or she fails to comply with the request of the chair to be silent.

Executive Session

A school committee may only meet in executive session in accordance with the requirements of the Open Meeting Law (MGL Chapter 30A, Section 21).

Votes

All votes must be by voice or roll call, except in executive sessions when votes must be by roll call. Secret ballots are never permitted.

Meeting Minutes

The law further requires that the committee maintain accurate records of the actions taken. The records of each meeting become public records; the only exception is records of executive sessions which may

be held secret as long as publication would defeat the lawful purpose of the executive session. A request for a copy of the public record must be honored. A reasonable charge may be assessed for any such copy. After minutes are approved, they are publicly shared on BBRSD website.

NEW MEMBER ORIENTATION

Once a new committee member is sworn in by the town clerk, that member can fully participate in meetings and the powers/duties of a school committee member.

Training

New school committee members are required to take an online ethics/conflict of interest training

provided by the state as soon as possible. The Conflict of Interest Training can be found here. Participants can print a copy of the certificate of completion and provide it to their town clerk.

The law requires 8 hours of training during the first year in office for new school committee members. "Charting the Course" provided through MASC (MA Association of School Committees) is the approved training. The cost of the training is covered by the school district. Committee members can register online and find a convenient date/location by visiting MASC events page.

The Administrative Assistant notifies MASC of new school committee members so new members should begin receiving email and/or mail correspondence regarding upcoming events, legislative bulletins, and additional information within the first month or so of the new member's term.

New Committee Member Checklist

☐ Assigned a mentor at or before member's first school committee meeting (mentor guidance below).
☐ Receive school email address and access to the shared Google Drive. Any questions regarding access can be directed to the mentor or Administrative Assistant.
☐ Make an appointment to meet with the Superintendent at Central Office within the first month to discuss the school district and to answer any questions.
☐ Meet with the Chair of the school committee within the first month.
☐ Review the "Meet the Members" page on the school committee page of the BBRSD website to learn more about fellow members. New members should create a brief biography within the first month for publication and submit it to the Administrative Assistant along with a picture.
☐ Complete Conflict of Interest Training online as soon as possible and submit their certificate of training to town clerk.
☐ Register at MASC (Massachusetts Association of School Committees).
☐ Register for The Daily Ed, which provides statewide and national updates on current events affecting school committees and education.
☐ Complete "Charting the Course'' preferably within the first three months in office, or at least within the first year in office.
☐ Consider attending the MASC conference. Dates can be found on the MASC website.
☐ Read the school committee handbook.

Mentor Guidelines

• Provides contact info and checks in with new members periodically such as before/after meetings and at least monthly for the first three months to provide guidance and answer questions.
• Ensures new members know how to access trainings, MASC website, and listserv. • Checks that all links in the school committee handbook are working and updates information as necessary.

- Facilitates meeting between new members and a representative of the Superintendent Evaluation Sub-Committee regarding role in Superintendent Evaluation Process.

COMMUNICATION AND CORRESPONDANCE This section provides guidance on communicating with administration and staff, the public, and online.

Communication with Administration and Staff

The protocol for committee member communication with staff other than the superintendent includes:

If a committee member wishes to speak with a member of the central office staff or administration about school related business, the member should arrange for this conversation/meeting through the Superintendent. If someone wishes to ask questions about the budget, for example, the member should contact the Superintendent to arrange this.

Committee members who are parents, of course, have a relationship with their child(ren)'s school and have many reasons to be talking with school personnel. So committee members not acting as committee members have no conflict.

Communication with Community Members

When committee members receive email communication about an issue, they should be forwarded to the committee Chair for response. It has been our practice that the committee Chair is the one responsible for replying to the email (or letter). Community members should receive a prompt reply from the Chair.

Electronic Communications Policy

The MASC Code of Ethics states that a member stays "well informed concerning the duties of a committee member on both a local and state level." A well-informed school committee member is constantly in communication about the district; gathering information to inform decisions and delivering information to inform constituents.

In Massachusetts, school committee members individually have no authority to speak on behalf of the district or of the committee unless specifically designated to do so. Be sure that it is clear in statements online and elsewhere that you speak only as an individual.

- **Use social media wisely.** Much of that communication now takes place online. Committee members may use social media as a means of communication. When communicating on social media, committee members must be clear that they are communicating only *as an individual*, not on behalf of the entire committee.
- **Respect Open Meeting Law.** Recall that the Open Meeting Law (MGL Chapter 30A, Sections 18-25) applies to any quorum of a body deliberating about any matter under their jurisdiction. Violating Open Meeting Law can be as innocuous as a post from a single committee member expressing a view regarding an upcoming decision which is then "liked" by a majority of other members of the committee. Be very cautious when interacting on social media with other members of the committee.
- **Deliberate only during public meetings.** Remember that the MASC Code of Ethics for members states "a member should not make statements or promises of how he/she will vote on matters

that will come before the Committee." A committee member's decision should be made as a result of deliberation during the public meeting.
- **Make decisions during the public meeting.** Committee members should avoid posting content online that indicates that s/he has already formed an opinion ahead of a deliberation at a meeting. While social media may be used as one way of gathering input for upcoming decisions, committee members have a responsibility to make decisions based on public deliberation. A

committee member should not make decisions based on social media popularity.

- **Direct complaints or concerns to the appropriate channels**. Just as you would with a phone call or a conversation in person, ensure that complaints and concerns are directed through the chain of command to the appropriate person in the administration.
- **Share public information through social media**. Sharing information about your district is a valuable function of social media. Invite the public to upcoming district events, share information about public hearings, provide a link to the district budget, etc. Let the community know about decisions the committee has made. Use visuals—photos, charts, graphs— to make your news go viral. Be clear in your sharing of information that you do so as a single committee member and that you are not the official keeper of records.
- **Keep privileged information private**. Information shared within executive sessions needs to be kept private unless and until it is reviewed and released as part of the minutes of the session per MGL Chapter 30A, Section 22f.
- **Observe other applicable laws and regulations around the sharing of information**. Be certain to observe all other applicable laws, such as those surrounding student privacy. This applies not only to information about students, but also to their images. Be sure that public sharing of photos of students is covered by district release.
- **Consider the permanence of posting**. Remember that nothing ever disappears online – postings can be cached or captured by screenshot. Privacy settings do not prevent a screenshot from making anything public. Do not post anything on social media that is not appropriate to have publicly shared.
- **Stay with facts**. Should you see incorrect information in a post and have public district information that is correct, link to it in the comments. Do not, however, get into an extended back-and-forth, as those are rarely productive. The "turn off notifications" setting can be very useful here.
- **Stay professional**. Never, never post in anger. Ever. Don't get personal in your remarks, whatever the provocation.
- **Be aware of recent federal court rulings regarding social media as a "designated public forum."** There have been several rulings in federal court that elected officials may not within a public forum block those with whom they disagree politically. This is still a developing area legally. Every member must balance this with respect for the administration, the community, and other members which are the MASC Code of Ethics – abuse of others within your own posts should not be allowed.
- **Ensure you abide by your district's technology use policy if using district equipment**. If you have been issued a district phone, laptop, or tablet, be certain you adhere to use as directed by policy.
- **Be timely and truthful**. Both make you an excellent and trusted resource online, extending your service as a member of the school committee online.

SUBCOMMITTEES

Subcommittees serve as advisory bodies to the full School Committee, offering analysis, recommendations, and updates to support transparent and informed decision-making for the benefit of the Berlin-Boylston school communities.

Subcommittees provide an efficient and effective way to explore specific topics in greater depth. Composed of fewer than a quorum of School Committee members and typically appointed by the Chair, each subcommittee is formed with a defined purpose or objective. While subcommittees do not have the authority to make decisions on behalf of the full Committee, they regularly report their findings and present recommendations to the full body for consideration and action.

In addition, Advisory committees are created by the committee but may include parents, community members and faculty. Advisories are formed for a specific purpose and then dissolve when the purpose is complete.

Current Subcommittees

Policy and Negotiations

The Policy subcommittee reviews existing policies for changes and updates, revises language as needed and presents updated policies for review and approval to the school committee. Recommendations for policies to be reviewed/updated usually come from MASC, but the superintendent, committee members or community members at large may also request a policy be reviewed for revisions. Policies are usually presented to the school committee twice, initially for a "First Read" where committee members can voice corrections/comments and then for a "Vote" at a subsequent meeting. Members of the committee may waive the first read or delay a vote by a majority vote of the committee.

Budget, Facilities, and Safety

The Budget, Facilities, and Safety Subcommittee of the Berlin-Boylston School Committee is established to provide focused oversight, informed recommendations, and strategic guidance on matters related to the financial planning, physical infrastructure, and safety of our school district.

The subcommittee works in collaboration with the Superintendent, Director of Finance and Operations, and member towns to:

- Review and support the development of the annual school budget aligned with educational goals and fiscal responsibility;
- Assess facility needs to ensure that school buildings and grounds are safe, functional, and conducive to learning;
- Promote and monitor policies and practices that ensure the safety and well-being of students, staff, and visitors.

Student Success and Technology

The purpose of the Student Success & Technology subcommittee is to influence, support, and optimize policies and plans within the BBRSD that will enable students to reach their full potential. The areas of focus for the subcommittee include academic success, extracurricular opportunity, as well as

progression beyond the BBRSD.

To enable this purpose, the Student Success & Technology subcommittee is charged with acting in an advisory capacity to the full School Committee with regard to student performance as well as technology. The subcommittee primarily works with the Superintendent, the Assistant Superintendent for Teaching and Learning, and Principals, and welcomes the public to our meetings.

Activities shall include at a minimum:

- Examining evidence of student success and performance.
- Reviewing, evaluating progress, and making recommendations to the full school committee on the District Improvement Plan and School Improvement Plans.
- Reviewing recommendations for curriculum changes and receiving feedback and recommendations concerning the program of studies.
- Reviewing and recommending opportunities to leverage successes among the schools within the district.

Evaluation

The Evaluation subcommittee assists in ensuring the timeline for evaluation of the superintendent and school committee is followed. The subcommittee compiles summative evaluations for review and approval by the committee. It also oversees school committee self-evaluation process and report.

Election

The District Clerk is responsible for working collaboratively with the town clerks in both Berlin and Boylston to share available election positions, educate the public on the process, provide and collect signature paperwork, and provide transparency via official announcements about the process and timelines.

Scholarships and Awards

Moses Reed Tyler Scholarship - This scholarship is available for Berlin residents who have been students educated in at least one of the Berlin member Public Schools (BMS, Tahanto, Assabet Valley Vocational Tech). A Berlin member is appointed to lead this sub-committee, who usually recruits two Berlin community members to serve as part of the subcommittee. Recommendations for awards are submitted to the school committee for approval.

Moses Reed Tyler Scholarship Guidance and Application

Marion Hoffman Award - This pertains to BMS only and is a trust fund, held by the town of Berlin, given by the Hoffman Family in honor of Marion Hoffman, who was an active volunteer and lover of books. One student from the 5th grade class, who displays volunteerism and/or is an avid reader, is awarded the Marion Hoffman Award at the 5th Grade Recognition in June. The recipient is chosen by their teacher.

Usually one member from Berlin is appointed to complete the following tasks:

- Check with the Berlin town accountant for amount of money in account (not necessary to do this every year).

• Recommend dollar amount to award and request vote for approval from school committee. • Order gift (for example, purchase $25 Amazon gift card).
• Drop off gift/congratulatory card to Berlin Memorial School secretary and inform 5th grade teachers via email.
• Submit request for reimbursement letter and copy of receipt to town administrator who will mail reimbursement check to the school committee member (reimbursement directly with the town is required due to regionalization of the district).

REGIONAL AGREEMENT

Our school district is a regional school district established under our regional agreement. Any changes or amendments to the regional agreement must first be voted by the school committee and then voted for approval by both member towns during a town meeting. Our regional agreement is HERE.

MARS

Massachusetts Association of Regional Schools (MARS) supports regional school districts in our state. Monthly general meetings are held with opportunities for professional development and legislative updates provided during the year. Our district is a MARS member, and meetings are open to superintendents, business directors, and school committee members. On occasion, the school committee has appointed a delegate to attend MARS meetings.

BBRSD WARRANT APPROVAL PROCESS

The following is intended to summarize the district's responsibilities for procedures and internal controls surrounding procurement of goods and services, and the school committee's responsibilities for the warrant approval process.

The District's Responsibilities

There are four key steps to procuring goods and services in the district:

1. Authorization before Ordering. Before any goods and services are ordered, a purchase requisition is submitted in the District's financial system (Ivisions). The purchase requisition specifies:

   a) quantities and cost of items being ordered
   b) where the funding will come from to pay for the purchase (specific budget line item, or grant account, or revolving fund account.)

   The purchase requisition is first approved by a Principal or Administrator, depending on what the purchase is for, and the funding source being used to pay for it. The first level approver determines whether the purchase is necessary and useful, and that they agree to have one of their budget line items charged for the expense.

   The second level approver is the Director of Finance and Operations (School Business Administrator "SBA"). That review ensures there are budgeted funds, or available grant funds to pay for the purchase. If funds are not available, the SBA notifies the requester that it cannot be approved, and requires a budget transfer from another budget line to cover the expense. Advance discussions sometimes occur when there are budget constraints, and the SBA works through and troubleshoots those issues with the Principal or Administrator.

   Once the requisition is approved, it is converted to a purchase order.

   The purchase order "encumbers" funds in the budget (or within the grant), so they no longer appear as available funds for spending.

2. Orders Placed by Requestor to the Vendor

3. Verification of Goods and Services Received

   The requestor will verify receipt by signing a packing slip, or a copy of a purchase order noting quantities received or signing a vendor invoice. In some instances, if not all items are received, the figures are adjusted to denote what was received.

4. Central Office Processing

   All invoices are forwarded to the Business Office for payment, except for Student Activity Accounts, which have different procedures and requirements (separate procedures to be provided).

The payables clerk matches up invoices with packing slips (or signed purchase order indicating receipt of items) and verifies requested quantities were received, and that the invoice pricing is consistent with the purchase order.

Invoices are entered into the financial system and linked with the underlying purchase order listed on the invoice. In some instances, the invoice does not list the purchase order # and the payables clerk needs to look it up. The financial system then provides drop-downs so the payables clerk can select the line items received, and the amounts and account numbers are auto-populated.

Once the warrant is completed, the SBA checks the work of the preparer of the warrant and reviews the warrant in detail. In some instances, this detailed review is delegated to the Financial Coordinator. However, a high-level review will still be completed by the SBA.

Tax Exemptions

MA municipalities and school districts are exempt from sales tax, but not exempt from meals tax or hotel tax (hotel use is rare, for only a few conferences a year). The central office provides new vendors with a copy of the district's sales tax exemption certificate so that sales tax charges are not levied.

Student Activity Accounts

Student Activity Accounts (SAAs) are "agency" accounts, where the district has fiduciary responsibility for the funds, but is not the "owner" of the funds. These funds are the property of the club or activity that they support. Examples include student clubs, class funds, and student council. There are procedures that outline what to do with outstanding balances once a club ceases to exist, or a class graduates.

The School Committee's Responsibilities

Massachusetts General Laws (MGL Chapter 71, Section 16A) require School Committee approval for payable warrants. Section 16A is copied below from malegislature.gov.

Section 16A: Regional district school committee; selection, powers and duties of officers; signing of payroll and accounts payable warrants; audits

Section 16A. The powers, duties and liabilities of a regional school district shall be vested in and exercised by a regional district school committee organized in accordance with the agreement. The committee shall choose a chairman and vice chairman by ballot from its membership. The vice chairman shall, in the absence of the chairman, exercise the powers and perform the duties of said chairman. It shall appoint a secretary and a treasurer who may be the same person, but who need not be members of said committee. The treasurer shall receive and take charge of all money belonging to the district, and shall pay any bill of the district which shall have been approved by the committee. The committee may appoint an assistant treasurer who need not be a member of the committee, and who shall, in the absence of the treasurer, perform his duties and shall have the powers and be subject to the requirements and penalties applicable to him. The treasurer and assistant treasurer shall be persons of

ability and experience and may, by vote of the committee, be compensated for their services. A

treasurer of a member municipality of the district shall be eligible for appointment as treasurer or assistant treasurer. The treasurer and assistant treasurer of the district shall be subject to sections 35 and 109A of chapter 41, to the extent applicable. A business manager, assistant superintendent for business or employee with title of similar import with responsibilities similar to those of a town accountant shall be subject to section 52 of said chapter 41 and shall not hold the office of treasurer or assistant treasurer or hold any responsibilities for the receipt or disbursement of money. If the office of secretary is vacant or if the secretary is absent or is unable to perform his duties because of disability, the committee may appoint a temporary secretary to hold such office and exercise the powers and perform the duties thereof until a secretary is duly appointed or the secretary who was disabled or absent resumes his duties. The committee may appoint a school building committee which shall have such powers and duties relative to the construction, reconstruction, remodeling, repair, expansion or equipping of school buildings or facilities as the committee determines.

The regional school committee may designate any 1 of its members for the purpose of signing payroll warrants and accounts payable warrants to allow for the release of checks; provided, however, that the member shall make available to the board, at its next meeting, a record of such actions. This provision shall not limit the responsibility of each member of the board in the event of a noncompliance with this section.

The committee shall solicit proposals and contract with an independent certified public accountant to perform an annual financial audit and make management recommendations and shall receive the audit report in public session. Copies of the audit shall be provided within 10 days to the director of accounts and to the board of selectmen, town manager, mayor or city manager, as the case may be, in each member municipality.

APPENDIX

Acronyms

BBRSD Berlin Boylston Regional School District BES Boylston Elementary School
BMS Berlin Memorial School
DESE Department of Elementary and Secondary Education ELL English Language Learner
FinCom Town Finance Committee
FTE Full Time Equivalents
IEP Individualized Education Program
IDEA Individuals with Disabilities Act
MASC Massachusetts Association of School Committees MCAS Massachusetts Comprehensive Assessment System MGL Massachusetts General Laws
NSBA National School Boards Association
OPEB Other Post Employment Benefits
SEL Social Emotional Learning
SEPAC Special Education Parent Action Council SOI Statement of Interest
STEM Science Technology Engineering and Mathematics STEAM Science Technology Engineering Art and Mathematics

Financial Terms

Accounts Payable Warrant – In financial transactions, a warrant is a written order from a first person that instructs a second person to pay a specified recipient a specific amount of money/goods at a specific time. For oversight reasons, the school committee must sign warrants to show they have been reviewed and approved.

Appropriating Authority – Those with the exclusive right to give orders and make decisions. In our district, the appropriating authorities are Berlin and Boylston.

Assessment – In a regional school district, the portion of money towards the budget or capital expense each town is requested to pay.

Audit - Financial Statements – The official inspection of a regional district's accounts by an independent audit firm (district's audit firm is Powers and Sullivan). This is conducted annually. In addition, Quarterly Reports are shared by the Director of Finance and Operations to show payments, spending, deficits, and transfers from line items.

Budget Report – A quarterly summation of the district's spending to date, compared to budgeted cost. This highlights surpluses and expected shortages, allowing for adjustments.

Capital Budget – Typically derived from the Capital Plan, it is the part of the plan that is funded within a specific fiscal year budget and is funded via the capital assessment to the Towns. The Tahanto Debt

Assessment is part of the district's Capital Budget.

Capital Plan – Identifies the anticipated needs of capital improvement to plan for funding. Assessments can be done by outside companies to give multi-year projections of expected needs and maintenance to better plan for these large budget items. Sometimes they require attention sooner than anticipated (for example, a leaking roof).

Chapter 70 – The major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each municipality's share of school costs. This is the state's portion of district funding, based on specific parameters, such as a town's wealth, income, and property values. The formula is updated every few years but the current formula states that the town must pay 82.5% of the cost with Chapter 70 paying 17.5%. The 82.5% is the most that a town is required to pay. Both Berlin and Boylston are "minimum aid" districts, meaning that the state provides them only with the minimum level of aid required, based on the formula, which factors in overall wealth and income for the community.

Cherry Sheet – The cherry sheet is a projection of revenue from the state. The Commissioner of Revenue must provide annual cherry sheet estimates, which are the best estimate of expected state aid and assessments. Boards of Assessors are required to use these estimates in determining their local budgets. Current and past cherry sheets found here.

Circuit Breaker – Reimbursement from the state for excess Special Education Funds. This is done on a per student basis. If the cost is more than four times the average cost per pupil, the school will be reimbursed by the state for approximately 75% of the cost, although that percentage can vary

depending on availability of funds. The Student Opportunity Act (SOA) added Special Education transportation into the calculation.

Competitive Grant – Grant with specific proposal requirements that must be met. The grants are competitive in that the submission does not ensure monetary award; rather, the grant will be "competing" with others for the allotted grant money. An example of this is the high school's walkie talkie purchase, financed by the Public Safety Grant.

Contractual Obligations – Money that must be spent on state or district required items. Examples are professional development, transportation, salaries, etc.

Discretionary Budget Items – Non-essential or required spending. Examples of this include curriculum materials, supplies, some repairs, and maintenance.

Encumbrance – A reservation against the budget for financial commitments made by the District. In most cases, it is with precise, anticipated spending, such as salaries and Purchase Orders (PO). In some cases, estimates are used. For example, a PO is generated for the estimated annual cost of electricity. Typically estimates are avoided, except in cases where there is certainty that an expense will occur, and some reasonable estimate of cost can be made.

Entitlement Grant – Guaranteed funds upon proposal submission. They are not competitive and are offered by the federal government. Examples include the SPED IDEA grant, Title I grant, Title IIA grant,

and Title IV grant.

Excess and Deficiency Fund (E&D Account) – This reserve account is where surplus funds from prior year budgets are kept. MA Department of Revenue must certify the fund each year. Through its annual budget process, the District can vote to use a portion of E&D funds to fund its annual budget. In order to access this money for payment, approval of the school committee and town is required. E&D is capped at 5% of the total budget (operating and capital).

Federal Grants – Funds from the government to support school programs such as Title 1, Special Education, etc. These must be used in accordance with the terms, conditions, purpose, and restrictions listed in the grant.

FinCom – The Finance Committee, who oversee the financial planning of a town. They provide guidance to the Select Board by advising/making recommendations on town spending.

Fixed Costs – Legally or contractually mandated costs such as retirement, FICA/Social Security, insurance, building, staff, and debt service costs.

Foundation Budget – The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students. This budget is determined by student population and state issued guidelines on per pupil expenditures, with increments for certain factors (EL learners, low income, special ed).

Levy – The amount a community raises through the property tax. The levy can be any amount up to the levy limit, which is reestablished every year in accordance with Proposition 2½ provisions.

Levy Ceiling – A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Chapter 59, Section 21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed

may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, debt exclusion, or special exclusion.*

Levy Limit – A levy limit is one of two types of levy (tax) restrictions imposed by MGL Chapter 59, Section 21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion.

Line Item – Information shown on a separate line of its own within the budget. The Director of Finance and Operations is responsible for creating these and can sometimes move money from one line item to another to help cover cost or unanticipated overspending. The school committee periodically reviews and approves budget transfers between budget categories (a grouping of line items) but the Superintendent and Finance Director can transfer between line items within the same budget category.

Minimum Local Contribution – The minimum amount each town must appropriate from property taxes for the support of schools.

MSBA – The Massachusetts School Building Authority reimburses a percentage of capital improvement projects, making it financially feasible for school districts to fund large projects. They paid for

approximately 40% of the Tahanto building. The funding is competitive.

Municipal Revenue Growth Factor – Municipal revenue growth factors (MRGFs) are a component used by the Department of Elementary and Secondary Education (DESE) in determining the annual allocation of the Chapter 70 aid cherry sheet program. They factor in annual commercial tax revenue.

Net School Spending – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's net school spending must equal or exceed the requirement established annually by the Department of Education (DOE).

Operating Budget – Costs to run the school district, excluding capital costs. This is an estimate of projected future costs and income, relying on expected expenses, future costs, and anticipated revenue.

OPEB (Other Postemployment Benefits) – Many public employees earn benefits over their years of service that they do not receive until after their government employment ends. While pensions are the most common of these, other postemployment benefits generally include combinations of health, dental, vision, and life insurances. These are provided to eligible retirees and sometimes to their beneficiaries. As a group, these benefits are referred to as OPEB.

Override – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount.

Proposition 2½ – A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

Private Grants – Grants specifically offered to our schools/district. Examples are grants offered by the BEF and PTO, as well as private donations. These must be used in accordance with the terms, conditions, purpose, and restrictions listed in the grant.

Procurement – How vendors are acquired/procured. If the cost of the service/project is under $10,000, the district should use reasonable judgement. If it is between $10,000- 50,000, three quotes are required. If it is over $50,000, it must be submitted for public bid via state websites.

Regional Contributions – The amount each town has to pay towards the budget is determined by our Regional Agreement. Each town must first pay its Minimum Local Contribution for Tahanto, the remainder is split, based on student population.

Regional Transportation Funding – The state reimburses regional districts approximately 75% of transportation costs for those living 1½ miles or more from the school.

Revolving Account – Accounts for specific programs that take in fees. These programs fully or partially support themselves (revenue = expenses), but they sometimes require funding / often raise additional revenue. The latter does not require appropriation and therefore can be used to fund any needs within the budget by simply spending from the account. Examples of Revolving Accounts are the Afterschool

Program, School Lunch, School Choice, and Athletics. Sometimes, costs for programs such as Athletics are split between the general fund and revolving fund, with fees intended to provide partial support, as they otherwise may be too costly and unaffordable for participants.

Salary Warrant – Bi-weekly warrants signed off by the school committee, showing they have been reviewed and approved. Salary increases are typically done annually, before the beginning of each school year.

School Choice – When there are low class sizes within a school, the district can fill vacant spots with students from other towns who choose to receive their education at BBRSD. For each student we receive, the student's home district must pay BBRSD $5,000. Conversely, if a student from our district opts to attend a different school, the district must disburse $5,000.

State Grant – Competitive grant that helps fund a school's needs. Examples of items that were funded by state grants are the BMS pellet furnace and Walkie Talkies for the High School.

Superintendent's Budget Proposal Process – Superintendent first meets with administrative teams on expected needs in each school for the following year. Once they are listed and cost determined, the Superintendent meets with the Director of Finance and Operations to create a budget, including the district's needs (capital, etc). The "first pass" is the presentation of the wish list budget. Genuine effort is made to limit the increase from the previous year. The first pass is the most expensive budget proposal. With feedback from the school committee and FinCom, the budget is revisited. This is where costs that can be delayed or cut are addressed, and money from other accounts can sometimes be creatively moved around to help finance some of the remaining needs. There is a second presentation where the budget is pared down, and the process for lowering the number is shared.

Target Share – The amount the state targets the towns to pay toward the Foundation Budget. Sometimes the target share and actual share differ by a small amount.

Finance Resources

Municipal Finance Training and Resource Center of the MA Department of Revenue provides further financial information and tutorial videos

Administration & Finance Information provided by DESE

DESE School Finance Contacts

Municipal Glossary, Division of Local Services, MA Department of Revenue

Chapter 70 Program - School Finance

Cherry Sheet Estimates

Ashland MA Municipal Finance and Budget Glossary