



**Budget Duo** @BudgetDuo

Join [@BudgetDuo](#) [@Brian E Allen](#) and [@TracyNovick](#) at [#MASCMASS24](#) two weeks from today at 4 PM for answers to all your questions on school finance authority!

Have questions? [@sk](#) them here!



7:03 AM · October 24, 2024 · Twitter for iPhone



**Tracy O'Connell Novick**  
@TracyNovick

Field Director, School Finance  
Massachusetts Association of  
School Committees



**Brian E. Allen**  
@Brian\_E\_Allen

Deputy Superintendent,  
Chief Operating Officer and  
Chief Financial Officer  
Worcester Public Schools

ASBO International Meritorious  
Budget Award Recipient for 11  
consecutive years

Preliminary Budget

Cost Centers

Mid-Year Reports

Financial Transfers

Grants

You've got (school budget) questions.



We've got answers.

Donations

New Positions

Collective Bargaining

Revolving Funds

New Projects



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@BudgetDuo

**PRELIMINARY BUDGET:** What information should the School Committee receive ahead of the release of the annual budget?

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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) If layoffs are happening, you'll get the calls. If cuts are being rumored, you'll get the calls. You should have enough information to answer the phone and email.

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) Develop a budget calendar. Any preliminary trends or estimates that may impact the budget discussions.  
\*Avoid the surprise!\*

#BudgetTransparency

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**COST CENTERS:** What is the proper cost center level at which the annual budget should be approved?

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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) More than salaries and non-salaries! It should be enough detail to know if goals are being supported.  
[#ItsAlwaysBudgetSeason](#)

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) Consider using the DESE Chart of Accounts as a starting place, but ultimately use the level of detail that makes the most sense for your district.  
[#BudgetTransparency](#)

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**MIDYEAR REPORTS:** How often should the School Committee get updates on the budget? What should that include?

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Typical quarterly report projection:



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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) At least quarterly (and not so often you overwhelm the business office) and at the same level at which the budget was approved. Projections are CRUCIAL!

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) Include at least the adopted budget amount, the expended amount, and a projection for the end of the year with a narrative that explains the assumptions in the projections.

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**FINANCIAL TRANSFERS:** What is the role of the School Committee in transferring funds within the budget?

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## Financial Transfers:



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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) Transfers between and among \*cost centers\* when needed are done by vote of the full school committee. Funds within a cost center are under administrative purview.

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) The School Committee should approve the transfer of funds between all cost centers. This should be done as part of the quarterly budget presentation.

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**GRANTS:** What, if anything, does the School Committee have to do with grants?

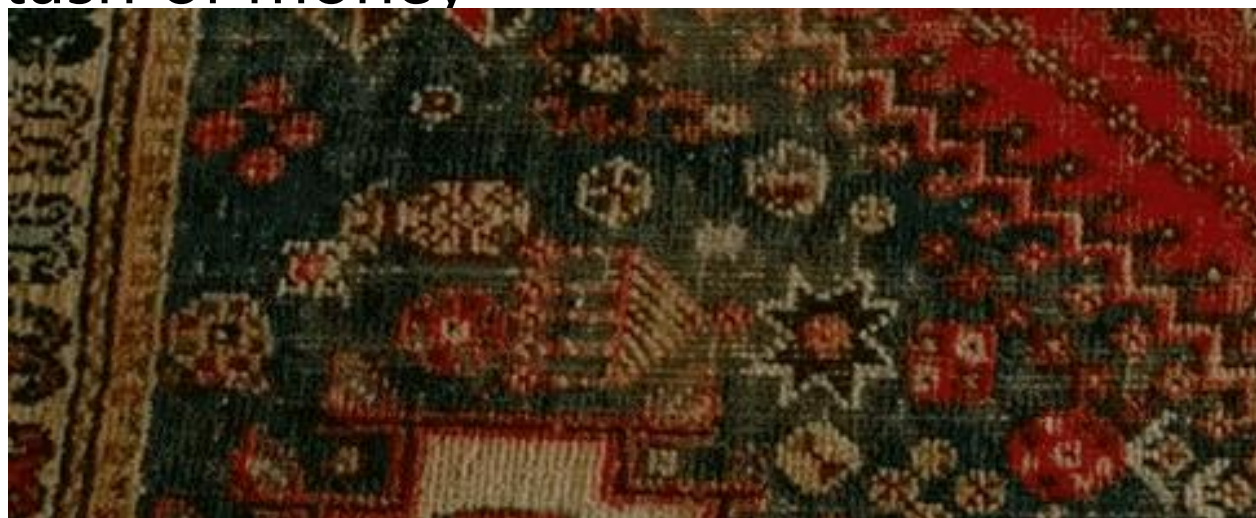
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**GRANTS:** The administration's secret stash of money



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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) DESE says they cannot be spent until School Committee votes acceptance. Ensure grants support goals. [#MoneyWithStrings](#)

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) MGL Chapter 71, Section 37A says, "any amounts received by a school committee..." Administration should place the grant budget and supporting narrative before the School Committee for acceptance.

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**DONATIONS:** When a donation comes into a classroom or to the district, what is supposed to happen?

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@BudgetDuo

**DONATIONS:** Are they free money?



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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) Donations must be accepted by the School Committee.

Yes, all of them.

Yes, before they're used.

Yes, always.

Yes, even that.

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) MGL Chapter 71, Section 37A applies to donations too! "...may accept grants \*or gifts\* for educational purposes..."

[#It'stheLaw](#)

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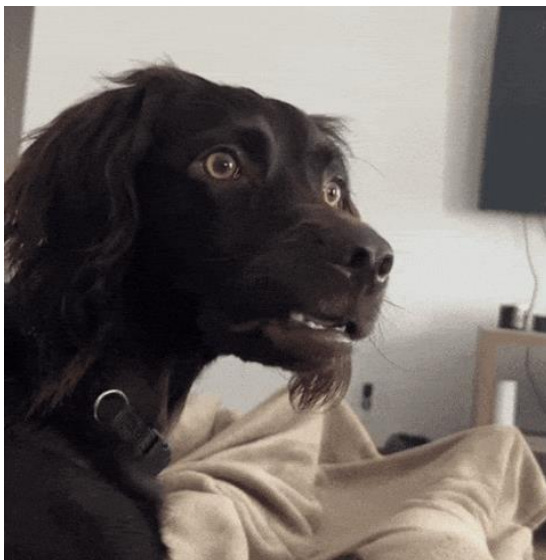
**NEW PROJECTS:** What financial assessments should be done of proposed new projects?

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New funding requests shouldn't be a surprise?



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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) New job descriptions require School Committee approval. If positions are being added (or changed) midyear, School Committee should not be surprised and ensure they align with district goals.

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) Change happens all of the time! The Administration should present the needs request and manner to fund the new position to the School Committee for approval.

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**COLLECTIVE BARGAINING:** How much does the School Committee have to do with collective bargaining?

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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) The School Committee is the employer of record for the purposes of collective bargaining. It should be for the Committee—as a body—to determine how involved it is.

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) The Administration works on behalf of the School Committee to negotiate collective bargaining agreements. The School Committee determines the bargaining team composition.

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**REVOLVING FUNDS:** What oversight does the School Committee have of revolving funds?

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**Budget Duo**  
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**REVOLVING FUNDS:** The administration's  
\*other\* secret stash of money



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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) The School Committee approves the establishment of some revolving accounts (the city or town approves the others) and the allocations should be included in the budget approved by the School Committee.

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) Revolving funds are established by MGL and are used to support specific purposes, such as athletics, culinary programs, building rentals, adult education, summer school, "shall be expended by the school committee."

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**NEW PROJECTS:** What financial assessment should be done of proposed new projects?

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@BudgetDuo



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**Tracy O'Connell Novick**  
@TracyNovick

[.@BudgetDuo](#) Demand detailed numbers before committing to a new project. Be conservative; ensure there are "what if's" built in.

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**Brian E. Allen**  
@Brian\_E\_Allen

[.@BudgetDuo](#) Just like any other budget, expect to provide a line-item budget and supporting narrative that discusses costs and assumptions.

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We've got answers.