

CHAPTER 10

10.4 EXPENDITURES (Amended 12/13/83, 09/13/94, 05/09/95, 01/26/99, 07/07/08)

10.4.1 Purchasing Policy (Revised 01/26/99)

All purchasing shall be the responsibility of the superintendent. Purchases will be handled as follows except in case of an emergency when delay of a purchase could adversely affect the health, welfare or safety of students, school board employees, the public or place excessive general financial burden on the Board.

10.4.2 Purchase Orders - County Funds (Revised 05/09/95)

Prior to purchase, all purchase orders must be approved and signed by the superintendent.

Any and all purchases relating to individual schools must first be approved by the principal prior to submitting the electronic information to the superintendent.

Purchase orders pertaining to the purchase of school supplies should be reviewed by the assistant superintendent charged with the responsibility of overseeing the elementary/secondary school level from which the request was initiated.

All purchase orders should contain as much information relating to the proposed purchase as resources will permit, the person requesting materials to supply that information.

Also see Job Descriptions - Marshall County Schools: Sections 3.3.4, Item 7 and 3.4.4, Item 7

10.4.2.1 Purchase Orders - School Funds (Revised 05/09/95)

Purchase orders will be issued only for items approved by the principal. Electronic purchase orders constitute a legal obligation of school funds for items thereon named. Any personnel who secure items/materials without adhering to the above described procedure for purchase orders will be held responsible for the payment for same.

10.4.3 Bids (Revised 01/26/99)

It is the policy of the Board to adhere to sound procurement procedure so that materials and services of acceptable quality are obtained on an economical base.

For purchases of \$100 to \$1000 per item, it is required to obtain an oral quote. Oral quotes are ones obtained by telephone, electronic media or in writing. Oral quotes received by telephone should be recorded.

For purchases of \$1001 to \$5000 per item, it is required to obtain an informal bid. Informal bids are ones that are received by mail, fax, or phone. When bids are received by phone, the quotations should be recorded in writing.

For purchases of \$5001 or more per item, it is required to obtain a formal bid, except in the case of an emergency. A formal bid is to be obtained from a minimum of two vendors in writing. These bids require the bidder to comply with specified format and to be delivered in a sealed envelope to be opened at a specified time and place. Formal bids will be advertised or solicited from known vendors. In determining whether to advertise or solicit bids, the department head shall weigh the necessity for speed of securing supplies, equipment, or service and the possible savings which may be secured.

Formal bids are required for purchases made with federal funds when the item exceeds \$2500 and when construction cost is \$25,000 or more except in the case of emergency. The superintendent will determine emergency items.

Maintenance and Transportation departments have a need to purchase items of \$100 or less to complete the jobs they have in process. Small hand written pre-numbered purchase orders will be used for this purpose.

No bid will be required when using the state contract awarded to specific suppliers, or when participating in the regional bidding as performed by RESA 6.

The opportunity to bid, quote, or estimate shall be given to local reputable suppliers. Local suppliers will be given preference, if bid is within 5% of the lowest bid and the items bid are of the quality needed or the service can be performed in a timely manner.

The right to reject any and all bids, quotations, or estimate is reserved in all cases when it is in the best interest of the school or Board.

If the total of all the items on a purchase order exceeds \$20,000, quotes shall be presented to the Board for approval, except in the case of emergencies.

Annual maintenance contracts, insurance contracts, etc... shall be reviewed by the purchasing committee to determine if they should be bid or considered to be in the best interest of the Board to accept the proposal presented by the current vendor. (Committee - two board members and the department head involved in the purchase)

(Requirements for bids to conform with School Laws of West Virginia, 5-22-1)

10.4.3.1 Proposed Labor Resolution

A resolution relative to competitive bidding for the construction of the (name of school) Building Project.

Whereas, the Marshall County Board of Education is required by law to award certain contracts to the lowest qualified responsible bidder and, as such, has an affirmative duty to determine which bid is not only the lowest, but also if the bidder is qualified and responsible; and

Whereas, the Marshall County Board of Education, based upon its consideration of other objective evidence, has determined that quality workmanship, efficient operation, safety and timely completion of projects are not necessarily insured by awarding a construction project to the lowest bidder; and

Whereas, the Marshall County Board of Education, based upon its experience and its consideration of other objective evidence, has determined that the lowest qualified responsible bidder on a construction project can be identified only through the consideration of several factors in addition to whether a bid is the lowest; and

Whereas, the Marshall County Board of Education, based upon its experience and consideration of other objective evidence, has determined that the following nonexclusive factors are significant in determining whether a bid is not only the lowest bid but the lowest responsible bid:

1. Whether bidder's work force is drawn mainly from area residents,
2. Experience and skills of bidder's work force,
3. Continuity of the bidder's work force,
4. The number of years bidder has been in the construction, renovation or repair business,
5. Bidder's familiarity with the project,
6. Bidder's record on similar construction projects,
7. Whether bidder generally experiences cost overruns,
8. Bidder's compliance with completion deadlines,
9. Bidder's bonding record,
10. Bidder's compliance with Workers Compensation laws,
11. Bidder's compliance with Unemployment Compensation laws,

12. Bidder's compliance with federal and state prevailing wage laws,
13. Bidder's compliance with the Fair Labor Standards Act, and
14. Bidder's compliance with fringe benefit contribution requirements.
15. It is also desirable that the successful bidder sponsor and participate in an approved joint apprenticeship program approved by the West Virginia Bureau of Apprenticeship Training and the U.S. Department of Labor.
16. Successful bidders should meet the objectives, applicable laws and regulations required for a drug free workplace.

All of the above factors will be considered by the Marshall County Board of Education in making a decision as to whether a bid is the "best" most qualified bid. No single factor will be controlling in determining whether a bid is, or is not, the "best" bid.

Resolved by the Marshall County Board of Education of West Virginia:

1. On the (name of school) Building Project where competition bidding is required by law, the Marshall County Board of Education shall determine the lowest qualified responsible bidder by considering and applying the factors listed above and others which may be appropriate in the circumstances to any contractor submitting a bid.
2. All bid invitations and specifications for construction of the (name of school) Building Project for the Marshall County Board of Education shall advise prospective bidders of all of the factors listed above that may be taken into consideration by the Board of Education in determining whether a bidder is not only the lowest but the lowest qualified responsible bidder.
3. All bid forms and applications of construction of the Marshall County Schools' Bond Building projects for the Marshall County Board of Education of Marshall County, West Virginia, of the bidder's compliance with, adherence to or satisfaction of the various factors listed above that may be considered by the Board in determining the lowest qualified responsible bid.
4. The above requirements shall be applicable to all bids received after the effective date of this resolution.

10.4.4 Approval and Payment of Bills (Revised 05/09/95)

For office efficiency and to enable the Board of Education to take advantage of certain discounts, the Superintendent be authorized to pay current bills at his/her discretion prior to Board approval; said payments being subject, of course, to subsequent approval by the Board.

10.4.5 Bonding of Employees and Board Officers

Employees. The Board of Education of Marshall County purchases annually, blanket bonding insurance to cover all school employees and student treasurers involved in the handling of money for school activities.

Board Officers. The President, Secretary, and Treasurer of the Board are bonded for the statute amount as required by the West Virginia Code.

10.4.6 Payrolls (Adopted 12/13/83)

10.4.6.1 Pay Days

The established pay days for Board of Education personnel shall be the fifth and the twentieth day of each calendar month.

When such pay days fall on Saturday, Sunday, or a legal holiday, payment shall be rendered on the last regular business day preceding said Saturday, Sunday, or legal holiday.

See also: 4.1.20

The pay period for substitute employees shall end on the fifth and twentieth day of each calendar month. Payment for substitute employee services through the end of either of these specified pay periods shall be rendered on the following pay day.

Club and class sponsors shall receive full payment for services, as contracted by the local board of education, on the first pay day in June after said services are performed. Such compensation shall be received as an additional amount on the regular payroll check.

**10.4.6.2 Gross Pay Distribution - Contracted Employees
(Revised 9/13/94), (Revised 07/07/08)**

- a) Salary checks of all contracted, full-time employees shall be issued in such a way as to distribute the individual's total annual salary over twenty-four (24) bi-monthly pay periods, unless unforeseeable emergency, ie., disability, death.

10.4.6.3 Gross Pay Distribution - Substitute and Part-Time Employees

- a) All hours and services performed in one (1) pay period would receive compensation the following pay period, i.e.; work performed on the 6th of the month through 20th, would be compensated the following 5th pay date.
- b) Reporting to be on a designed time sheet for the particular pay period work is performed.

10.4.6.4 Payroll Deductions

Payroll deductions shall be made only when recognized as legal procedure by the local, state, and federal governments, and then only upon approval of the Board of Education.

10.4.6.4.1 Fixed Deductions - Each Paydate

- a) Tax Sheltered Annuities (T.S.A.)
- b) Social Security (F.I.C.A.)
- c) Federal and State Withholding
- d) Retirement Contributions.

10.4.6.4.2 Miscellaneous Deductions

Miscellaneous deductions (i.e. bonds, insurance, United Fund, credit union, retirement loans, dues, garnishments, etc.) may be deducted on the 5th, 20th, or combination thereof.