

# Fiscal Operations Goal

The Wayland Public Schools have engaged in a systematic process to review the district's needs and create goals and initiatives to improve teaching and learning. On October 11, 2011, School Superintendent Dr. Paul Stein presented six priority areas for the 2011-2012 school year. This document is designed to provide an overview of the progress-to-date on implementation of the system-wide Goal #5: **“To restructure the fiscal operations within the school system with an eye toward efficiency, transparency, and accountability.”**

**Objective #1: To revise the development, presentation and reporting of the budget so it provides district financial information in an easily understood and readable format leading to greater transparency**

- Reporting has improved over last two annual budget cycles
  - Offsets are no longer embedded showing fully budgeted line item
  - Full Time Equivalency of all positions now incorporated
  - Budget correlation to system-wide goals
  - Alignment to MUNIS accounts allowing direct reporting from financial system
- Transparency Increased
  - Financial Statement provided for both FY10 and FY11
  - Quarterly Report (all funds) introduced in FY12
  - History Reports through MUNIS and Crystal Report Writer made available
  - All reports put on the school website
- Opportunities for Continued Improvement and Transparency
  - As outlined in Dr. Stein memo dated February 6, 2012
  - ASBO Meritorious Budget Award is the goal
- Systemic Weaknesses (areas for improvement) requiring time and resources remains a threat to implementation

## **Objective #2: To restructure the Fiscal Operations (organization, protocols and procedures) to increase accountability and efficiency**

- Fiscal Operations have been improved through revisions in many areas, including personnel, payroll, procurement, accounting, accounts payable, and audit
  - New personnel form/process which clearly identifies budget and account
  - Submittals for extra work and overtime strengthened and standardized
  - Better compliance with Ch. 30b and Ch. 149 procurement law
  - Switch to purchase order on-line based system (from vouchers)
  - Utilization of invoice and payroll maintenance in MUNIS
  - Compliance Supplements and Student Activity Audit
  - Closure of checking accounts and Revolving Account balances returned
- Opportunities to Improve and Strengthen Accountability
  - FTE alignment and encumbering of payroll will allow for budgeting and projecting
  - Budget and Position Control down the road
  - Budget transfer policy and procedures to be put in place
  - Student Activity Account procedures, record keeping, and reconciliation
- Systemic Weaknesses (areas for improvement) requiring time and resources remains a threat to implementation

### **Objective #3: To improve service and find cost efficiencies in ancillary operations (transportation, food service, facilities) for the benefit of students, staff, parents, and residents**

- The Transportation, Food Service, and Facilities Operations continue to improve and seek cost efficiencies
  - A new 3 year bus contract beginning in FY12 resulted in significant savings versus the anticipated cost increase through fuel, and other contractual changes
  - Food Service is self sufficient (all benefit costs), in the black, and well run
  - Facilities very successful in the delivery of the HS Project and moving towards being a stand alone department
- Opportunities to Improve Service and Find Cost Efficiencies
  - Major effort this spring to redesign the bus routes so there is less transition and time on the bus for students
  - Food Service ahead of curve in implementing healthier meals as required by next year
  - Facilities Department reorganization may result in improved service delivery and cost effectiveness for the Town
- Weaknesses in bus software ability (time constrained) and yet to be defined plan for Facilities Department reorganization may impede progress