

SECTION III

ADMINISTRATION

DISTRICT GOAL

The goal of the Mountainair Public Schools seeks to maintain a sound educational program with strong fiscal management of public monies through a system of internal control and continue to provide communications with the public.

3.1. ORGANIZATIONAL CHART (See following page) *[to be inserted District]*

3.2. ADMINISTRATIVE STAFF

3.2.1. POSITIONS

The Board will provide adequate auxiliary administrative personnel to assist the Superintendent. The Superintendent will recommend the positions to be created and individuals to be considered for assignment or employment. All administrative and supervisory positions in the School System are established initially by the Board, or by state law, or both.

It is the intent of the Board to activate a sufficient number of such positions to promote the attainment of the District's goals, upon recommendation of the Superintendent. In each case, the Board will approve the broad purpose and function of the position in harmony with state law and regulation, approve a statement of job requirements as recommended by the Superintendent, and delegate to the Superintendent the task of writing, or cause to be written, a job description for the position.

3.2.2. FUNCTION

The major objectives of administration are the support and nurture of the instructional program. The administrative staff is divided into two (2) major categories: the Central Administrative Staff and the School Administrative Staff. Central Administration is responsible for the development and support of the overall school program. The School Administrative Staff is responsible for the supervision and maintenance of the program with respective schools. Major changes in school program or staff assignment must be approved by the appropriate division of the Central Administrative Staff.

3.2.3. CODE OF ETHICS

High standards of ethical behavior for the school administrator are essential and are compatible with faith in the power of public education and commitment to leadership in the preservation and strengthening of the public schools.

Public Education in America rests on firm commitments to the dignity and worth of each individual; to the preeminence of enlightenment and reason over force and coercion; and to government by the consent of the governed. Public schools prosper to the extent they merit the confidence of the people. In judging its schools, society is influenced to a considerable degree by the character and quality of their administration. To meet these challenges, school administrators have an obligation to exercise professional leadership.

Society demands that any group that claims professional rights, privileges and status must prove itself worthy through the establishment and maintenance of ethical policies governing the activities of its members. A professional society must demonstrate the capacity and willingness to regulate itself and to set appropriate guides for the ethical conduct of its members.

Every member of a profession carries a responsibility to act in a manner becoming of a professional person. This implies that each school administrator has an inescapable obligation to abide by the ethical standards of his profession. The behavior of each is the concern of all. The conduct of any administrator influences the attitude of the public towards the profession and education in general.

These policies of ethical behavior are designed to inspire a quality of behavior that reflects honor and dignity on the profession of school administration and positive attributes of professional conduct, which characterize strong and effective administrative leadership.

The school administrator:

- Upholds the honor and dignity of the profession in all actions and relations with students, colleagues, School Board members, and the public.
- Obeys local, state, and national laws; practices high ethical and moral standards, and gives loyalty to his country and to the cause of democracy and liberty.
- Accepts the responsibility throughout his career to master and to contribute to the growing body a specialized knowledge, concepts, and skills which characterize school administration as a profession.
- Strives to provide the finest possible educational experiences and opportunities to all persons in the district.
- Seeks to preserve and enhance the prestige and status of his profession.

- Carries out in good faith all policies adopted by the local Board, regulations of state authorities, and renders professional service to the best of his ability.
- Honors the public trust of his position above any economic or social rewards.
- Does not permit considerations of private gain nor personal economic interest to affect the discharge of his professional responsibilities
- Recognizes that the public schools are the public's business and seeks to keep the public fully and honestly informed about his schools.

3.3. LINE AND STAFF RELATIONS

The line unit personnel will perform the function for which the school system exists, that of educating children. This function will normally be for a specific segment of the educational program located in a particular place. The staff line unit personnel will perform the function of providing specialized services for the school system as a whole.

The line and staff plan of organization will provide overall coordination of school personnel, and will unite and locate responsibility and authority. This plan will bring all activities and personnel into systematic relations and reduce to a minimum the overlapping of functions and authorities.

3.4. SUPERINTENDENT OF SCHOOLS

The Board of Education shall employ the Superintendent of Schools whose qualifications meet the requirements of the Public Education Department.

The Superintendent shall be the Chief Executive Officer of the Board and the administrative head of all divisions and departments of the school system. The Superintendent may delegate responsibility for the operation of various segments of the school system, but shall be responsible to the Board for the results produced.

The Superintendent shall:

1. Carry out the educational policies and rules of the Public Education Department and local board of education;
2. Administer and supervise the School District;
3. Employ, fix the salaries of, assign, terminate or discharge all employees of the School District;

4. Prepare the School District budget based on public schools' recommendations for review and approval by the Board and the Public Education Department. The Superintendent shall tell each school principal the approximate amount of money that may be available for the school and provide a school budget template to use in making school budget recommendations; and
5. Perform other duties as required by law, the Public Education Department or the Board of Education.

The Superintendent may apply to the Public Education Department for a waiver of certain provisions of the Public School Code relating to length of school day, staffing patterns, subject area or the purchase of instructional materials for the purpose of implementing a collaborative school improvement program for an individual public school.

The administration of the school system in all of its aspects shall be delegated to the Superintendent, who shall carry out the administrative functions in accordance with the policies adopted by the Board. The execution of all decisions made by the Board concerning the internal operation of the school system shall be delegated to the Superintendent.

3.5. SCHOOL DISTRICT ADMINISTRATORS

Each school is under the supervision and administration of the building principal. Responsibilities include prudent management of students, staff, property, and the program of activities. The building principal is directly responsible to the Superintendent and administratively to the Associate Superintendent and Directors in their respective areas of responsibility.

Other administrators are responsible for the prudent management of staff, property, and the program of activities pertinent to their assignment.

The Board may authorize part-time or interim administrative positions.

3.5.1. APPRENTICESHIPS AND INTERNSHIPS

The Superintendent is authorized to approve internships or apprenticeships except when the plan would involve financial expenditures. In those cases, the Superintendent shall present the plan to the Board for approval.

3.6. CONSULTANTS

The administrative staff of the school system will encourage the use of professional consultants and other resource persons from the Public Education Department, colleges, or universities when such services will be helpful in the improvement of the overall school program. All consultants will be approved by the Superintendent prior to the invitation and

arrangement for visitation by such person(s) to the District. Consulting services are considered professional services. Services exceeding \$30,000, including applicable state and local gross receipts taxes, shall be subject to competitive bid/proposal. The President of the Board of Education shall sign all professional service contracts when such contracts will have been authorized by the Board.

3.7. REQUESTS, REPORTS AND RECOMMENDATIONS TO THE BOARD OF EDUCATION

All requests, reports, and recommendations to the Board from any employee under the direction and supervision of the Superintendent shall be made through the Office of the Superintendent except when specifically redirected by the Board. In the event an individual or organization wishes to make a request, report, and/or recommendation to the Board, the presentation shall be to the Superintendent who shall route it to the Board of Education along with a recommendation, except when specifically redirected by the Board.

3.8. ADMINISTRATION IN ABSENCE OF POLICY

In instances in which action must be taken within the District regarding matters for which the Board has provided no policy for administrative action, the Superintendent shall have the power to act but shall inform the Board promptly of such action, and, if appropriate, the need for policy. The Superintendent's action may be reviewed by the Board.

3.9. FISCAL MANAGEMENT

The Superintendent is responsible for the effective fiscal management of the School District. The Business Manager will be the fiscal agent for the School District. In administering the program, the Director will make certain that all funds are properly recorded, expended and accounted for. The Annual Financial Report of the District will present the financial position of the District and the results of its operations in accordance with law, regulation, and Generally Accepted Accounting Principles (GAAP).

The primary mission of the District is the delivery of educational services. This mission will be accomplished within the constraints of established law, available resources, and generally accepted management and fiscal principles.

3.10. ANNUAL BUDGET

The annual operating budget is the financial plan for the operation of the school system. It identifies revenue and expenditures for the year and translates into financial terms the educational programs and priorities for the District.

3.10.1. BUDGETING SYSTEM

The District's budget is a financial plan for a specified period of time and states in monetary terms, the philosophy and the policies of the School District.

Budgeting procedures are based on the educational needs of the community and will provide for the short and long-range plans of the District. The annual budget will consist of:

1. NM DASH plan;
2. A revenue plan; and
3. An expenditure plan.

3.10.2. FISCAL YEAR

The fiscal year for the District will be from July 1 through June 30.

3.11. BUDGET PREPARATION PROCEDURES

The Superintendent/Business Manager will be responsible for developing the annual school budget seeking the advice and counsel of those affected by the budget. The budget will conform to all regulatory agency standards.

3.11.1. ENROLLMENT PROJECTIONS

Enrollment projections will be prepared on an annual basis or as requested by the Public Education Department under the direction of the Superintendent.

3.11.2. BUDGET PLANNING, PREPARATION SCHEDULES

Budget planning will reflect the District's goals, objectives and programs and will include an assessment of existing programs and an examination of alternative program possibilities. The budget proposal will be balanced and consistent with Board Policy. It shall promote:

1. Student learning;
2. The needs of the entire student body;
3. Adequate staffing;
4. Maintenance of equipment and facilities; and
5. Efficiency and economy.

3.11.3. DETERMINATION OF BUDGET RECOMMENDATIONS

The Board of Education will approve budget priorities for each fiscal year. Priorities will be based upon needs identified during the budget planning process.

The Superintendent or Designee will present detailed educational, managerial and budgetary alternatives together with such supporting data as required. Priorities will be considered for inclusion into the proposed budget, contingent upon available resources.

3.12. BUDGET PREPARATION STANDARDS

The budget will be developed and approved in accordance with the provisions of 6 NMAC 2-2-1.

The proposed budget for the ensuing fiscal year shall be submitted to the Public Education Department by April 15 of each year unless extended to a later date by the Public Education Department (6.20.2.1 *et seq.* NMAC)

The Public Education Department shall review the School District's projected revenues, including estimated tax production based on the most current assessed valuation from the local taxing authority and estimated cash carryover for all funds. The Public Education Department shall confer with the School District before determining where additions or reductions to the budget will be incorporated. (6.20.2.1 *et seq.* NMAC)

Approval of the proposed budget by the local Board shall be in a public hearing held prior to June 20. The notice of public hearing for the adoption of the budget shall be published in accordance with the Open Meetings Act, Section 10-15-1 *et seq.* 1978, Public School Code, and local Board policy. Certification of the proposed budget by the Public Education Department shall be on or before July 1. The approved and certified budget then constitutes the operating budget. (6.20.2.1 *et seq.* NMAC)

On or before July 31, the School District shall determine its actual cash balances in all funds and report them on the most current form prescribed by the Public Education Department.

The operational sub-fund cash balance shall be adjusted by the amount of June credits for revenues received in that month from local school tax levy, federal Impact Aid, and federal Forest Reserve, if any. The June credits shall be categorized as restricted cash balance and are unavailable for budgeting in the ensuing fiscal year. Cash balance carried forward from the previous fiscal year in the operational sub-fund shall not be used for salaries and benefits. (6.20.2.1 *et seq.* NMAC)

The operating budget and any authorized adjustments shall be integrated into the School District's accounting system after required approvals. Encumbrances shall be used as an element of control and integrated into the budget system. (6.20.2.1 *et seq.* NMAC)

3.13. BUDGET IMPLEMENTATION/MONITORING

The Superintendent is responsible for administering the approved operating budget. The Business Manager will establish procedures for budget control and reporting through the District.

The total amounts which may be expended during the fiscal year for the operation of the District are set forth in the budget. The total amount budgeted as the expenditure for each program is the maximum amount which may be expended for that classification of expenditures during the school year, unless a budget transfer is authorized by the Board.

3.13.1. BUDGET ADJUSTMENTS

Budget changes between expenditure codes which do not alter the total amount of the budget must be processed as follows:

1. Intra-Budget Transfers: Transfers between expenditure codes (Object) within the same Function require local School Board approval only. Requests by site managers for transfers between object codes will be reviewed by the Business Manager. Transfers that impair the District's mission will not be allowed. The School Board authorizes the administration to process the I-Bars up to five hundred dollars (\$500.00) without prior approval.

Special cases requiring dual approval include:

2. Transfers from capital outlay within the Operational sub-fund to other object codes within the same Function require prior School Budget Planning Unit approval.
3. Transfers to/from Emergency Reserves, Function/Object code (12.7513) to other object codes within or to another Function require School Budget Planning Unit approval.
4. Inter-Budget Transfers (between Functions): A budget transfer between Functions is permitted only after the local School Board presents a request to and receives approval from the School Budget Planning unit.
5. Emergency Account Transfer: A budget transfer from the emergency account (12.7513) to other objects is permitted only after the local School Board presents a written request with sufficient justification to the School Budget Planning Unit and is not effective until approved by the Public Education Department.

6. Upon Board approval, the Public Education Department may authorize an increase in a school budget of not more than one thousand dollars (\$1,000).
7. Upon Board approval, the State Superintendent Public Education Department, after notice and a public hearing, may authorize an increase in a school budget in amounts of more than one thousand dollars (\$1,000). The notice of the hearing shall designate the school unit which proposes to alter or amend its budget together with the time and date of hearing. The notice of hearing shall be published for at least once each week for two consecutive weeks in a newspaper of general circulation in the county in which the school unit is located. The last publication of the notice shall be at least three (3) days prior.

3.14. TAXING AND BORROWING

The District's taxing authority is established by New Mexico Statutes.

The District will have a limit of bonded indebtedness as stipulated by State Law.

3.14.1. BONDING AND DEBT SERVICE

3.14.1.1. General Obligations Bonds-Authority to Issue

Subject to the provisions of Article O, Section II of the Constitution of New Mexico and, the New Mexico Statutes Annotated, a School District may issue general obligation bonds for the purpose of erecting, remodeling, making additions to and furnishing school buildings, or purchasing or improving school grounds or any combination of these purposes.

3.15. REVENUE

3.15.1. LOCAL SOURCES

3.15.1.1. Property Tax

Ad valorem taxes are assessed and collected on property within the School District and distributed through the County Treasurer's Office.

3.15.1.2. Interest and Investment

Investment practices must be in compliance with State Law. An investment schedule will be prepared monthly by fund, detailing the amount invested, the investment vehicle used, the maturity date and the interest rate for review by the School Board.

3.15.1.3. Revenue from School Owned Real Estate

It is the position of the Board of Education to encourage acceptable use of all school buildings and property. Consistent with appropriate law, the District may lease or sell buildings and property when it is reasonably certain that the present and future educational needs of the District can be met without the use of said properties. Disposition of school property must be in compliance with State statute, and Public Education Department and Department of Finance administrative regulations.

The District will institute a formal property management program. Program implementation should include the following:

- Title searches will be conducted for all properties on which a search was not conducted at the time of acquisition;
- Surveys should be conducted on properties for which no survey is on file;
- Vacant land should be reappraised on a five-year cycle;
- Responsibility for property management is assigned to the Director of Operations and Transportation;
- Material contained in the publication *Real Property Holdings* should be reviewed, updated, and disseminated on a regular basis; and
- The property management program will be integrated with the District's strategic facilities planning process.

3.15.2. STATE SOURCES

Revenue appropriated and distributed by the State includes:

- State Equalization Guarantee Program Cost;
- State Flow Through Grants;
- Supplemental Emergency Funds;

- Emergency Capital Outlay Funds
- Transportation;
- Instructional Materials;
- Out-of-State Tuition;
- Critical Capital Outlay; and
- Special Capital Outlay.

3.15.3. FEDERAL SOURCES

Federal sources are revenues received from the Federal Government either directly or through an intermediate agency. The Board of Education will authorize all applications for federal funding.

3.15.4. GATE RECEIPTS AND ADMISSIONS

The Superintendent shall issue a directive regarding procedures to be followed and records to be kept so that admissions receipts from school events will be adequately controlled to prevent losses and misuse. The Athletic Director/Principal is responsible for the proper collection, supervision, disbursement and/or remittance of these proceeds. Admission to school events for which an admission is charged will be by ticket, turnstile, token, ink stamp, activity card, bar coded pass, or other recognized admission control procedure.

Adequate records will be maintained for accounting purposes. The Board of Education will determine the admission prices for athletic events based on the recommendation of the Superintendent and the Athletic Director. Gate receipts are subject to audit at the discretion of the Board, the Administration, and/or State agencies.

All revenues from gate receipts and admissions will be budgeted in accordance with applicable rules and regulations.

3.15.5. STUDENT FUNDRAISING ACTIVITIES

The Superintendent shall issue a directive governing procedures and records to be kept regarding all fund-raising activities generated through the efforts of students, parents, teachers, administrators, and businesses for a specified educational or extracurricular purpose, so as to prevent losses and misuse. All offices, school and individuals are subject to audit at the discretion of the Board, the Administration, and/or State agencies.

Funds held by the District in a trustee capacity or as an agency for school organizations are not required to be budgeted. Funds must be accounted for in accordance with generally accepted accounting principles.

Student activity funds and auxiliary enterprises will be under the supervision of the Board of Education. All monies received by school personnel and all funds earned through a school sponsored event are the responsibility of the school. All monies received by school personnel must be deposited within twenty-four (24) hours of being received.

3.15.6. STUDENT NUTRITION SERVICES

3.15.6.1. Local Revenue

Funds generated through sales (lunch, breakfast, catering).

3.15.6.2. State Revenue

Funds received from the State of New Mexico will be budgeted as required.

3.15.6.3. Federal Revenue

Federal revenue is received from participation in the National School Lunch Program. Funds are distributed through the Public Education Department, Student Nutrition Services Department. The annual appropriation is established by Congress.

3.15.7. GRANTS

The Superintendent, individual schools, departments, employees, parents, and community groups are authorized to seek funding grants from private or public sources for the improvement of school programs and services. The Superintendent or designee must approve any funding grant solicited on behalf of the District by any employee, parent, or community group before submitting a grant application. The Superintendent will consult with members of the Board when the purpose or intent of a grant may be controversial.

The Board may, upon a majority vote, chose not to awards under either of the following two conditions:

1. When the grant award is insufficient to pay the actual total cost of the service or program being created; or

2. When at the grant termination, the District would be obligated to continue the grant-created service or program with District funds.

When an exception to those conditions is contemplated, the Board shall be given full notice in advance of continuing the application process.

All grants received by the District shall be accounted for in accordance with procedures set forth in the grant award and the Public Education Department. The approved District budget will be adjusted to reflect all revenue from outside sources.

3.15.8. SPECIAL PROJECTS

The Board of Education may award special project funds to schools, departments, or employees dependent upon available revenues.

The Superintendent is authorized to establish procedures for application and disbursement of special project funds in collaboration with an administrative/employee committee.

3.16. BANKING SERVICES

The Superintendent/Business Manager will recommend financial institutions to the Board of Education based on the following:

- Ability to secure collateral in the appropriate amounts to legally cover investments and bank deposits; and
- A capitalization sufficient to guarantee the ability to provide necessary banking services.

3.16.1. AUTHORIZED SIGNATURES

All checks are signed when processed by machine using an authorized signature plate. Signature plates will be adequately safeguarded.

The Business Manager is responsible for the security and proper use of authorized signature plates.

3.16.2. CHECK WRITING SERVICES

The Business Manager will be responsible for the justification and origination of all District checks. Procedures will be developed which will provide reasonable

payment schedules to all parties doing business with the District. The checks used by the District will be pre-numbered.

3.17. FISCAL ACCOUNTING AND REPORTING

The purpose of the fiscal accounting and reporting system is to state fairly the financial position of the District and the results of operations in accordance with the requirements the Public Education Department and Generally Accepted Accounting Principles (GAAP), and to provide such additional information to the Board of Education and management which will facilitate sound decision making.

3.17.1. ACCOUNTING SYSTEM

The accounting and reporting procedures of the District will be in compliance with applicable law and regulation. An adequate system of encumbrance accounting will be maintained.

The Business Manager will be responsible for administration of the District accounting system. Any system utilized will conform to Board policies and meet conditions imposed by State and Federal regulatory agencies.

3.17.2. FINANCIAL REPORTS AND STATEMENTS

It will be the policy of the Board that:

- Accounting, financial reporting and management control systems will be designed and maintained to ensure accurate, reliable and relevant data, and provide an audit trail.
- The Board will be provided regular reports on the financial affairs of the District. Emerging financial issues will be reported to the Board as they arise.

3.17.3. TYPES AND DEADLINES

The District will submit required reports in compliance with regulatory requirements.

3.17.4. TYPES OF FUNDS-ACCOUNT GROUPS

Funds and account groups shall be established in accordance with the applicable law and regulation.

3.18. AUDITS

3.18.1. FINANCIAL AND COMPLIANCE AUDIT

The District shall engage an independent public accountant (IPA), approved by the Office of the State Auditor, to conduct an annual audit of its financial records in accordance with the provisions of Section 12-6-3, NMSA, (1978).

3.18.2. INTERNAL REVIEW

The District shall implement an internal review program designed to provide additional, reasonable, independent, and objective assurance that it is expending resources in a prudent, cost effective manner in accordance with applicable law, policy, and regulation. Division/department requirements will be incorporated in the Administrator's Handbook.

3.19. PAYMENT PROCEDURES

The Board of Education authorizes the Business Manager to conduct all business transactions for the District. The Board will receive a monthly listing of expenditures for the current reporting period. All payments will be reviewed by the Board of Education and so noted at the regular monthly Board meeting.

3.19.1. EXPENDITURE OF FUNDS

Expenditures of District funds will be in compliance with State statutes and District policies and procedures. All claims for payment will be processed by the Business Manager. Payment will not be made for any expenditure unless the appropriate documentation has been obtained and checked.

The Business Manager and site supervisors will be responsible for assuring that budget allocations are observed and that expenditures do not exceed the budget allocation.

3.19.2. BOND PAYMENTS

Bond payments will be included as part of the regular budget. The Business Manager will initiate bond payments according to the bonded indebtedness retirement schedule.

3.19.3. PAYROLL PROCEDURES/SCHEDULES

All salaries and supplements will be paid through the Payroll Office. Compensation records maintained in the Payroll Office will reflect an accurate history of the compensation and related benefits for each employee.

Employees will be paid in accordance with the approved rate of pay on approved salary schedules as authorized by the Board.

3.19.3.1. Payroll Schedule

It is the responsibility of the Business Manager to establish the annual payroll schedule for District employees. All employees will be paid on a bi-weekly or semi-monthly basis. Contract employees are paid 1/26 or 1/24, as applicable, of their annual contract as scheduled on the annual payroll calendar. Substitutes and temporary workers are also paid as scheduled on the annual payroll calendar.

3.19.3.2. Payroll Reports

Education Retirement Act: Employee and employer contributions are deducted each pay period and reported quarterly to the Educational Retirement Board. Deductions and matching funds are submitted quarterly. Amount is based on fixed percentage for employee deductions and employer matching funds as mandated by the Educational Retirement Act

3.19.3.3. Federal Insurance Contributions Act

Deducted each pay period and reported annually to the Social Security Division. Employee deduction plus employer matching funds are submitted bi-weekly. Employee deductions and employer matching funds are based on a fixed percentage of gross income to the employee as directed by the Social Security Division.

3.19.3.4. Federal/State Withholding

Employees are required to complete a W-4 form at the time of employment. Taxes are deducted accordingly. Adjustment to W-4 forms can be made at any time. Totals are reported to IRS annually on required W-2 forms.

3.19.4. SALARY DEDUCTIONS

In addition to legally required deductions and voluntary deductions for approved insurance and deferred compensation programs, the Board will also permit voluntary deductions for:

- Credit Unions;
- United Way contributions;
- Medical, Dental, Vision, Life, and Disability Insurance;
- Tax sheltered annuities and other qualified benefits under IRS Section 125;
- Purchase of withdrawn and allowed service credit under the Educational Retirement Act.

The Board agrees to deduct voluntary deductions provided the employee has individually and voluntarily authorized the deduction(s) on a properly executed form(s). Voluntary deductions will continue in effect from year to year unless:

- The employee revokes the deduction-authorization through written notice;
- The employee is no longer employed by the District;
- The employee is on unpaid leave of absence and does not earn a sufficient amount during a pay period to support such deduction(s); or
- There is a change in a category of deductions.

3.19.5. EXPENSE AUTHORIZATION/REIMBURSEMENT

1. The Board of Education will establish procedures for travel and training consistent with the Per Diem and Mileage Act, Chapter 10, Article 8, NMSA, 1978 Compilation, and the Department of Finance and Administration (DFA) regulations 2.42.2.8, *et seq.* NMAC.
2. Employees who travel on authorized school business trips, or who sponsor extracurricular activities will be eligible for reimbursement in accordance with District procedures.
3. Prior approval for all travel will be obtained before any expenses are incurred.

3.19.5.1. Mileage and Per Diem

- A. The Board will reimburse employees and school officials for expenses for travel in connection with School business. Such travel must be approved by the Administration in advance, and reimbursement shall not exceed per diem and mileage rates established by the New Mexico Per Diem and Mileage Act, " 10-8-1 through 10-8-8 NMSA 1978, and

the Secretary of the Department of Finance and Administration (DFA), 2.42.2.8 *et seq.* NMAC.

- B. *Per Diem*-An employee or school official approved for travel away from his/her home and away from his/her designated post of duty on official school business shall receive per diem in accordance with the most current rates established by the Per Diem and Mileage Act and the DFA regulations as follows:
1. *Partial Day Per Diem*-Partial day per diem rates for travel by school officials or employees for travel which does not require overnight lodging:
 - a. For less than two hours of travel beyond normal work day, none;
 - b. For two hour, but less than six hours beyond the normal work day, \$12.00;
 - c. For six hours, but less than 12 hours beyond the normal work day, \$20.00; and
 - d. For 12 hours or more beyond the normal work day, \$30.00.
 2. *Overnight Per Diem*-Regardless of the number of hours traveled, travel by public officers and employees where overnight lodging is required the over:
 - a. In-state areas, \$85.00
 - b. In-state special area, \$135.00;
 - c. Out-of-state areas, \$115.00; and
 - d. Or actual lodging and meal expenses under section 3 below.
 3. *Actual Expenses*-Upon written request of an employee or school official, the Administration may grant written approval for an employee or school official to be reimbursed actual expenses in lieu of receiving per diem rates as listed above in section B2 where overnight travel is required. Approved overnight travel for actual expenses will be reimbursed as follows:
 - a. *Actual Reimbursement for Lodging*-An employee or school official may elect actual expenses for lodging not exceeding the single occupancy room charge (including tax) in lieu of the per diem rate set forth above in section B2. Whenever possible, employees or school officials should stay in hotels which offer government rates. Lodging expenses in excess of two hundred fifteen dollars (\$215.00) per night must be pre-approved by the Administration and a travel voucher with the appropriate signature of the Superintendent must be issued by the Administration.

- b. *Actual Reimbursement for Meals* - Actual expenses are limited to a maximum of \$30.00 for in-state and \$45.00 for out-state travel for a 24-hour period.
 - c. *Receipts Required* - The employee or school official must submit receipts for the actual meal and lodging expenses incurred. Under circumstances in where the loss of receipts would create a hardship, an affidavit from the employee or school official attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher. See DFA regulations, Section 2.42.2.15 NMAC for a sample affidavit.
- C. *Mileage*-Employees and school officials shall be reimbursed for mileage accrued in the use of a private automobile or aircraft in the discharge of official duties as follows:
 - a. *Privately owned automobile*-thirty-two cents (\$0.32) per mile;
 - b. *Privately owned airplane*-eighty-eight cents (\$.88) per nautical mile;
 - c. Only one person shall receive mileage for each mile traveled in a single privately owned vehicle or airplane; and
 - d. Mileage shall be paid allowed from closest point of either the work place or employee/school official's home to the destination of the meeting, conference, work session, in service or assignment.
- D. *Common Carrier*-Costs of tickets for common carriers may purchased by the School District in advance of approved travel. Costs for ticket(s) purchased by an employee or school official for approved travel will be reimbursed for actual cost of ticket(s).
- E. *Reimbursement for Other Travel-Related Expenses*-Employees and school officials may be reimbursed for certain actual expenses in addition to per diem rates.
 - 1. *Receipts required*-Employees and school officials may be reimbursed for the following expenses provided that receipts for all such expenses are attached to the reimbursement voucher:
 - a. Actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical;
 - b. Rental cars or charter aircraft, provided less expensive public transportation is not available or appropriate;
 - c. Taxi or other transportation fares at the destination of the traveler; and

- d. Parking fees; in an amount of six dollars (\$6.00) per day not to exceed a total of thirty dollars (\$30.00) per trip.
- e. Registration fees for educational programs or conferences, provided, if the fee includes lodging or meals, then no per diem rates shall be paid and only actual expenses paid by the school official or employee and not included in the fee shall be reimbursed; and
- f. Professional fees or dues approved by the Administration that are beneficial to the School District's operations or mission.

F. *Travel Advances*-Upon written request accompanied by a travel voucher, the Administration may approve an employee's or school official's request to be advanced up to 80 percent (80%) of per diem rates and mileage costs or for the actual cost of lodging and meals pursuant to section B3 above. Advances for approved travel shall not be provided to the employee or school official more than two weeks prior to the date of travel unless, by process the request earlier, significant savings can be realized for travel by common carrier or for registration fees for seminars and conferences.

G. *Procedures and Time Lines*-The following procedures and time lines must be followed for all out-of-district travel.

1. All requests for travel must be submitted on Out-of-District/Out-of-State travel forms. Travel forms are available from principals, other immediate supervisors, or in the Central Office. Incomplete or incorrect travel forms will be sent back to the employee for completion/corrections.
2. Employees must submit requests for travel on a travel form to his/her principal or immediate supervisor 2 weeks prior to the anticipated travel date.
3. Travel approved by the principal or immediate supervisor must be submitted by the principal or immediate supervisor to the Superintendent's Office for approval 2 weeks prior to the anticipated travel date. A copy of the travel form must be kept by the principal or immediate supervisor and the original must be forwarded to the Superintendent's Office. A copy of the approved travel form will be kept in the Superintendent's Office and the original returned to the employee/school official for completion of the Reimbursement Request after travel is complete.
4. Out-of-state travel shall be submitted in time to receive Board approval at a regular Board meeting date prior to the date of anticipated travel.
5. Upon return from approved travel, the employee or school official must complete, sign and submit a reimbursement request (on the travel form) to the Superintendent's office for reimbursement.

6. An employee or school official shall be responsible for all travel, lodging and meals costs incurred for travel which has not been properly approved.

3.20. CASH IN BUILDINGS

The only funds remaining in any individual building shall be the school/department change fund. All cash funds shall be kept in a secured area. All funds collected from fund raisers, fines, etc. shall be deposited within 24-hours of the date funds are turned in and receipted. No funds, other than change fund, shall be left in the building over the weekend and/or holidays. If change for special events is needed, arrangements can be made to pick up, use, and re-deposit the same day.

3.21. PURCHASING

3.21.1. PURCHASING AUTHORITY

The Superintendent is designated as the central purchasing authority. Building construction must be approved by the Board of Education.

Authority is granted to the central purchasing authority/designee to accept low bids totaling under \$10,000 and proposals under \$30,000 (Sec. 13-1-125). Also granted are procurements for emergency (Sec. 13-1-127), sole source (Sec. 13-1-126), under existing contracts (Sec. 13-1-129), and any other procurement exemptions (Sec. 13-1-98/13-1-99) per the NM Procurement Code, NMSA 1978. Acceptance shall be on a purchase order or contract.

Any change order in excess of \$3,000 total cost must be approved by the Board before the work is initiated. All change orders will be reported to the Board.

3.21.2. PURCHASING PROCEDURES

It is the policy of the Board of Education that all employees comply with local Board policies as a condition of their employment meeting all standards of behavior and performance.

It is further and specifically the policy of the Board that for the purchase and/or acquisition of materials, property, services, and supplies, all employees comply with local Board policies, rules, regulations; Public Education Department regulations; New Mexico Statutes including all provisions of the State Procurement code; and any applicable federal laws.

Violation of these requirements will subject the employee to appropriate disciplinary action up to and including discharge or termination of employment. Additionally, any violation of these state and federal laws will be referred to the appropriate law enforcement authorities.

3.21.2.1. Contracts

The President of the Board will sign any written contract(s) to which the District may be a party, when such contract(s) have been authorized by the Board the contract may be signed by the Superintendent or his designee.

3.21.2.1.1. Professional Services Contracts

The services of architects, archeologists, engineers, surveyors, landscape architects, medical arts practitioners, scientists, management and systems analysts, certified public accountants, registered public accounts, lawyers, psychologists, planners, researchers, computer technicians and persons of businesses providing similar services having a value of \$30,000 or more including applicable state and local gross receipts taxes shall be subject to competitive bid/proposal, excluding procurements for emergency (Sec. 13-1-127), sole source (Sec. 13-1-126), under existing contracts (Sec. 13-1-129), and any other procurement exemption (Sec. 13-1-98-13-1-99) per the NM Procurement Code, NMSA 1978.

The President of the Board of Education shall sign all professional service contract(s) having a value of \$30,000 or more when such contract(s) have been authorized by the Board.