

**SCHOOL DISTRICT OF WAUZKA-STEUBEN**  
**PURCHASING PROCEDURES AND GUIDELINES**

It shall be the goal of the Board of Education of the School District of Wauzeka-Steuben and the administration to secure materials, equipment, and services for the District, seeking maximum education value for every dollar expended. In addition to the best price, consideration shall also be given to such factors as the quality of the product, vendor conformity to specifications, service record, delivery terms, and general suitability to the requirements and needs of the District.

The Business Official/Bookkeeper shall serve as the purchasing agent for the District and shall work with administrators and staff in carrying out established purchasing procedures.

Except as otherwise provided, any purchase costing \$15,000 or less may be made at the discretion of the District Administrator. Purchases costing more than \$15,000 must be approved by the Board. In an emergency situation, the District Administrator may use his/her discretion in making purchases equal to or in excess of \$15,000 and will inform the Board of such purchases.

**A. Requisitions**

The purpose of a requisition process is to ensure that any purchase made by District personnel gains the prior approval of those who are charged with the management of the District's budget. As such, all purchases shall be made through a requisition process outlined by the Business Official/Bookkeeper unless the purchase mandates another process to be used (such as online credit card purchases for vendors that do not accept purchase orders, checks needed for admission to events, etc.).

**B. Reimbursements**

District purchases made by District staff using their personal funds shall be minimized as much as practicable. When a staff member makes a District purchase they shall request reimbursement from the District through a procedure prescribed by the Business Official/Bookkeeper. Such procedure shall include the detailed documentation of the purchase such as an itemized receipt showing the item(s) purchased. The District shall not reimburse staff for any tax paid on the purchase unless the purchase is made from a dining establishment or outside of the state of Wisconsin where the District's state tax exemption does not apply.

**C. Vendors & Pricing**

It is expected that the District staff member making the purchase will find the best possible vendor and item to meet the District's need. While price may be a large consideration of what to purchase and what vendor to use, it may not be the only consideration. Other items for the staff member to consider include quality of the product or service, the vendor's customer support, delivery timeline, etc. The Business Official/Bookkeeper shall provide staff with a "Preferred Vendors List" that outlines the vendors with which the District has negotiated discounts (provided a current list is available). This list will not encompass all of the vendors to be used but should provide staff members with cost-effective options to make typical office and classroom supply purchases.

An attempt will be made to achieve maximum price advantage within quality specifications. Efforts shall also be made to realize savings in purchasing and maintenance through standardization of specifications for similar items used throughout the District.

**D. Major Expenditures/Bidding**

Major expenditures for equipment, services, and supplies for purchases over \$5,000 must be supported by two or more quotations from reputable suppliers before orders are written. Supporting evidence must accompany the order or be on file in the business office when the order is presented for approval.

The Business Official/Bookkeeper will cooperate with users in determining specifications for bidding or quotation purposes. Specifications should be complete in all details and should be based on sufficient knowledge of the use, functional value, and longevity of the product. The awarding of a bid should be made on the basis of the specifications. Specifications should be open to the quality desired and closed to undesirable merchandise even though it is cheaper. Specifications should never be so loose that price becomes the only factor. Specifications will not be restrictive unless it has been decided in advance that there is only one product which will give functional satisfaction.

The Board of Education and/or District Administrator reserves the right to accept or reject any and all bids/quotations or parts thereof. The Board reserves the right to waive any informalities in, or reject, any or all part of any bid. This authority is delegated to the District Administrator or his/her designee for purchases not coming before the Board. The Board's or Administration's decision will be in the best interest of the District in regards to price, quality, and service to the educational program.

**E. Deviation from Foregoing Procedures**

Any deviation from the foregoing procedures must be approved by the Business Official/Bookkeeper on the merit of each request.

**F. Budget Transfers to Cover Purchases**

When sufficient budgeted funds are not available in an account to permit the purchase of materials, equipment, or services that are necessary in the educational program or to the operation of the District, then budget transfers may be requested. Budget transfers within a function will be approved by the District Administrator. Budget transfers between functions in excess of \$5,000 must be submitted to the Board for action at the next regularly scheduled Board meeting before the purchase is made. If an emergency situation arises, temporary approval of budget transfers can be granted by the Board Treasurer prior to the regular Board meeting.

**Legal References:** Wisconsin State Statutes Sections §§ 19.59, 66.0131, 66.0135 (7), 66.0607 (3), 120.12 (24), 120.13(5) (33), 175.10, 946.10, 946.12, 946.13; Wisconsin Uniform Financial Accounting Requirements (WUFAR)

**Cross References:** Policies 662.1 Student Activity Funds Management, 672 Rule – Purchasing Procedures and Guidelines, 672.1 Bidding Requirements

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