

700	BUSINESS AND NON-INSTRUCTIONAL OPERATIONS	1
710	Department and its operations.....	1
711	Chief officer.....	1
720	Financial and fiscal management	1
721	Financial management responsibilities.....	1
721.1	Board of Education.....	1
721.2	Superintendent.....	1
721.3	School business official	1
722	The budget and budgetary process	1
722.1	Budget Planning, Development and Presentation.....	2
722.11	Budget Planning, Development and Presentation..	2
722.12	Budget Preparation	2
722.13	Budget Planning	2
722.14	Budget Presentation.....	3
722.15	Budget Propagation.....	4
722.16	Budget - Property Tax Report Card	5
722.2	School District Budget Hearing.....	6
722.21	School District Budget Hearing.....	6
722.22	Budget Hearing Dates	6
722.23	Budget Format.....	6
722.24	Dissemination of Budget Information.....	7
722.25	Budget Notice.....	7
722.3	Contingency Budget	8
722.31	Contingency Budget	8
722.32	Contingency Budget Content	9
722.33	Statutory Expenditure Limits	9
722.34	Contingency Budget Resolution.....	9
722.4	Budget Administration.....	10
722.41	Budget Administration.....	10
722.42	Budget Operation	10
722.43	Budget Records and Accounting.....	10
722.5	Budget Transfers	11
722.51	Budget Transfers.....	11
722.52	Budget Transfer Approval	11
722.53	Budget Transfer Intent	11
722.54	Budget Transfer Restrictions.....	11
723	Income.....	11
723.1	Local income - property taxes.....	11
723.2	State funds	11
723.3	Federal funds.....	12
723.4	Fees.....	12
724	Management of funds.....	12

724.1	Depository.....	12
724.2	Borrowing.....	12
724.21	Short-term loans.....	12
724.22	Borrowing from funds.....	12
724.3	Investments.....	13
724.31	Scope.....	13
724.32	Objectives.....	13
724.33	Delegation of authority.....	13
724.34	Standard of care/prudence.....	14
724.35	Diversification.....	14
724.36	Internal controls.....	14
724.37	Designation of depositories.....	14
724.38	Collateralization of deposits.....	14
724.39	Safekeeping and collateralization.....	15
724.40	Permitted investments.....	16
724.41	Authorized financial institutions and dealers.....	17
724.42	Purchase of investments.....	17
724.43	Schedule of eligible securities for collateralization.....	17
724.44	Implementation.....	18
725	General fund expenditures.....	19
725.1	Salary and payroll management.....	19
725.11	Payroll arrangements for certificated personnel.....	19
725.12	Payroll arrangements for classified personnel.....	19
725.13	Administration of payroll.....	19
725.14	Voluntary payroll deductions.....	19
725.2	Purchasing.....	20
725.2(1)	Purchasing Authority.....	20
725.2(2)	Competitive Bids and Quotations.....	20
725.2(3)	Cooperative Purchasing.....	21
725.2(4)	State, Municipal, and County Contracts.....	21
725.2(5)	RFP Process for Independent Auditor.....	21
725.2(6)	Purchasing Procedures.....	22
725.2(7)	Alt. Formats for Instructional Materials.....	22
725.2(8)	Procurement of Environmentally Sensitive Cleaning and Maintenance Products.....	22
725.2(9)	Contracts for Goods and Services.....	23
725.2(10)	Inventories and Capital Assets.....	23
725.31	District-owned cell phone use.....	24
725.32	Travel & conference expense reimbursement.....	25

	725.32(1)	Transportation & Per Diem Allowance Expense Limitations.....	25
	725.32(2)	Exceptional Expense Authorization	26
	725.32(3)	Cash Advances	27
	725.32(3-1)	Regulations.....	28
	725.33	Meal & refreshment expenses incurred during staff meetings.....	28
	725.33(1)	Working Meeting Meal Allowance	28
	725.34	Acceptable Use Policy (Computer Resources & Info. Assets)	29
	725.34(1)	Acceptable Use Policy Responsibility	29
	725.34(2)	Acceptable Use Policy Requirements.....	29
	725.34(3)	Limitations of Equipment Use	29
	725.34(4)	Internet Access and Electronic Mail	30
	725.34(5)	Limitations of Responsibility.....	30
	725.34(6)	Misuse Reporting Responsibility	30
	725.34(7)	Management Responsibilities	30
	725.34(8)	Monitoring of Employee Internet Use	30
	725.34(9)	District Rights.....	31
	725.34(10)	Consequences of Non-Compliance	31
726		Insurance.....	31
	726.1	Risk coverage	31
	726.11	Insurance	31
	726.12	Losses.....	31
	726.13	Liability insurance for Board members and employees.....	31
	726.14	Premium quotations.....	32
727		Special fund expenditures.....	32
	727.1	School lunch moneys	32
	727.2	Bond fund	32
	727.3	Federal funds.....	32
	727.4	Extra classroom activity funds	32
	727.41	Receipt of moneys	33
	727.42	Payments	33
	727.43	Audit.....	33
	727.5	Fines and fees.....	33
728		Accounting and financial reporting.....	33
	728.1	Classification of funds	33
	728.2	Financial reports.....	33
	728.3	Periodic reports	33
	728.4	Annual Report to the State Education Department	34
	728.5	Public inspection of financial records	34

	728.6 Audits	34
	728.61 Internal audit	34
	728.62 External audit.....	34
729	Special procedures	34
	729.1 Student body funds	34
	729.11 Authorization.....	35
	729.2 Petty cash funds	35
	729.3 Employee bonds	35
	729.4 Collection of past due accounts.....	35
	729.41 General.....	35
	729.42 Collection procedures.....	35
	729.5 Check signing.....	36
730	Buildings, grounds, and equipment.....	36
	731 Pesticides and Pest Management	36
	731.1 Notification of Pesticide Application.....	36
740	Transportation.....	38
	741 Purpose and objective.....	38
	742 Bus drivers	38
	742.1 Qualifications	38
	742.11 Controlled Substance and Alcohol Testing Policy.....	38
	742.11-A Discipline for Positive Controlled Substance and Alcohol Tests	39
	742.12 Local.....	40
	742.2 Duties and responsibilities.....	40
743	Use of equipment and services.....	41
	743.1 Bus stops	41
	743.3 Special transportation for handicapped pupils.....	41
	743.4 Special transportation for non-public school pupils.....	41
744	Bus fleet.....	41
745	Transportation to and from alternate site other than residence	41
750	Food services.....	42
	751 The school lunch program	42
	752 Responsibilities and duties	42
	752.1 Board of Education.....	42
	752.2 Superintendent.....	42
753	Use.....	43
	753.1 Feeding of needy children.....	43
	753.2 School employees.....	43
	753.3 Use of facilities by school-connected organizations.....	43

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

710 Department and its operations

The business and non-instructional operations shall encompass the following major functions: budgeting, accounting, maintenance of plant, equipment and groups, purchasing, warehousing, transportation, insurance, plant construction, plant operation, and food services.

711 Chief officer

The school business official shall be responsible for the operation of the business and non-instructional function of the School District.

720 Financial and fiscal management

721 Financial management responsibilities

721.1 Board of Education

The Board of Education will consider and adopt the School District budget, annually, in accordance with Education Law.

721.2 Superintendent

The Superintendent shall direct the development of the annual budget preparatory to its adoption by the Board of Education and shall be responsible to the Board for maintaining expenditures within the limits prescribed by each major category within the budget as approved. The Superintendent shall administer the budget as enacted by the Board, policies, schedules, procedures, accounting techniques, and other business, financial, and administrative controls established by the Board.

721.3 School business official

The school business official shall be responsible for seeing that adequate records of all expenditures and incomes are maintained, controlling the major budget categories and providing the information required for the annual budget preparation and the long-range fiscal planning.

722 The budget and budgetary process

722.1 Budget Planning, Development, and Presentation

722.11 Budget Planning, Development, and Presentation

The annual school district budget shall reflect the Board's objectives for the education of the children of the district.

Budget documents for distribution to the public shall be in plain language and organized in a manner that best promotes public comprehension of the contents. Documents shall be complete and accurate and contain sufficient detail to adequately inform the public regarding such data as estimated revenues, proposed expenditures, transfers to other funds, fund balance information, and changes in such information from the prior year's submitted budget.

722.12 Budget Preparation

The Superintendent of Schools shall have overall responsibility for budget preparation, including the construction of and adherence to a budget calendar. The Superintendent and administrative staff shall solicit the views of those concerned with the budget and shall ensure the participation of the Board of Education, school community, and community at large prior to presenting a formal document to the Board of Education.

722.13 Budget Planning

Budget planning and development for the District will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the School System. Budget planning will be a year-round process involving participation of District-level administrators, Principals, Directors, teachers, and other personnel. The process of budget planning and development should allow for community input and contain numerous opportunities for public information and feedback.

Principals, Directors, and Supervisors will develop and submit budget requests for their areas of responsibility in conjunction with the advice and suggestions of staff members and their own professional judgment. Each budget request will reflect the recommendation as to the most effective way to use available resources in achieving progress toward the approved educational objectives of the District. Program budgets and school budgets will reflect state and/or federal requirements, special

sources of funding, and District objectives and priorities. District administrators will develop a process to review, prioritize budget requests, and make recommendations to the Board of Education.

The Board will give consideration to budget requests, and will review allocations for appropriateness and for their consistency with the School System's educational priorities.

722.14 Budget Presentation

The school budget is the legal basis for the establishment of the tax levy. It is the official document that describes the operational plan, stated in financial terms, for the conduct of all programs offered by the District.

In accordance with Commissioner's Regulations, the budget will be presented in three (3) components which are to be voted upon as one (1) proposition. The law prescribes the types of items to be included in each component and further prescribes that all relevant costs be included in the component.

- a) A program component which shall include, but need not be limited to, all program expenditures of the School District, including the salaries and benefits of teachers and any school administrators or supervisors who spend a majority of their time performing teaching duties, and all transportation operating expenses;
- b) A capital component which shall include, but need not be limited to, all transportation capital, debt service, and lease expenditures; costs resulting from judgments and tax certiorari proceedings or the payment of awards from court judgments, administrative orders or settled or compromised claims; and all facilities costs of the School District, including facilities lease expenditures, the annual debt service and total debt for all facilities financed by bonds and notes of the School District, and the costs of construction, acquisition, reconstruction, rehabilitation or improvement of school buildings, provided that such budget shall include a rental, operations and maintenance section that includes base rent costs, total rent costs, operation and maintenance charges, cost per square foot for each facility leased by the District, and any and all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repairs of school facilities; and

- c) An administrative component which shall include, but need not be limited to, office and central administrative expenses, traveling expenses and salaries and benefits of all certified school administrators and supervisors who spend a majority of their time performing administrative or supervisory duties, any and all expenditures associated with the operation of the Office of the School Board, the Office of the Superintendent of Schools, General Administration, the School Business Office, consulting costs not directly related to direct student services and programs, planning and all other administrative activities.

Additionally, the Board of Education shall append to the proposed budget the following documents:

- a) A detailed statement of the total compensation to be paid to the Superintendent of Schools, and any Assistant or Associate Superintendent of Schools in the ensuing school year, including a delineation of the salary, annualized cost of benefits and any in-kind or other form of remuneration;
- b) A list of all other school administrators and supervisors, if any, whose annual salary for the coming school year will be at or above that designated in law for such reporting purposes, with the title of their positions and annual salary identified;
- c) A School District Report Card, prepared pursuant to Commissioner's Regulations, which includes measures of the academic performance of the School District, on a school by school basis, and measures of the fiscal performance of the District; and
- d) A Property Tax Report Card prepared in accordance with law and Commissioner's Regulations (see subheading "Property Tax Report Card").

The proposed budget for the ensuing school year shall be reviewed by the Board of Education and publicly disseminated, in accordance with law, prior to its submission to District voters for approval.

722.15 Budget Propagation

District funds may be expended to inform the public regarding the annual

budget and to present the annual budget to District voters; however, such funds shall not be utilized to promote either a favorable or negative opinion of the proposed budget.

722.16 Budget - Property Tax Report Card

Each year, the Board of Education shall prepare a Property Tax Report Card, pursuant to Commissioner's Regulations, and shall make it publicly available by transmitting it to local newspapers of general circulation, appending it to copies of the proposed budget made publicly available as required by law, making it available for distribution at the Annual Meeting, and otherwise disseminating it as required by the Commissioner.

The Property Tax Report Card shall include:

- a) The amount of total spending and total estimated school tax levy that would result from adoption of the proposed budget, and the percentage increase or decrease in total spending and total school tax levy from the School District budget for the preceding school year; and
- b) The projected enrollment growth for the school year for which the budget is prepared, and the percentage change in enrollment from the previous year; and
- c) The percentage increase in the average of the Consumer Price Indexes from January first of the prior school year to January first of the current school year as defined in Education Law.

A copy of the Property Tax Report Card prepared for the Annual District Meeting shall be submitted to the State Education Department in the manner prescribed by the Department by the end of the business day next following approval of the Property Tax Report Card by the Board of Education, but no later than twenty-four (24) days prior to the statewide uniform voting day (i.e., the third Tuesday in May).

The State Education Department shall compile such data for all school districts whose budgets are subject to a vote of the qualified voters, and shall make such compilation available electronically at least ten (10) days prior to the statewide uniform voting day.

Ref: Education Law Sections 1608(3)-(7), 1716(3)-(7), 2022(2-a),

2601-a(3) and 2601-a(7)
General Municipal Law Section 36
8 New York Code of Rules and Regulations (NYCRR)
Sections 170.8, 170.9 and 170.11
State Education Department Handbook No. 3 on Budget
(Adopted: 08/08/06)

722.2 School District Budget Hearing

722.21 School District Budget Hearing

The Board of Education will hold an Annual Budget Hearing, in accordance with law, so as to inform and present to District residents a detailed written statement regarding the District's estimated expenditures and revenue for the upcoming school year prior to the budget vote which is taken at the Annual District Meeting and Election.

722.22 Budget Hearing Dates

The Budget Hearing will be held not less than seven (7) nor more than fourteen (14) days prior to the Annual District Meeting and Election or Special District Meeting at which the budget vote will occur. The proposed budget will be completed at least seven (7) days prior to the budget hearing at which it is to be presented.

Notice of the date, time and place of the annual budget hearing will be included in the notice of the Annual Meeting and Election and/or Special District Meeting as required by law.

722.23 Budget Format

All School District budgets which are submitted for voter approval shall be presented in three (3) components: a program component, an administrative component, and a capital component; and each component will be separately delineated in accordance with law and/or regulation.

The Board of Education will also prepare and append to copies of the proposed budget a School District Report Card, pursuant to the Regulations of the Commissioner of Education, referencing measures of academic and fiscal performance. Additionally, the Board of Education shall also append to copies of the proposed budget a detailed statement of the total compensation to be paid to various administrators as

enumerated in law and/or regulation, and a Property Tax Report Card prepared in accordance with law and Commissioner's Regulations.

All budget documents for distribution to the public will be written in plain language and organized in a manner which best promotes public comprehension of the contents.

722.24 Dissemination of Budget Information

Copies of the proposed annual operating budget for the succeeding year may be obtained by any District resident, on request, in each District school building during certain designated hours on each day other than a Saturday, Sunday or holiday during the fourteen (14) days immediately preceding the Annual District Meeting and Election or Special District Meeting at which the budget vote will occur. The availability of this budget information shall be included in the legal notice of the Annual and/or Special District Meeting; and copies of the proposed budget will also be available to District residents at the time of the Annual and/or Special District Meeting. Additionally, the Board will include notice of the availability of copies of the budget at least once during the school year in any District-wide mailing.

722.25 Budget Notice

The School District Clerk shall mail a School Budget Notice to all qualified voters of the School District after the date of the Budget Hearing, but no later than six (6) days prior to the Annual Meeting and Election or Special District Meeting at which a school budget vote will occur. The School Budget Notice shall compare the percentage increase or decrease in total spending under the proposed budget over total spending under the School District budget adopted for the current school year, with the percentage increase or decrease in the Consumer Price Index from January first of the prior school year to January first of the current school year.

The Budget Notice shall include a description of how total spending and the tax levy resulting from the proposed budget would compare with a projected contingency budget, assuming that such contingency budget is adopted on the same day as the vote on the proposed budget. Such comparison shall be in total and by component (i.e., program, capital and administrative), and shall include a statement of the assumptions made in estimating the projected contingency budget.

The Notice shall also include, in a manner and format prescribed by the Commissioner of Education, a comparison of the tax savings under the basic school tax relief (STAR) exemption and the increase or decrease in school taxes from the prior year, and the resulting net taxpayer savings for a hypothetical home within the District with a full value of one hundred thousand dollars (\$100,000) under the existing School District budget as compared with such savings under the proposed budget.

The Notice shall also set forth the date, time and place of the school budget vote in the same manner as in the Notice of the Annual Meeting. The School Budget Notice shall be in a form prescribed by the Commissioner of Education.

Ref: Notice of Budget Hearing/Availability of Budget Statement:
Education Law Sections 1608(2), 1716(2), 2003(1),2004(1) and 2601-a(2)
Election and Budget Vote:
Education Law Sections 1804(4), 1906(1), 2002(1), 2017(5), 2017(6), 2022(1) and 2601-a(2)
Budget Development and Attachments:
Education Law Sections 1608(3), 1608(4), 1608(5), 1608(6), 1608(7), 1716(3), 1716(4), 1716(5), 1716(6), 1716(7), 2022(2-a) and 2601-a(3)
8 New York Code of Rules and Regulations (NYCRR)
Sections 100.2(bb), 170.8 and 170.9
(Adopted: 08/08/06)

722.3 Contingency Budget

722.31 Contingency Budget

If the original proposed budget is not approved by District voters at the Annual District Meeting and Election, the Board has the option of either resubmitting the original or revised budget for voter approval at a special meeting held at a later date; or the Board may, at that point, adopt a contingency budget and levy a tax for teachers' salaries and ordinary contingent expenses as enumerated in law. If the Board decides to submit either the original or a revised budget to the voters for a second time, and the voters do not approve the second budget submittal, the Board shall adopt a contingency budget and levy a tax for those

expenditures mandated pursuant to law and/or for those services necessary to maintain the educational program.

722.32 Contingency Budget Content

The contingency budget will include the sum necessary for teachers' salaries (i.e., professional educator positions certificated by the State Education Department which include teachers, administrators, teaching assistants, and professional specialists in the various areas of Pupil Personnel Services) and ordinary contingent expenses as determined by the Board in accordance with law including, but not limited to, the purchase of library books and other instructional materials associated with the school library; expenses for cafeteria or restaurant services; and expenses incurred for interscholastic athletics, field trips and other extracurricular activities. Ordinary contingent expenses include, but are not limited to, legal expenses incurred by the District; expenditures specifically authorized by statute; and other items necessary to maintain the educational program, preserve property, and assure the health and safety of students and staff.

As deemed necessary, school counsel may be consulted for review as to those items considered to be ordinary contingent expenses prior to Board adoption of the contingency budget.

722.33 Statutory Expenditure Limits

In accordance with law, the contingency budget will reflect the statutory expenditure limits imposed on the administrative component of the contingency budget as well as the total spending authorized in the overall contingency budget.

722.34 Contingency Budget Resolution

Should the Board of Education adopt a contingency budget, it will officially pass a resolution reflecting such action; and that resolution shall incorporate by reference a statement specifying the projected percentage increase or decrease in total spending for the school year, and explain the reasons why the Board disregarded any portion of an increase in spending in formulating the contingency budget.

Regulations will be developed enumerating a sample list of expenditures which have been determined, pursuant to law, to constitute ordinary contingent expenses. However, the Board reserves the right, in accordance with its legal responsibility, to designate other items as ordinary contingent expenses as deemed necessary to maintain the educational program of the District, preserve property, and assure the health and safety of students and staff.

Ref: Education Law Sections 2002, 2023, 2024 and 2601-a

(Adopted: 08/08/06)

722.4 Budget Administration

722.41 Budget Administration

The budget shall be considered as a controlled financial plan for the fiscal year. The Superintendent is authorized to make expenditures and commitments in accordance with the specific regulations of the Board of Education and the State of New York. The same procedure shall be followed with respect to expenditures provided for by special Board action.

722.42 Budget Operation

The Superintendent of Schools shall acquaint District employees with the final provisions of the budget and guide them in planning to operate efficiently and economically within these provisions.

722.43 Budget Records and Accounting

Under the direction of the Superintendent of Schools the District shall maintain such records of accounting control as are required by the New York State Uniform System of Accounts for School Districts, the Board of Education, and such other procedures as are deemed necessary and shall keep the various operational units informed through periodic reports as to the status of their individual budgets.

(Adopted: 08/08/06)

722.5 Budget Transfers

722.51 Budget Transfers

The Board of Education may authorize the Superintendent or designee to transfer funds between budget categories, in accordance with Regulations of the Commissioner of Education, by specific resolution at the annual organizational meeting.

722.52 Budget Transfer Approval

The Superintendent of Schools will report any transfers to the Board of Education monthly as an agenda item for Board of Education approval.

722.53 Budget Transfer Intent

Transfers may be made into or out of such categories as transportation, debt service and capital outlay, providing that the original purpose of the appropriation has been fulfilled.

722.54 Budget Transfer Restrictions

This does not, however, allow the transfer of funds from contingency expenditure codes to non-contingency expenditure codes, or to transfer funds between non-contingent expenditure codes.

Ref: Education Law Section 1718
8 NYCRR Section 170.2(1)

(Adopted: 08/08/06)

723 Income

723.1 Local income - property taxes

The Board of Education, after adoption of the budget, shall adopt the tax levy required to balance the budget.

723.2 State funds

State fund, both categorical and general, are based upon objective formulae.

The District shall file the required reports and forms to secure the amount of state funds to which it is entitled.

723.3 Federal funds

Applications shall be made for federal funds when available, provided that none of the conditions of acceptance are in disharmony with the policies of the Board, the objectives of the School District, or the laws of the State of New York.

723.4 Fees

The Board of Education shall adopt all fee schedules, which shall not be inconsistent with New York Law.

724 Management of funds

724.1 Depository

The Board of Education shall designate one or more local banks, at the annual organizational meeting, as the depository for School District monies.

724.2 Borrowing

724.21 Short-term loans

The Board of Education may authorize the use of short-term loans when the financial situation of the School District so warrants.

724.22 Borrowing from funds

The Board of Education may borrow unencumbered moneys from any one fund except the bond redemption fund for the use of another fund at any time during the fiscal year.

All moneys borrowed from a fund shall be repaid to said fund when needed to meet the obligations of said fund, and, in any event, shall be repaid not later than the last day of the fiscal year during which said moneys were borrowed.

724.3 Investments

Whenever the District has funds (including operating funds, reserve funds and proceeds of obligations) that exceed those necessary to meet current expenses, the Board of Education shall authorize the Treasurer to invest such funds in accordance with all applicable laws and regulations and in conformity with the guidelines established by this policy.

724.31 Scope

The investment policy applies to all district funds and other financial resources not needed for immediate obligations and available for investment.

724.32 Objectives

The investment and deposit of district funds shall be governed by the following objectives:

- a) To conform to all applicable federal, state and local government laws, rules and regulations; and
- b) To be made in a manner so as to preserve, protect, and safeguard the funds of the School District; and
- c) To be sufficiently liquid so as to allow funds to be available as needed to meet the obligations of the School District; and
- d) To be invested in such a way as to earn a reasonable rate of return given the first three (3) investment objectives.

724.33 Delegation of authority

The authority to deposit and invest funds is delegated to the Treasurer. These functions shall be performed in accordance with the applicable sections of the General Municipal Law and the Local Finance Law of the State of New York. The Treasurer shall insure that an adequate internal control structure exists which provides a satisfactory level of accountability and regulation of subordinate employees.

724.34 Standard of care/prudence

The Treasurer, in the investment process, shall be expected to act responsibly in recognition of the public trust and shall seek to avoid any act of commission or omission that might impair the public confidence and /or create the appearance of impropriety.

Investments shall be made with judgment and care that persons of prudent discretion and intelligence, having in mind the objectives set forth above, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

724.35 Diversification

The Treasurer shall seek diversification in both deposits and investments by financial institution, by investment instrument and by maturity scheduling.

724.36 Internal controls

All funds collected or received by any district officer or employee shall forthwith be deposited into accounts designated by the Treasurer. The Treasurer shall establish and monitor controls reasonably calculated to safeguard deposits and investments against loss from an unauthorized use or disposition and to assure that transactions are executed in accordance with the relevant authorization and are managed in compliance with applicable laws and regulations.

The Treasurer, in conjunction with the Chief Financial Officer, shall be responsible for the timely and complete recording of all financial transactions, including deposits and investment transactions.

724.37 Designation of depositories

The Board of Education shall designate the banks and trust companies authorized for the deposit of funds at the Annual Organizational Meeting and thereafter, as needed.

724.38 Collateralization of deposits

Pursuant to General Municipal Law, Section 10, all deposits in excess of the amount insured under provisions of the Federal Deposit Insurance Act

shall be secured by either or both of the following:

- a) A pledge of "eligible securities" as set forth in Section 724.43 of this policy. The "aggregate market value" of the collateral shall not be less than the aggregate amount of the deposit.
- b) An "eligible security bond" payable to the district for an amount equal to the aggregate amount on deposit and the agreed upon interest, if any, issued by an insurance company authorized to do business in New York whose claim-paying ability is rated in the highest category by at least two nationally recognized statistical rating organizations.

724.39 Safekeeping and collateralization

Eligible securities used for collateralizing deposits shall be held by a third party bank or trust company in accordance with security and custodial agreements approved by the district.

The security agreement shall include provisions relating to the following:

- a) The collateral consists of eligible securities.
- b) The collateral secures the district's deposits, together with agreed upon interest, if any, and the costs or expenses arising out of the collection of the deposits in the event of a default.
- c) The events of default and the conditions under which the collateral may be sold, presented for payment, substituted or released and the events that will enable the local government to exercise its rights against the pledged securities.
- d) The appropriate delivery of the collateral registered or inscribed in the name of the district or suitably endorsed for transfer or with an assignment in blank to the district or its custodian.

The custodial agreement shall include provisions relating to the following:

- a) The collateral will be held by a third party custodian as agent of the district.

- b) The collateral will not be commingled with and shall be kept separate from the general assets of the bank or custodian, as the case may be, and will not, under any circumstances, serve as collateral for any other deposit or liability.
- c) The prompt confirmation of the receipt, substitution or release of the collateral.
- d) The frequency of valuation of the collateral, which shall not be less than monthly.
- e) The substitution of collateral necessitated by a change in the rating of a security causing ineligibility.
- f) Any other provision deemed necessary to afford the district a perfected interest in the collateral, susceptible of prompt and effective enforcement.

724.40 Permitted investments

Subject to the limitations and requirements set forth in *General Municipal Law, Section 11*, district funds not immediately needed for expenditure, except monies the investment of which is otherwise provided by law, may be invested in the following types of legally permitted investments **only**:

- a) Special time deposit accounts or certificates of deposit issued by a bank or trust company located and authorized to do business in New York.
- b) Obligations of the United States of America or obligations by agencies of the United States of America where payment of principal and interest is guaranteed by the United States of America.
- c) Obligations of the State of New York.

All investment obligations shall be payable or redeemable at the option of the Saratoga Springs City School District within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the Saratoga Springs City School District within two years of the date

of purchase.

724.41 Authorized financial institutions and dealers

All financial institutions with which the district conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the Saratoga Springs City School District.

The Treasurer is responsible for evaluating the financial position and maintaining a listing of proposed depositories and custodians. Such listing shall be evaluated at least annually.

724.42 Purchase of investments

Purchase of investments may be made:

- a) Directly through a bank or an authorized financial institution.
- b) By participation in a cooperative investment program with another authorized governmental entity pursuant to Article 56 of the General Municipal Law where such program meets all the requirements set forth in the Office of the Comptroller Opinion No. 88-46 and the specific program has been authorized by the governing board.

All purchased obligations, unless registered or inscribed in the district's name shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be held separately from the general assets of the custodial bank or trust company, pursuant to the terms of a written agreement which conforms with the requirements above for collateral and shall be purchased, sold, or presented for redemption or payment by such bank or trust company only upon the prior written authorization of the officer authorized to make the investment or designees.

All such transactions shall be confirmed in writing to the Saratoga Springs City School District by the bank or trust company.

724.43 Schedule of eligible securities for collateralization

- a) Obligations issued or fully insured or guaranteed as to the payment

of principal and interest, by the United States of America, an agency thereof or a United States government sponsored corporation.

- b) Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of such State or obligations of any public benefit corporation, which under a specific State statute may be accepted as security for deposit of public monies.
- c) Obligations issued by states (other than the State of New York) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- d) Obligations of counties, cities and other governmental entities of a state other than the State of New York having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated on one of the three highest rating categories by at least one nationally recognized statistical rating organization.

724.44 Implementation

Using the policy as a framework, regulations and procedures shall be developed which reflect:

- a) A list of authorized investments;
- b) Procedures including a signed agreement to insure the School District's financial interest in investments;
- c) Standards for written agreements consistent with legal requirements;
- d) Procedures for the monitoring, control, deposit and retention of investments and collateral which shall be done at least once a month;
- e) Standards for security agreements and custodial agreements consistent with legal requirements;

- f) Standards for diversification of investments including diversification as to type of investments, and firms and banks with whom the School District transacts business.

This policy shall be reviewed and re-adopted at least annually or whenever new investment legislation becomes law, as staff capabilities change, or whenever external or internal issues warrant modification.

Reference: Education Law Sections 1604-a, 1723(a), 2503(1) and 3652
General Municipal Law Section 10, 11, 39
Local Finance Law Section 165

(Adopted: 11/13/07)

725 General fund expenditures

725.1 Salary and payroll management

725.11 Payroll arrangements for certificated personnel

All payroll checks will be distributed on a bi-weekly schedule as approved prior to the start of the school year.

The voluntary twelve (12) month payment plan for certificated staff members with ten (10) or eleven (11) month contracts shall be available.

725.12 Payroll arrangements for classified personnel

The arrangements shall be the same as specified in Policy 725.11.

725.13 Administration of payroll

The Superintendent shall administer the payroll account in accordance with state, federal, and Board regulations and the contractual provisions with employees.

725.14 Voluntary payroll deductions

The Board of Education reserves the right to approve all voluntary payroll deductions, and the right to charge the actual cost to make them.

725.2 Purchasing

The Board of Education views purchasing as serving to enhance school operations and educational programs through the procurement of goods and services necessary to meet District needs. Purchasing activities shall be a component responsibility of the Business Office under the general supervision of the Purchasing Agent designated by the Board of Education.

725.2(1) Purchasing Authority

The Board of Education designates the Purchasing Agent and Assistant Purchasing Agent for the school district at the annual re-organizational meeting. Under the general supervision of the Superintendent of Schools, the Purchasing Agent will be responsible for administering all purchasing activities and ensuring the quality and quantity of purchases made by the district. All purchases shall be made through the Business Office by the Purchasing Agent or his/her designee, subject to the approval of the Superintendent of Schools.

725.2(2) Competitive Bids and Quotations

It is the goal of the Board of Education to purchase supplies and contracted services at the lowest price consistent with the quality and standards needed as determined by the Purchasing Agent.

Opportunities shall be provided to all responsible vendors to do business with the school district. Competitive bidding or quotations will be solicited, as required by law, without prejudice or favoritism. Vendors whose place of business is located within the district may be given preferential consideration only when bids or quotations on an item of service are identical as to price, quality and other factors.

The General Municipal Law requires that purchases for materials, equipment, and supplies involving an estimated annual expenditure of more than \$10,000 and public work contracts exceeding more than \$20,000 will be awarded only after bids have been solicited and received following a public advertisement. Similar purchases to be made during a fiscal year will be grouped together for the purpose of determining whether an item or group of items must be bid.

No bid for materials, equipment, and supplies shall be accepted that does not conform to specifications furnished unless specifications are waived

by Board action. Unless there is compelling and substantially justifiable reason to do otherwise, all contracts shall be awarded to the lowest responsible bidder who meets specifications. Notwithstanding this provision, the Board may choose to reject any bid for reason.

The Board authorizes the Superintendent (or designee) to purchase without bidding or securing alternative proposals or quotations for emergencies where time is a crucial factor.

725.2(3) Cooperative Purchasing

The Board of Education endorses the concept of cooperative purchasing and participation in cooperative purchasing ventures with other school districts and municipalities. The Purchasing Agent is authorized to explore the potential for participation by the school district in such cooperative purchasing arrangements.

Proposals and contracts for cooperative purchasing ventures will be submitted to the Board of Education for consideration and approval.

725.2(4) State, Municipal, and County Contracts

Whenever it is practicable and in the best interest of the district, purchases may be made through New York State, Municipal, and County Government contracts.

The district will adhere to the requirements of the State Finance Law in the purchase of suitable products or services produced or provided by the blind or other severely disabled persons through approved, qualified charitable or nonprofit-making agencies. Suitable products which are manufactured or prepared by inmates in state correctional facilities will be purchased, pursuant to Correction Law, Section 184.

725.2(5) Request for Proposal Process for the Independent Auditor

In accordance with law, no audit engagement shall be for a term longer than five (5) consecutive years. The District may, however, permit an independent auditor engaged under an existing contract for such services to submit a proposal for such services in response to a request for competitive proposals or be awarded a contract to provide such services under a request for proposal process.

725.2(6) Purchasing Procedures

The Board of Education directs the Superintendent of Schools or designees and the Purchasing Agent to develop administrative regulations on how purchasing is to be made in the district.

All purchases will be made by the Purchasing Agent on an official purchase order.

The Purchasing Agent is authorized to issue purchase orders without prior approval of the Board when formal bidding procedures are not required and budget appropriations are adequate to cover such obligations.

725.2(7) Alternative Formats for Instructional Materials

Recognizing the need to provide quality instruction to all students served by the District, it is the Board's intention to provide preference in the purchasing of instructional materials from vendors who agree to provide materials in a usable alternative format (i.e. - any medium or format, other than a traditional print textbook, for presentation of instructional materials that is needed as an accommodation for a student with a disability, including students requiring Section 504 Accommodation Plans). Alternative formats include, but are not limited to Braille, large print, open and closed captioned, audio, or an electronic field in an approved format as defined in Commissioner's Regulations.

725.2(8) Procurement of Environmentally Sensitive Cleaning and Maintenance Products

In accordance with Commissioner's Regulations, State Finance Law and Education Law, the District shall follow procurement and usage guidelines and specifications developed by the New York State Office of General Services (OGS) for the selection of and use of environmentally sensitive cleaning and maintenance products for use in its facilities. Such facilities include any building or facility used for instructional purposes and the surrounding grounds or other sites used for playgrounds, athletics or other instruction.

Environmentally sensitive cleaning and maintenance products are those which minimize adverse impacts on health and the environment. Such products reduce as much as possible exposures of children and school staff to potentially harmful chemicals and substances used in the cleaning and maintenance of school facilities.

The District shall identify and procure, whenever practicable and feasible, environmentally sensitive cleaning and maintenance products which are available in the form, function and utility generally used. Coordinated procurement of such products as specified by the Office of General Services (OGS) may be done through state purchasing contracts to ensure that the District can procure these products on a competitive basis.

725.2(9) Contracts for Goods and Services

No contracts for goods and services shall be made by individuals or organizations in the school that involve expenditures without first securing approval for such contract from the Purchasing Agent.

No Board member, district officer, or employee of the School District shall have a direct or indirect financial interest in any contract entered into by the Board or the School District or benefit financially from a decision he or she may make on behalf of the School District.

Upon the adoption of a resolution by a majority vote of all Board members stating that for reasons of efficiency or economy there is need for standardization, purchase contracts for a particular type or kind of equipment, materials or supplies of more than \$10,000 may be awarded by the Board to the lowest responsible bidder furnishing the required security after advertisement for sealed bids in the manner provided in law.

725.2(10) Inventories and Capital Assets

An inventory of fixed assets, purchased by the District, shall be maintained and the monetary value of the inventory recorded and maintained in accordance to generally accepted accounting principles.

Equipment - A physical inventory of all equipment, having a dollar value of \$1,000, a useful life expectancy of more than three years, and whose physical characteristics are not appreciably affected by use or consumption shall be taken periodically. Additionally, listed or scheduled properties shall be inventoried and maintained annually, including but not limited to audio visual equipment, laptop computers, musical instruments, digital cameras, and specialty tools.

Frequency - A full physical inventory of all assets, including land and land improvements, buildings and building improvements, and furniture and equipment will be undertaken no less frequently than every seven (7) years.

Valuation - Assets will be recorded at cost based on invoice price. Gifts of capital assets will be recorded at fair value at the time received.

Capitalization - Assets with a useful life of greater than three years will be considered for capitalization. The dollar threshold to be used for land, buildings, furniture and equipment shall be identified in administrative regulation.

Depreciation Method and Useful Lives - Assets will be depreciated using the straight-line method and useful lives will be estimated in the year of purchase. Depreciation expenses will be calculated beginning in the year of acquisition.

Reference:

Education Law Sections 305(14), 409-i, 1604, 1709, 1950, 2503, 2554 and 3602

General Municipal Law Articles 5-A and 18

State Finance Law Section 163-b 8

New York Code of Rules and Regulations (NYCRR) Sections 170.2, 200.2(b)(10), 200.2(c)(2) and 200.2(i)

(Adopted: 05/25/06)

725.31 District-owned cell phone use

The Board of Education recognizes that, by the nature of job function, certain district employees will be required to carry district-owned cell phones in order to meet job responsibilities and maintain appropriate span of control communication effectiveness.

A list of specific job titles requiring district-owned cell phones shall be established by the District Superintendent, maintained by the Director of Information Technology and reported to the Board at its annual organizational meeting. The Director of Information Technology shall evaluate specific job functions that require cell phone use and establish the most appropriate service contract for each specific job function. All such contracts shall be secured through an RFP process and/or from state contract.

Employees who have been issued district-owned cell phones shall make every

attempt to limit the use of district-owned cell phones to district business purposes. It is reasonable to expect that, on rare occasion, employees may need to use a district-owned cell phone for other than business purposes. Should such circumstance arise, the employee shall keep such call to a reasonable length and reimburse the district for such non-business calls within 30 days if additional expenses are incurred under the cell phone service plan.

The Director of Information Technology shall be responsible for monitoring employee use of district-owned cell phones and reporting possible misuses to the District Superintendent for evaluation and appropriate action as deemed appropriate and necessary to ensure appropriate cell phone use by district employees. Failure to follow district policy regarding district cell phone use may result in revocation of the phone and discipline of the employee.

Employees must take proper care of cell phones and take all reasonable precautions against damage, loss, or theft. Any damage, loss, or theft must be reported immediately to the Director of Information Technology.

The Director of Information Technology shall evaluate the effectiveness of the district's cellular telephone plans for each job function with the District Superintendent annually and report needed cell phone contract modifications to the Board of Education at its annual organizational meeting.

(Adopted: 04/11/06)

725.32 Travel and conference expense reimbursement

School district employees and members of the Board of Education will be reimbursed for reasonable out-of-pocket expenses, which are authorized as described herein and incurred while traveling for school related activities. Authorization for travel and reimbursement is to be based upon a determination that attendance by a district employee or a Board of Education member at a conference, professional meeting or out of State travel destination is in the best interest of the district and therefore eligible for reimbursement of expenses under this policy.

725.32(1) Transportation and Per Diem Allowance Expense Limitations

Only transportation and per diem expenses for lodging and meals necessary to the purpose of the travel shall be reimbursable. Mileage will be paid at the rate fixed by the Federal Internal Revenue Service. Unless authorized in conformance with paragraph (2) below, lodging and meal per diem expenses shall be in keeping with the limits established by the

Federal General Service Administration at the time of travel. See (www.gsa.gov).

- a) District Employee Travel: The processing of travel authorization and reimbursement requests by employees of the district below the level of Superintendent shall be in conformance with corresponding Travel Expense Reimbursement Administrative Regulations.
- b) Superintendent Travel: Travel authorization and reimbursement requests by the District Superintendent which is not explicitly authorized by contract shall be submitted to the President of the Board of Education for review and disposition.
- c) Board of Education Travel: Travel authorization and reimbursement requests by members of the Board of Education must be submitted to the President for disposition determination by the Board as a whole.
- d) In all instances, the District Business Office will audit all requests for travel related reimbursement to ensure that requested expenses are in keeping with district policy and administrative regulations.
- e) In all instances, approved conference registration fees will be paid in advance by the District Business Office.
- f) To obtain reimbursement for approved travel and per diem expenses, the district employee or Board of Education member must complete and sign an expense voucher, attach meal, transportation and lodging receipts or other expense documentation, together with a copy of the approved conference attendance request form (if applicable), and submit the same to the District Business Office through appropriate supervisory or building administrator for audit and payment.
- g) Tax exemption certificates shall be issued and utilized as appropriate for in-state travel.

725.32(2) Exceptional Expense Authorization

- a) Central Office, Administrative, or Non-Administrative Employee Travel: Reimbursement for rates above those listed by the GSA shall be requested by district employees with an explanatory statement to the Superintendent or designee for disposition in advance of the travel date or as soon as possible thereafter.

- b) Board of Education Trustee or Superintendent Travel: Reimbursement for rates above those listed by the GSA shall be submitted to the President of the Board of Education in advance of the travel date or as soon as possible thereafter. In such instances, disposition determinations are to be made by the Board as a whole.
(Adopted: 06/10/08)

725.32(3) Cash Advances

A cash advance may be provided to District employees and member of the Board of Education who are required to travel for two (2) or more days. The advance shall be equal to the number of days of travel times the per diem rate as established by Federal General Services Administrative Regulation. The minimum amount is the amount of two (2) days' travel. The maximum amount that may be advanced at one time is \$800.

Approved requests for cash advances must be submitted to the Business Office a minimum of three (3) weeks in advance of the travel departure date.

Upon completion of the travel, or at District direction, the traveler is required to account to the Business Office for the advance as follows:

- a) A travel voucher must be completed to account for the expense no later than two (2) weeks following the travel return date.
- b) If the amount of the voucher is less than the advance, the traveler must return the difference to the Business Office.
- c) If the amount of the voucher is more than the advance, the employee shall prepare a reimbursement voucher in the amount to be reimbursed. The traveler's voucher must be attached to the reimbursement voucher to document the expenses.
- d) If the amount of the advance is reduced as the result of an audit procedure, the District should collect any adjusted amount from the traveler.

In unusual circumstances, the Superintendent of Schools may approve an advance in excess of \$800. The following situations are examples of unusual circumstances:

- Travel out of state
- Expenses unique to the travel assignment

Requests for cash advances should not be approved if the traveler has an outstanding advance or a District credit card.

725.32(3-1) Regulations

The Superintendent of Schools shall establish necessary administrative regulations, as needed, to implement this policy.

(Adopted: 02/22/07)

725.33 Meal and refreshment expenses incurred during staff meetings

It is the District Policy that expenditures for meal and refreshment expenses for district employees must be in keeping with the New York State Comptroller's Office rules, regulations and guidelines. Accordingly, as a general practice, meals and other refreshments of district employees may not be reimbursed or paid by the district unless the employee is traveling outside his/her regular work area on official business.

725.33(1) Working Meeting Meal Allowance

This limitation also applies to meals or refreshments provided at staff meetings except under the following circumstances:

- a) Approvals for expenditures for working meeting meal allowances must be attained in advance of the meeting date from the District Business Office. The following information must be provided to the Business Office in conjunction with requests for working meeting meal expenditure:
 1. Meeting date and time
 2. Purpose of the meeting
 3. Reason that the meeting could not be held during a non-meal time of day
- b) Meeting participants representing the district are faced with business of an immediate nature, and the meetings are required to be held at meal times due to staff schedules and/or other scheduling conflicts that prevent the meetings from being held during non-meal times.

- c) The topic(s) of the meeting must be of an immediate nature and there is a pressing need to complete the business at hand during a normal meal hour.
- d) Meeting participant schedules prevent the meeting from being held at a different time.
- e) The meal is to be provided during the meeting to qualify as a working meeting meal allowance. It cannot be delivered or served at the beginning or end of the scheduled meeting. For example: where a luncheon meeting is scheduled from 10:00 am to 2:00 pm because it is the only time a meeting can be held before an important deadline, the meal may be eligible for reimbursement or payment if it was delivered at 12:00 noon. (Adopted: 04/11/06)

725.34 Acceptable Use Policy (Computer Resources & Information Assets)

725.34(1) Acceptable Use Policy Responsibility

It is the responsibility of the Board of Education to identify acceptable use and non-acceptable use of the Saratoga Springs School District's computing resources and information assets, including the physical assets and the information stored, received, transmitted or contained within those assets; to set expectations regarding privacy while using the District's email and Internet services, to explain District's rights, to address enforcement and violations provisions, and to set forth the District's Acceptable Use Regulation that all District employees are required to read and sign, upon employment.

725.34(2) Acceptable Use Policy Requirements

The use of the District's computing resources and information assets by any workforce member must be consistent with this Acceptable Use Policy and associated Administrative Regulations. All District employees must follow this policy at all times while using District's computing resources and information assets. Any misuse of the District's resources may result in disciplinary action including termination of employment.

725.34(3) Limitations of Equipment Use

The District provides computing resources, information, and technical

support to District employees for District's education, job-related and business purposes only. Personal and casual use, while permitted, must be kept to a minimum.

725.34(4) Internet Access and Electronic Mail

Internet access and electronic mail (email) are to be used primarily for authorized activities based upon business need. Personal and casual use, while permitted, must be kept to a minimum. Internet access is only authorized through the use of designated browser software configured as specified by the Information Technology Office. Other methods of accessing the Internet using the District systems and equipment are prohibited.

725.34(5) Limitations of Responsibility

The District's Internet services are provided on an as-is/as-available basis. The District makes no warranties, express or implied, with respect to Internet service. Specifically, the District assumes no responsibility for damages users suffer as the result of the loss of data, interruptions of service, delays in service or the accuracy, nature or quality of information that may be accessed or stored.

725.34(6) Misuse Reporting Responsibility

Each workforce member must understand his/her role and responsibilities regarding information security issues and protecting the District's information.

725.34(7) Management Responsibilities

Those having administrative, managerial or supervisory functions are accountable for enforcing this policy and reporting incidents of suspected misuse or non-compliance to the Director of Information Technology who is responsible for evaluating and investigating compliance use and reporting incidents of misuse to the District Superintendent for possible disciplinary action as deemed appropriate by the Superintendent.

725.34(8) Monitoring of District Employee Internet Use Activity

District employees should not have an expectation of privacy, in anything they create, store, send, or receive on the District's computing resources.

All information, data, and/or communications sent or received are considered to be the property of the District.

725.34(9) District Rights

Pursuant to the Electronic Communications Privacy Act of 1986 (18 USC 2510 et seq), notice is hereby given that there are no facilities provided by this system for sending or receiving private or confidential electronic communications. The District has access to all access attempts, messages created and received, and information created or stored using the District resources, and will monitor use as necessary to assure efficient performance and appropriate use. Information relating to or in support of illegal activities will be reported to the appropriate authorities.

725.34(10) Consequences of Non-compliance with Acceptable Use Policies and Regulations

Clear violations of this policy and associated regulations will result in disciplinary actions as appropriate. (Adopted: 06/29/06)

726 Insurance

726.1 Risk coverage

The insurance coverage commensurate with the risk shall be maintained by the School District (Section 1709, Sub-division 8).

726.11 Insurance

Records of all insurance policies shall be kept in the Business Office.

726.12 Losses

The Assistant Superintendent for Business shall have general knowledge of the provisions of all insurance policies carried by the District. At time of accident or loss, he shall see that action is taken to protect the interest of the School District.

726.13 Liability insurance for Board members and employees

The Board of Education shall purchase with District funds the type and amount of insurance necessary to protect itself as a corporate body, its

individual members, its appointed officers, and its employees from financial loss arising out of any claim, demand, suit, or judgment by reason of alleged negligence or other act resulting in accidental bodily injury to any person or accidental damage to the property of any person within or without the school buildings while the above-named insured are acting in the discharge of their duties within the scope of their employment and/or under the direction of the Board.

726.14 Premium quotations

Preferably, the general liability, fleet insurance, and the fire and related perils should be placed with the same company. Premium quotations from several companies should be obtained periodically.

727 Special fund expenditures

727.1 School lunch moneys

All moneys derived from the operations, maintenance, or sponsorship of the food service facilities shall be deposited in the same manner as other moneys belonging to the School District.

727.2 Bond fund

Funds raised through the sale of bonds may be utilized for the purposes set forth in the election or School Board resolution which authorizes the sale of the bonds in accordance with the local Finance Law. The Board of Education shall secure the lowest interest rate possible and shall set the bond sale date when market conditions are most favorable.

727.3 Federal funds

A separate federal aid fund shall be maintained to record all financial transactions in federally aided projects.

727.4 Extra classroom activity funds

The accounts for the extra classroom activity funds shall be maintained in the principals' offices.

727.41 Receipt of moneys

All receipts shall be delivered to the principals' offices for verification and subsequent deposit in the bank.

727.42 Payments

The principals' offices shall make all payments from the extra classroom activity funds after receiving a completed pay order signed by the activity sponsor and building principal.

727.43 Audit

The extra classroom activity fund shall be audited annually by the independent auditor appointed by the Board.

727.5 Fines and fees

All moneys from fines or fees fixed and imposed by the Board of Education shall be deposited in the same manner as other moneys belonging to the School District.

728 Accounting and financial reporting

728.1 Classification of funds

Funds shall be classified in accordance with the Uniform System of Accounts and in accordance with State Law and the Regulations of the Commissioner of Education.

728.2 Financial reports

The financial records shall be kept in accordance with generally accepted principles of governmental accounting. All financial transactions shall be recorded in general appropriation, revenue, and expenditure records. Appropriate entries from the adopted budget shall be made in the records for the respective funds. Separate accounting records shall be maintained for each of the several funds.

728.3 Periodic reports

Continuing balance of the various budgetary accounts shall be maintained on at

least a monthly basis. The Board shall review the financial condition of the District monthly and require the Superintendent to submit financial reports covering the District's fiscal actions in accordance with the following schedule:

	<u>Report</u>	<u>Reporting Period</u>
1.	Treasurer's Financial Report - All operating funds	Monthly
2.	Budget Status Report	Quarterly
3.	Extra Classroom Activity Report	Quarterly

728.4 Annual report to the State Education Department

An annual report shall be made to the State Education Department in the manner prescribed by said Department.

728.5 Public inspection of financial records

All records shall be maintained at the District Office. Records shall be open for public inspection during reasonable business hours.

728.6 Audits

728.61 Internal audit

The District shall set up the procedures for accounting, purchasing, and warrant writing so that each transaction is internally audited by several employees as they perform the required functions.

728.62 External audit

The Board of Education shall hire an outside accounting firm to annually audit the records and transactions of the School District in accordance with the audit requirements of the State of New York. The auditor shall report to the Board of Education not later than October 1 after the end of the fiscal year, and he shall be hired prior to the close of the fiscal year.

729 Special procedures

729.1 Student body funds

729.11 Authorization

The Board of Education shall authorize any organization composed entirely of students attending the schools of the district to maintain such activities as may be approved by the Board of Education and pursuant to the Regulations of the Commissioner of Education.

The Board of Education shall provide for the supervision of all funds raised by any student body or student organization using the name of the school. The cost of supervision may be paid from the District funds.

729.2 Petty cash funds

The Board of Education shall establish petty cash funds pursuant to Section 170.4 of the Regulations of the Commissioner of Education.

729.3 Employee bonds

All employees who in the course of their duties are required to handle money shall be bonded. The Board of Education shall authorize a blanket honesty and fidelity bond to cover these employees.

729.4 Collection of past due accounts

729.41 General

The Superintendent is expected to protect taxpayers of the School District by making every effort to collect all bills due the District, and will take every fair and reasonable action to ensure the receipt of payment for fines, fees and services.

After exhausting other approaches to the collection of delinquent accounts of adults, the Superintendent is authorized to secure the service of legal counsel in the effort to secure collection advising the Board of Education of this action by memo.

729.42 Collection procedures

The Superintendent is authorized to utilize the following procedures for the collection of delinquent accounts:

- a. Letters requesting payment to parents and/or guardian

- b. Preliminary action through an attorney
- c. Institute lawsuit

729.5 Check signing

All checks of the School District (except extra-classroom activity checks) shall be single signature checks hand or machine signed by the School District Treasurer. Extra-classroom activity fund checks are signed by the building principal and extra-classroom activity fund treasurer.

730 Buildings, grounds, and equipment

731 Pesticides and Pest Management

The Board of Education is committed to maintaining the integrity of school buildings and grounds while protecting the health and safety of students and staff and maintaining a productive learning environment.

The Board recognizes that pests can pose a significant risk to health and property and there may be significant risks inherent in using chemical pesticides in the school environment. Provisions will be made for a least toxic approach to integrated pest management (IPM) for all school buildings and grounds in accordance with the Commissioner's regulations. Integrated pest management is a systematic approach to managing pests focusing on long-term prevention or suppression with minimal impact on human health, the environment and non-targeted organisms.

731.1 Notification of Pesticide Application

All district staff and parents/guardians will be notified of pesticide applications performed at any school facility. A notice will be sent at the beginning of the school year which will include:

- a. Notification of periodic pesticide applications throughout school year.
- b. The availability of 48-hour prior written notification of pesticide applications to parents and staff who request such notice.
- c. Instructions on how to register with the school to receive this prior written notification.
- d. The name and number of the school representative who can provide further information.

A separate notice will be sent to staff and parents within two days of the end of winter and spring recess and within 10 days of the end of the school year which includes the date, location and product used for each pesticide application which required prior notification and each emergency applications.

The Superintendent of Schools shall ensure the dissemination of this policy and conduct any training necessary to ensure that all staff are fully informed about pesticides and pest management.

Cross-ref: 8110 School Building Safety
8220 Building and Grounds Maintenance and Inspection

Ref: Environmental Conservation Law, Art. 33 (Pesticides)
Education Law §409-h (Requirements for Notification of Pesticide Applications)
6 NYCRR Part 325 (Application of Pesticides)
8 NYCRR 155.4 (Uniform Code of Public School Building Inspections, Safety Rating and Monitoring)
Desmond Americana v. Jorling, 153 AD2d § (3rd Dept. 1989)
IPM Workbook for New York State Schools, Cornell Extension Community IPM Program with support from New York State Department of Environmental Conservation, August 1998

(Adopted: 06/12/01)

Sample Letter (Pesticide Application)

Date
Address of School
Dear Principal:

I am the parent (guardian) of _____ [name(s) of student(s)], who attend(s) _____ School in the _____ grade[s]. It is my understanding that, starting July 1, 2001, a new state law will require every school to maintain a list of parents who wish to receive advance notice of pesticide applications at the school their child attends. Each time pesticides are scheduled to be applied at the school, parents on the list must be provided with a written notice at least 48 hours in advance specifying the specific date and location of the application, the name and EPA registration number of the product being applied, the name and number of a person at the school who can be contacted to discuss the precautions being taken to protect children from exposure, and telephone numbers of information services that can provide specific information about the pesticides being applied.

Please consider this my formal request to be placed on the list to receive those notices and information. If the notices are to be mailed, please mail them to me at the following address: _____

I can be reached by telephone at the following numbers: _____(day) _____(evening)

Sincerely,

Signature of parent or guardian

740 Transportation

741 Purpose and objective

Pupil transportation is a necessary service and integral part of the total educational program. The time students spend on busses exerts an important influence on their physical and mental conditions which said students bring to the classroom. The major objectives of the pupil transportation program are to:

- a. Provide safe transportation.
- b. Operate an efficient and economical transportation system.
- c. Adapt transportation to the requirements of the instructional program.
- d. Maintain conditions on the busses which are conducive to the best interests of students - including mental, moral, and physical considerations.
- e. Furnish transportation to those students residing the following distances (measured by established streets, roads or highways) from school.
 1. Kindergarten through three (K - 3): .3 mile
 2. Grades four and five (4 and 5): .5 mile
 3. Grades six through eight (6 - 8): .5 mile
 4. Grades nine through twelve (9 - 12): 1.0 mile

(Adopted: 01/11/94; Rev. 10/13/09)

742 Bus drivers

742.1 Qualifications

742.11 Controlled Substance and Alcohol Testing Policy

- a. The United States Department of Transportation (DOT) has issued regulations 49CFR parts 40, 382, 391,392, and 395) pursuant to the Omnibus Transportation Employee Testing Act of

1991 (P.L. 102-143) (The Omnibus Act) which governs the use of drugs and alcohol by commercial motor vehicle drivers, and which also requires the Saratoga Springs City School District to conduct mandatory drug and alcohol testing of covered drivers. The Regulations require testing to begin on January 1, 1995.

- b. It is the Board of Education's intention to fully comply with the Omnibus Act and DOT's regulations governing drug and alcohol use and testing, and the requirements of the DOT's regulation is hereby incorporated into this Policy. In the event DOT's regulations are amended, this Policy and the applicable term(s), condition(s), and/or requirements of this Policy shall be deemed to have been amended automatically at that time, without need for redrafting, in order to reflect and be consistent with DOT's regulations. The Board of Education reserves the right to apply the amended requirements immediately and without giving prior notice to drivers and/or applicants, unless such notice is required by DOT or another applicable law.
- c. The Superintendent of Schools is authorized to promulgate administrative regulations to implement this policy and comply with the Omnibus Act, the Regulations other applicable laws and collective bargaining agreements.
- d. The Superintendent of Schools or designee shall provide drug and alcohol testing educational material that complies with 49 CFR part 382, Subpart F, for distribution to covered employees as required by the Regulations.
- e. The superintendent of Schools or designee shall provide written notice to the school bus drivers' union of the adoption of this policy and of any administrative regulations hereunder and of the availability of the educational materials required by DOT.
- f. The medical review officer for the Saratoga Springs City School District shall be Michael Ruxin, M.D. (Adopted: 12/13/1994).

742.11-A Discipline for Positive Controlled Substance and Alcohol Tests

- a. The Board of Education adopts a zero-tolerance policy towards drug use by any employees of the Transportation Unit. Pursuant to Federal Statute and Regulations and the District's Collective

Bargaining Agreements, Transportation Unit employees are currently subject to regular random testing and suspicion testing in accordance with federal guidelines (see Board Policy #742.11). It is the District's position that any transportation employee who fails a controlled substance or alcohol screening test administered pursuant to these regulations has endangered the safety and welfare of District pupils.

- b. In the event that any Transportation Unit employee tests positive for use of alcohol or controlled substances in violation of the District Policy, Administrative Regulation or federal regulations, the District will seek to impose a disciplinary penalty of termination through the appropriate collective bargaining and/or legal mechanisms.
- c. The Superintendent of Schools is authorized to promulgate administrative regulations to implement this policy and comply with applicable law and collective bargaining agreements.

(Adopted: 02/13/01)

742.12 Local

School bus drivers shall:

- a. Be at least twenty-one (21) years of age.
- b. Be free from physical defects tending to lessen the ability to operate the school bus safely, pass a physical examination, and furnish tuberculosis clearance.
- c. Be of good moral character and thoroughly reliable.
- d. Be capable of maintaining satisfactory discipline on a courteous manner.
- e. Be neat and well groomed.

742.2 Duties and responsibilities

The major duties and responsibilities are:

- a. Operate the school bus in conformity with local, county, and state safety regulations.
- b. Enforce the District rules and regulations.
- c. Control the behavior of the passengers.
- d. Keep on bus routes and be on time.
- e. Enforce the "No Smoking" ban.
- f. Do not permit animals, firearms, or other objects which may endanger the life or health of passengers on the bus.
- g. Responsible for daily inspection of bus and reporting need for repair or maintenance.

743 Use of equipment and services

743.1 Bus stops

All students are expected and encouraged to walk reasonable distances (not to exceed the distances in Policy No. 741-e.) to bus stops or to school.

743.3 Special transportation for handicapped pupils

Transportation shall be provided to handicapped children to attend schools up to a maximum allowed by Education Law.

743.4 Special transportation for non-public school pupils

Transportation shall be provided to private and parochial school students in accordance with Education Law.

744 Bus fleet

All busses shall conform fully to the New York State school bus regulations for safety.

745 Transportation to and from alternate site other than residence

Under the conditions specified below and with the concurrence of the Superintendent, a child may be picked up and delivered to a location other than his or her residence.

- a. The alternate site and the child's residence must be in the same attendance zone.
- b. The student will be picked up and delivered to the regular bus stop nearest the alternate site only.
- c. Alternate site service will be possible only when the parents' written request has been made.
- d. The student must be picked up and returned on the same bus route.
- e. Any adjustments in this arrangement during the school year necessitating a bus trip change will be governed by the availability of seating; no additional busses will be added to accommodate changes once the school year has begun.

750 Food services

751 The school lunch program is designed to provide wholesome, appetizing lunches. These lunches make an important contribution to the good nutrition so vital to mental and physical growth during the pupil's formative years. The lunch program shall be integrated into the total school program.

The School District shall provide facilities for serving a noontime hot lunch to all students who remain in the school and for employees of the School District. The District will participate in the Federal School Lunch and special Milk programs.

752 Responsibilities and duties

752.1 Board of Education

The Board of Education is responsible for any school lunch program operated on school property. The Board shall fix the price of meals, approve all personnel involved, and determine the adequacy, safety, and conformation to all applicable legal standards and statutes of all facilities, apparatus, and procedures used.

752.2 Superintendent

The Superintendent shall be responsible for the overall operation of the school lunch program. He shall keep the Board informed as to the operation of the school lunch program.

753 Use

753.1 Feeding of needy children

The Board of Education shall annually adopt rules and regulations for free and reduced price meals in accordance with the guidelines promulgated by the State Education Department.

753.2 School employees

The cost of meals to school employees shall be higher than the cost to pupils and shall reflect the actual cost to the District of preparing and serving said meals.

753.3 Use of facilities by school-connected organizations

Cafeteria facilities shall be available to school-connected organizations only provided such use does not conflict or interfere with normal school activities.

Whenever the cafeteria is utilized, it shall be under the supervision of a school employee. The group using the facility shall reimburse the District for the salary of the employee.