

FISCAL MANAGEMENT GOALS

The Board of Trustees recognizes excellent fiscal planning as a key factor in attaining the district's educational goals and priorities. The Board seeks to engage in thorough advance planning of budgets and to devise expenditures which achieve the greatest educational returns given the district's available resources.

The annual budget will be prepared in accordance with the Education Law of the State of New York.

Adoption: December 10, 1998

Reviewed: ~~October 15, 2014~~ February 14, 2023

ANNUAL BUDGET

The school budget is the legal basis for the establishment of the tax levy. It is the official document that describes the programs to be conducted during a given period of time. It is the operational plan, stated in financial terms, for the conduct of all programs in the school system.

The annual school budget process is important to school district operations and serves as a means to improve communications within the school organization and with the residents of the school community.

The budget will be presented to the public in three components (to be voted upon as one proposition):

1. *a program component*, which includes all program expenditures of the 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;
2. *a capital component*, which includes all transportation capital, debt service and lease expenditures; costs resulting from court judgments, administrative orders or settled or compromised claims; and all facilities costs of the district, including facilities lease expenditures, annual debt service and total debt for all facilities financed by bonds and notes of the district, and costs of construction, acquisition, reconstruction, rehabilitation or improvement of school buildings, provided that the 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 all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repair of school facilities;
3. *an administrative component*, which includes office and central administrative expenses, traveling expenses, salaries and benefits of all certified school administrators and supervisors who spend a majority of their time performing administrative or supervisory duties, all expenditures associated with the operation of the school board, the office of the Superintendent of Schools, general administration, the school business office, any consulting costs not directly related to direct student services and programs, planning, and all other administrative activities.

In addition, each component must be separately delineated in accordance with Regulations of the Commissioner. The budget will categorize revenues, property tax refunds, expenditures, budget transfers and fund balance information, and will be formatted to show changes in the data as compared with the previous year. Finally, the budget will be written in plain language and organized in a manner which best promotes the public's understanding of its contents.

The budget will be completed at least seven days before the public hearing at which the Board will present the budget to the voters. Copies of the budget will be made available upon request to residents within the district (not just district taxpayers) during the 14 days preceding the date of the annual meeting and election at each school in the district between the hours of 8:00 a.m. and 4:00 p.m. on each day other than Saturday, Sunday or holidays. In addition, at least once during the school year, the Board will include in a district-wide mailing, notice of the availability of copies of the budget at school or on the school website.

The following documents will be attached to the budget:

- a detailed statement of the total compensation to be paid to the Superintendent of Schools, and any assistant or associate superintendent in the coming school year, including a delineation of the salary, annualized cost of benefits and any in-kind or other form of remuneration;
- a school district report card detailing the academic and fiscal performance of the district **will be available**.

The Board may not submit the proposed budget or a related proposition to the voters more than twice. If the voters fail to approve the proposed budget or budget proposition after the second submission, or if the Board elects not to put the proposed budget to a public vote a second time, the Board must adopt a contingency budget.

The Board may use district monies to present educational and informational material about the annual budget and related information to the voters. It shall not, however, use these funds to urge voters to cast their ballots in a particular fashion.

Cross-ref: 1050, Annual District Meeting and Election
1150, School Budget and Bond Referenda Information
6130, Budget Adoption

Ref: Education Law §§1608; 1716; 1804(4); 1906(1); 2002(1); 2008(2); 2021; 2022(2); 2035(2); 2601-a General Municipal Law §36 *Phillips v. Maurer*, 67 NY2d 672 (1986) *Fiscal Management* (NYSSBA, 1997) Hartman, William T. Participatory Budgeting in High School", *Planning and Changing*, Spring 1989, vol. 20, no. 1.

Adoption: December 10, 1998

Revised: ~~October 15, 2014~~ **February 14, 2023**

BUDGET PLANNING

The Superintendent of Schools and the School Business Manager shall be responsible for preparation of the budget. This shall include developing a budget calendar in accordance with regulation 6110-R, and adhering to that calendar. The budget calendar shall be approved by the Board of Trustees in advance of the preparation of the district's annual budget.

The budget shall be designed to reflect the Board's objectives for the education of the children of the district. It shall be carefully organized and planned to provide adequate accounting for each program expenditure, understanding of the financial needs of anticipated program developments, and be within the financial limitations of the district. To assist in budget and long-range planning, ongoing studies of the district's educational programs will include estimates of the fiscal implications of each program.

The budget for the ensuing school year shall be thoroughly reviewed by the Board before its presentation to the voters for final adoption.

Cross-ref: 2260, Citizens Advisory Committees
 6130, Budget Adoption

Ref: Education Law §§1608; 1716; 1804(4); 1906(1); 2002(1); 2003(1);
 2004(1); 2022(2); 2601-a *Fiscal Management* (NYSSBA, 1997)

Adoption: December 10, 1998

Revised: October 15, 2014

Reviewed: February 14, 2023

BUDGET PLANNING REGULATION

The budget calendar prepared by the **School Business Manager and District Clerk** ~~Superintendent of Schools~~ shall include:

- a schedule which sets forth all important meetings and dates, including deadlines for budget proposals from within the district;
- commencement dates and deadlines for certain budgetary tasks such as the estimation of all revenues and income expected to be received by the district;
- events such as the preliminary dates for the Board of Trustee's consideration of the tentative budget.

The budget calendar will also set forth the name of every individual (or their title) who is assigned to perform a particular task with regard to the development of the budget.

As part of the budget planning process, the Superintendent or School Business Manager will evaluate:

- the educational philosophy, goals and objectives of the district and their modification where required;
- the district education program and support systems such as transportation and business affairs;
- ~~census and enrollment projections;~~
- the condition of the physical plant for operation and maintenance needs and new construction;
- debt service schedules;
- estimated revenue from sources other than the property tax, such as state and federal aid.

Adoption: December 10, 1998

Revised: ~~October 15, 2014~~ **February 14, 2023**

DETERMINATION OF BUDGET PRIORITIES

After receiving guidance from the Board of Trustees, and with the assistance of the School Business Manager, the Superintendent shall prepare proposed budget priorities for the school district which strike a balance between an ideal educational program and the district's fiscal resources. In setting budget priorities, the following factors shall be considered:

1. the health and safety of pupils and employees;
2. items directly related to the educational needs and goals of the district. All segments of the district's programs are to be treated equitably within the available resources;
3. adequate staffing of programs and the salaries of employees;
4. maintenance of capital investment, equipment and facilities;
5. improvements in non-instructional items;
6. state and/or federal legal requirements for the funding of programs;
7. requirements and regulations of the State Education Department and the Commissioner of Education as well as other state agencies; and
8. fiscal and non-fiscal resources available.

Adoption: December 10, 1998

Reviewed: ~~October 15, 2014~~ February 14, 2023

BUDGET HEARING

The Board of Trustees will hold an annual budget hearing at which it will present a detailed proposed budget for the following school year. The purpose of the budget hearing is to inform the public of the contents of the budget and to provide an explanation and justification for the decisions the proposed budget reflects.

The budget hearing will be held not less than seven nor more than 14 days prior to the annual district meeting, at which the district's voters will vote on the budget. The proposed budget will be completed at least seven days before the budget hearing. A copy of the proposed budget may be obtained by any district resident (not just district taxpayers) at ~~each~~ **the** school during certain designated hours on each day (other than a Saturday, Sunday or holiday) and/or on school website during the 14 day period immediately preceding the annual district meeting and election.

Notice of the date, time and place of the annual budget hearing will be contained in the notice of the annual meeting.

Cross-ref: 1050, Annual District Meeting and Election
2120, School Board Elections 2120.1,
Candidates and Campaigning 6130, Budget
Adoption

Ref: Education Law §§ 1608(2); 1716(2); 1804(4); 1906(1); 2002(1);
2003(1); 2004(1); 2022(2); 2601-a(2)

Adoption: December 10, 1998
Revised: ~~October 15, 2014~~ **February 14, 2023**

BUDGET ADOPTION

Final approval of the tentative budget rests with the Board of Trustees. The Superintendent of Schools and such members of ~~his/her~~ **their** staff as ~~he/she~~ **they** shall deem necessary, shall be prepared to explain and justify the budget to the Board. Final authorization of the budget rests with the voters of the district.

The proposed budget ~~shall~~ **will** be presented to the voters of the district for adoption on the state approved date in May.

Individuals desiring to submit questions, propositions, or amendments to be placed on the ballot ~~shall~~ **will** conform to the following requirements:

1. petitions must be filed with the District Clerk at least 30 days prior to the annual meeting, except for petitions relating to a proposition which must be included in the notice of the annual meeting (e.g., changing the number of board members). Such petitions must be submitted 60 days in advance of the annual meeting to facilitate the preparation and printing of the ballots;
2. unless otherwise provided by Education Law, said propositions ~~shall~~ **will** be supported by petitions containing signatures of 25 voters or not less than 5 percent of the eligible voters who voted in the previous district election, whichever is greater;
3. the proposition ~~shall~~ **will** be stated clearly and concisely and is subject to revision as to length and form by the Board, while considering same for placement on the ~~voting machine~~ **ballot**; and
4. any propositions which require the expenditures of monies must include the necessary specific dollar appropriation. Any proposition may be rejected by the Board if it fails to include the necessary specific appropriation and/or is not within the power of the voters.

Cross-ref: 1050, Annual District Meeting and Election
 6100, Annual Budget
 6110, Budget Planning
 6120, Budget Hearing
 6135, Contingency Budget

Ref: Education Law §§416(3); 1608(2); 1716(2) 1804(4); 1906(1); 2002(1); 2003(1X2); 2004(1X7); 2009; 2021; 2022(1), (4)-(5); 2035(2); 2601-a(2)
 General Construction Law §60 *Matter of Hebel*, 34 EDR 319 (1994)
 Matter of Martin, 32 EDR 567 (1993) *Matter of Como*, 30 EDR 214 (1990)

Adoption: December 10, 1998
 Revised: ~~October 15, 2014~~ **February 14, 2023**

CONTINGENCY BUDGET

The annual district budget and any related propositions related thereto may be submitted to the voters only twice. If the original budget is not approved by the voters, the Board of Trustees may either resubmit the original or a revised budget to the voters for approval or adopt a contingency budget. If the Board decides to submit the budget to the voters a second time and the voters do not approve it, the Board will adopt a contingency budget and levy a tax for its implementation.

The contingency budget will fund only teacher's salaries and those items the Board determines constitute an ordinary contingent expenses. Ordinary contingent expenses include pre-existing legal obligations of the district, those expenditures specifically authorized by statute, and other items necessary to maintain the education program, preserve property and assure the health and safety of students and staff. A list of expenditures which have been determined to constitute ordinary contingent expenses is attached.

The contingency budget will be prepared in accordance with the statutory spending limits on the administrative component of the contingency budget and on overall district spending. Specifically, the monies in the administrative component of the contingency budget will not exceed either the percentage of the administrative component of the district's prior years budget, or the percentage the administrative component comprised in the last proposed defeated budget. In addition, the percentage increase in the district's total spending under the contingency budget in comparison to the district's total spending under the budget for the prior year will be limited to ~~420~~ 100 percent of the consumer price index (CPI) or ~~4-2~~ percent, whichever is less. In determining total district spending, the Board will disregard the following types of expenditures:

- expenditures resulting from a tax certiorari proceeding;
- expenditures resulting from a court order or judgment against the district;
- emergency expenditures that are certified by the Commissioner of Education as necessary as a result of damage to, or destruction of, a school building or school equipment;
- capital expenditures resulting from the construction, acquisition, reconstruction, rehabilitation or improvement of school facilities, including debt services and lease expenditures, subject to voter approval;
- expenditures attributable to projected increases in public school enrollment; and
- non-recurring expenditures in the prior years budget.

In the event the Board elects or is required to adopt a contingency budget, it will pass a resolution officially doing so. That resolution will contain or refer to a statement which specifies the projected percentage increase or decrease in total spending for the school year and which explains the reasons why the Board disregarded any portion of the increase in spending in determining together the contingency budget.

Before adopting the contingency budget, the Board may refer it to the school attorney for review.

Cross-ref: 6130, Budget Adoption

Ref: Education Law §§2002; 2023; 2024; 2601-a
Formal Opinion of Counsel No. 213, 7 EDR 153 (1967) *Onteora CSD at Boiceville*, 79 AD2d 415, aff d 56 NY2d 769 (1982) *Brown v. Whitesboro Central School District*, 88 AD2d 184 (1982) *Matter of Gouverneur CSD*, 15 EDR 468 (1976)

Adoption: December 10, 1998

Revised: ~~October 15, 2014~~ February 14, 2023

ORDINARY CONTINGENT EXPENSES

Since the list of ordinary contingent expenses is continually evolving due to statutory change and administrative and judicial decisions, districts are advised to check with their attorney.

Expenditures for legal obligations:

- debt service (both principal and interest payments)
- judgments from court and orders of the Commissioner of Education
- Social Security and retirement obligations as well as other payroll taxes and assessments; and other preexisting contractual obligations

Expenses specifically authorized by statute:

- library books and other instructional materials for a school library
- expenditures for interschool athletics, field trips and other extracurricular activities
- transportation within all authorized mileage limits, including mileage limits adopted by the voters which deviate from the statutory mileage limits
- textbooks
- supplies for sale, rental or loan to students
- expenses in connection with membership in the New York State School Boards Association
- convention and conference expenses
- youth bureaus, recreation and youth service projects, and other youth programs
- the district's share of BOCES services
- health and welfare services
- grants in aid received from either the state or federal government, other gifts, and insurance proceeds not involving the expenditure of local money
- nursery school
- kindergarten
- accident insurance for students
- in-service training for teachers
- eye safety devices
- Pre-K programs, if authorized by the Board

Other items necessary to maintain the educational program, preserve property and assure the health and safety of students and staff The following is a partial list:

- necessary travel expenses of board members and employees on official business;
- amount needed to pay for necessary legal services.
- instructional supplies for teacher's use (regardless of program);
- necessary salaries for the necessary number of non-teaching employees;
- utilities, including fuel, water, light, power and telephone;
- use of school buildings for teacher's meetings and ~~PTA~~ **PTO** meetings with school- connected purposes;
- emergency repairs of school plant;
- maintenance of necessary sanitary facilities;
- necessary expenditures for complying with commissioner's regulations pertaining to such items as fire alarm system and fire escapes;

- temporary rental of essential classroom facilities;
- certain expenses, such as for emergency repairs, or to equip a classroom or classrooms where it is essential to house additional students;
- required civil defense equipment;
- materials used in classes by students where uniformity is essential to the programs or to preserve health and safety;
- newspaper and periodical subscriptions for library and classroom use where essential for instruction or to preserve continuity of sets;
- options on land where the price of the option is nominal;
- expenditures necessary to advise voters concerning school matters;
- preliminary plans and specifications needed to submit propositions to voters; and
- staff necessary to the operation of the district.

Adoption: December 10, 1998

Reviewed: October 15 2014

Revised: February 14, 2023

BUDGET IMPLEMENTATION

The administration of the annual budget is an executive function which is the responsibility of the Superintendent and the School Business Manager.

The Superintendent shall acquaint district employees, through the School Business Manager, with the full provisions of the budget and guide them in planning to operate effectively and economically. Under the direction of the Superintendent, the School Business Manager shall maintain such accounting records as are or may be required by the New York State Uniform System of Accounts for School Districts or the Board, or as otherwise deemed necessary. The School Business Manager shall keep all of the various operational units in the school district informed of the status of their budgets through periodic reports.

The Board shall require periodic status reports on the budget.

Ref: Education Law §§1609; 1709(16); 1718; 1720; 2021; 2022; 2023; 2024

Adoption: December 10, 1998

Revised: October 15, 2014

Reviewed: February 14, 2023

BUDGET TRANSFERS

The transfer of funds between and within functional unit appropriations of the General Fund is commonly required during the school year. The Superintendent, in cooperation and accordance with the Regulations of the Commissioner of Education, is authorized to make budget transfers between line-item accounts, so long as the transfer for any one item does not exceed \$3,000. All transfers in excess of \$3,000 require prior Board of Trustees' approval. ~~The Superintendent will report any transfers to the Board as an information item at its next meeting.~~

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

Adoption: December 10, 1998
Reviewed: October 15, 2014
Revised: July 8, 2008 February 14, 2023

REVENUE

The Superintendent **School Business Manager** is responsible for providing the Board of Trustees with information about available sources of revenue and the possible benefits to the district of each such source. To provide the best education possible to students within the limits of the resources available, the Board of Trustees shall:

1. request adequate local funds for the district operations. The amount of the local financial support requested, when added to state and federal aid and revenue from all other sources, shall yield sufficient revenue to meet the total expenses of the school district;
2. accept all available state funds to which the district is entitled by law or through state regulations to support the programs that the district seeks to offer;
3. accept all federal funds that are available providing there is a specific need for them and the local funds that are required to support the particular programs of the district are available; and
4. upon the recommendation of the Superintendent, and after careful consideration and review, accept all appropriate special grants or aid.

~~When in need to borrow money for the district's general financial operations, until such time as tax monies and state aid payments are received, the President and Clerk of the Board, jointly, are authorized to borrow money by revenue or tax anticipation notes as authorized by the Local Finance Law.~~

Ref: Education Law §3602

Local Finance Law §§24.00; 25.00

Adoption: December 10, 1998

Reviewed: October 15, 2014

Revised: February 14, 2023

LOCAL TAX LEVY

Sufficient local tax revenue ~~shall~~ **will** be raised to meet the requirements of the total school district budget, less an amount equal to all other income sources available to the school district.

After August 1, and following receipt of the final equalization rate and assessment rolls, a tax levy ~~shall~~ **will** shall be set which will generate that portion of the school district budget requirement to be provided at the local level. The Board of Trustees ~~shall~~ **will** approve the tax levy and ~~shall~~ **will** issue a warrant for the collection of taxes.

The Superintendent, in cooperation with the School Business Manager, ~~shall~~ **will** set the tax collection schedule for the district. Tax collection ~~shall~~ **will** be accomplished by mail **only**, ~~or by direct payment to the place designated by the Board of Trustees.~~

Upon resolution of the Board of Trustees, a list of all unpaid taxes ~~shall~~ **will** be returned annually to the County Treasurer not later than November 15.

Ref: Education Law §§2021-2023; 2130
Real Property Tax Law Article #13

Adoption: December 10, 1998
Reviewed: October 15, 2014
Revised: ~~June 14, 2012~~ **February 14, 2023**

LOCAL TAX LEVY REGULATION

The tax collector is to report to the Board of Trustees. The following is the procedure for tax collecting:

1. The tax collector is to ~~order the printing~~ **file a requisition for** envelopes, ~~tax receipts,~~ and purchase of stamps. All bills must be sent to the School Business Manager.
2. Tax rolls are to be delivered to the Edinburg School by August 1.
3. Tax rates are computed independently by the School Business Manager.
4. The Treasurer is to be responsible for extending and compiling the totals for the tax warrant. The tax collector is to arrange with the County for the computerization of this information.
5. The Board of Trustees is to issue the tax warrant to the tax collector.
6. The District Clerk is to place an announcement of taxes to be collected in the newspaper for three days.
7. The Tax Collector will print and all tax bills.
8. The Tax Collector is to complete all information which is missing on envelopes and tax receipts.
9. Tax receipts are to be mailed by the tax collector, if requested.
- ~~10. Checks are to be collected and deposited daily. by the tax collector at the NBT Bank. Deposits are to be reported in writing to the Treasurer daily.~~
11. By November 15, the tax collector is to report to the county all uncollected taxes.
12. The tax collector is to report in writing all the receipts and disbursements at the December Board of Trustees meeting. ~~and at the Annual Meeting.~~
13. The tax warrant, tax receipts, bank statements and all other materials related to the collection of taxes will be given to the ~~School Business Manager~~ **Records Management Officer** for safekeeping.

Adoption: December 10, 1998

Revised: ~~January 11, 2016~~ **February 14, 2023**

TAX PAYMENT PROTOCOL

Pursuant to a resolution duly adopted by the Board of Trustees and in an effort to decrease the rejection of refund of incorrect tax payments, the Edinburg Common School District shall hereby accept tax payments that are over or under the actual amount due by no less or no more than one dollar (\$1.00).

Underpayment in Excess of one dollar (\$1.00).

In the event a tax payment received that is in excess of one dollar (\$1.00) under the amount due (i.e., taxed amount \$1,000, check received in amount of 998.99), the payment should be rejected in its entirety and the tax payer should be notified promptly. AS a general rule, and unless notified otherwise, notifications shall be made to the mailing address associated with the tax parcel, even if the payment is not received from the individual or entity in procession or ownership of the parcel. The school district may, but is not required to, contact the taxpayer by phone or provide and expedited notice. If, due to the District's rejection of an insufficient payment, the taxpayer's amended payment is received after the last day in which taxes are collected, the district may not waive the late fee assessed.

Overpayments in excess of one dollar (\$1.00).

In the event a tax payment is received that is in excess of one dollar (\$1.00) over the amount due, the district shall except such payment and refund the taxpayer the overpaid amount. Payments made over the taxed amount, but within one dollar (\$1.00), shall be refunded to the taxpayers upon request.

Adopted: January 11, 2016

Reviewed: February 14, 2023

FEDERAL FUNDS

The Board of Trustees shall consider whether to apply for any federal aid for which it is eligible. The Superintendent has the responsibility to evaluate federally funded programs, including their possible benefits to the children and youth in the school district, apprise the Board of the value of each, and make recommendations accordingly. A separate federal aid fund shall be maintained to record all financial transactions in federally aided programs and projects. A separate checking account, distinct from all other district accounts, shall be maintained for federal funds.

Ref: 8 NYCRR Parts 114; 167; 200

Adoption: December 10, 1998

Reviewed: ~~October 15, 2014~~ February 14, 2023

INVESTMENTS

The objectives of the district's investment policy are to safeguard district funds and to minimize risk, to ensure that investments mature when cash is required to finance operations and to ensure a competitive rate of return in order to supplement other district revenues for the support of the educational program of the district. In accordance with this policy, the School Business Manager or his/her designee is authorized to invest and/or deposit all funds, including proceeds of obligations and reserve funds, in time-deposit accounts, certificates of deposit, short-term government securities, repurchase agreements or other investment instruments permitted by law, subject to the investment regulations approved by the Board of Trustees.

To the extent feasible, investments and deposits shall be made in and through local or regional financial institutions. Concentration of investments in a single financial institution shall be avoided. Diversification of investments and deposits are encouraged. Investments may be made either directly from an authorized trading partner, or by participation in a cooperative investment agreement with other authorized municipal corporations pursuant to General Municipal Law Article 5-G and in accordance with General Municipal Law Article 3-A.

This policy will be annually reviewed by the Board and may be amended from time to time in accordance with the provisions of section 39 of the General Municipal Law.

Ref: Education Law §§1604-a; 1723-a; 3651; 3652 Local
Finance Law §165.00 General Municipal Law §§6-c-
6-e; 6-j-6-n; 10; 11; 39

Adoption: December 10, 1998
Revised: December 13, 2017
Reviewed: ~~October 15, 2014~~ February 14, 2023

INVESTMENTS REGULATION

Authorized Investments

- A. The School Business Manager is authorized to invest all available district funds, including proceeds of obligations and reserve funds, in the following types of investment instruments:
 - Savings Accounts or Money Market Accounts of designated banks;
 - Certificates of Deposit issued by a bank or trust company located in and authorized to do business in New York State;
 - Demand Deposit Accounts in a bank or trust company located in and authorized to do business in New York State;
 - Obligations of New York State;
 - Obligations of the United States Government (U.S. Treasury Bills and Notes);
 - Repurchase Agreements involving the purchase and sale of direct obligations of the United States;
- B. All funds except Reserve Funds may be invested in Revenue Anticipation Notes or Tax Anticipation Notes of other school districts and municipalities, with the approval of the State Comptroller.
- C. Only Reserve Funds established by section 6-d, 6-j, 6-l, 6-m and 6-n of the General Municipal Law may be invested in obligations of the school district.

Direct or Cooperative Investments

- Investments may be made either directly from an authorized trading partner, or by participation in a cooperative investment agreement.
- A. Cooperative investment agreements may be made with certain municipal corporations; any New York State county (outside New York City), city, town, village, BOCES, fire district, or school district, pursuant to General Municipal Law Article 5-G.
 - B. Cooperative investment agreements, pursuant to General Municipal Law Article 3-A, must address: the governing board of the cooperative, lead participant, proportional interest, the cooperative's investment policy, contributions and distributions, apportionment of administrative expenses and costs, methodology to determine participants' interest, determination of market value at least monthly, portfolio interest rate testing at least monthly, irrevocable letter of credit, professional services, contribution confirmations, monthly statements, notification of distribution deferrals or unanticipated losses or material adverse events, annual independent audit, annual information statements, annual investment reports, and governing board rating disclosure.

Conditions

- All direct investments made pursuant to this investment policy will comply with the following conditions:
- A. Collateral
 - 1. Savings accounts, money market accounts, time deposit accounts and certificates of deposit will be fully secured by insurance of the Federal Deposit Insurance Corporation or by obligations of New York State, the United States, New York State school districts and federal agencies whose principal and interest are

guaranteed by the United States. The market value of collateral will at all times exceed the principal amount of the certificate of deposit. Collateral will be monitored no less frequently than on a bi-weekly basis.

6240-R

2. Collateral will not be required with respect to the direct purchase of obligations of New York State, the United States and federal agencies, the principal and interest of which are guaranteed by the United States Government.

B. Delivery of Securities

1. Payment of funds may only be made upon receipt of collateral or other acceptable form of security, or upon the delivery of government obligations whether such obligations are purchased outright, or pursuant to a repurchase agreement. Written confirmation of delivery shall be obtained from the custodial bank.
2. Every Repurchase Agreement will make payment to the seller contingent upon the seller's delivery of obligations of the United States to the Custodial bank designated by the school district, which shall not be the repurchaser, or in the case of a book-entry transaction, when the obligations of the United States are credited to the Custodian's Federal Reserve account. The seller will not be entitled to substitute securities. Repurchase agreements shall be for periods of 30 days or less. The Custodial Bank shall confirm all transactions in writing to ensure that the school district's ownership of the securities is properly reflected in the records of the Custodial Bank.

C. Written Contracts

1. Written contracts are required for certificates of deposit and custodial undertakings and Repurchase Agreements. With respect to the purchase of direct obligations of U.S., New York State, or other governmental entities etc., in which monies may be invested, the interests of the district will be adequately protected by conditioning payment on the physical delivery of purchased securities to the district or custodian, or in the case of book-entry transactions, on the crediting of purchased securities to the Custodian's Federal Reserve System account. All purchases will be confirmed promptly in writing to the district.
2. The following written contracts are required:
 - a. Written agreements will be required for the purchase of all certificates of deposit.
 - b. A written contract will be required with the Custodial Bank(s).
 - c. Written contracts shall be required for all Repurchase Agreements. Only credit worthy banks and primary reporting dealers shall be qualified to enter into a Repurchase Agreement with the school district.

The written contract will stipulate that only obligations of the United States may be purchased and that the school district shall make payment upon delivery of the securities or the appropriate book-entry of the purchased securities. No specific repurchase agreement will be entered into unless a master repurchase agreement has been executed between the school district and the trading partners. While the term of the master repurchase agreement may be for a reasonable length of time, a specific repurchase agreement will not exceed thirty (30) days.

D. Designation of Custodial Bank

The Board will designate a commercial bank or trust company authorized to do business in the State of New York to act as Custodial Bank of the school district's investments. However, securities may not be purchased through a Repurchase Agreement with the Custodial Bank.

When purchasing eligible securities, the seller will be required to transfer the securities to the district's Custodial Bank.

E. Selection of Financial Institutions

1. The Treasurer will periodically monitor, to the extent practical but not less than annually, the financial strength and credit worthiness of all institutions and trading partners through which the district's investments are made.
2. Investments in time deposits and certificates of deposit are to be made only with commercial banks or trust companies, as permitted by law.

F. Operations. Audit, and Reporting

1. The Treasurer or designee will authorize the purchase and sale of all securities and execute contracts for investments and deposits on behalf of the district. Oral directions concerning the purchase or sale of securities will be confirmed in writing. The district will pay for purchased securities upon the simultaneous delivery or book-entry thereof.
2. The district will encourage the purchase and sale of securities through a competitive process involving telephone solicitation for at least three quotations.
3. The independent auditors will audit the investments proceeds of the district for compliance with the provisions of the district investment policy.
4. Monthly investment reports will be furnished to the Board of Trustees.

Ref: Education Law §§1604-a; 1723-a; 3651; 3652 Local Finance
Law §165.00 General Municipal Law §§6-c-6-e; 6-j-6-n; 10;
11; 39

Adoption date: December 10, 1998
Revised: December 13, 2017
Reviewed: ~~July 11, 2013~~ February 14, 2023

DEPOSITORIES OF FUNDS

District funds shall be deposited only in depositories duly designated by the Board of Trustees. The designated depositories are required to collateralize all deposits fully.

Ref: Education Law §§2129; 2130(4) 8
NYCRR §§170.1; 170.2 General
Municipal Law §§800 et seq.

Adoption: December 10, 1998
Revised: October 15, 2014
Reviewed: ~~July 11, 2013~~ February 14, 2023

AUTHORIZED SIGNATURES

The Board of Trustees authorizes the signature of the District Treasurer on all district checks. The Board also designates in the absence of the Treasurer, a Board Members signature. ~~Student activity account checks shall be signed by both the manager of student activity accounts and the comptroller of the extracurricular activity fund.~~

The Board authorizes the District Clerk, Superintendent, Treasurer and President of the Board to sign such contracts, documents, papers, agreements, writings and other instruments in writing as are authorized by the Board or required by law to be executed.

In the absence or inability of the President of the Board to sign any of the above documents, the Vice President of the Board is authorized to sign in ~~his/her~~ **their** place.

The Board authorizes the use of a machine check-signer to stamp school district checks with the required signature. The check signing device must be a recognized manufactured product with safeguards for the school district's protection. The District Treasurer has the responsibility of preventing unauthorized use of the check-signer.

Ref: Education Law §§1720; 2523
8NYCRR§170.1(c) (d)

Adoption: December 10, 1998
Revised: ~~October 15, 2014~~ **February 14, 2023**

BONDED EMPLOYEES AND OFFICERS

No cash over \$ 1,000 other than petty cash shall be kept in the school building overnight. The Superintendent shall inform all employees of this requirement and enforce this policy.

School employees are held personally responsible for funds which they collect during the course of their assigned duties and responsibilities. Monies should be deposited in the bank as soon as possible.

All school employees, officials and members of the Board of Trustees authorized to sign checks or required to handle school funds will be covered by a blanket bond furnished by the school district in such amounts as recommended by the Superintendent.

Ref: Education Law §§1709(20-a); 1720; 2130(5); 2526

Adoption: December 10, 1998

Revised: October 15, 2014

Reviewed: February 14, 2023

FINANCIAL REPORTS AND STATEMENTS

The School Business Manager will keep the Board of Trustees informed in a timely manner about the financial status of the district. The Superintendent should highlight any deviation in actual fiscal conditions from planned fiscal conditions and offer recommendations to the Board to remedy the situation.

The district will cooperate with governmental agencies and research organizations as required by law for data concerning the fiscal operations of the district.

The School Business Manager will prepare and submit, through the Superintendent, to the Board and the Commissioner of Education, such reports as are prescribed by law.

Cross-ref: 1120, School District Records

Ref: Education Law §§1610; 1721; 2117; 2528; 2577; 2590-i
8NYCRR §§155.1; 170.1; 170.2

Adoption: December 10, 1998

Reviewed: ~~October 15, 2014~~ February 14, 2023

INDEPENDENT AUDITOR

The Board of Trustees shall annually appoint an independent certified public accountant or public accountant firm to serve for one year as auditor and shall set the annual salary for such audit. The Board-designated independent certified public accountant or accounting firm shall review and report annually all the financial transactions in the Budget, Construction, School Lunch, and other accounts.

Ref: Education Law § § 1700; 2526
8NYCRR§170.1(m)

Adoption: December 10, 1998

Revised: October 15, 2014

Reviewed: February 14, 2023

PETTY CASH/PETTY CASH ACCOUNTS

Petty cash funds shall be established at the school for the purchase of materials, supplies or services under conditions requiring immediate payment.

The amount of petty cash will not exceed \$75.00.

To ensure that these funds are properly managed, the following guidelines shall be followed:

1. Receipts and cash-on-hand must always total the authorized fund amount. All disbursements from such funds are to be supported by receipted bills, paid out slips or other evidence documenting the expenditure.
2. Payments may be made from petty cash for materials, supplies, or services only when payment is required on delivery.

The district shall reimburse uses of petty cash funds up to the extent of expenditures, with appropriate documentary support. The fund will be closed at the end of the school year.

Ref: Education Law §§1604(26); 1709(29)
8NYCRR§170.4

Adoption: December 10, 1998
Reviewed: ~~October 15, 2014~~ February 14, 2023

**PETTY CASH/PETTY CASH ACCOUNTS
REGULATION**

The custodian of the petty cash fund will be responsible for the following method of record keeping:

1. deposits to petty cash will be made in amounts which shall not exceed payments made in cash from the fund;
2. payments made from the funds will be indicated by receipts, receipted bills or other evidence of payments in form available for audit;
3. disbursements will be acknowledged by the signature of the individual receiving payment;
4. each disbursement will be properly budget coded prior to the disbursement of funds; and
5. a request to replenish the petty cash fund will be accompanied by a summary sheet, signed by the fund custodian, with all expenditures properly accounted.

The custodian will disburse petty cash only for payment for materials, supplies and services, only when payment is required upon delivery.

Petty cash funds will be closed out on June 30 and reestablished by Board of Trustees action at the organization meeting of the Board in July.

Adoption: December 10, 1998

Reviewed: ~~October 15, 2014~~ February 14, 2023

AUDIT COMMITTEE CHARTER *Purpose*

Provisions of Education Law Chapter 263 of the Laws of 2005, require the Board of Trustees to establish an audit committee to oversee and report upon the annual independent audit of the school district's records. Education Law also requires school districts to establish an internal audit function to assist in the oversight of that function. This charter provides a framework and guidance for the audit committee.

Audit Committee Authority

Pursuant to resolution of the Board of Trustees of Edinburg Common School, an audit committee, has been established to assist in the oversight of both the internal and external audit functions. The requirement to create an audit committee was established by Education Law §2116-c. According to §2116-c (4), "the role of an audit committee shall be advisory and any recommendations shall not be substituted for any required review and acceptance by the Board of Trustees".

Mission

The Board of Trustees of the Edinburg Common School District, as an audit committee will provide assistance in the oversight of the following matters:

- Provide oversight of the internal and external audit functions.
- Review corrective action plans and necessary improvement based on audit findings and recommendations received from external and internal auditors

Composition and Requisite Skills

The Committee shall be comprised of the Board as a whole. Accordingly, the Audit Committee's members should:

- Have the ability to communicate with, and offer advice and assistance to, public finance officers and auditors.
- Be knowledgeable about internal controls, financial statement audits and management/operational audits.

Duties and Responsibilities

The duties and responsibilities of the ECS Audit Committee include the following:

External Audit Focus

- Recommend selection of the external auditor.
- Meet with the external auditor prior to commencement of the audit to review the engagement letter.
- Review and discuss with the external auditor any risk assessment of the district's fiscal operations developed as part of the auditor's responsibilities under governmental auditing standards for a financial statement audit and federal single audit standards, if applicable.
- Review the external auditor's assessment of the district's system of internal controls.
- Receive and review the draft annual audit report and accompanying draft management letter and, working directly with the external auditor, interpret such documents in order to accept the annual audit report.
- Review any corrective action plan developed by the school district and implement such plans.

Membership

- Good Faith - Members of the Committee shall perform their duties in good faith, in a manner they reasonably believe to be in the best interests of the District.
- Independence - The following individuals would be precluded from being an Audit Committee member:
 - Someone of the immediate family (husband, wife and any children and their spouses) of an individual who is or has been in any of the past two fiscal years, employed by the district, or providing services contractually.
 - Someone who is a partner in, a controlling owner or an executive of, any for-profit business to which the district made, or from which the district received, payments that are or have been significant (\$50,000) to the district or the for-profit business entity in any of the past five years.
- Confidentiality - During the exercise of duties and responsibilities, the Committee members may have access to confidential information. The Committee shall have an obligation to the district to maintain the confidentiality of such information.

Meetings and Notification

The ECS Audit Committee shall meet prior to each regular Board monthly meeting and review documents.

Compensation and Expenses

Audit Committee members serve without compensation.

Decision-Making Process

All decisions shall be reached by consensus of those members present at the meeting. Consensus is defined as an acceptable solution that all can agree to support. If consensus cannot be reached, polling of the voting membership will take place and simple majority will rule. A quorum constitutes a simple majority of the total membership and meetings will not be conducted unless a quorum is present.

Adoption date: August 16, 2007

Reviewed: ~~October 15, 2014~~ February 14, 2023

PURCHASING

The Board of Trustee views purchasing as serving the educational program by providing necessary supplies, equipment and related services. Purchasing will be centralized in the business office under the general supervision of the Purchasing Agent designated by the Board.

It is the goal of the Board to purchase competitively, without prejudice or favoritism, and to seek the maximum educational value for every dollar expended. Competitive bids or quotations shall be solicited in connection with purchases pursuant to law. The General Municipal Law requires that purchase contracts for materials, equipment, and supplies involving an estimated annual expenditure exceeding \$20,000 and public work contracts involving an expenditure of more than \$35,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid.

The district's purchasing activity will strive to meet the following objectives:

1. to effectively supply all administrative units in the school system with needed materials, supplies, and contracted services;
2. to obtain materials, supplies and contracted services at the lowest prices possible consistent with the quality and standards needed as determined by the Purchasing Agent in cooperation with the requisitioning authority. The educational welfare of the students is the foremost consideration in making any purchase;
3. to ensure that all purchases fall within the framework of budgetary limitations and that they are consistent with the educational goals and programs of the district;
4. to maintain an appropriate and comprehensive accounting and reporting system to record and document all purchasing transactions; and
5. to ensure, through the use of proper internal controls, that loss and/or diversion of district property is prevented.

Opportunities shall be provided to all responsible suppliers to do business with the school district. Suppliers whose place of business is situated within the district may be given preferential consideration only when bids or quotations on an item or service are identical as to price, quality and other factors.

Where permitted by law, purchases may be made through available cooperative BOCES bids, or by "piggybacking" onto contracts of the United States or agencies thereof or the federal General Services Administration (GSA), the New York State Office of General Services (OGS), departments or agencies of New York State, any New York State county, or any state or any county or political subdivision or district therein, whenever such purchases are in the best interests of the district or will result in cost savings to the district. In addition, the district will make purchases from correctional institutions and severely disabled persons through charitable or non-profit-making agencies, as provided by law.

It is the district's responsibility to review each "piggybacking" contract corresponding to a proposed purchase, upon the advice of the counsel as necessary, to determine whether the original contract does no conflict with state law or regulation, and meets the following requirements:

1. The contact must have been ~~let~~ **allowed** by the United States, or any agency thereof, any state, or any other political subdivision or district therein;
2. The contract must have been made available for use by other government entities, including New York State local governments;
3. The contract must have been ~~let~~ **allowed** to the lowest responsible bidder or on the basis of best value, in a manner consistent with General Municipal Law §103. Those main elements are: (a) public solicitation of bids or offers; (b) secure or confidential bids or offers; (c) use of a common standard for bidders or offers to compete fairly; and (d) awarded to the lowest responsible bidder, or responsible offeror of best value, which optimizes quality, cost and efficiency.

In accordance with law, the district shall give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats. The term "alternative format" shall mean any medium or format for the presentation of instructional materials, other than a traditional print textbook, that is needed as an accommodation for a disabled student enrolled in the district (or program of a BOCES), including but not limited to Braille, large print, open and closed captioned, audio, or an electronic file in a format compatible with alternative format conversion software that is appropriate to meet the needs of the individual student.

The Board is also aware of the need to reduce exposure of students and staff to potentially harmful chemicals and substances used in cleaning and maintenance. In accordance with law, regulation and guidelines set forth by the Office of General Services (OGS), the district will purchase and utilize environmentally sensitive cleaning and maintenance products in its facilities whenever feasible. Cleansers purchased must, first and foremost, be effective so that the district may continue to purchase non-green products as necessary. Environmentally sensitive cleaning and maintenance products will be procured in accordance with standard purchasing procedures as outlined in this policy and regulation.

In order to ensure that the district avails itself of advantageous purchasing opportunities, the Board authorizes the Purchasing Agent to represent the district in applying for federal programs designed to discount prices for goods and services. Specifically, the Purchasing Agent will abide by the rules and regulations associated with applying for the telecommunications service discounts through the Universal Service Fund (E-Rate), in addition to complying with the local purchasing policies set forth by the Board. As with all purchasing activity, appropriate documentation of the application and purchase through any federal program will be maintained by the business office.

Competitive Bidding

Purchase contracts and public works contracts subject to competitive bidding will be awarded to the lowest responsible bidder, however, the Board authorizes that purchase contracts may be awarded on the basis of best value, as defined in State Finance Law §163. Other exceptions to competitive bidding are outlined below.

In addition, the Board authorizes the receipt of sealed bids for purchase contracts in electronic format, pursuant to the provisions of General Municipal Law §103(1) which addresses proper documentation, authentication, security, and confidentiality of electronic bids.

The district shall comply with the requirements of General Municipal Law 103-g. ~~which prohibits, with a few exceptions, competitive bidding contracts with entities that invest significantly in the Iranian energy sector, as outlined in the accompanying regulation.~~

Exceptions to Competitive Bidding

Competitive bidding, even if the dollar value of the purchase meets the threshold established above, is not required in the follow circumstances:

1. emergencies where time is a crucial factor;
2. procurements for which there is no possibility of competition (sole source items); or
3. professional services that require special skill or training (see policy 6741 for guidance on purchasing professional services);
4. purchases such as surplus or second-hand items from governmental entities, certain food and milk items, or goods and services from municipal hospitals; or
5. where the district is purchasing through (or is “piggybacking” onto) the contract of another governmental entity, where the original contract complies with the requirements of New York State law for competitive bidding.

Purchasing when Competitive Bidding Not Required

Goods and services which are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies, in the best interests of the taxpayers, to facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under circumstances, and to guard against favoritism, improvidence, extravagance, fraud, and corruption.

Alternative proposals or quotations will be secured by requests for proposals, written or verbal quotations or any other appropriate method of procurement, except as permitted by state law for procurements:

1. under a county contract;
2. under a state contract;
3. under a federal contract;
4. under a contract of another political subdivision;
5. of articles manufactured in state correctional institutions; or
6. from agencies for the blind and severely disabled.

“Piggybacking” onto the contract of other governmental agencies is permitted where the original contract is in conformance with the goals of this section.

The district will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the district and otherwise furthers the purposes of section 104-b of the General Municipal Law.

General Purchasing Provisions

The Superintendent of Schools, with the assistance of the Purchasing Agent, shall be responsible for the establishment and implementation of the procedures and standard forms for use in all purchasing and related activities in the district. Such procedures shall comply with all applicable laws and regulations of the state and the Commissioner of Education.

No Board member, officer or employee of the school district shall have an interest in any contract entered into by the Board or the district, as provided in Article 18 of the General Municipal Law.

Comments will be solicited from those administrators involved in the procurement process before enactment of the district's policies regarding purchasing and from time to time thereafter. The policies must then be adopted by Board resolution. All districts policies regarding the procurement processes will be reviewed by the Board at least annually.

The unintentional failure to fully comply with the provisions of section 104-b of the General Municipal Law or the district's policies regarding procurement will not be grounds to void action taken nor give rise to a cause of action against the district or any officer or employee of the district.

Cross-ref: 6710, Purchasing Authority
6741, Contracting for Professional Services

Ref: Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010

Reviewed: October 15, 2014
Revised: ~~January 24, 2018~~ February 14, 2023

PURCHASING REGULATION

The following sets forth the procedures for the procurement of goods and services by the district:

I. *Definitions*

Best value: optimizing quality, cost and efficiency. The basis for best value shall reflect, whenever possible, objective and quantifiable analysis, and may also take into consideration small businesses or certified minority- or women-owned businesses as defined in State Finance Law §163.

Purchase Contract: a contract involving the acquisition of commodities, materials, supplies or equipment

Public Work Contract: a contract involving services, labor or construction

II. *General Municipal Law*

The General Municipal Law requires that purchase contracts for materials, equipment and supplies involving an estimated annual expenditure exceeding \$20,000 and public work contracts involving an expenditure of more than \$35,000 will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether a particular item must be bid.

III. *Competitive Bidding Required*

A. Method of Determining Whether Procurement is Subject to Competitive Bidding.

1. The district will first determine if the proposed procurement is a purchase contract or a contract for public work.
If the procurement is either a purchase contract or a contract for public work, the district will then determine whether the amount of the procurement is above the applicable monetary threshold as set forth above.
2. The district will also determine whether any exceptions to the competitive bidding requirements (as set forth below) exist.
3. All advertised bids shall include the following

statement required by General Municipal Law 103-g: “By submission of this bid, each bidder and each person signing on behalf of any bidder certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to paragraph (b) of subdivision 3 of section 165-a of the state finance law.”

B. Contract Combining Professional Services and Purchase

In the event that a contract combines the provision of professional services and a purchase, the district, in determining the appropriate monetary threshold criteria to apply to the contract, will determine whether the professional service or the purchase is the predominant part of the transaction.

C. Opening and Recording Bids; Awarding Contracts

The District Clerk will be authorized to open and record bids. Contracts will be awarded to the lowest responsible bidder (as recommended by the School Business Manager), who has furnished the required security after responding to an advertisement for sealed bids.

In order to be considered a responsible bidder, entities must certify that they are not on the list created and maintained by the State Office of General Services cataloging significant investment in the Iranian energy sector. Such statement may be submitted electronically pursuant to General Municipal Law §103(1). ~~Entities that cannot make this certification may only be awarded the bid if:~~

- ~~1. The entity's investment activities in Iran were made before April 12, 2012; the investment activities in Iran have not been expanded or renewed after that date; and the entity has adopted, publicized, and is implementing a formal plan to cease the investment activities in Iran and to refrain from engaging in any new investments in Iran; or~~
- ~~2. The district makes a determination, in writing that the goods or services are necessary for the district to perform its functions and that, absent such an exemption, the district would be unable to obtain the goods or services for which the contract is offered.~~

D. Documentation of Competitive Bids

The district will maintain proper written documentation which will set forth the method in which it determined whether the procurement is a purchase or a public work contract.

E. Purchase of Instructional Materials

In accordance with Education Law the district shall give a preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats (i.e., any medium or format for the presentation of instructional materials, other than a traditional print textbook, that is needed as a accommodation for a disabled student enrolled in the district, including but not limited to Braille, large print, open and closed captioned, audio or an electronic file in an approved format.)

The district will establish and follow a plan to ensure that every student with a disability who needs his or her instructional materials in an alternative format will receive those materials at the same time that they are available to non-disabled students.

F. Leases of Personal Property

In addition to the above-mentioned competitive bidding requirements, section 1725 of the Education Law requires that the district will be subject to competitive bidding requirements for purchase contracts when it enters into a lease of personal property.

Documentation: The district will maintain written documentation such as quotes, cost-benefit analysis of leasing versus purchasing, etc.

G. Environmentally-Sensitive Cleaning and Maintenance Products

The district will purchase and utilize environmentally sensitive cleaning and maintenance products whenever feasible. The purchasing agent will consult with the Green Guidelines provided by the Office of General Services.

Any legal issues regarding the applicability of competitive bidding requirements will be presented to the school attorney for review.

IV.

The district will not be subject to competitive bidding requirements when the Board of Trustees, in its discretion, determines that one of the following

situations exists:

A. emergency situations where:

1. the situation arises out of an accident or unforeseen occurrence or condition;
2. a district building, property, or the life, health, or safety of an individual on district property is affected; or
3. the situation requires immediate action which cannot await competitive bidding.

However, when the Board passes a resolution that an emergency situation exists, the district will make purchases at the lowest possible costs, seeking competition by informal solicitation of quotes or otherwise, to the extent practicable under the circumstances.

Documentation: The district will maintain records of verbal (or written) quotes, as appropriate;

B. when the district purchases surplus or second-hand supplies, materials or equipment from the federal or state governments or from any other political subdivision or public benefit corporation within the state.

Documentation: The district will maintain market price comparisons (verbal or written quotes) and the name of the government entity;

C. when the Board separately purchases eggs, livestock, fish and dairy products (other than milk), juice, grains and species of fresh fruits and vegetables directly from New York State producers or growers or associations of producers and growers, subject to the requirements of General Municipal Law §103 (9) and Commissioner's Regulations §114.3.

Documentation: The district will maintain documentation consistent with sections 114.3 of the Regulations of the Commissioner of Education;

D. when the Board separately purchases milk directly from licensed milk processors employing less than forty (40) people. The amount expended in any fiscal year by the district may not exceed an amount equal to twenty-five cents multiplied by the number of days in the school year multiplied by the total enrollment of the district or exceed the current market price.

Documentation: The district will maintain documentation consistent with section 114.4 of the Regulations of the Commissioner of Education;

- E. when the district purchases goods, supplies and services from municipal hospitals under joint contracts and arrangements entered into pursuant to section 2803-a of the Public Health Law.

Documentation: The district will maintain the legal authorization, Board authorization and market price comparisons; or

- F. when there is only one possible source from which to procure goods or services required in the public interest.

Documentation: The district will maintain written documentation of the unique benefits of the item or service purchased as compared to other items or services available in the marketplace; that no other item or service provides substantially equivalent or similar benefits; and that, considering the benefits received, the cost of the item or service is reasonable, when compared to conventional methods. In addition, the documentation will provide that there is no possibility of competition for the procurement of the goods.

- G. when the district purchases professional services that require special skill or training, such as but not limited to, audit, medical, legal, or insurance services, or property appraisals.

Documentation: The district will keep proper documentation in accordance with policy 6741; or

- H. when the district purchases through the contracts of (or “piggybacks” onto) other governmental entities, as authorized by law, for certain goods and services permitted by law. Factors relevant to the decision to “piggyback” may include cost, staff time, delivery arrangements, quality of goods and services, and suitability of such goods and services to the district’s needs.

Documentation: The district will keep documentation indicating why “piggybacking” is in the best interests of the district, copies of the original contract, and that the originating contract was let in a manner consistent with applicable competitive bidding requirements.

V. *Quotes When Competitive Bidding Not Required*

Goods and services which are not required by law to be procured by the district through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies in the best interests of the taxpayers. Alternative proposals or quotations will be secured by requests for proposals, written or verbal quotations or any other appropriate method of procurement, as set forth below.

A. Methods of Documentation

1. Verbal Quotations: the telephone log or other record will set forth, at a minimum, the date, item or service desired, price quoted, name of vendor, name of vendor's representative;
2. Written Quotations: vendors will provide, at a minimum, the date, description of the item or details of service to be provided, price quoted, name of contact. For example, with regard to insurance, the district will maintain documentation that will include bid advertisements, specifications and the awarding resolution. Alternatively, written or verbal quotation forms will serve as documentation if formal bidding is not required.
3. Requests for Proposals: the district will utilize RFP's to engage professional services providers in accordance with policy 6741.

B. Purchases/Public Work: Methods of Competition to be used for on-Bid Procurements; Documentation to be Maintained

The district will require the following methods of competition be used and sources of documentation maintained when soliciting non-bid procurements in the most cost-effective manner possible:

1. Purchase Contracts up to \$20,000
 - a. Contracts from \$ 100 to \$ 1,000: Verbal quotes Documentation will include notations of verbal quotes.
 - b. Contracts in excess of \$1,000 to \$20,000: Written quotes
2. Public Work Contracts up to \$35,000
 - a. Contracts from \$1,000 to \$5,000: Verbal quotes Documentation will include notations of verbal quotes.
 - b. Contracts in excess of \$5,000 to \$35,000: Written quotes

VI. *Quotes Not Required When Competitive Bidding Not Required*

The district will not be required to secure alternative proposals or quotations for those procurements:

- A. under a county contract;
- B. under a state contract;
- C. under a federal contract;
- D. under a contract of another political division;

- E. of articles manufactured in state correctional institutions; or
- F. from agencies for the blind and severely disabled.

“Piggybacking” onto the contract of other governmental agencies is permitted where the original contract is in conformance with the goals of the district’s policy and regulation for purchasing when competitive bidding is not required.

VII. *Procurements from Other than the “Lowest Responsible Dollar Offeror”*

The district will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the district and otherwise furthers the purposes of section 104-b of the General Municipal Law.

VIII. *Internal Control*

The Board authorizes the Superintendent of Schools, with the assistance of the ~~Purchasing Agent~~ **School Business Manager**, to establish and maintain an internal control structure to ensure, to the best of their ability, that the district's assets will be safeguarded against loss from unauthorized use or disposition, that transactions will be executed in accordance with the law and district policies and regulations, and recorded properly in the financial records of the district.

Comments will be solicited from those administrators involved in the procurement process before enactment of the district's regulations regarding purchasing and from time to time thereafter. The regulations must then be adopted by Board resolution. All district regulations regarding the procurement processes will be reviewed by the Board at least annually.

The unintentional failure to fully comply with the provisions of section 104-b of the General Municipal Law or the district's regulations regarding procurement will not be grounds to void action taken or give rise to a cause of action against the district or any officer or employee of the district.

Adoption: December 10, 1998
Reviewed: July 11, 2013
Revised: ~~February 1, 2018~~ **February 14, 2023**

PURCHASING EXHIBIT*Methods of Competition To Be Used For Non-Bid Procurements*

	Verbal Quotes			Written Quotes			RFP*	Other
	0	3	More Than 3	0	3	More Than 3		
Purchase Contracts up to \$20,000								
Under \$100	X							
\$100 - \$500		X						
\$501 - \$1,000		X						
\$1,001 - \$5,000					X			
\$5,001 - \$20,000					X			
Public Work Contracts Up To \$3.5.000								
Under \$1,000	X							
\$1,001 - \$7,000		x						
\$2001 - \$5,000			x					
\$5,001 - \$10,000					X			
\$10,001 - \$15,000					X			
Emergencies							x	X
Insurance					X			
Professional Services						X		
Leases of Personal Property							x	X
Second-Hand Equipment from Other Governments							X	X
Certain Food & Milk Purchases							x	X
Certain Municipal Hospital Purchases							X	X
Sole Source (For example, patented or monopoly item)							X	X

*RFP: Request for Proposal

Adoption: December 10, 1998
Revised: October 15, 2014
Reviewed: ~~July 11, 2013~~ February 14, 2023

**Explanations of Other Methods of Competition to Be Used
For Non-Bid
Procurements**

Emergencies: Informal solicitation of quotes or otherwise, to the extent practicable under the circumstances

Leases of Personal Property: Section 1725 of the Education Law requires that a district will be subject to competitive bidding requirements for purchase contracts when it enters into a lease of personal property.

Second-Hand Equipment from Federal and State Governments: Section 103(6) of the General Municipal Law provides a statutory exception to the competitive bidding requirement by permitting the purchase of surplus and second-hand supplies, materials or equipment without competitive bidding from the federal or state governments or from any other political subdivision or public benefit corporation with the state.

Certain Food and Milk Purchases: Section 103(a) and (10) of the General Municipal Law provides a statutory exception to the competitive bidding requirement by permitting a Board of Trustees to separately purchase eggs, livestock, fish and dairy products (including milk), juice, grains and species of fresh fruits and vegetables directly from producers, growers or certain processors without bidding.

Certain Municipal Hospital Purchases: Section 103(8) of the General Municipal Law provides a statutory exception to the competitive bidding requirement by permitting the purchase of goods, supplies and services from municipal hospitals under joint contracts and arrangements entered into pursuant to section 2803-a of the Public Health Law.

Sole Source: Section 103 of the General Municipal Law provides a statutory exception to the competitive bidding requirement in limited situations where there is only one possible source from which to procure goods or services required in the public interest (such as in the case of certain patented goods or services or public utility services).

Adoption: December 10, 1998
Revised: October 15, 2014
Reviewed: ~~July 10, 2012~~ February 14, 2023

SWEATSHOP-FREE PURCHASING

The Board of Trustees declares it to be the policy of the district to refrain from purchasing apparel produced or assembled in a sweatshop. To this end, the Board requires that information on labor standards including, but not limited to, employee compensation, working conditions, employee rights to form unions, and the use of child labor be considered in purchasing apparel.

Therefore, the Board authorizes the School Business Manager to make a determination that a bidder on a contract for the purchase of apparel is not a responsible bidder based upon either:

1. the labor standards applicable to the manufacture of the apparel including, but not limited to, employee compensation, working conditions, employee rights to form unions, and the use of child labor; and/or
2. the bidder's failure to provide information sufficient for the Board to determine the labor standards applicable to the manufacture of the apparel.

In addition, the Board requires the School Business Manager to apply these same criteria, i.e., the evaluation of labor standards and/or the failure to provide information, to apparel purchases which are not required to be competitively bid.

The district will maintain justification and documentation of any determination that an apparel bidder or vendor is not a responsible bidder.

Cross-ref: 6700, Purchasing

Ref: General Municipal Law §§103(12); 104-b (6)

Adoption date:	April 9, 2002
Revised:	September 13, 2012
Reviewed:	October 15, 2014 February 14, 2023

PURCHASING AUTHORITY

The Board of Trustees designates the Superintendent as purchasing agent for the school district. 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~~ **will** be made through the Business Office by the Purchasing Agent.

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

The Purchasing Agent or designee ~~shall~~ **will** be responsible for preparing all bid specifications and a statement of general bidding conditions to be included in every notice or invitation to bid. If there are questions concerning specifications, the purchasing agent will consult with the requisitioner to clarify the matter so as to ensure that the appropriate goods or services are obtained.

Ref: Education Law § 1709(20-a)

Adoption: December 10, 1998

Reviewed: October 15, 2014

Revised: February 14, 2023

BIDDING REQUIREMENTS

The School Business Manager has the authority to prepare, advertise and open bids for all purchase contracts and contracts for public work, if formal competitive bidding is required by Section 103 of the General Municipal Law.

The School Business Manager, subject to approval of the Superintendent, will be responsible for the development and administration of regulations for the competitive purchasing of goods and services by the school district in compliance with the requirements of the General Municipal Law.

Cross-ref: 6700, Purchasing
 6740, Purchasing Procedures
 7360, Construction Contracts, Bidding and Awards

Ref: Education Law §§1619; 1725; 1725-a; 2513; 2556
 General Municipal Law §§100; 103,103-d; 103-e; 104; 104-b; 105;
 109-b
 Correction Law § 184
 State Finance Law §§163; 175-a; 175-b
 Local Finance Law §§20.00; 135.00
 Abco Bux v. Macchiarola, 15 AD2d 831, dissenting opinion, reversed on
 dissent, 52NY2d 938 (1981)
 ***Exley v. Village of Endicott*, 51 NY2d 430 (1981)**
 ***Gerzof v. Sweeney*, 22 NY2d 297 (1969)**
 ***Jered v. NYC Transit Authority*, 22 NY2d 187 (1969)**
 ***Randolph McNutt v. Eckert*, 257 NY 100 (1931)**
 Hauger v. Earl, 21S AD 437 (3rd Dept, 1949)
 ***Hurd v. Erie County*, 34 AD2d 289 (1971)**
 ***Orange Front Paint v. Scaramuccia*, 59 AD2d 894 (1978)**
 ***Progressive Dietary v. Wyoming County*, 90 AD2d 214 (1983)**
 ***Tufaro v. Bd of Education*, 79 AD2d 376 (1981)**
 ***Varsity Transit v. NYC Bd. of Ed.*, 130 AD2d 581 (1987)**
 ***Matter of Jester*, 1 EDR259 (1959)**
 Executive Order No. 170, Establishing Uniform Guidelines for Determining
 the Responsibility of Bidders, Executive Chamber, 1993
 9 Op. StCompt. 1953, p. 421
 Op. St. Compt. 81-224
 Op. St. Compt. 83-22
 Op. St. Compt. 86-19; 86-25
 Op. St. Compt. 87-46

Adopted: December 10, 1998
 Revised: October 15, 2014
 Reviewed: ~~July 11, 2013~~ February 14, 2023

COMPETITIVE BIDDING PROCEDURES REGULATION

The requirements for formal competitive bidding are as follows:

1. All items must be bid when the cost of any single item or group of similar items is in excess of ten thousand dollars (\$10,000).
2. All repair or contract obligations involving the use of personnel and goods in a single project must be bid when such a project's costs exceed twenty thousand dollars (\$20,000).
3. All items and/or groups of items whose total exceed twenty-five hundred dollars (\$2,500), but is not more than ten thousand dollars (\$10,000) will require informal quotations by telephone when time is of the essence.
4. A "Notice to Bidders" shall be published in the officially designated newspaper at least three times commencing not less than 21 days prior to the bid opening date. Notices may also be mailed to potential bidders sufficiently in advance of the scheduled bid opening date to permit timely preparation and submission of bids.
5. Bids shall be received until the opening time designated in the official notice. All bids shall be date stamped upon receipt remained sealed and shall be kept in a safe, locked location until the time for opening.
6. Bids shall be opened at the time and place set forth in the Notice to Bidders. All interested parties may also attend the opening of bids.
7. After being opened, all bids shall be recorded and analyzed. In this analysis, in order to determine whether the low bidder is "responsible and professional", the Purchasing Agent shall consider whether the record of the bidder demonstrates or includes:
 - a. lack of adequate expertise, lack of prior experience with comparable projects, or lack of financial resources necessary to perform the work outlined in the contract in a timely, competent and acceptable manner;
 - b. engagement in criminal conduct in connection with any other government contract or the conduct of business activity that involves such crimes as extortion, bribery, fraud, bid-rigging and embezzlement;
 - c. grave disregard for the safety of employees or members of the public. The Purchasing Agent should determine whether employees will be properly trained and whether the equipment to be used is safe and functioning properly;
 - d. willful noncompliance with the state labor laws regarding prevailing wage and supplement payment requirements. All contracts on public work projects are required to pay their employees not less than the prevailing wage;
 - e. disregard for other state labor laws, including child labor, proper and timely wage payments and unemployment insurance laws;

- f. violations of the State Workers' Compensation Law including failure to provide proof of proper workers' compensation or disability coverage;
 - g. violations of any state or federal environmental statutes;
 - h. the failure to abide by state and federal statutes and regulations regarding efforts to solicit and use disadvantaged, minority and women-owned business enterprises as potential sub-contractors;
 - i. the submission of a bid which is mathematically or materially unbalanced;
 - j. the submission of a bid which is so much lower than the contacting agency's confidential estimate that it appears unlikely that the contractor will be able to complete the project satisfactorily at the price bid; or
 - k. the presentation of false or misleading statements or any other issue that raises serious questions about the responsibility of the bidder.
8. The Purchasing Agency shall make a recommendation to the Board of Trustees as to the lowest responsible bidder who has met or complied with the bid specifications.
9. In the event there are two or more bona fide low responsible and professional bidders, the Board may make an award to one of the low bidders or, in its discretion, it may reject all the bids and re-advertise the purchase. In making an award in the case of tied low bidders, the Board may give consideration to a local business or supplier.
10. Bid bonds or deposits of 5 percent of the bid price may be required, at the discretion of the Purchasing Agent, on all purchase contracts of less than \$25,000. Bid bonds or deposits of 5 percent of the bid price are required for labor or service contracts. Performance bonds of 100 percent of the bid price are required for all contracts in excess of \$25,000. Performance bonds on contracts for less than \$25,000 may be required, at the discretion of the Purchasing Agent.
11. Every bid shall contain the certification, properly executed by the bidder, required by Section 103-d of the General Municipal Law.
12. Minor deviations from specifications or compliance with bidding requirements, may be waived by the Board, upon the recommendation of the Purchasing Agent. The Purchasing Agent shall determine all questions of comparability or equivalency.

Adoption date: December 10, 1998

Revised: September 13, 2011

Reviewed: ~~October 15, 2014~~ February 14, 2023

COOPERATIVE PURCHASING

The Board of Trustees endorses the concept of cooperative purchasing when such method is in the best interest of the school district. The Purchasing Agent designated by the Board is authorized to explore the possible participation by the school district in cooperative purchasing ventures with other school districts and municipalities. All proposals and contracts for cooperative purchasing ventures shall be submitted to the Board for consideration and approval.

Ref: Education Law §1950

General Municipal Law § 119-o

Adoption: December 10, 1998

Reviewed: ~~October 15, 2014~~ February 14, 2023

STATE CONTRACTS

Whenever it is feasible and in the best interests of the district, purchases of materials, supplies or equipment (except printed material), in excess of five hundred dollars (\$500), shall be made through New York State and County Government contracts. The district will adhere to the requirements of the State Finance Law in the purchase of any suitable products or services (as determined by the Commissioner of General Services) which are manufactured, assembled, produced or provided by the blind or other severely handicapped persons from approved, qualified charitable or nonprofit-making agencies. The district must purchase any suitable products which are manufactured or prepared by prisoners in the state correctional institutions and penitentiaries, pursuant to Correction Law 3184.

The Purchasing Agent will keep a file on all current state contracts.

Ref: General Municipal Law §§103(30; 104; 109-a State
Finance Law §§175-a; 175-b Correction Law
§§184; 186

Adoption:	December 10, 1998
Revised:	October 15, 2014
Reviewed:	July 11, 2013 February 14, 2023

PURCHASING PROCEDURES

Only through the use of efficient purchasing procedures can the school district ensure that needed goods and services are acquired in the most economical manner. The Board of Trustees directs the Superintendent and the School Business Manager to develop administrative regulations on how purchasing is to be done in the district.

All purchasing is to be done by the Purchasing Agent on an official purchase order blank.

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

Cross-ref: 6700, Purchasing
 6720, Bidding Requirements

Ref: Office of the State Comptroller-Financial Management Guide

Adoption: December 10, 1998
Revised: September 13, 2013
Reviewed: ~~October 15, 2014~~ February 14, 2023

PAYROLL PROCEDURES

A duly certified payroll is one that has been examined and approved by the Superintendent. It shall be the responsibility of the School Business Manager and his/her **their** staff to prepare all payrolls.

A periodic test will be conducted to verify accuracy and appropriateness of district payrolls.

Ref: Education Law §§1604; 1719; 1720; 2116-a

Adoption: December 10, 1998

Reviewed: July 11, 2013

Revised: ~~October 15, 2014~~ **February 14, 2023**

EXPENSE REIMBURSEMENT

School district employees, officials and members of the Board of Education will be reimbursed for reasonable, actual and necessary out-of-pocket expenses which are legally authorized and incurred while traveling for school related activities.

Only expenses necessary to the purpose of the travel shall be reimbursable. Mileage will be paid at the rate fixed by the federal Internal Revenue Service for business travel. Tax exemption certificates shall be issued and utilized as appropriate.

The Superintendent ~~shall~~ **will** determine, in the first instance, whether attendance by district staff at any conference or professional meeting is in the best interest of the district and eligible for reimbursement of expenses under this policy.

To obtain reimbursement, the claimant must complete and sign an expense voucher, attach all receipts or other expense documentation, together with a copy of the approved conference attendance request form and evaluation report (if required), and submit the same to the business office.

Regulations concerning expense reimbursement ~~shall~~ **will** be attached to this policy and shall be reviewed annually and revised as appropriate.

Reimbursable meal charges, including gratuities, for persons traveling for district-related business shall be as follows:

- Breakfast \$____ (e.g., ~~\$10.00~~ **\$14.00**)
- Lunch \$____ (e.g., \$16.00)
- Dinner \$____ (e.g., \$30.00)

Or

Daily Total (e.g., ~~\$56.00~~ **\$60.00**)

Ref: Education Law §§1604(27); 1709(30); 1804; 2118; 3023; 3028
General Municipal Law §77-b GSA 2011 per diem for New York.

Adoption: December 10, 1998
Reviewed: October 15, 2014
Revised: ~~October 5, 2011~~ **February 14, 2023**

EXPENSE REIMBURSEMENT REGULATION

The district shall reimburse district employees, officials and members of the Board of Education for reasonable, actual, and necessary out-of-pocket expenses incurred while traveling for school-related business upon receipt of a completed voucher with itemized receipts along with approved attendance form. The following rules shall guide the reimbursement of school-related travel expenses:

Transportation

- Travel shall be by the most economical method, whether by private automobile, school vehicle or common carrier such as bus, train or plane.
- If travel is by private automobile, mileage shall be reimbursed at the level approved by the Internal Revenue Service for business travel. Parking and tolls will also be reimbursed but gasoline will not.
- Rental car expenses will be reimbursed only if authorized in advance. Receipts must be attached.
- Air travel is only allowed when determined by the Board ~~President~~ or the Superintendent to be in the district's best interest. Air travel shall be reimbursed at the lowest feasible fare available and shall not exceed regular coach class fare. Travel arrangements should be made as soon as reasonably practicable so as to avoid payment of a higher fare due to a late booking.

Lodging

Persons traveling on district-related business are expected to secure the most reasonable rate for necessary hotel accommodations. The district will reimburse for actual lodging fees up to the maximum lodging fee set by the federal government for that location.

When the rate is pre-determined by the organization sponsoring the event, the traveler shall secure a room rate at no more than the pre-determined rate notwithstanding what the federal travel reimbursement rate is. Hotel accommodations at a rate other than the most reasonable rate or a pre-determined rate described above will be reimbursed only if approved by the Board President (for members of the board and the Superintendent) and the Superintendent (for all others) prior to the stay.

Meals

Under section 77-c of the General Municipal Law, a school board may determine, by resolution, to allow and pay a reasonable per diem allowance for meals in lieu of such actual and necessary expenses. In determining the amount of such allowance, the board shall consider the prevailing costs for meals in the area in which the travel will occur, but in no event shall such allowance exceed the standard meal allowance for business-related travel adopted or prescribed for federal income tax purposes. If the Board opts to allow per diem allowances for meals, itemized receipts will nevertheless be required to be presented.

Personal Expenses

The district does not reimburse persons traveling on district-related business for personal expenses including, but not limited to, pay television, hotel health club facilities, alcoholic beverages, theater and show tickets, and telephone calls.

Adoption:	December 10, 1998
Reviewed:	October 15, 2014
Revised:	October 5, 2011 February 14, 2023

EDINBURG COMMON SCHOOL
4 JOHNSON ROAD
EDINBURG, NY 12134
(518) 863-6375 Business Office
(518) 863-2564 Fax

REQUEST FOR PAYMENT

NAME _____

DATE _____

Breakfast ~~\$10.00~~ **\$14.00**
Lunch \$16.00
Dinner \$30.00

DATES OF SERVICE	DESCRIPTION OF REQUEST FOR REIMBURSEMENT MILEAGE, MEALS, TOLLS, etc.	MILES	AMOUNT

Mileage = Miles _____ X \$ _____ = \$ _____

Meals, Tolls, Other _____ = \$ _____

I certify that this request is true and correct, that the items and services charged were rendered for the school on the dates stated; that no part has been paid or satisfied; that taxes, from which the school is exempt, are not included; and that the amount claimed is actually due.

Date_____
Signature_____
Title

Adoption: January 10, 2006

Revised: February 14, 2023

DISPOSAL OF DISTRICT PROPERTY

Building administrators and support staff supervisors are responsible for identifying obsolete or surplus equipment and supplies within their area(s) of responsibility. Each year, a determination shall be made of which equipment, supplies and/or materials are obsolete and cannot be salvaged or utilized effectively or economically by the school district. Such equipment, supplies, or materials shall be sold through bid procedures, if possible, for the highest possible price.

The School Business Manager shall be authorized to dispose of obsolete or surplus equipment and supplies in the following manner:

1. reassign the items, as needed, to other locations within the school district;
2. centralize the storage of items of potential usefulness; and/or
3. discard or sell as surplus those items determined to be of no further use or worthless.
4. gift them to the local fire company/EMT/Town Hall/or another school district (s).

Following approval by the Board of Trustees, items may be sold in the following manner:

Prior to reassigning, storing, discarding, or selling any equipment or supplies (including computer hardware and software), the district shall ensure that all district-related data and information is permanently and completely removed. If such data or information is of a sensitive, personal, or confidential nature, and cannot be permanently and completely removed prior to discarding or selling, the equipment or supplies shall be destroyed, and if reassigned or stored, the district shall note that district data or information has not been permanently and completely removed. The district shall also ensure that all district-related data and information is permanently and completely removed from equipment that is leased from a third party, prior to returning the equipment. The district shall work with the third party provider to ensure that the district data and information is able to be permanently and completely removed from the equipment.

1. offer to sell the items to local municipalities or local non-profit organizations;
2. sell items at a public sale. In the event of a public sale, notice of availability of such equipment, supplies and materials and requests for bids shall be disseminated through announcements in local newspapers and such other appropriate means. The general public, as well as staff members who are not Board members, officers, or involved in the purchasing function, shall be eligible to bid on the equipment, supplies and/or materials; and
3. sell remaining items as scrap for the best obtainable amount or discard in the safest, least expensive manner.

Ref: General Municipal Law §§51; 800 et seq.
 Ross v. Wilson, 308 NY 605 (1955)
 Matter of Baker, 14 EDR 5 (1974)
 OP. St. Compt. 58-120

Adoption: December 10, 1998
 Revised: ~~March 21, 2016~~ February 14, 2023