

January 2023 Policy - Second Reading Packet

Policy Number	Policy Title	Explanation	Adopted BOCES Update	Revised by SH	Keep Current Policy	Deleted	Date of Vote	Not voted upon
1510	Regular Board Meetings and Rules (Quorum and Parliamentary Procedure)	Suggested revision(s): Revised in light of amendments to the Open Meetings Law (OML) which expanded the ability of boards of education to use videoconferencing in extraordinary circumstances. Under the revised law, in extraordinary circumstances, boards may, in their discretion, permit board members to participate in a board meeting remotely by videoconference from locations that are not open to the public. However, to utilize this function certain conditions must be met. These amendments did not eliminate the previously authorized ability for a board to hold a meeting using videoconferencing where the public is able to attend, listen, and observe the meeting at any location where a board member is participating. Recommended as is.						
1720	Minutes	Suggested revision(s): Revised in light of amendments to Public Officers Law Section 106 which requires districts that maintain a regularly and routinely updated website and utilize a high speed internet connection to post Board meeting minutes on the district's website within two weeks from the date of a Board meeting and one week from the date of an executive session. Recommended as is.						
5130	Budget Adoption	Suggested revision(s): A "Contingency Budget" section header was added to make it apparent that the topic is addressed in the policy. Additional information related to contingency budgets was added for clarity purposes. The last two paragraphs of the policy were moved for organizational purposes. (Reviewed by Business Office). Recommended as is.						
5150	Contingency Budget	Suggest deleting policy. The content of this policy is covered by the revised policy 5130, Budget Adoption. If the District elects to keep this policy, please note that it will not be updated by Policy Services in the future. (Business Office concurs). Recommend to delete.						
5230	Acceptance of Gifts, Grants, and Bequests to the District	Suggested revision(s): The District recently revised this policy outside of the Policy Audit process to remove references to the "trust and agency account." Further, it seems at one point the District combined Policy Services' sample regulatory language on this topic into its policy. Policy Services also recently revised its sample policy and regulatory language in response to GASB 84 which established custodial funds and eliminated agency funds. This policy has been revised to show all of Policy Services' suggested revisions. (Reviewed by Business Office). Recommended as is.						
5570	Financial Accountability	Suggested revision(s): Revised to provide consistency across policies regarding how often the Board receives extra-classroom activity fund reports. These revisions reflect current regulation and guidance. (One adjustment to this policy – highlighted in yellow). Recommended with one highlighted change.						

**Sweet Home Central School District
Policy Committee Meeting
December 7, 2022**

Minutes

Present: Mike Ginestre, JoAnn Balazs, Don Feldmann, Scott Johnson, Brian Laible, Sherry McNamara

1. Reviewed the following policies for December first reading:

1510	Regular Board Meetings and Rules (Quorum and Parliamentary Procedure)	Suggested revision(s): Revised in light of amendments to the Open Meetings Law (OML) which expanded the ability of boards of education to use videoconferencing in extraordinary circumstances. Under the revised law, in extraordinary circumstances, boards may, in their discretion, permit board members to participate in a board meeting remotely by videoconference from locations that are not open to the public. However, to utilize this function certain conditions must be met. These amendments did not eliminate the previously authorized ability for a board to hold a meeting using videoconferencing where the public is able to attend, listen, and observe the meeting at any location where a board member is participating. Recommended as is.
1720	Minutes	Suggested revision(s): Revised in light of amendments to Public Officers Law Section 106 which requires districts that maintain a regularly and routinely updated website and utilize a high speed internet connection to post Board meeting minutes on the district's website within two weeks from the date of a Board meeting and one week from the date of an executive session. Recommended as is.
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5570	Financial Accountability	Suggested revision(s): Revised to provide consistency across policies regarding how often the Board receives extra-classroom activity fund reports. These revisions reflect current regulation and guidance. (One adjustment to this policy – highlighted in yellow). Recommended with one highlighted change.

2. Next meeting set for Wednesday, January 4 @ 3:30 pm.

POLICY

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Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE)

All Board meetings will be open to the public except those portions that are executive sessions. The Board will make reasonable efforts to ensure that all meetings are held in an appropriate facility that can adequately accommodate all members of the public who wish to attend. The Superintendent will attend all Board meetings. Members of the Superintendent's staff may attend Board meetings at the Superintendent's discretion. The Board may also request that additional people attend.

Regular Board meetings will take place on the day and time designated by the Board at the Annual Organizational Meeting, except as modified. Any Board meeting may be adjourned to a future date and time if approved by a majority of the Board present. Further, if a meeting date falls on a legal holiday, interferes with other area meetings, or Board member attendance will be less than a quorum, the Board will select a date for a postponed meeting at the prior regular meeting, and it will direct the Clerk to notify all members. The District Clerk will provide the Board members written notice of the time of and agenda for each regular meeting before the meeting.

When the Board schedules a meeting on at least one week's notice, it will give or electronically transmit public notice of the time and place to the news media and conspicuously post the notice in one or more designated public locations at least 72 hours before the meeting. Notice of other meetings will be given or electronically transmitted, to the extent practicable, to the news media and conspicuously posted at one or more designated public locations at a reasonable time before the meeting. When the District has the ability to do so, it will conspicuously post the meeting notices on its website.

If videoconferencing or online technology is used to conduct a meeting, the public notice for the meeting will inform the public, identify all the locations for the meeting, and state that the public has the right to attend at any of the locations. If a meeting is streamed live over the Internet, the public notice will inform the public of the website's Internet address. Voting may be done through videoconferencing, provided that members can be both seen and heard voting and participating from remote locations.

The Superintendent will prepare the meeting agenda during the week before the meeting and review it with the Board President. The agenda will then be distributed to Board members no later than the Friday before the regular meeting. The President or other Board members will submit requests to place matters on the agenda to the Superintendent. Whenever individuals or groups wish to bring a matter to the attention of the Board, they will submit a written request to the Superintendent.

District records available to the public under the Freedom of Information Law, as well as any proposed resolution, rule, regulation, policy, or amendment scheduled to be discussed at a Board meeting will be made available upon request, to the extent practicable at least 24 hours before the meeting. Copies of these records may be made available for a reasonable fee. These records will be posted on the District's website to the extent practicable at least 24 hours before the meeting.

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Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

Recording Meetings

The Board allows public meetings to be photographed, broadcast, webcast, or otherwise recorded by means of audio or video, in a non-disruptive manner, and it supports the use of this technology to facilitate the open communication of public business.

Quorum

The quorum for any Board meeting is four members. No formal action will be taken at any meeting where a quorum is not present. Unless otherwise required by law, official action will only be taken by approval of the majority of the full Board.

Use of Parliamentary Procedure

The Board will use pertinent portions of the latest edition of Robert's Rules of Order to conduct its business.

Public Comment

The Board encourages courteous and respectful public comment at Board meetings. All speakers must conduct themselves in a civil manner. Obscene language, harassing language, defamatory statements, and threats of violence are prohibited. All participants are required to comply with the District *Code of Conduct*.

Guidelines for Participation

- a) The Board of Education will provide two opportunities during each meeting for public participation:
 1. An opportunity after the review or approval of the agenda for participants to comment upon the agenda.
 2. An opportunity at the end of the meeting for participants to address the Board on topics appropriate for open session.
- b) The Board welcomes attendance and participation by District residents, persons having business within the boundaries of the School District and persons who do business with the Board of Education.
- c) A maximum of 30 minutes will be reserved for comments from community members. Board members may also request a 30-minute extension of this time, subject to Board approval.

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Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

- d) Those wishing to speak must be at least 16 years of age.
- e) All participants must be recognized by the presiding officer and must preface their comments by an announcement of their name, address and group affiliation, if appropriate.
- f) Each speaker will be limited to three minutes to offer comments pursuant to the guidelines offered below, unless the Board votes to waive rules to allow it. The participant will not be allowed to transfer all or part of their allotted time to another participant.
- g) All statements must be directed at the presiding officer; no visitor to a Board meeting may address or question Board members individually.
- h) Participants may register their request to speak with the District Clerk or the Deputy District Clerk in advance of the meeting. Those that register in advance of the meeting will speak in order of their sign-up. Community members who do not sign-up prior to the start of the meeting will speak after those who signed up in advance.
- i) Participants may not discuss specific individuals or issues that fall under executive session.

Role of the Board President

In order to facilitate an appropriate and productive discourse, the Board President also has the right to exercise one of the following options:

- a) Interrupt or terminate a participant's comments when the comment is too lengthy, personally directed, abusive or irrelevant;
- b) Request any individual to leave the meeting when the person does not observe reasonable decorum;
- c) Call for a recess or an adjournment to another time when the lack of decorum so interferes with the orderly progress of the meeting;
- d) Direct comments and questions from participants to the Superintendent, administrator, or appropriate department for action or response within a reasonable time frame after the meeting.

If there are a large number of individuals who want to address the Board, the Board President may limit the number of repetitive comments being made so that the time limit on public comment is not exceeded.

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Bylaws

**SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND
PARLIAMENTARY PROCEDURE) (Cont'd.)**

If individuals engage in disruptive or unruly behavior during the meeting, the Board President will remind the audience of this policy and the requirement to conduct themselves in a civil manner and comply with the District *Code of Conduct*. The Board President may call for the removal of disruptive or unruly individuals from the meeting. When appropriate, law enforcement may be called to remove disruptive or unruly individuals. In some instances, individuals engaging in disruptive or unruly behavior may be subject to criminal sanctions.

These rules apply to residents and nonresidents equally.

Education Law §§ 1708, 2504, and 2801
General Construction Law § 41
Penal Law § 240.20
Public Officers Law Article 7
8 NYCRR § 100.2

NOTE: Refer also to Policies #1520 -- Special Meetings of the Board of Education
#1730 -- Executive Sessions
#6217 -- Employment of Relatives of Board of Education
Members

Adopted: 5/9/06
Revised: 3/18/14; 2/23/16; 12/18/18; 1/18/22

Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE)

All Board meetings will be open to the public except those portions that are executive sessions. The Board will make reasonable efforts to ensure that all meetings are held in an appropriate facility that can adequately accommodate all members of the public who wish to attend. The Superintendent will attend all Board meetings. Members of the Superintendent's staff may attend Board meetings at the Superintendent's discretion. The Board may also request that additional people attend.

Regular Board meetings will take place on the day and time designated by the Board at the Annual Organizational Meeting, except as modified. Any Board meeting may be adjourned to a future date and time if approved by a majority of the Board present. Further, if a meeting date falls on a legal holiday, interferes with other area meetings, or Board member attendance will be less than a quorum, the Board will select a date for a postponed meeting at the prior regular meeting, and it will direct the District Clerk to notify all members. The District Clerk will provide the Board members written notice of the time of and agenda for each regular meeting before the meeting.

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The Superintendent will prepare the meeting agenda during the week before the meeting and review it with the Board President. The agenda will then be distributed to Board members no later than the Friday before the regular meeting. The President or other Board members will submit requests to place matters on the agenda to the Superintendent. Whenever individuals or groups wish to bring a matter to the attention of the Board, they will submit a written request to the Superintendent.

District records available to the public under the Freedom of Information Law, as well as any proposed resolution, rule, regulation, policy, or amendment scheduled to be discussed at a Board meeting will be made available upon request, to the extent practicable, at least 24 hours before the meeting. Copies of these records may be made available for a reasonable fee. These records will be posted on the District's website, to the extent practicable, at least 24 hours before the meeting.

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Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)**Using Videoconferencing to Conduct Board Meetings**

If videoconferencing is used to conduct a Board meeting:

- a) The Board will provide an opportunity for the public to attend, listen, and observe the meeting at any location where a Board member is participating; and
- b) The public notice for the meeting will inform the public that videoconferencing will be used, identify the locations for the meeting, and state that the public has the right to attend the meeting at any of the locations.

Voting may be done through videoconferencing provided that Board members can be both seen and heard voting and participating from remote locations.

Extraordinary Circumstances

In extraordinary circumstances, the Board may, in its discretion, permit Board members to participate in a Board meeting remotely by videoconference from locations that are not open to the public. For purposes of this policy, this is referred to as extraordinary circumstances videoconferencing.

However, in order for the Board to utilize extraordinary circumstances videoconferencing, the following conditions must be met:

- a) The District must maintain an official website.
- b) The Board must have adopted a resolution, following a public hearing, authorizing the use of extraordinary circumstances videoconferencing:
 - 1. For itself and its committees or subcommittees; or
 - 2. Specifying that each committee or subcommittee may make its own determination.
- c) The Board must have established written procedures governing Board member and public attendance at meetings where extraordinary circumstances videoconferencing is being used that are consistent with law and those procedures must be conspicuously posted on the District's website.

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Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

- d) Board members must only participate in meetings remotely from locations that are not open to the public in an extraordinary circumstance. How the Board defines extraordinary circumstances must be set forth in the Board's resolution and written procedures related to extraordinary circumstances videoconferencing. Extraordinary circumstances may include disability, illness, caregiving responsibilities, or other significant or unexpected factor or event which precludes the Board member's physical attendance at a meeting. Except for an extraordinary circumstance, Board members must be physically present at meetings unless a state disaster emergency has been declared or a local state of emergency has been proclaimed and the Board has determined that the circumstances necessitating the emergency declaration would affect or impair the ability of the Board to hold an in-person meeting.
- e) At the meeting where extraordinary circumstances videoconferencing is being used:
 - 1. The public must be able to attend, listen, and observe the meeting in at least one physical location at which a Board member is participating.
 - 2. A minimum number of Board members must be present to fulfill the quorum requirement in the same physical location or locations where the public can attend.
 - 3. Except in the case of executive sessions, Board members must be able to be heard, seen, and identified while the meeting is being conducted, including, but not limited to, any motions, proposals, resolutions, and any other matter formally discussed or voted upon.
 - 4. The minutes of the meeting must include which, if any, Board members participated remotely and must be made available in accordance with law.
 - 5. The public notice must inform the public that: videoconferencing will be used; where the public can view and/or participate in the meeting; where required documents and records will be posted or available; and identify the physical location(s) for the meeting where the public can attend.
 - 6. The meeting must be recorded. The recordings must be posted or linked on the District's website within five business days following the meeting, and must remain available for a minimum of five years thereafter. Upon request, these recordings must be transcribed.
 - 7. The Board must provide the opportunity for the public to view the meeting via video, and to participate in proceedings via videoconference in real time where public comment or participation is authorized and must ensure that videoconferencing authorizes the same public participation or testimony as in person participation or testimony.

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Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

8. The Board must utilize technology to permit access by individuals with disabilities consistent with the 1990 Americans with Disabilities Act, as amended, and corresponding guidelines.

Recording Meetings

The Board allows public meetings to be photographed, broadcast, webcast, or otherwise recorded and/or transmitted by means of audio or video, in a non-disruptive manner, and it supports the use of this technology to facilitate the open communication of public business.

Quorum

The quorum for any Board meeting is four members. No formal action will be taken at any meeting where a quorum is not present. Unless otherwise required by law, official action will only be taken by approval of the majority of the full Board.

Use of Parliamentary Procedure

The Board will use pertinent portions of the latest edition of Robert's Rules of Order to conduct its business.

Public Comment

The Board encourages courteous and respectful public comment at Board meetings. All speakers must conduct themselves in a civil manner. Obscene language, harassing language, defamatory statements, and threats of violence are prohibited. All participants are required to comply with the District *Code of Conduct*.

Guidelines for Participation

- a) The Board of Education will provide two opportunities during each meeting for public participation:
 1. An opportunity after the review or approval of the agenda for participants to comment upon the agenda.
 2. An opportunity at the end of the meeting for participants to address the Board on topics appropriate for open session.

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Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

- b) The Board welcomes attendance and participation by District residents, persons having business within the boundaries of the School District and persons who do business with the Board of Education.
- c) A maximum of 30 minutes will be reserved for comments from community members. Board members may also request a 30-minute extension of this time, subject to Board approval.
- d) Those wishing to speak must be at least 16 years of age.
- e) All participants must be recognized by the presiding officer and must preface their comments by an announcement of their name, address and group affiliation, if appropriate.
- f) Each speaker will be limited to three minutes to offer comments pursuant to the guidelines offered below, unless the Board votes to waive rules to allow it. The participant will not be allowed to transfer all or part of their allotted time to another participant.
- g) All statements must be directed at the presiding officer; no visitor to a Board meeting may address or question Board members individually.
- h) Participants may register their request to speak with the District Clerk or the Deputy District Clerk in advance of the meeting. Those that register in advance of the meeting will speak in order of their sign-up. Community members who do not sign-up prior to the start of the meeting will speak after those who signed up in advance.
- i) Participants may not discuss specific individuals or issues that fall under executive session.

Role of the Board President

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- a) Interrupt or terminate a participant's comments when the comment is too lengthy, personally directed, abusive or irrelevant;
- b) Request any individual to leave the meeting when the person does not observe reasonable decorum;
- c) Call for a recess or an adjournment to another time when the lack of decorum so interferes with the orderly progress of the meeting;

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Bylaws

SUBJECT: REGULAR BOARD MEETINGS AND RULES (QUORUM AND PARLIAMENTARY PROCEDURE) (Cont'd.)

- d) Direct comments and questions from participants to the Superintendent, administrator, or appropriate department for action or response within a reasonable time frame after the meeting.

If there are a large number of individuals who want to address the Board, the Board President may limit the number of repetitive comments being made so that the time limit on public comment is not exceeded.

If individuals engage in disruptive or unruly behavior during the meeting, the Board President will remind the audience of this policy and the requirement to conduct themselves in a civil manner and comply with the District *Code of Conduct*. The Board President may call for the removal of disruptive or unruly individuals from the meeting. When appropriate, law enforcement may be called to remove disruptive or unruly individuals. In some instances, individuals engaging in disruptive or unruly behavior may be subject to criminal sanctions.

These rules apply to residents and nonresidents equally.

Education Law §§ 1708, 2504, and 2801
General Construction Law § 41
Penal Law § 240.20
Public Officers Law Article 7
8 NYCRR § 100.2

NOTE: Refer also to Policies #1520 -- Special Meetings of the Board of Education
#1730 -- Executive Sessions
#6217 -- Employment of Relatives of Board of Education Members

Adopted: 5/9/06
Revised: 3/18/14; 2/23/16; 12/18/18; 1/18/22;

POLICY

2016

1720

Bylaws

SUBJECT: MINUTES

The minutes are a legal record of the activities of the School Board as a public corporation having the specified legal purpose of maintaining public schools. The minutes of all meetings shall be kept by the Clerk or, in his/her absence, by the Superintendent or his/her designee. The minutes shall be complete and accurate, and maintained in accordance with law, and posted on the District website. However, minutes of executive sessions need not include any matter which is not required to be made public by the Freedom of Information Law.

The minutes of each meeting of the Board of Education shall state:

- a) The type of meeting;
- b) The date, time of convening, and adjournment;
- c) Board members present and absent;
- d) Board members' arrival and departure time, if different from opening or adjournment times;
- e) All action taken by the Board, including a record or summary of all motions, proposals, resolutions and other matters formally voted upon, with evidence of those voting in the affirmative and the negative, and those abstaining.

All Board minutes shall be signed by the District Clerk when approved and maintained in accordance with law. Unless otherwise provided by law, minutes shall be available to the public within two (2) weeks following the date of a meeting; draft copies, so marked, are acceptable, subject to correction.

Minutes of Executive Sessions

Minutes shall be taken at executive sessions of any action that is taken by formal vote. The minutes shall consist of a record or summary of the final determination of such action, the date and the vote. However, such summary need not include any matter which is not required to be made public by the Freedom of Information Law (FOIL).

If action is taken by a formal vote in executive session, minutes shall be available to the public within one (1) week of the date of the executive session.

Education Law Sections 2121 and 3020-a
Public Officers Law Sections 103 and 106

Adopted: 5/9/06
Revised: 3/18/14; 2/23/16

Bylaws

SUBJECT: MINUTES

~~The Board~~ minutes are a legal record of the activities of the ~~School~~ Board as a public corporation having the specified legal purpose of maintaining public schools. The minutes of all meetings ~~shall will~~ be kept by the District Clerk or, in ~~his/her~~ ~~their~~ absence, by the Superintendent or ~~his/her~~ designee. The minutes ~~shall will~~ be complete, ~~and~~ accurate, and maintained in accordance with law, ~~and posted on the District website~~. All minutes ~~must~~ be signed by the District Clerk when approved. Unless otherwise provided by law, minutes ~~will~~ be available to the public ~~and posted on the District website~~ within two weeks ~~from~~ the date of a meeting; draft copies, so marked, are acceptable, subject to correction.

~~However, m~~ Minutes of executive sessions need not include any matter which is not required to be made public by the Freedom of Information Law (FOIL).

The minutes of each meeting of the Board ~~of Education shall will~~ state:

- a) The type of meeting;
- b) The date, time of convening, and adjournment;
- c) Board members present and absent;
- d) Board members' arrival and departure time, if different from opening or adjournment times;
- e) All action taken by the Board, including a record or summary of all motions, proposals, resolutions, and other matters formally voted upon, with evidence of those voting in the affirmative and the negative, and those abstaining.

~~All Board minutes shall be signed by the District Clerk when approved and maintained in accordance with law. Unless otherwise provided by law, minutes shall be available to the public within two (2) weeks following the date of a meeting; draft copies, so marked, are acceptable, subject to correction.~~

Minutes of Executive Sessions

Minutes ~~shall will~~ be taken at executive sessions of any action that is taken by formal vote. The minutes ~~shall will~~ consist of a record or summary of the final determination of ~~such~~ ~~the~~ action, the date, and the vote. However, ~~such~~ ~~this~~ summary need not include any matter which is not required to be made public by the ~~Freedom of Information Law (FOIL)~~.

If action is taken by a formal vote in executive session, minutes ~~shall will~~ be available to the public ~~and posted on the District website~~ within one ~~(1)~~ week of the date of the executive session.

Education Law §§ 1721, 2121, and 3020-a
Public Officers Law §§ 87, 103, 103-a, and 106

NOTE: Refer also to Policy #1510 -- Regular Board Meetings and Rules (Quorum and Parliamentary Procedure)

Adopted: 5/9/06

Revised: 3/18/14; 2/23/16;

POLICY

2019

5130

Non-Instructional/Business
Operations

SUBJECT: BUDGET ADOPTION

The Board of Education shall review the recommended budget of the Superintendent of Schools and shall seek public input and feedback regarding the recommended budget including, but not limited to, holding a public budget hearing not less than seven nor more than 14 days prior to the Annual District Meeting and Election at which the budget vote is to occur. The Board may modify the recommended budget of the Superintendent prior to its submission to District voters. Final authorization of the proposed budget is dependent upon voter approval unless a contingency budget is adopted by the Board.

In the event the original proposed budget is not approved at the Annual District Meeting and Election, the Board may resubmit the original proposed budget or a revised budget for voter approval, or individual propositions may be placed before District voters, at a special meeting held on the third Tuesday of June. If the voters fail to approve the second budget submittal, or budget proposition(s), 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 with a tax levy that is no greater than the prior year's levy.

The School District budget for any school year, or any part of such budget, or any proposition(s) involving the expenditure of money for that school year, shall not be submitted for a vote of the qualified District voters more than twice.

The School District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.

Education Law §§ 1608, 1716, 1804(4), 1906(1), 2002(1), 2003(1), 2004(1), 2007(3)(b), 2022, 2023,
2023-a, and 2601-a
8 NYCRR §§ 100.2(bb), 170.8, and 170.9

Adopted: 5/9/06

Revised: 11/15/11; 4/8/14; 1/15/19

SUBJECT: BUDGET ADOPTION

The Board ~~of Education shall~~ will review the recommended budget of the Superintendent ~~of Schools~~ and ~~shall~~ seek public input and feedback regarding the recommended budget including, but not limited to, holding a public budget hearing not less than seven nor more than 14 days prior to the Annual District Meeting and Election at which the budget vote is to occur. The Board may modify the recommended budget of the Superintendent prior to its submission to District voters. Final authorization of the proposed budget is dependent upon voter approval unless a contingency budget is adopted by the Board.

The District budget for any school year, or any part of the budget, or any proposition(s) involving the expenditure of money for that school year, will not be submitted for a vote of the qualified District voters more than twice.

The District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.

Contingency Budget

In the event the original proposed budget is not approved at the Annual District Meeting and Election, the Board may resubmit the original proposed budget or a revised budget for voter approval, or individual propositions may be placed before District voters, at a special meeting held on the third Tuesday of June. If the voters fail to approve the second budget submittal, or budget proposition(s), 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 with a tax levy that is no greater than the prior year's levy (i.e., 0% levy growth).

The administrative component of the contingency budget is capped at the lesser of:

- a) The percent of the administrative component to the total budget in the prior year's budget, not including the capital component; or
- b) The percent that the administrative component comprised in the last proposed defeated budget for the subsequent year, not including, the capital component.

~~The School District budget for any school year, or any part of such budget, or any proposition(s) involving the expenditure of money for that school year, shall not be submitted for a vote of the qualified District voters more than twice.~~

~~The School District budget, once adopted, becomes the basis for establishing the tax levy on real property within the District. The District will post its final annual budget and any multi-year financial plan adopted by the Board on its website.~~

2023

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Non-Instructional/Business
Operations

SUBJECT: BUDGET ADOPTION (Cont'd.)

NOTE: Refer also to Policy #5110 -- Budget Planning and Development

Adopted: 5/9/06

Revised: 11/15/11; 4/8/14; 1/15/19;

POLICY

2014

5150

Non-Instructional/Business
Operations

SUBJECT: CONTINGENCY BUDGET

The School District budget for any school year or any part of such budget, or any proposition involving the expenditure of money for such school year, shall not be submitted for a vote of the qualified voters of the District more than twice in any school year.

If the original proposed budget is not approved by District voters at the Annual District Meeting and Election, the Board has the option of either resubmitting the original or revised budget for voter approval at a special meeting held at a later date; or the Board may, at that point, adopt a contingency budget. If the Board decides to submit either the original or a revised budget to the voters for a second time, and the voters do not approve the second budget submittal, the Board must adopt a contingency budget and the tax levy cannot exceed the total tax levy of the prior year (0% levy growth).

The administrative component of the contingency budget shall not comprise a greater percentage of the contingency budget exclusive of the capital component than the lesser of:

- a) The percentage the administrative component had comprised in the prior year budget exclusive of the capital component; or
- b) The percentage the administrative component had comprised in the last proposed defeated budget exclusive of the capital component.

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

Adopted: 5/9/06

Revised: 11/15/11; 5/3/14

POLICY

2022

5230
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Non-Instructional/Business
Operations

SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT

The Board may accept gifts, donations, grants, or bequests (collectively "gifts") of money, real or personal property, as well as other merchandise that add to the overall welfare of the District, provided that acceptance is in accordance with existing laws and regulations. Donations to the school are fully tax deductible so long as the gift is used exclusively for public purposes in accordance with USC Section 170(c). The Board may refuse any gift that constitutes a conflict of interest, gives an appearance of impropriety, or is not in its best interests. The Board will safeguard the District, the staff, and students from commercial exploitation, from special interest groups, and the like.

The Board will not accept any gifts which will place encumbrances on future Boards, or result in unreasonable additional or hidden costs to the District. The Board may, if it deems it necessary, request that gifts of equipment, facilities, or any item that requires upkeep and maintenance include funds to carry out maintenance for the foreseeable life of the donation.

The Board will not formally consider the acceptance of gifts until and unless it receives the offer in writing from the donor or grantor or their attorney or financial advisor. Any gifts donated to the Board and accepted on behalf of the District must be by official action and resolution passed by Board majority. The Board would prefer the gift to be a general offer rather than a specific one. Consequently, the Board would suggest that the donor or grantor work first with the school administrators in determining the nature of the gift prior to formal consideration for acceptance by the Board. However, the Board, in its discretion, may direct the Superintendent to apply the gift for the benefit of a specific school or school program.

The Board is prohibited, in accordance with the New York State Constitution, from making gifts or charitable contributions with District funds.

Gifts of money to the District will be annually accounted for in the General Fund in the bank designated by the Board.

All gifts become District property. A letter of appreciation, signed by the President of the Board and the Superintendent, will be sent to a donor or grantor in recognition of his or her contribution to the District. Letters will be sent in a timely manner and will acknowledge the possible tax deduction available to donors whose gifts qualify under IRS regulations.

Acceptance

Only the Board may accept, on behalf of the District, donations of either money or merchandise, including surplus property and property given to the District by bequest or devise in a will or trust instrument, which in the view of the Board, will add to the overall welfare of the District. The Board will not consider the acceptance of a donation until the offer is made in writing. (see Form #5230F -- Information Related to the Acceptance or Refusal of a Gift)

(Continued)

POLICY

2022

5230

2 of 3

Non-Instructional/Business
Operations

SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT (Cont'd.)

Accounting for Donations

- a) All donations over \$500 will be entered into the personal physical inventory of the District, in the same manner as purchased personal property and consistent with the policy on fixed assets. (see Policy #5620 -- Fixed Asset Inventories, Accounting, and Tracking)
- b) Donations of money will be annually accounted for in the General Fund in the bank designated by the District.
- c) Any property or funds donated will be for the use of the District and no employee shall benefit personally from such donation.
- d) All donations will become the sole property of the District.
- e) All intended donations will be immediately brought to the attention of the principal or program director to which the contribution is made. Donations may be facilitated through electronic platform so long as any donation becomes property of the District and not the individual **AND** the platform and donation is approved by a building principal/supervisor and the Superintendent or his/her designee in writing.
- f) The principal/supervisor will recommend the acceptance or rejection of the donation to the Superintendent or designee.
- g) The Superintendent or designee will then make a recommendation to accept or reject the donations to the Board at a regular meeting for all donations over \$500 and notify the donor of this.
- h) The building principal/supervisor to which the donation is made will be responsible for ensuring that the donation is appropriately used.
- i) Donations made that are not specific to a program will be brought to the attention of the Superintendent or designee who will be responsible for ensuring the donation is put to use to benefit the school community.
- j) All donors will be sent an Acknowledgement Letter, which thanks them for their generosity and recognizes that the donation is tax deductible to the extent allowed by law. All Acknowledgement Letters will be signed by the Board President and the Superintendent and kept on file in the Business Office.

(Continued)

POLICY

2022

5230
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Non-Instructional/Business
Operations

**SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT
(Cont'd.)**

Donor Recognition

The Board will develop a system of donor recognition. This may include plaques, donor walls, and naming opportunities. The costs of recognition will be kept to a minimum to maximize the use of donor funds for the intended purpose of benefiting the school community. The cost of any meal or gift given in exchange for a donation will be acknowledged in the letter to the donor.

New York State Constitution Article 8, § 1
Education Law §§ 1709(12), 1709(12-a) and 1718(2)
General Municipal Law § 805-a(1)

Adopted: 5/9/06
Revised: 5/13/14; 3/15/22

SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT

The Board may accept gifts, donations, grants, or bequests (collectively "gifts") of money, real ~~property~~, or personal property, as well as other merchandise, that add to the overall welfare of the District, provided that acceptance is in accordance with existing laws and regulations. Donations to the ~~school~~District are fully tax deductible so long as the gift is used exclusively for public purposes ~~in accordance with USC Section 170(e)~~. The Board may refuse any gift that constitutes a conflict of interest, gives an appearance of impropriety, or is not in its best interests. The Board will safeguard the District, the staff, and students from commercial exploitation, from special interest groups, and the like.

The Board will not accept any gifts which will place encumbrances on future Boards, or result in unreasonable additional or hidden costs to the District. The Board may, if it deems it necessary, request that gifts of equipment, facilities, or any item that requires upkeep and maintenance include funds to carry out maintenance for the foreseeable life of the donation.

The Board will not formally consider the acceptance of gifts until and unless it receives the offer in writing from the donor or grantor or their attorney or financial advisor. Any gifts donated to the Board and accepted on behalf of the District must be by official action and resolution passed by Board majority. The Board ~~would prefer the gift to be a general offer rather than a specific one. Consequently, the Board would~~suggests that ~~the~~donors or grantors work first with ~~the~~school administrators in determining the nature of ~~the~~their gift prior to formal consideration for acceptance by the Board. ~~However, the Board, in its discretion, may direct the Superintendent to apply the gift for the benefit of a specific school or school program.~~

The Board is prohibited, in accordance with the New York State Constitution, from making gifts or charitable contributions with District funds.

Gifts ~~of money~~ to the District will be annually accounted for ~~in the General Fund in the bank designated as required by the Board~~ Generally Accepted Accounting Principles (GAAP).

All gifts become District property. A letter of appreciation, signed by the President of the Board and the Superintendent, will be sent to ~~a~~donors or grantors in recognition of ~~his or her~~their contribution to the District. Letters will be sent in a timely manner and will acknowledge the possible tax deduction available to donors whose gifts qualify under IRS regulations.

Acceptance

Only the Board may accept, ~~on behalf of the District~~ gifts, donations ~~of either~~, grants, or bequests (collectively "gifts") of money ~~or merchandise, including surplus real~~ property ~~and, or personal~~ property ~~given to the District by bequest or devise in a will or trust instrument, which in the view of the Board, will~~, as well as other merchandise, that add to the overall welfare of the District. The Board will not consider the acceptance of a ~~donation~~gift until the offer is made in writing. (see Form #5230F -- Information Related to the Acceptance or Refusal of a Gift)

(Continued)

**SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT
(Cont'd.)**

Offers of gifts will be immediately brought to the attention of the School Business Official and/or an appropriate administrator. After review, the School Business Official and/or an appropriate administrator will recommend the acceptance or rejection of the gift to the Superintendent or designee. The Superintendent or designee will then make a recommendation to accept or reject the gift to the Board at a regular meeting and notify the donor of the decision.

Accounting for ~~Donations~~ Gifts

- a) All ~~donations~~ gifts of physical property over \$500 will be entered into the personal physical inventory of the District, in the same manner as purchased personal property and consistent with the policy on fixed assets. (see Policy #5620 -- Fixed Asset Inventories, Accounting, and Tracking)
- b) ~~Donations of money will be annually accounted for in the General Fund in the bank designated by the District.~~ Gifts to the District will be annually accounted for as required by Generally Accepted Accounting Principles (GAAP).
- c) Any property or funds donated will be for the use of the District and no employee ~~shall~~ will benefit personally from ~~such donation~~ the gift.
- d) All ~~donations~~ gifts will become the sole property of the District.
- e) ~~All intended donations will be immediately brought to the attention of the principal or program director to which the contribution is made. Donations may be facilitated through electronic platform so long as any donation becomes property of the District and not the individual AND the platform and donation is approved by a building principal/supervisor and the Superintendent or his/her designee in writing.~~
- f) ~~The principal/supervisor will recommend the acceptance or rejection of the donation to the Superintendent or designee.~~
- g) ~~The Superintendent or designee will then make a recommendation to accept or reject the donations to the Board at a regular meeting for all donations over \$500 and notify the donor of this.~~
- he) The ~~building principal/supervisor to which the donation is made~~ School Business Official and/or an appropriate administrator will be responsible for ensuring that the ~~donation~~ gift is appropriately used.
- i) ~~Donations made that are not specific to a program will be brought to the attention of the Superintendent or designee who will be responsible for ensuring the donation is put to use to benefit the school community.~~

(Continued)

**SUBJECT: ACCEPTANCE OF GIFTS, GRANTS, AND BEQUESTS TO THE DISTRICT
(Cont'd.)**

- jf) All donors will be sent ~~an Acknowledgement Letter~~ a letter of appreciation, which thanks them for their generosity and recognizes that the ~~donation~~ gift is tax deductible to the extent allowed by law. All ~~Acknowledgement Letters~~ letters of appreciation will be signed by the Board President and the Superintendent and kept on file in the Business Office. The Board may determine if additional donor recognition is warranted.

Donor Recognition

~~—— The Board will develop a system of donor recognition. This may include plaques, donor walls, and naming opportunities. The costs of recognition will be kept to a minimum to maximize the use of donor funds for the intended purpose of benefiting the school community. The cost of any meal or gift given in exchange for a donation will be acknowledged in the letter to the donor.~~

New York State Constitution Article 8, § 1

Education Law §§ 404(1), 1604(44), 1709(12), 1709(12-a), 1709(12-b), 1718(2), 3701, and 3703

Real Property Tax Law § 980-a(3)

Adopted: 5/9/06

Revised: 5/13/14; 3/15/22;

POLICY

2019

5570
1 of 2

Non-Instructional/Business
Operations

SUBJECT: FINANCIAL ACCOUNTABILITY

School districts must have internal controls in place to ensure that: the goals and objectives of the District are accomplished; laws, regulations, policies, and good business practices are complied with; audit recommendations are considered and implemented; operations are efficient and effective; assets are safeguarded; and accurate, timely and reliable data are maintained.

The Sweet Home Central School District's governance and control environment will include the following:

- a) The District's code of ethics addresses conflict of interest transactions with Board members and employees. Transactions that are less-than-arm's length are prohibited. Less-than-arm's length is a relationship between the District and employees or vendors who are related to District officials or Board members.
- b) The Board requires corrective action for issues reported in the CPA's management letter, audit reports, the Single Audit, and consultant reports.
- c) The Board has established the required policies and procedures concerning District operations.
- d) The Board routinely receives and discusses the necessary fiscal reports including the:
 1. Treasurer's cash reports;
 2. Budget status reports;
 3. Revenue status reports;
 4. Monthly extra-classroom activity fund reports; and
 5. Fund balance projections (usually starting in January).
- e) The District has a long-term (three to five years) financial plan for both capital projects and operating expenses.
- f) The District requires attendance at training programs for Board members, business officials, treasurers, claims auditors, and others to ensure they understand their duties and responsibilities and the data provided to them.
- g) The Board has an audit committee to assist in carrying out its fiscal oversight responsibilities.
- h) The District's information systems are economical, efficient, current, and up-to-date.

(Continued)

POLICY

2019 5570
2 of 2

Non-Instructional/Business
Operations

SUBJECT: FINANCIAL ACCOUNTABILITY (Cont'd.)

- i) All computer files are secured with passwords or other controls, backed up on a regular basis, and stored at an off-site or in a secure fireproof location.
- j) The District periodically verifies that its controls are working efficiently.
- k) The District requires all staff to take leave time during which time another staff member performs the duties of the staff on leave. Staff may also schedule transactions and other responsibilities to occur electronically before taking a leave.

Audit Response

Periodically, the District receives audit reports from the External (Independent) Auditor and/or the Office of the New York State Comptroller. The Board will review all audit recommendations in consultation with the Audit Committee and respond appropriately. Independent and Comptroller audit reports and the accompanying management letters will be made available for public inspection. The District will also timely post a copy of the annual external audit report or the Comptroller's final audit report on its website for a period of five years. Notice of the availability of independent and Comptroller audit reports will be published in the District's official newspaper or one having general circulation in the District. If there is no newspaper, notice must be placed in ten public places within the District.

Education Law § 2116-a(3-b)
8 NYCRR § 170.12
General Municipal Law §§ 33(2)(e) and 35(1), (2)

NOTE: Refer also to Policy #5572 -- Audit Committee

Adopted: 5/9/06
Revised: 5/13/14; 2/12/19

SUBJECT: FINANCIAL ACCOUNTABILITY

~~School districts must have~~ The District has internal controls in place to ensure that:

- a) ~~t~~The goals and objectives of the District are accomplished;
- b) ~~L~~aws, regulations, policies, and good business practices are complied with;
- c) ~~a~~Audit recommendations are considered and implemented;
- d) ~~e~~Operations are efficient and effective;
- e) ~~a~~Assets are safeguarded; and
- f) ~~a~~Accurate, timely, and reliable data are maintained.

The ~~Sweet Home Central School~~ District's governance and control environment will include the following:

- a) The District's code of ethics addresses conflict of interest transactions with Board members and employees. Transactions that are less-than-arm's length are prohibited. Less-than-arm's length is a relationship between the District and employees or vendors who are related to District officials or Board members.
- b) The Board requires corrective action for issues reported in the Certified Public Accountant's (CPA's) management letter, audit reports, the Single Audit, and consultant reports.
- c) The Board has established the required policies and procedures concerning District operations.
- d) The Board routinely receives and discusses the necessary fiscal reports including the:
 - 1. Treasurer's cash reports;
 - 2. Budget status reports;
 - 3. Revenue status reports;
 - 4. ~~Monthly~~ Quarterly extra-classroom activity fund reports; and
 - 5. Fund balance projections (usually starting in January).
- e) The District has a long-term (three to five years) financial plan for both capital projects and operating expenses.

(Continued)

SUBJECT: FINANCIAL ACCOUNTABILITY (Cont'd.)

- f) The District requires attendance at training programs for Board members, business officials, treasurers, claims auditors, and others to ensure they understand their duties and responsibilities and the data provided to them.
- g) The Board has an audit committee to assist in carrying out its fiscal oversight responsibilities.
- h) The District's information systems are economical, efficient, current, and up-to-date.
- i) All computer files are secured with passwords or other controls, backed up on a regular basis, and stored at an off-site or in a secure fireproof location.
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Adopted: 5/9/06
Revised: 5/13/14; 2/12/19;

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- a) ~~t~~The goals and objectives of the District are accomplished;
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 - 1. Treasurer's cash reports;
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 - 5. Fund balance projections (usually starting in January).
- e) The District has a long-term (three to five years) financial plan for both capital projects and operating expenses.

(Continued)

SUBJECT: FINANCIAL ACCOUNTABILITY (Cont'd.)

- f) The District requires attendance at training programs for Board members, business officials, treasurers, claims auditors, and others to ensure they understand their duties and responsibilities and the data provided to them.
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Education Law § 2116-a(3-b)
8 NYCRR § 170.12
General Municipal Law §§ 33(2)(e) and 35(1), (2)

NOTE: Refer also to Policy #5572 -- Audit Committee

Adopted: 5/9/06
Revised: 5/13/14; 2/12/19;