

## FISCAL RESPONSIBILITIES

### I. Statement of Policy

The Board of Education (the Board) is responsible, as the most important part of its duties, to raise and administer funds for the education of the Sauquoit Valley Central School District's (the District) children. The aim is to purchase the best education that the financial status of the community can afford. In doing so, the Board will conform to and follow all laws pertaining to finances in the Education Law, General Finance Law, and General Municipal Law governing financial affairs within the District.

- A. The District's plan to achieve these ends includes Board Member participation in statutorily required financial oversight training, the establishment of an Audit Committee, the use of External Audits, the development of an Internal Audit Function, and the use of a Claims Auditor.
- B. The Board authorizes the Superintendent to commit school funds as appropriated by approved operational and capital budgets, and by the adoption of special resolutions. They shall make expenditures in accordance with applicable law and in a manner that attempts to achieve the maximum benefit.

### II. School 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.

### III. Duties of the Superintendent

The Superintendent, working in conjunction with the administrative staff, is responsible to the Board for the administration of the budget. The Superintendent shall acquaint District employees with the final provisions of the program budget and guide them in planning to operate efficiently and economically within these provisions.

The Superintendent, assisted by the School Business Administrator, is responsible for ensuring that provision is made for the adequate storage, security, and disposition of all financial and inventory records, as required by law.

POLICY

FISCAL MANAGEMENT

4001

FISCAL RESPONSIBILITIES

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Sauquoit Valley Central School District

Legal Ref: NYS Education Law §§ 1709 (20-a), 1711, 1724; 8 NYCRR § 170.12

Cross Ref: Code of Ethics (0012); Procurement Policy/Regulation (4030); Investment Policy (4040).

Adopted: 10/30/07

Revised: 1/28/25

# Policy

FISCAL MANAGEMENT

Draft 9/12/24  
4023 replaced by 4200 & 4500

## BUDGET ADMINISTRATION

- I. The Superintendent is responsible to the Board of Education for the administration of the budget, and shall proceed as follows:
  - A. The Superintendent shall acquaint district employees with the final provisions of the budget and guide them in planning to operate efficiently and economically within those provisions.
  - B. Under the Superintendent's direction, the Business Executive shall maintain such records as are required by the Uniform System of Accounts, and such other records as are deemed necessary, and shall keep the various administrative units informed as to the status of their individual budgets. The Superintendent shall discuss any deviations from original requests with the financial specialist.
  - C. Heads of administration units are responsible to the Superintendent for operation of their units within budgetary limits.
  - D. The Board of Education shall require the Business Executive to render a monthly status report for each fund including no less than the revenue and appropriation accounts required in the annual state budget form (Commissioner's Regulations, Section 170.2(p)). The report will show the status of these accounts in at least the following detail:
    1. Revenue Accounts
      - a. estimated revenue
      - b. amounts received to date of report
      - c. revenues estimated to be received during balance of fiscal year
      - d. overages or deficiencies
    2. Appropriate Accounts
      - a. original appropriations
      - b. transfers and adjustments
      - c. revised appropriations
      - d. expenditures to date
      - e. outstanding encumbrances
      - f. unencumbered balances

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Sauquoit Valley Central School District  
Adopted: 08/17/04  
Readopted: 10/30/07



# Regulation

FISCAL MANAGEMENT

4030.1 REPLACED BY NEW 4501

## PROCUREMENT OF GOODS AND SERVICES

### I. Purpose

The goal of efficient and economical purchasing of needed goods and services will not be attained unless comprehensive procurement procedures are established and the staff adhere to such procedures.

### II. Authority

A. The procedures herein shall govern all procurements of goods and services.

B. The Purchasing Agent, designated by the Board of Education, will be responsible for operating the purchasing program in compliance with these procedures.

### III. Accommodation:

The District shall give preference in the purchase of instructional materials to those vendors who agree to provide such instructional materials in alternative formats, if they are available. The procedures ensuring compliance with this obligation are detailed in the District's Alternative Instructional Materials Plan.

### IV. Procedures

#### A. Purchase Orders

1. The purpose of requisition forms and purchase orders is to provide formal documentation and authority for the purchase of goods and services.
2. The Program Administrator will be held responsible for the completion of all requisitions and purchase orders.
3. In all instances, purchase orders are to be completed before a purchase is made. The sole exception shall be in the event of an emergency. Such exceptions shall be governed by Section IV (C) of these regulations.
4. The Purchasing Agent shall be responsible for reviewing all requisition forms and purchase orders to determine whether such procurement of goods and services is subject to competitive bidding; and documenting the basis for any determination that competitive bidding is not required.

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#### PROCUREMENT OF GOODS AND SERVICES

5. Types of Purchases:
  - a. From current bid awards (see Section IV (D), Competitive Bidding).
  - b. From New York State Contracts.
  - c. Requires new formal bid preparation (see Section IV (D), Competitive Bidding).
  - d. Based on quotation(s) and established purchasing limits (see Section IV (F), Requests for Quotation).
  - e. Purchase of professional services.
6. Competitive bid and quoted prices should be compared with state contract prices to determine if any additional savings are available.
7. If the Purchasing Agent determines that an insufficient or no appropriation balance is available to process a purchase order, the purchase order will be returned to the originator.
8. All purchase orders must be approved by the Purchasing Agent before the purchase is made. In no event are purchase orders to be sent to the vendor without Purchasing Agent's approval except as defined in Section IV (C) 2.

#### B. Blanket Purchase Orders:

1. The purpose of blanket purchase orders are to eliminate the necessity for the issuance of separate orders for groups of items that are purchased separately from the same vendor. These items normally are used in a day-to-day operation. Equipment may not be purchased by a blanket purchase order.
2. The total dollar amount of blanket purchase orders for items in the same general category shall not exceed the limits of the General Municipal Law applicable to the procurement of goods per annum. The Purchasing Agent shall keep a record of the purchases made to insure that they do not exceed the aggregate.
3. Blanket Purchase Orders are normally issued monthly and will show the maximum dollar amount covered by each purchase order. This dollar amount

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### PROCUREMENT OF GOODS AND SERVICES

should also be encumbered. The preparation and distribution of blanket purchase orders shall be by the same methods as those utilized for standard purchase orders.

#### C. Confirming Purchase Orders

1. The purpose of confirming purchase orders are to provide a purchase order number in cases where an emergency exists. General Municipal Law Section 103 (4) states that "an emergency exists in the case of a public emergency arising out of an accident or other unforeseen occurrence or condition whereby circumstances affecting public buildings, public property or the life, health, safety or property of the inhabitants require immediate action". Lack of proper planning will not be considered a valid reason for utilizing this process.
2. When a department has an urgent situation, and the Purchasing and/or Deputy Agent are not available, the following procedure will be followed:
  - a. The Manager or Administrator will prepare an on-line purchase order, and may phone or fax the purchase order to the vendor. The purchase order may not exceed \$1,000 unless approved by the District or Assistant Superintendent.
  - b. The Purchasing Agent will verify the necessary budgetary appropriation and necessity of the purchase.
  - c. The Purchasing Agent affirms the confirming purchase order and marks the purchase order "confirmation."

#### D. Competitive Bidding

1. The Board of Education is required by Section 103 of the General Municipal Law to award all purchase contracts for supplies, materials and equipment and all contracts for public works in excess of the limits prescribed to the lowest responsible bidder after advertising for sealed bids.
2. Definitions

Purchase Contract: a contract involving the acquisition of commodities, materials, supplies or equipment. (\$10,000 bidding threshold)

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Public Work Contract: a contract involving services, labor or construction. (\$20,000 bidding threshold)

3. Contract Combining Professional Services and Purchase

In the event that a contract combines the provision of professional services and a purchase, the Business Manager, will determine the appropriate monetary threshold criteria that apply to the contract.

4. 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.

5. If competitive bidding is required:

- a. When a requisition is presented that requires competitive bidding, the Business Manager has the authority to prepare, advertise and open bids for all potential purchase contracts and contracts for public work. The results of such bid will be presented to the Board for approval before purchase is made.
- b. A Notice to Bidders shall be published in the officially designated newspaper at least one (1) time commencing not less than five (5) days prior to the bid opening date. Notices may also be mailed to potential bidders, when possible, sufficiently in advance of the scheduled bid opening date to permit timely preparation and submission of bids.
- c. Bids shall be received until the opening time designated in the official notice. All bids shall be date stamped upon receipt and shall be kept in a safe, locked location until the time of opening.
- d. Bids shall be opened at the time and place set forth in the Notice to Bidders. There will be at least two (2) District employees present at each bid opening, including the Business Manager or his/her designee. All interested parties may also attend the opening of bids.



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- e. After being opened, all bids shall be recorded and analyzed. The Business Manager or designee shall make a recommendation to the Superintendent as to the lowest responsible bidder who has met or complied with the bid specifications. The Superintendent will prepare the recommendation for the Board of Education.
- f. In the event there are two or more bona fide low responsible 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.
- g. Bid bond deposits or performance bonds may be required, at the discretion of the Business Manager. The need for such security can be determined on a case-by-case basis.
- h. Every bid shall contain the certification, properly executed by the bidder, required by Section 103-d of the General Municipal Law.
- i. Minor deviations from specifications or compliance with bidding requirements may be waived by the Board, upon the recommendation of the Business Manager. The Business Manager shall determine all questions of comparability or equivalency.

#### E. Standardization

At times it is in the best interest of the District to standardize a purchase to a specific make, model, or type of equipment or supply. The Superintendent is responsible to make any recommendations to the District regarding standardization as defined under General Municipal Law, Section 103, subdivision 5.

#### F. Requests for Quotation

Goods and services which are not required by law to be procured by the Board of Education through competitive bidding will be procured in a manner so as to ensure the prudent and economical use of public monies. 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.

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All items and /or groups of items whose total exceeds \$5,000.00 but is less than the limits prescribed by Section 103 of the General Municipal Law will require at least two (2) informal quotations either by a "request for quotation" form mailed to bidders, or by telephone with written documentation.

1. Methods of Documentation
  - a. 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;
  - b. 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;
2. a. Professional Services: the Superintendent will recommend contracts for professional services to the Board of Education based on the following criteria:
  1. the special knowledge or expertise of the professional or consultant service;
  2. the quality of the service to be provided;
  3. the staffing of the service; and
  4. the suitability for the District's needs.

It is at the discretion of the Superintendent to use an RFP (Request for Proposals) process or a verbal quotation process as a basis for his recommendation.

3. Purchases/Public Work: Methods of Competition to be Used for Non-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:

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#### PROCUREMENT OF GOODS AND SERVICES

- a. Purchase Contracts up to \$10,000
  1. Contracts from \$1 to \$5,000: Ability to give a reason for a sole source purchase.
  2. Contracts from \$5,000.01 to \$10,000: Two verbal or written quotes.
- b. Public Work Contracts up to \$20,000
  1. Contracts from \$1 to \$9,999: Verbal quotes. Documentation will include notations of verbal quotes.
  2. Contracts from \$10,000 to \$20,000: Written quotes.
- c. Emergencies: Verbal quotes.  
Documentation will include notations of verbal quotes.
- d. Insurance: Written quotes. Written or verbal quotation forms.
- e. Professional Services: Documentation will include the written recommendation of the Superintendent as per Section F (2) (a).
- f. Leases of Personal Property: Written quotes. Documentation will include written quotes, cost-benefit analysis of leasing versus purchasing, etc.
- g. Second Hand Equipment from Other Governments: Written quotes. Documentation will include market price comparisons (verbal or written notes) and the name of the government.
- h. Certain Food and Milk Purchases: Written quotes. Documentation will be consistent with sections 114.3 and 114.4 of the Regulations of the Commissioner of Education.
- i. Sole Source: Written or verbal quotes. Documentation will include, among other things, the unique benefits of the patented items as compared to other items available in the marketplace; that no other item provides substantially equivalent or similar benefits; and that considering the benefits received, the cost of the item is reasonable, when compared to conventional methods. Notations of verbal quotes will be maintained by the Business Manager. In addition, the District will document that there is no possibility of competition for the procurement of the goods.

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4. The quotations process for the purchase of any item(s) is encouraged regardless of cost.
5. Exception to the above requirement for quotations may be made for procurements made through the county in which the District is located, the state Office of General Services, from individuals with severe handicapping conditions as defined under the state Finance Law, from correctional institutions pursuant to the Corrections Law, or where the Board believes the solicitation of alternate quotations will not be in the best interest of the District.
6. The District shall establish a list of vendors providing the specific goods and/or service, to whom a "request for quotation" will be sent.
7. The solicitation of quotations may be made by telephone if time is of the essence. A formal log shall be kept specific to the solicited good or service, in which information relative to the vendor name, date and time of contact and any related data will be entered.
8. After at least two quotations have been gathered, the Manager or Administrator will issue a purchase order for materials from the vendor with the lowest responsible price.
9. The Business Manager shall record all quotations received and certify that at least the minimum number of quotes pursuant to Section IV (F) (8) have been received. Quotations or information on telephone quotes received should be attached to the purchase order submitted to the Purchasing Agent.
10. When no quotations are received despite solicitation by the means of either mail or telephone above, the Business Manager should attempt to broaden the District's solicitation if at all feasible. However, where the District has taken steps to obtain quotations, the Business Manager may make purchases in the open market until conditions change.
11. In the event of tie quotations, the Business Manager may award the purchase to one of the low quotations or reject all quotations and re-solicit quotations.
12. Any contract awarded to other than the lowest responsible dollar offer shall be justified, documented and set forth the reasons for such award. Such justification

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### PROCUREMENT OF GOODS AND SERVICES

must demonstrate that the award provides for the prudent and economical use of public moneys.

#### G. Exceptions to Purchasing System

1. There are certain expenditures for which the processing of a purchase order is unnecessary. The following should be made without purchase orders:
  - a. Contracts for personal services.
  - b. Employee expense vouchers such as conference expenses, mileage and other reimbursable expenses in performance of day-to-day duties.
  - c. Interdepartmental charges.
2. The Purchasing Agent will not be required to secure alternative proposals or quotations for:
  - a. emergencies where time is a crucial factor;
  - b. procurements for which there is no possibility of competition (sole source items);
  - c. procurements of professional services, which, because of the confidential nature of the services, do not lend themselves to procurement through solicitation; or
  - d. very small procurements when solicitations of competition would not be cost-effective.

However, when the Superintendent or Board of Education determines that an emergency situation exists, the District will make purchases at the lowest responsible costs, seeking competition by informal solicitation of quotes or otherwise, to the extent practicable under the circumstances.

#### V. Responsibility

- A. It is the responsibility of each employee involved in procurement process to become familiar with these procedures and to follow their requirements.
- B. If there are any questions or concerns relative to either these procedures or the ability of the employee to respond effectively to their requirements, it is the responsibility of that employee to bring such matters to the attention of the Business Manager.

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4030.1 REPLACED BY NEW 4501

PROCUREMENT OF GOODS AND SERVICES

Sauquoit Valley Central School District

Adopted: 08/04/92

Revised: 08/17/04

Readopted: 10/30/07

The New York State School Supportive Health Services Program Compliance Agreement, entered into on July 20, 2009, by the New York State Department of Health, the New York State Education Department and the New York Office of the Medicaid Inspector General (hereinafter "Compliance Agreement") provides:

The State and local school districts shall establish a confidential disclosure mechanism enabling employees to disclose anonymously any practices or billing procedures, deemed by the employee to be inappropriate, to the State's Compliance Officer. The State shall make the confidential disclosure mechanism known to each employee as part of his or her training. The State and local school district shall, as part of the confidential disclosure program, require the internal review of any such credible disclosure and ensure that proper follow-up is conducted. The State shall include in its annual compliance report to CMS a summary of communications concerning inappropriate billings or any other inappropriate conduct under the confidential disclosure program, and the results of any internal review and follow-up of such disclosures.

The Confidential Disclosure Policy required by the foregoing Compliance Agreement provision consists of the following:

1. An employee of the State Education Department, State Department of Health ("DOH") (collectively "state agencies"), or any local school district, including New York City and, with respect to the Preschool Supportive Health Services Program, any county in the State ("local school district"), who believes that any practice or billing procedure related to Medicaid reimbursement of School or Preschool Supportive Health Services is inappropriate, may send information concerning such practice or billing procedure in writing to the State Compliance Officer by U.S. mail, courier service, e-mail or facsimile transmission. Disclosures may be made anonymously. An employee's verbal communication of any such allegation will not be sufficient to require any further action to be initiated under the Confidential Disclosure Policy procedures set forth below.
2. The Compliance Officer will send any disclosures to the relevant state agency and to the implicated local school district, if any. If the Compliance Officer is aware of the employee's identity, he/she will not reveal it to any other person without the employee's written consent, provided by U.S. mail, courier service, e-mail or facsimile transmission.
3. The relevant state agencies and local school district shall undertake a review of the practice described in the employee's disclosure without attempting to uncover the identity of the complaining employee and shall determine: (a) whether the employee's allegations are credible, (b) whether any federal or state statute, regulation or policy pertaining to any practice or billing procedure related to Medicaid reimbursement of School or Preschool Supportive Health Services has been violated and (c) whether any such violation is systemic or was limited to one or a small number of cases.

MEDICAID CONFIDENTIAL DISCLOSURE POLICY

4. The relevant state agencies and local school districts shall address any violation found during the review, whether systemic or limited, in a manner designed to avoid a similar violation in the future and to remedy the effect of the violation in the cases in which it was found to have occurred. If the review determines the violation was systemic, the relevant state agencies and local school district shall take all steps necessary to identify the cases in which the violation occurred and then to remedy the effect of the violation in those cases.

5. Within 90 days of receiving notice from the Compliance Officer of the information provided by an employee, the relevant state agencies and local school district shall: (a) complete the review of such allegations and any remedial plan required as a result of such review and (b) provide to the Compliance Officer a written description of the review, the remedial plan and all actions taken pursuant to such plan. In the event the relevant state agencies and local school district determine the employee's allegations are not credible, the written response shall describe the bases for such determination. The written document shall identify the individual(s) at the relevant state agencies and local school district who was(were) responsible for approving the review, the remedial plan and all actions taken pursuant to such plan, including the person's name, job title, telephone number, mailing address, e-mail address and fax number.

6. If the Compliance Officer is not satisfied with the review, the remedial plan, or the actions taken pursuant to such plan, he/she may discuss the matter with the relevant state agencies and local school district to resolve these concerns. In addition, the Compliance Officer may, if he/she considers it necessary to assure the State's compliance with the Compliance Agreement, request that the Audit Unit of DOH's Division of Administration undertake an audit to determine: (a) whether a violation occurred, (b) whether any such violation has been remedied and (c) whether the remedial action is sufficient to prevent similar violations in the future.

7. In the event the employee's identity becomes known to a relevant state agency or local school district or to an employee of such agency or district, no adverse employment action of any type shall be taken against such employee because he/she provided information to the Compliance Officer or to a person conducting a review of the disclosure.

8. The relevant state agencies and the local school districts shall include in every training any of them provides pursuant to the Compliance Agreement: (a) a description of the Confidential Disclosure Policy procedures described above, (b) the name, mailing address, e-mail address and fax number of the Compliance Officer, and (c) an assurance that no adverse employment action of any type will be taken against an employee because he/she provided information to the Compliance Officer or to a person conducting a review concerning alleged inappropriate practices or billing procedures related to Medicaid reimbursement of School or Preschool Supportive Health Services.

Approved By:

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Deborah Bachrach, Deputy Commissioner  
Office of Health Insurance Programs  
New York State Department of Health

Date:

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MEDICAID CONFIDENTIAL DISCLOSURE POLICY

Approved By:

Theresa E. Savo

Theresa E. Savo, Deputy Commissioner  
Operations and Management Services  
New York State Education Department

Date:

10/16/09

DELETED



# Policy

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FISCAL MANAGEMENT

4103

## AUTHORIZED SIGNATURES

### I. Statement of Policy

The Board of Education (the Board) authorizes the single signature of the Sauquoit Valley Central School District (the District) Treasurer on all District checks for the payment of all salaries, bills, expenses, obligations, and liabilities of the District.

- A. Payments of bills shall be made by the District Treasurer on the drawing of the correct fund voucher check signed by the District Treasurer after the warrant of bills has been presented and approved by the Board or Internal Auditor.
- B. If another person is authorized to affix the Treasurer's signature to a check, the Treasurer shall directly supervise that activity.

### II. District Authorization - Checks

The Board authorizes the use of a signature stamp to stamp District checks with the Treasurer's signature. The signature stamp shall be secured in the Business Office safe.

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Sauquoit Valley Central School District

Legal Ref: NYS Education Law §1720; 8 N.Y.C.R.R. §170.1

Adopted: 08/17/04

Revised: 11/30/04, 1/28/25

Readopted: 10/30/07



# Policy

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FISCAL MANAGEMENT

4104

## PETTY CASH ACCOUNTS

### Statement of Policy

Petty cash funds shall be established at the District Office and the Middle School for the purchase of materials, supplies or services under conditions requiring immediate payment.

#### I. Funds

A. The amount of each fund for the school year are as follows:

District Office	\$25.00
Middle School	\$25.00

The Board of Education, upon the recommendation of the Superintendent of the Sauquoit Valley Central School District (the District), shall appoint a bursar for each petty cash fund who shall administer and be responsible for such fund.

B. 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 expenditure.

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Sauquoit Valley Central School District

Legal Ref: NYS Education Law §§ 1604 & 1709; 8 NYCRR 170.4

Adopted: 08/17/04

Revised: 07/10/07, 07/14/09, 1/28/25

Readopted: 10/30/07



# Policy

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FISCAL MANAGEMENT

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## SCHOOL TAX RELIEF (STAR) PROGRAM

The Board of Education will extend the NYS School Tax Relief (STAR) Program to all qualifying Sauquoit Valley Central School District residents pursuant to Chapter 389 of the Laws of 1997.

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Sauquoit Valley Central School District

Adopted: 08/17/04

Readopted: 10/30/07

Revised: 1/28/25





## BUDGET PLANNING

### I. Statement of Policy

Budget planning and development for the Sauquoit Valley Central School District (the District) will shall be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the school system. Budget planning will be a year-round process involving participation of Board of Education (the Board) members, District-level administrators, principals, directors, coordinators, teachers, and other personnel. The process of budget planning and development should allow for community input and contain opportunities for public information and feedback.

### II. Duty of the Superintendent

The Superintendent will have overall responsibility for budget preparation, including the construction of, and adherence to, a budget calendar. The budget calendar shall be approved by the Board of Education in advance of the preparation of the District's annual budget.

A. The Superintendent, working with the School Business Administrator shall ensure that the proposed budget guarantees maintenance of fiscal effort in compliance with Title I of the Elementary and Secondary Education Act (as amended) and applicable regulations.

B. Principals, Directors, Department Chairs and other Supervisors will develop and submit budget requests for their particular areas of responsibility after seeking the advice and suggestions of staff members.

### III. 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.

### IV. Budget Requests

The Board shall give consideration to budget requests, and will review allocations for fairness and for their consistency with the school system's educational priorities. Final approval of the tentative budget to be presented to District voters rests with the Board.

POLICY

FISCAL MANAGEMENT

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BUDGET PLANNING

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Sauquoit Valley Central School District

Legal Ref: NYS Education Law §§1608(2)-(4), 1716(2)-(4), 1804(4), 1906(1); 2002(1),  
2003(1); 2004(1) 2022(2); & 2601-a; 8 NYCRR 170.2

Adopted: 08/17/04

Revised: 10/30/07, 1/28/25

## BUDGET PUBLICATION AND HEARING

### I. Budget Hearing

The budget will be presented to the public at a hearing scheduled at least seven (7) days and not more than fourteen (14) days before the date of the annual Sauquoit Valley Central School District (the District) meeting and budget vote. The Board of Education (the Board) will adopt a completed tentative budget at least seven (7) days before the public hearing.

- A. Copies of the budget and all required attachments will be made available to residents within the district (not just district taxpayers) during the fourteen (14) days preceding the date of the annual meeting and budget vote at the District Office, at each public library or free association library within the District, and on the District's website.
- B. 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.
- C. Notice of the date, time, and place of the budget hearing will be included in the notice of the annual meeting sent by the Clerk.

### II. Presentation of Budget

The budget will be written in plain language to be presented to the public to be voted upon. 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. It will be organized to separately reflect the following three (3) components:

- A. 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;
- B. 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 financial 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, operational and maintenance charges, costs per

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### BUDGET PUBLICATION AND HEARING

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;

- C. An administrative component, which includes office and central administrative expenses; traveling expenses; all compensation, salaries and benefits of all school administrators and supervisors, including the Superintendent, any deputy, assistant or associate superintendent, and the business administrator under all employment contracts and collective bargaining agreements, all expenditures associated with the operation of the school board, the office of the Superintendent, general administration, the school business office, any consulting costs not directly related to direct student services and programs, planning and all other administrative activities.

### III. Attachments to the Budget

- A. A detailed statement of the total compensation to be paid to the Superintendent, 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;
- B. A list of all other school administrators and supervisors, if any, whose annual salaries are budgeted to be paid at or above a certain level pursuant to Section 1716(5) of the Education Law in the coming year, along with their title and annual salary;
- C. A school district report card detailing the academic and fiscal performance of the district; and
- D. A property tax report card to include:
  - 1. the amount of total spending and total estimated school tax levy that would result from adoption of the proposed budget and the percentage increase or decrease in total spending and total school tax levy from the District budget for the preceding school year;
  - 2. the District's tax levy limit for the fiscal year covered by the budget, and the estimated school tax levy that would result from adoption of the budget, calculated in accordance with applicable laws and regulations;
  - 3. the projected enrollment growth for the school year for which the budget is prepared, and the percentage change in enrollment from the previous year;

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BUDGET PUBLICATION AND HEARING

4. the percentage increase in the consumer price index; and
5. the projected amount of the unappropriated unreserved fund balance that will be retained if the proposed budget is adopted, the projected amount of the reserved fund balance, the projected amount of the appropriated fund balance, the percentage of the proposed budget that the unappropriated unreserved fund balance represents, the actual unappropriated unreserved fund balance retained in the budget for the preceding school year, and the percentage of the budget for the preceding school year that the actual unappropriated unreserved fund balance represents.

IV. Information to the Voters

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.

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Sauquoit Valley Central School District

Legal Ref: NYS Education Law §§ 1716, 1804(4); 8 NYCRR §§170.8, 170.9

Adopted: 08/17/04

Readopted: 10/30/07

Revised: 1/28/25



# Policy

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FISCAL MANAGEMENT

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## BUDGET TRANSFERS

### I. Statement of Policy

The Superintendent is authorized to make budget transfers not to exceed the maximum authorized amount set by the Board of Education (the Board) at the annual re-organization meeting. All other transfers must have Board approval. Transfers made by the Superintendent will be reported to the Board at its next meeting.

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Sauquoit Valley Central School District

Legal Ref: 8 NYCRR 170.2(1), 170.8; NYS Education Law §§417, 1718

Adopted: 08/17/04

Readopted: 10/30/07

Revised: 1/28/25





## CONTINGENCY BUDGET

### I. Budget Proposition

A budget proposition may be submitted to the voters only twice. If the budget proposition is not approved by the voters when initially presented, the Board of Education (the Board) may resubmit the original for a second vote, or submit a revised budget 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 shall not result in a tax levy greater than the tax levied for the prior school year.

### II. Ordinary Contingency Expenses

The contingency budget will fund only teachers' salaries and those items the Board determines constitute "ordinary contingency expenses." Ordinary contingent expenses include pre-existing legal obligations of the Sauquoit Valley Central School District (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.

### III. Compliance

The contingency budget will comply with all state laws and regulations concerning the calculation of a contingent budget cap. 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 year's budget, or the percentage the administrative component comprised in the last proposed defeated budget.

### IV. Adoption

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

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CONTINGENCY BUDGET

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Sauquoit Valley Central School District

Legal Ref: NYS Education Law §§2022(5); 2023 and 2024

Adopted: 08/17/04

Readopted: 10/30/07

Revised: 1/28/25

PROPERTY TAX EXEMPTION FOR ELDERLY

I. Statement of Policy

The Board of Education (the Board) grants a tax exemption of the school tax to qualified property owners of the Sauquoit Valley Central School District (the District). In order to qualify for the school tax exemption for senior citizens:

- A. either the husband or wife or siblings (if jointly owned property) must be sixty-five (65) years of age or older;
- B. the combined income of all the owners must have been below a level determined by the Board and State law during the twelve (12) months preceding the application;
- C. title to the property must have been held for at least twelve (12) consecutive months prior to the date of making application for exemption; and
- D. the property must be their legal residence. No exemption will be granted if a child residing on the property attends a public school within the District.

II. Exemption Forms

Forms for the exemption should be secured and filed in the Town Assessor's office on or before the appropriate taxable status date.



# Policy

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FISCAL MANAGEMENT

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## INVESTMENT POLICY

### I. Statement of Policy

Funds held by the Sauquoit Valley Central School District (the District) that are in excess of the amount required to meet short term cash flow needs, and are not otherwise encumbered, shall be invested to provide the District with the best rate of return available without exposing the principal to an unreasonable risk of loss.

All investments made on behalf of the District shall comply with the requirements of all applicable federal and state laws, including Education Law, General Municipal Law, and Local Finance Law.

### II. Authority to Invest District Funds

As permitted by Section 11 of the General Municipal Law, the Board of Education (the Board) authorizes the Superintendent or designee, as an officer having custody of the District's funds, to invest the District's funds in a manner consistent with this Policy.

### III. Standards for Selecting Investments

#### A. Prudence

All participants in the investment process shall act as custodians of the public trust and shall avoid any transaction that might impair public confidence in the District. They shall make investment decisions with the judgment and care exercised by a reasonably prudent person in the conduct of their own affairs.

#### B. Conflict Avoidance

All participants in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or impair their ability to make impartial investment decisions.

#### C. Diversification

Investments of District funds, including bank deposits, are to be diversified in terms of the type of investments made, the maturity dates of investments, and the choice of financial institution or broker to place or hold the investment.

#### D. Permitted Investments

## POLICY

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### INVESTMENT POLICY

Consistent with the other provisions of this Policy, the Superintendent or designee may invest funds in the following ways, including but not limited to:

1. Special time deposit accounts in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in the State of New York;
2. certificates of deposit Through a Deposit Placement Program, certificates of deposit in one or more “banking institutions”, as defined in Banking Law Section 9-r;
3. obligations of the United States of America;
4. obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United States of America;
5. obligations of the State of New York;
6. certificates of deposits purchased by a bank or trust company in the manner described in, and meeting all the conditions of Section 11(2)(a)(2) of the General Municipal Law; and
7. obligations of this local government, but only with any moneys in a reserve fund established pursuant to General Municipal Law Sections 6-c, 6-d, 6-e, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m, or 6-n.

#### E. Assured Availability

All investment obligations shall be payable or redeemable at the option of the District within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the District within two (2) years of the date of purchase.

#### IV. Collateralization of Certain Investments

Investments in the form of special time deposits and certificates of deposit shall be collateralized as provided in accordance with General Municipal Law Section 103 governing District deposits.

#### V. Purchase and Custody of Investments

## POLICY

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### INVESTMENT POLICY

#### A. Purchase of Investment Assets

The Superintendent or designee is authorized to contract for the purchase of investments

1. directly, including through a repurchase agreement, from an authorized trading partner;
2. by participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the Board; or
3. by using an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the Board.

#### B. Custody of Investment Assets

All purchased obligations, unless registered or inscribed in the name of the District, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the District by the bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law, Section 10.

#### C. Segregation of Investment Assets

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for the District, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the District a perfected interest in the securities.

#### VI. Repurchase Agreements

Repurchase agreements are authorized subject to the following restrictions:

## POLICY

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### INVESTMENT POLICY

1. All repurchase agreements must be entered into subject to a Master Repurchase Agreement.
2. Trading partners are limited to banks or trust companies authorized to do business in New York State and primary reporting dealers.
3. Obligations shall be limited to obligations of the United States of America and obligations guaranteed by agencies of the United States of America.
4. No substitution of securities will be allowed.
5. The custodian shall be a party other than the trading partner.

#### VII. Authorized Financial Institutions and Dealers

##### A. Preparation and Review of List

The Superintendent or designee is responsible for maintaining a list of depositories, trading partners, and custodians whose financial position and record of operations warrants their use by the District. At least once each year, the Board shall review the list with the Superintendent to adopt a list of approved financial institutions and firms, and designate a limit to the amount of investment to be made with each one.

##### B. Requirements

All financial institutions in which the District does business must be creditworthy. Banks must agree to provide their most recent Consolidated Report of Condition (Call Report) at the request of the District. Security dealers not affiliated with a bank must be classified as reporting dealers affiliated with the New York Federal Reserve Bank as primary dealers.

#### VIII. Annual Board Review of Policy

The Board shall review this Policy each year and note that review in the minutes of the meeting at which it occurs.



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INVESTMENT POLICY

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Sauquoit Valley Central School District

Legal Ref: NYS Education Law §§1709, 1723-a, 1084 and 3652; NYS Finance Law §§24.00, 25 and 165; General Municipal Law, §§6-d, 6-j, 6-l, 6-n, 6-p, 10, 11 and 39, Article 3-A, Article 5-g.

Adopted: 09/27/94

Revised: 08/17/04, 10/30/07, 1/28/25



## MEDICAID BILLING COMPLIANCE PROGRAM

### I. Statement of Policy

- A. The Medicaid Billing Compliance Program (the Program) is an integral part of the Sauquoit Valley Central School District's (District) ongoing efforts to achieve compliance with federal and state laws relating to Medicaid billing for School Supportive Health Services ("SSHS") and other school programs. The Program creates a comprehensive system of oversight for Medicaid billing, reporting, and practices.
- B. The goal of this Program is to ensure that Medicaid eligible services are properly documented and accurately billed and that services which are rendered, but not properly documented, are not billed. Moreover, the program establishes systematic checks and balances to detect and prevent inaccurate billings and inappropriate practices in the Medicaid Program.
- C. The Program is overseen by the District Medicaid Compliance Officer who reports directly to the Superintendent. It remains, however, the responsibility of each individual involved in the provision of services and the billing process to comply with the law.

### II. Medicaid Compliance Officer

- A. The District shall designate a Medicaid Compliance Officer each year. The Compliance officer shall be responsible for:
  - 1. Day to day operations of the Compliance Program.
  - 2. Providing guidance to District employees to ensure Medicaid billing compliance;
  - 3. Development and delivery of District in-service training on compliance issues, expectations, and maintenance of documentation;
  - 4. The coordination of system-wide and department-specific audits of records on an ongoing basis;
  - 5. Communicating with District employees and service providers about changes to the laws and regulations regarding Medicaid billing and this Program;
  - 6. Investigating and reporting allegations of improper billing practices.
- B. The Compliance Officer reports directly to the Superintendent and shall periodically report to the Board of Education (the Board) on the District's Compliance Program.

### III. Compliance

MEDICAID BILLING COMPLIANCE PROGRAM

- A. Billing for Medicaid eligible school services will be done in compliance with all applicable state and federal laws and regulations. Specifically, no bill for reimbursement shall be submitted unless it was actually performed and documented by the service provider.
  - B. The District is committed to maintaining the accuracy of every claim it processes and submits. Any false, inaccurate, or questionable claim should be reported immediately to the District Medicaid Compliance Officer.
  - C. False billing is a serious offense. Federal and State law prohibit knowingly and willfully making or causing to be made any false statement or representation of a material fact in an application for benefits or payment. It is also unlawful to conceal or fail to disclose the occurrence of an event affecting the right to payment with the intent to secure payment that is not due.
  - D. In addition to criminal penalties, the Federal False Claims Act permits substantial civil monetary penalties against any person who submits false claims. The Act provides a penalty of triple damages as well as fines up to ten thousand dollars (\$10,000.00) for each false claim submitted. The persons involved in submitting false claims (as well as the District) may be excluded from participating in the Medicaid programs.
  - E. Numerous other federal laws prohibit false statements or inadequate disclosure to the government and mandate exclusion from Medicaid programs. It is illegal to make any false statement to the federal government, including statements on Medicaid claim forms. It is illegal to use the U.S. mail to scheme to defraud the government. Any agreement between two or more people to submit false claims may be prosecuted as a conspiracy to defraud the government.
  - F. The District promotes full compliance with each of the relevant laws by maintaining a strict policy of ethics, integrity, and accuracy in all its financial dealings. Each employee and professional, including outside consultants, who is involved in submitting charges, preparing claims, billing, and documenting services is expected to maintain the highest standards of personal, professional, and institutional responsibility. Individuals who fail to report suspected problems, participate in non-compliance behavior or encourage, direct, or facilitate non-compliance behavior may be subject to disciplinary action in accordance with the provisions of New York law and any applicable collective bargaining agreement.
- IV. Education and Training
- A. It is the Compliance Officer's responsibility is to ensure that every employee involved with the Medicaid service and billing process is educated about the

MEDICAID BILLING COMPLIANCE PROGRAM

applicable laws and regulations governing provider billing and documentation. Moreover, the Program must be shared with all employees, made available for inspection and published on the District website.

- B. The Compliance Officer shall also develop, oversee and provide in-service training on Medicaid billing and documentation requirements for all staff involved in providing and billing for Medicaid services periodically and at other times including initial employment or assignment. Such training is mandatory and the District will maintain records of all trainings.

V. Reporting and Investigation

A. Reporting

1. Every employee in the District has the responsibility not only to comply with the laws and regulations, but to ensure that others do as well.
2. Employees must report non-compliance to their immediate supervisors, or the District Compliance Officer. Supervisors are required to report these issues through established channels in the business office or directly to the District Medicaid Compliance Officer. Calls may be made anonymously, although the District encourages employees to provide a name and telephone number so that reports may be more effectively investigated.
3. Every attempt will be made to preserve the confidentiality of reports of non-compliance. All employees must understand, however, that circumstances may arise in which it is necessary or appropriate to disclose information. In such cases, disclosures will be on a “need to know” basis only.
4. Employees may choose to instead send information concerning such practice or billing procedure in writing to the State Compliance Officer by U.S. mail, courier service, e-mail or facsimile transmission. Disclosures may be made anonymously, however, an employee’s verbal communication of any such allegation will not be sufficient to require any further action to be initiated. There are several ways to report an allegation:

Email: [bmfa@omig.ny.gov](mailto:bmfa@omig.ny.gov)

Toll-free: 877-873-7283

Telephone: 518-402-1378

Fax: 518-408-0480

Internet: [www.omig.ny.gov](http://www.omig.ny.gov)

Mail: NYS OMIG Bureau of Medicaid Fraud Allegations  
800 North Pearl Street

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Albany, NY 12204

## B. Investigation

1. The Compliance Officer or designee will investigate every report of non-compliance as soon as practicable. Investigations may include interviewing employees and reviewing documentation. Each employee must cooperate with such investigations.
2. Upon completion of the investigation, the Compliance Officer will make a report to the Superintendent. The report will be the basis for the Compliance Officer's Program or recommendation of corrective action and discipline. Reports will be retained for a period of six (6) years.

## C. Non-Retaliation

It is District policy that no person shall retaliate, in any form, against a person who reports an act or suspected act of non-compliance in good faith (although employees may be disciplined for making intentionally false reports of non-compliance). Any person who is found to have retaliated for such a report shall be subject to discipline. In addition, the Federal False Claims Act and New York State Law provide certain protections to individuals who are discharged, demoted, suspended or threatened, harassed, or discriminated against by their employer in retaliation for assisting in the investigation, initiation or prosecution of a False Claims Act violation - which constitutes health care fraud under New York State Law.

## D. Corrective Action/Sanctions

1. To make this Compliance Program effective, the Compliance Officer will have authority to impose corrective action.
2. If a service provider or employee is found to be non-compliant in a single instance or relatively insignificant percentage of cases over a short period, the Compliance Officer may require that person to undergo a session of education or training.
3. If a provider or other employee fails to comply with billing or documentation requirements repeatedly, sanctions may be more severe.
4. Plans of correction and discipline may include, but are not limited to:
  - a. A requirement to undergo training;

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MEDICAID BILLING COMPLIANCE PROGRAM

- b. A period of required supervision or approval of documentation before bills can be issued;
- c. Expanded auditing, internal or external, for a period of time until compliance improves;
- d. Self-reporting of violations; and
- e. In sufficiently egregious cases, discipline.

5. In addition, the Compliance Officer may recommend some other appropriate course of action to correct non-compliance.

VI. Auditing/Review

- A. It is essential to monitor compliance with billing rules. The Compliance Officer must be able to ensure compliance and understanding of current regulations and overall levels of compliance throughout the District.
- B. Under this Plan, there will be both internal and external (i.e., by an independent consultant or other professional) auditing of Medicaid billing documentation. Internal auditing is done by the professional staff of the Compliance Officer, who will conduct periodic reviews.
- C. The Compliance Officer may engage an external auditing firm as deemed necessary to assess the District overall compliance. All employees must cooperate fully with this effort by making themselves and any pertinent documents available.
- D. The external auditor will report the results of its investigation to the Compliance Officer. The Compliance Officer will report, in turn, to the Superintendent and the Board.

VII. Ongoing Assessments

- A. The Compliance Officer will make an annual assessment of the success of the Program. That assessment will be based on the examination of results of internal audits and investigations, reports of any outside audits that may have been conducted, and the Compliance Officer's personal experience with the functioning of the Program over the previous year.
- B. A summary of this assessment shall be provided to the Superintendent and the Board.

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Sauquoit Valley Central School District

Legal Ref: Social Services Law § 363-d; 18 NYCRR Part 521; Federal False Claims Act, as amended

Adopted: 1/28/25





GENERAL PROCUREMENT STANDARDS

I. Competitive Bidding

The Sauquoit Valley Central School District (the District) must complete a competitive bidding process that complies with General Municipal Law Section 103 before it: enters into a contract for public work that involves spending more than thirty-five thousand dollars (\$35,000.00); enters into a purchase contract for goods or services that involves spending more than twenty thousand dollars (\$20,000.00); or, enters into a lease of personal property. The bidding process shall be conducted in accordance with Policy 4501.

- A. If the total purchases of a commodity, service, or technology during the twelve (12) month period following the date of the first purchase is reasonably expected to total more than the threshold amounts described above, then the purchase shall be made through the competitive bidding process.
- B. If a commodity, service, or technology is potentially subject to the bidding requirements of Section 103 of the General Municipal Law, but it has been purchased without competitive bidding in an amount less than the threshold amounts described above, then additional purchases of that commodity, service, or technology from the same provider are not permitted if the additional purchase would cause the total value of the reasonably expected purchases of that commodity, service, or technology over a twelve (12) month period to exceed the threshold amounts for competitive bidding.
- C. Pursuant to the Iran Divestment Act of 2012, each bidder or offeror must certify that they are not on the list created and maintained by the State Office of General Services (OGS).

II. Purchasing Without Competitive Bidding

Where a purchase is permitted by law to be made without competitive bidding, District personnel must make purchase decisions so as to:

- A. assure the prudent and economical use of public moneys in the best interest of the taxpayers of the District;
- B. facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances; and

## POLICY

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### GENERAL PROCUREMENT STANDARDS

- C. guard against favoritism, improvidence, extravagance, fraud and corruption.

The non-bid purchase process shall be conducted in accordance with General Municipal Law.

#### III. Standardization

The Board of Education (the Board) may determine that reasons of efficiency or economy support standardization on a particular kind of equipment, material, or supplies. The Board's determination shall be adopted by a resolution that is approved by a three-fifths (3/5) vote of the full Board membership and that explains the reasons for the standardization.

#### IV. Instructional Materials

Pursuant to Section 200.2 of the Commissioner's Regulations, the District shall give preference in the purchase of instructional materials to those vendors who agree to provide such instructional materials in alternative formats for students with disabilities.

#### V. Responsibilities

- A. The Superintendent and the School Business Official may develop more specific procurement procedures for the guidance of District employees that are consistent with these Policies. They shall ensure that all District employees involved in purchasing and business functions are familiar with these Policies and that all District employees follow these Policies.
- B. The Purchasing Agent designated by the Board is responsible for operating the purchasing program in compliance with these procedures.
- C. Each employee involved in the procurement process is responsible to become familiar with these procedures and to follow their requirements, to seek clarification and direction from the Purchasing Agent whenever they are unsure how to proceed in compliance with these Policies, and to inform the Purchasing Agent of any concerns regarding compliance.
- D. The District will follow the applicable requirements in the Federal Uniform Grant Guidance (2 CFR Part 200) whenever it procures goods or services using Federal grant funds awarded through formulas or discretionary grants, including funds awarded by the United States Department of Education as grant or funds to a pass-through entity, such as the New York State Education Department, for subgrants.

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GENERAL PROCUREMENT STANDARDS

VI. Personal Purchasing Prohibited

No goods or services shall be purchased in the name of the District, or through the District's procedures, other than goods or services purchased for use in conducting the District's business. No one may purchase goods or services for personal use, or on behalf of any organization other than the District, through the District's purchasing procedures.

VII. Contracting with Small and Minority Businesses, Women's' Business Enterprises (SMWBEE) and Labor Surplus Area Firms

The District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises and labor surplus area firms are used when possible. Affirmative steps will include:

- A. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- B. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
- C. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;
- D. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises;
- E. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- F. Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5) of this section.

VIII. Unintentional Non-Compliance

Any unintentional failure to comply with the provisions of section 104-b of the General Municipal Law or the District's policies regarding procurement shall not be grounds to void any action taken or give rise to a cause of action against the District, or any officer or employee of the District.

IX. Notice and Annual Review

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GENERAL PROCUREMENT STANDARDS

- A. Comments regarding these Policies and any supplemental procurement procedures shall be solicited from the District's officers who are involved in the procurement process at least every third year.
- B. The Board shall review these Policies and any supplemental procurement procedures adopted by the Superintendent or School Business Official on an annual basis.

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Sauquoit Valley Central School District

Legal Ref: General Municipal Law §§ 102, 103, 103-G, 104-b, 109-a, 800 et seq.; NYS  
Education Law §§207, 305 (14), 1604, 1709, 1725, 1950, 2053, 2554, 3602, 4403;  
Commissioner's Regulations 200.2.

Adopted: 08/04/92

Readopted: 10/30/07

Revised: 08/17/04, 1/28/25

## COMPETITIVE BIDDING

### I. Competitive Bidding Required

- A. The Purchasing Agent shall ensure that a competitive bidding process compliant with the General Municipal Law and these Policies is conducted prior to entering into:
  - 1. a public works contract involving an expenditure of more than thirty-five thousand dollars (\$35,000.00), including contracts for the purchase of labor, construction, and some services;
  - 2. a purchase contract involving an expenditure of more than twenty thousand dollars (\$20,000.00), including contracts for the purchase of materials, equipment, and supplies; or
  - 3. a lease of personal property for a period of time not to exceed the current school year.
- B. In the event that a contract combines the provision of professional services not subject to the bidding requirement, and a purchase that is otherwise subject to the bidding requirement, the Sauquoit Valley Central School District (the District) will determine whether the professional service or the purchase is the predominant part of the transaction, and proceed with the bidding process if the purchase component is predominant and is in excess of the applicable monetary threshold.

### II. Competitive Bidding Not Required

- A. Contracts for public work or the purchase of supplies, material, or equipment may be entered into without competitive bidding in the case of a public emergency arising out of an accident or other unforeseen occurrence that creates circumstances that require immediate action to preserve public property or the life, health, safety, or property of District residents, employees, or students.
- B. Surplus and second-hand supplies, materials, and equipment may be purchased without competitive bidding from the federal government, the State of New York, or another political subdivision or district within the State.
- C. Competitive bidding is not required when there is, in fact, only one source for the product or service being purchased. This exception includes monopoly markets, such as public utilities.
- D. Competitive bidding is not required for the procurement of professional services which, because of the specialized or confidential nature of the services, do not lend themselves to procurement through competitive bidding.

COMPETITIVE BIDDING

## III. The Bidding Process

- A. The Purchasing Agent has the authority to prepare, advertise, and open bids for all purchase contracts and contracts for public work.
- B. A Notice to Bidders shall be published in the officially designated newspaper commencing not less than five (5) 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.
- C. Bids shall be received until the opening time designated in the official notice. All bids shall be date stamped upon receipt and shall be kept in a safe, locked location until the time of opening.
- D. Bids may be received through electronic format where the Purchasing Agent has confirmed that the District's hardware and software enable it to:
  - 1. comply with Article Three of the State Technology Law, and related regulation;
  - 2. document the time and date of receipt;
  - 3. authenticate the identity of the sender;
  - 4. maintain the security of the information transmitted; and
  - 5. maintain the confidentiality of the information of the bid or offer until the date and time of bid opening.
- E. Bids shall be opened at the time and place set forth in the Notice to Bidders. There will be at least three (3) District employees present at each bid opening, including the Purchasing Agent or the Purchasing Agent's designee. All interested parties may also attend the opening of bids.
- F. After being opened, all bids shall be recorded and analyzed. The Purchasing Agent shall make a recommendation to the Board of Education (the Board) regarding an award on the basis of best value (as defined in Section 163 of the State Finance Law) to a responsible and responsive bidder. Alternatively, the Purchasing Agent may recommend that all bids be rejected.

In the event there are two or more bona fide low responsible 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.
- G. Bid bonds, deposits or performance bonds may be required, at the discretion of the Purchasing Agent. The need for such security can be determined on a case-by-case basis.

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COMPETITIVE BIDDING

- H. Every bid shall contain the certification, properly executed by the bidder, required by Section 103-d of the General Municipal Law.
- I. 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.
- J. State contracts and group bids through the District Cooperative Purchasing may be used to fulfill bid requirements.

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Sauquoit Valley Central School District

Legal Ref: NYS Education Law §§ 207, 305 (14), 1604, 1709, 1725, 2053, 2554, 3602, 4403; NY General Municipal Law §§ 102, 103, 104-b, 109-a; 800 et seq.; NY Finance Law §163; 8 NYCRR 200.2

Adopted: 1/28/25





# Policy

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FISCAL MANAGEMENT

4507

## USE OF DISTRICT CREDIT CARD

### I. Statement of Policy

Sauquoit Valley Central School District (the District) issued credit cards shall be used prudently and only for official school business. Credit cards are District property.

### II. Authorized Credit Card(s)

The following credit cards are authorized for school business related expenses:

Key Bank Mastercard

### III. Personnel

The credit card shall be issued to the Superintendent and the Treasurer. In limited circumstances, the Superintendent or Treasurer may designate other individuals to use the credit card to assist with their job responsibilities. No individual is authorized to utilize the credit card without the prior authorization of the Superintendent or Treasurer.

### IV. Maximum Annual Credit Line

The District shall establish an annual credit line maximum not to exceed \$10,000.

### V. Unauthorized Use

Unauthorized or personal use of any District credit card may result in credit card use being revoked and/or disciplinary action.

### VI. Submission of Receipts

Users must submit detailed documentation, including itemized receipts for commodities, services, travel and/or other actual and necessary expenses which have been incurred in connection with school related business for which a credit card has been issued.

### VII. Possession of Credit Card(s)

The credit card issued to the Superintendent shall be held in the possession of the Superintendent. The credit card issued to the Treasurer shall be maintained in a secure location in the business office.

POLICY

FISCAL MANAGEMENT

4507

USE OF DISTRICT CREDIT CARD

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Sauquoit Valley Central School District

Adopted: 03/28/06

Revised: 10/30/07, 03/26/19, 10/24/23, 1/28/25

**AGREEMENT BETWEEN THE TOWN OF PARIS, NEW  
YORK AND  
SAUQUOIT VALLEY CENTRAL SCHOOL DISTRICT**

**THIS AGREEMENT** made as of this \_\_\_ day of \_\_\_\_\_, 2025, by and between the Town of Paris ("Town"), a municipal corporation having its principal offices at 2580 Sulphur Springs Road, Sauquoit, New York 13456, and the Sauquoit Valley Central School District ("School District"), a school district having its principal offices at 2601 Oneida Street, Sauquoit, New York 13456.

**WHEREAS**, the Town and School District desire to enter into an agreement for the Town to share services with the School District; and

**WHEREAS**, the School District wishes to commence this shared services agreement with the Town agreeing to clean and sweep the parking lots and access roads on the campus of the School District, which is located on land owned by the School District will provide like or similar services of similar value in exchange at a later date;

**NOW, IN CONSIDERATION OF** the mutual covenants and agreements contained herein, the parties hereby agree as follows:

1. The Town shall clean and sweep the parking lots and access roads of the School District on or before May 31, 2025.
2. The Town shall be responsible for supervision, cost and operation of machinery in order to clean and sweep the School District's parking lots and access roads, in accordance with this agreement.
3. The Town and School District may establish reasonable rules and regulations, provided in writing, with respect to the manner in which the parties may provide in kind services. The School District agrees to roll specified areas (as determined by the Town) within the Town Park at an appropriate time in the spring. The School District will also make available its buildings for the Town's use on an as needed basis.
4. The Town and School District each warrants and represents to the other that each are responsible for all its own employees who may be involved in the performance of the activities contemplated by the Agreement, including but not limited to, those relating to compensation, insurance and employment matters.
5. To the extent permitted by law, the School District shall indemnify, defend and hold harmless, the Town, its officers, employees, agents and representatives, from and against all claims, demands, lawsuits, proceedings, judgments, losses,

costs and expenses, which may be asserted against the Town in connection with the activities contemplated by this Agreement, except to the extent such claims, demands, lawsuits, proceedings, judgments, losses, costs and expenses arise solely as a result of negligence of the Town or its employees, representatives and/or agents. This clause shall remain in full force and effect notwithstanding the expiration of the term of this Agreement.

6. The School District agrees to abide by provisions of its Insurance Agreement, which is attached hereto as Appendix "A." The Certificate or Certificates and insurance policies shall contain provisions that coverage afforded shall not be cancelled or allowed to expire until at least thirty (30) days after written notice having been given to the Town.
7. This Agreement and the performance thereof shall be governed, interpreted, construed and regulated by the laws of the State of New York. Any lawsuit arising under the terms and conditions of this agreement shall be brought in the Supreme Court of the State of New York for the County of Oneida.
8. If any term, covenant, condition or provision of this Agreement or the application thereof to any person or circumstances shall, at any time or to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such terms or provisions to persons or circumstances other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each remaining term covenant, condition and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.
9. Any waiver of any provision of this or any right hereunder shall not be deemed a continuing waiver and shall not prevent such party from thereafter enforcing such provision or right. The failure by any party to insist in any one or more instances upon strict performance of any of the terms or provisions of this Agreement by another party shall not be construed as a waiver or relinquishment for the future of any such terms or provisions, but the same shall continue in full force and effect.
10. No party shall assign, sublet or transfer or otherwise dispose of its interest in this agreement, without consent of the other party.
11. This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations or agreements either oral or written. It may not be modified except by a writing signed by the parties.
12. This Agreement is subject to the approval of the Town Board of the Town of Paris and the School District's Superintendent. The Town Board of the Town of Paris may delegate the authority to sign this agreement, together with any Appendix(s), to either the Town Supervisor or the Deputy Town Supervisor of the Town of Paris.
13. This agreement may be executed in two or more counterparts, each of which together shall be deemed an original, but all of which together shall constitute one

and the same instrument. In the event that any signature is delivered by facsimile transmission or by email delivery of a "pdf" format data create a valid and binding obligation of the party executing {or on behalf of whom such signature is executed ) with the same force and effect as if such facsimile or ".pdf" signature page were an original thereof.

**IN WITNESS WHEREOF**, the parties have executed this Agreement on the date first set forth above.

**SAUQUOIT VALLEY SCHOOL DISTRICT**

By: \_\_\_\_\_  
Superintendent of Schools

Date: \_\_\_\_\_

**TOWN OF PARIS**

By: \_\_\_\_\_

Date: \_\_\_\_\_

## APPENDIX "A"

### INSURANCE AGREEMENT FOR SHARED SERVICES AGREEMENT BETWEEN THE TOWN OF PARIS AND THE SAUQUOIT VALLEY CENTRAL SCHOOL DISTRICT

- I. Notwithstanding any terms, conditions or provisions, in any other writing between or among the parties, the Sauquoit Valley School District ("School District") hereby agrees to name the Town of Paris ("Town") as an additional insureds on the School District's insurance policies, with the exception of workers' compensation and NY State disability.
  
- II. The policy naming the Town as additional insureds shall:
  1. Be an insurance policy from an A.M Best rated "secure" or better insurer, licensed to conduct business in New York State.
  2. State that the organization's coverage shall be primary and non-contributory coverage for the Town, and the Town's Board, employees and volunteers.
  3. State that the commercial general liability policy affirmatively provides coverage for claims of negligent hiring, training and supervision, which may arise in the context of sexual molestation, abuse harassment, or similar sexual misconduct.
  4. The Town shall be listed as additional insureds by using endorsement CG 2010 1185 or equivalent. Examples of equivalent ISO additional insured endorsements include using CG 20 33 10 01 or CG 20 26. The certificate must state which endorsement is being used, and a copy of the endorsement must be attached to the certificate of insurance.
  
- III. The School District agrees to indemnify the Town for any applicable deductibles and self-insured retention.
  
- IV. The insurance producer must indicate whether or not they are an agent for the companies providing the coverage.
  
- V. Required Insurance:
  1. Commercial General Liability Insurance  
\$1,000,000.00 per occurrence /\$2,000,000.00 aggregate.
  2. Automobile Liability  
\$1,000,000.00 combined single limit for owned, hired and borrowed and non-owned motor vehicles.
  3. Worker's Compensation, Employers Liability and NYS Disability Insurance

Statutory Workers' Compensation, Employers' Liability Insurance and NYS Disability Insurance for all employees. Proof of coverage must be on the approved specific form, as required by the New York State Workers' Compensation Board. ACORD certificate are not acceptable.

- VI. The School District acknowledges that failure to obtain such insurance on behalf of the Town constitutes a material breach of contract and subjects the School District to liability for damages, indemnification and all other legal remedies available to the Town. The School District is to provide the Town with a certificate of insurance, evidencing that the above requirements have been met, and prior to the commencement of the services contemplated by this attached Agreement.

By: \_\_\_\_\_  
Superintendent of Schools

Date: \_\_\_\_\_

TOWN OF PARIS

By: \_\_\_\_\_

Date: \_\_\_\_\_

**HOLD HARMLESS**

The SAUQUOIT VALLEY SCHOOL DISTRICT hereby agrees to defend, indemnify and hold harmless the TOWN OF PARIS, NEW YORK from and against any and all liability, loss, damage, claim or action, to the extent permissible by law, arising out of the operations performed or services provided by the Town of Paris, New York pursuant to this Agreement.

By: \_\_\_\_\_  
Superintendent of Schools

Date: \_\_\_\_\_

TOWN OF PARIS

By: \_\_\_\_\_

Date: \_\_\_\_\_