

**CONTINGENCY BUDGET**

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

The contingency budget will fund only teachers' salaries and those items the Board determines constitute "ordinary contingent expenses". Ordinary contingent expenses include pre-existing legal obligations of the District, those expenditures specifically authorized by statute, and other items necessary to maintain the education program, preserve property and assure the health and safety of students and staff. The expenditures which have been determined to constitute ordinary contingent expenses are listed in this policy's regulation (6135-R).

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 budget, or the percentage the administrative component comprised in the last proposed defeated budget. In addition, the percentage increase in the District's total spending under the contingency budget in comparison to the District's total spending under the budget for the prior year will be limited to 120 percent (120%) of the consumer price index (CPI) or four percent (4%), whichever is less. In determining total District spending, the Board will disregard the following types of expenditures:

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

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

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

Adopted:        March 3, 1998

**ORDINARY CONTINGENT EXPENSES**

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

**Expenditures for Legal Obligations:**

- Debt service (both principal and interest payments).
- Judgments from court and orders of the Commissioner of Education.
- Social Security and retirement obligations as well as other payroll taxes and assessments; and other pre-existing contractual obligations.

**Expenses specifically authorized by statute:**

- Library books and other instructional items for a school library.
- Expenditures for interschool athletics, field trips and other extracurricular activities.
- Transportation within all authorized mileage limits, including mileage limits adopted by the voters which deviate from the statutory mileage limits.
- Textbooks.
- Supplies for sale, rental or loan to students.
- Expenses in connection with membership in the New York State School Boards Association.
- Convention and conference expenses.
- Youth bureaus, recreation and youth service projects, and other youth programs.
- The District's share of BOCES services.
- Health and welfare services.
- Grants in aid received from either the state or federal government, other gifts, and insurance proceeds not involving the expenditure of local money.
- Nursery school.
- Kindergarten.
- Accident insurance for students.
- Inservice training for teachers.
- Eye safety devices.

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

- Necessary travel expenses of Board members and employees on official business.
- Amount needed to pay for necessary legal services.
- Instructional supplies for teachers' use (regardless of program).
- Salaries for the necessary number of non-teaching employees.
- Utilities, including fuel, water, light, power, and telephone.
- Use of school buildings for teachers' meetings and PTA meetings with school-connected purposes.

- Emergency repairs of school plant.
- Maintenance of necessary sanitary facilities.
- Necessary expenditures for complying with Commissioner's Regulations pertaining to such items as fire alarm systems and fire escapes.
- Temporary rental of essential classroom facilities.
- Certain expenses, such as for emergency repairs, or to equip a classroom or classrooms where it is essential to house additional students.
- Required civil defense equipment.
- Materials used in classes by students where uniformity is essential to the programs or to preserve health and safety.
- Newspaper and periodical subscriptions for library and classroom use where essential for instruction or to preserve continuity of sets.
- Options on land where the price of the option is nominal.
- Expenditures necessary to advise voters concerning school matters.
- Preliminary plans and specifications needed to submit propositions to voters.
- Staff necessary to the operation of the District.

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