

**THE RYE CITY SCHOOL DISTRICT  
RYE, NEW YORK**

**6110**

**BUDGET PLANNING, DEVELOPMENT AND  
ADOPTION**

The Superintendent of Schools and the administrative staff shall have the overall responsibility for budget preparation, including the construction of and adherence to a budget calendar. In developing the budget, the Superintendent may seek advice and suggestions from the Board of Education, staff, students and the community. The Board may use District monies to present its annual budget and related information to the voters. It shall not, however, use these funds to promote the budget or to ask for a "yes" vote.

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, to explain the financial needs of anticipated program developments, and to be within the financial limitations of the District. The proposed budget for the ensuing school year shall be examined, studied, analyzed and or modified by the Board before its presentation to the voters for final adoption in accordance with its budget review cycle.

*Budget Format*

Budgets will be presented in three components (to be voted upon as one proposition):

1. A program component, which shall include salaries and benefits of teachers and any school administrators or supervisors who spend a majority of their time performing teaching duties, and all transportation operating expenses;
2. A capital component, which shall include the costs of construction, renovation, maintenance, repair, custodial salaries, service contracts, supplies, utilities, lease expenditures, annual debt service and total debt service; and
3. An administrative component, which shall include office and central administrative expenses, traveling expenses, salaries and benefits of all certified school administrators and supervisors who spend a majority of their time performing administrative or supervisory duties, any and all expenditures associated with the operation of the school board, the office of the Superintendent of Schools, general administration, the school business office, consulting costs not directly related to student services and programs, planning and all other administrative activities.

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Dissemination of Budget Information

The Superintendent of Schools shall make budget recommendations available to the Board of Education members prior to the budget hearing in accordance with the budget calendar. After Board adoption, a summary of the budget will be published in a District mailing. The Board may provide the public with specific, factual information concerning the proposed budget, through news releases to the media, group meetings with members of the public to be held on set dates and times, and the District newsletter. In addition, the Superintendent shall make a copy of the budget available to District taxpayers at the District office during working hours, not less than fourteen days prior to the budget vote. No District funds may be expended to promote either a favorable or negative opinion of the proposed school budget.

Budget Hearing

The Board of Education shall hold one or more public hearings on the proposed budget prior to the Annual Election, as such times and locations designated by the Board. At the hearing, the proposed budget will be explained and the Board will consider comments, reactions and suggestions from the public concerning the proposed budget.

The Board, in its discretion, may modify the proposed budget subsequent to such public hearing(s), but not less than fourteen (14) days before it is submitted to the voters for approval.

Budget Adoption

Final approval of the proposed budget rests with the Board of Education. The Superintendent of Schools and such members of his/her staff as he/she shall deem necessary, shall be prepared to explain and justify the budget to the Board.

The budget shall be presented to the voters of the District for adoption on the third Tuesday in May. Final authorization of the budget rests with the voters of the District.

Contingency Budget

If a budget is defeated, the Board of Education may: 1. Hold a re-vote on the same budget

2. Submit a modified budget
3. Declare a contingency budget (also known as an austerity budget)

If a budget is defeated a second time, the Board of Education must declare a contingency budget. The declaration of a contingency budget means essentially that a school district may levy a tax and write checks for only those items of expenditure that are considered ordinary contingent expenses. The responsibility for determining what is “contingent” lies with the Board of Education, but the Board is obligated to limit expenditures in a contingency budget to what is considered necessary to permit the school district to function properly in support of the educational programs of the District. It is

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limited to an increase of 4% over the previous year's budget or to an increase of 120% of the national CPI of the previous year, whichever is less.

The law generally recognizes three general categories as contingent expenses:

1. Legal or pre-existing contractual obligations
2. Expenses specifically authorized by statute
3. Expenses necessary to maintain the educational program, preserve property or assure the health and safety of the students or staff.

### References

Education Law 1608; 1609; 1709(16); 1716; 2002; 2004; 2013; 2017(5)(6);  
2022; 20221; 2576; 2601-a; 4401 (1);  
4402(4)

State Education Department Handbook No. 3 on Budget

Matter of Pucci, 31 EDR 3 (1991)

Matter of Como 30 EDR 214 (1990)

Appeal of Waitkins, 26 EDR 263 (1986)

Matter of Greenville Taxpayer's Association 26 EDR 22 (1986)

Phillips v. Maurer, 67NY2d 672 (1986)

Phillips v. Maurer, 67 NY2d 672 (1985)

Matter of Peru Central School District, 24 EDR 23 (1984)

Matter of Scanio 23 EDR 104 (1983)

Brown v. Whitesboro Central School District, 88 AD2d 184 (1992)

Matter of Wozniak, 21 EDR 297 (1981)

Reiss v. Abramowitz, 39 AD 2d 916 (1972)

Formal Opinion of Counsel No. 213 (1967)

Formal Opinion of Counsel No. 226 (1967)

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