ORDINARY CONTINGENT EXPENSES

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

*Expenditures for legal obligations:*

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

*Expenses specifically authorized by statute:*

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

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

- necessary travel expenses of board members and employees on official business;
- amount needed to pay for necessary legal services;
- instructional supplies for teachers' use (regardless of program);
- necessary salaries for the necessary number of non-teaching employees;
- utilities, including fuel, water, light, power and telephone;
- use of school buildings for 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 system and fire escapes;
• temporary rental of essential classroom facilities;
• certain expenses, such as for emergency repairs, or to equip a classroom or classrooms where it is essential to house additional students;
• required civil defense equipment;
• materials used in classes by students where uniformity is essential to the programs or to preserve health and safety;
• newspaper and periodical subscriptions for library and classroom use where essential for instruction or to preserve continuity of sets;
• options on land where the price of the option is nominal;
• expenditures necessary to advise voters concerning school matters;
• preliminary plans and specifications needed to submit propositions to voters; and
• staff necessary to the operation of the district.

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