

Understanding a Contingent Budget

As our community learns more about the school budget process, we wanted to share some information about what a contingent budget means and how it may affect our school.

A contingent budget is not simply a smaller version of the proposed budget. Under New York State law, a district operating under a contingent budget must follow specific spending restrictions and generally may not increase the tax levy from the prior year.

We would continue school operations, educate students, provide transportation, maintain facilities, and meet all state and federal requirements. However, some purchases, projects, and activities may need to be reviewed to determine whether they can legally remain in the budget.

What Would Continue?

The services that families rely on every day would continue, including:

- Classroom instruction
- Special education programs and services
- Student transportation
- School nursing and health services
- Building operations and maintenance
- Utilities, safety, and security services
- Counseling and student support services
- Required instructional materials and technology

Our commitment to providing students with a safe, supportive, and effective learning environment would remain unchanged.

What Might Be Reviewed?

Some expenditures may require additional review under a contingent budget, including:

- Athletics and extracurricular activities
- Field trips
- Equipment purchases
- Professional development and conference travel
- Technology upgrades
- Certain facility improvement projects

Many of these programs may continue, but each expense must be evaluated individually based on state requirements.

What Is Most Likely to Be Delayed or Postponed?

A contingent budget often has the greatest impact on future planning. Examples may include:

- Vehicle purchases
- Contributions to reserve funds
- New programs or program expansions
- Certain equipment replacements
- Non-essential purchases
- Some capital improvements

These are not necessarily eliminated because they lack value. Rather, state law may limit the district's ability to fund them under a contingent budget.

What About Student Activities?

A common misconception is that a contingent budget automatically eliminates sports, clubs, music programs, or field trips.

There is no automatic requirement to eliminate these programs. Each activity is reviewed individually to determine whether it may continue under state guidelines. Many districts operating under a contingent budget continue to offer athletics, clubs, music programs, and educational field trips.

Planning for the Future

Just as homeowners save for future needs such as a roof replacement, furnace, or vehicle, school districts plan for future facility, equipment, and transportation needs. Responsible planning helps reduce the need for borrowing and can help manage future costs for taxpayers.

When projects or purchases are delayed, the need does not disappear. In some cases, postponing maintenance or replacement costs can lead to higher expenses in the future.

Our Focus Remains the Same

Regardless of the budget outcome, our focus remains on providing the best opportunities for our students. We will continue working to provide a safe learning environment, maintain educational opportunities, support student success, responsibly care for district facilities, and make thoughtful financial decisions on behalf of taxpayers and the community. We appreciate the continued support, questions, and engagement of our community as we work together to serve the students at West Valley Central School.

Contingent Budget Categories (In Detail)

Category 1: Generally Included in a Contingent Budget

These items are rarely challenged and would almost always remain:

Instruction

- Classroom teachers
- Teacher aides and teaching assistants
- Special education programs and services
- Related services (OT, PT, Speech)
- Required curriculum materials
- Textbooks
- Basic classroom supplies
- State testing
- Required instructional technology
- BOCES instructional services
- Library services

Student Support

- School counselors
- Psychologists
- Social workers
- School nurses
- Health services
- Safety plans

Transportation

- Home-to-school transportation
- Special education transportation
- Driver salaries
- Fuel
- Bus repairs
- Transportation contracts
- DOT inspections

Operations & Maintenance

- Utilities
- Custodial services
- Building maintenance
- School Resource Officer
- Grounds maintenance for safety
- Snow plowing
- Insurance
- Mandatory inspections (fire, elevator, etc).
- Boiler maintenance
- Security systems
- Water and sewer

Administration

- Superintendent
- Business Office
- Building principals
- Payroll
- Purchasing
- Required clerical support

Legal Obligations

- Debt service
- Judgments and settlements
- Contractual obligations
- Required audits
- State and federal compliance costs

Category 2: Usually Included but May Require Justification**Athletics**

- Coaches
- Officials
- Transportation to contests
- League memberships
- Athletic trainer
- Existing sports programs

Possible reductions:

- New uniforms
- Expanded schedules
- Equipment upgrades

Student Activities

- Existing clubs
- Student government
- Honor societies

Possible reductions:

- Additional trips
- New activities

Music & Arts

- Existing programs
- Required instructional materials

Possible reductions:

- Large equipment purchases
- Extensive travel

Field Trips

- Curriculum-based trips
- Career and technical education trips
- Educational experiences directly tied to instruction

Questionable:

- Recreational trips
- Reward trips
- Amusement park trips

Capital Outlay Projects

- Necessary maintenance projects
- Safety projects
- Building preservation projects

Professional Development

- Mandated training
- Certification requirements

Questionable:

- Conferences
- Travel
- Optional workshops

Category 3: Usually Excluded or First Considered for Reduction**Vehicle Purchases**

- School buses
- Minivans
- Trucks
- Cars

New Programs

- New courses
- New initiatives
- Expanded services

Reserve Funding

- Transfers to reserves
- Capital Reserve
- Transportation Reserve
- Repair Reserve
- Equipment Reserve

Capital Construction

- New additions
- Major renovations requiring borrowing
- Large capital projects

Equipment

- Non-essential equipment replacement
- Furniture upgrades
- Office equipment upgrades
- Nice-to-have technology

Travel

- Overnight travel
- Out-of-state travel
- Conferences
- Convention attendance

Community Relations

- Promotional materials
- Public relations expenditures
- Ceremonial expenses

Management Raises

- Raises for management/confidential employees not required by contract
- Raises for non-represented employees beyond legal requirements

West Valley-Specific Contingency Review List

Likely Keep

- Athletics
- Clubs
- Music
- Curriculum-based field trips
- Capital outlay project (depending on scope)
- Existing staffing
- Student programs

Likely Remove/Postpone

- Proposition 2 minivan purchase
- Contributions to new reserve funds
- New equipment purchases
- Non-essential furniture
- Conference travel
- Overnight student trips
- Program expansions

Gray Area

- Washington, D.C. trip
- Senior trip
- Large technology replacements
- Uniform replacement cycles
- Certain extracurricular travel