



Book	Fulton City School District
Section	6000 - Fiscal Management
Title	FISCAL MANAGEMENT GOALS
Code	6000.0
Status	Active
Adopted	September 25, 2012
Last Revised	May 16, 2012

The Board of Education recognizes fiscal planning as a key factor in attaining the District's educational goals and priorities. The Board of Education will engage in thorough advanced planning of budgets and to devise expenditures which achieve the greatest educational returns given the district's available resources.

The annual budget shall be prepared in accordance with the Education Law of the State of New York.



Book	Fulton City School District
Section	6000 - Fiscal Management
Title	BUDGET PLANNING
Code	6110.0
Status	Active
Adopted	August 14, 2012
Last Revised	May 16, 2012

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 of Schools may seek advice and suggestions from the Board of Education, staff, students and the community. The Board of Education 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 of Education's goals and objectives for the education of the students 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. Budget planning shall include a review of current budget actual expenditures, anticipated revenues for the current school year budget and planned efficiencies in all budget areas which may reduce specific expenditures in the following school year budget. 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.

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, the 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 direct student services and programs, planning and all other administrative activities.

The budget for the ensuing school year shall be thoroughly reviewed and adopted by the Board of Education before its presentation to the voters for final adoption. The Board of Education will review the budget for the ensuing school year prior to approving the tax levy.

Cross-ref: 1210, Citizens Advisory Committees
1050, Annual District Meeting and Election/Budget Vote
1052, District Report Cards
6113, Dissemination of Budget Recommendations
6120, Budget Hearing
6130, Budget Adoption
6135, Contingent Budget

Ref: State Education Department Handbook No. 3 on Budget
Phillips v. Maurer, 67 NY2d 672 (1986)
Appeal of Waitkins, 26 EDR 263 (1986)



Book	Fulton City School District
Section	6000 - Fiscal Management
Title	BUDGET DEADLINES AND SCHEDULES
Code	6111.0
Status	Active
Adopted	September 25, 2012
Last Revised	May 16, 2012

The Superintendent of Schools shall have responsibility for developing and adhering to a budget calendar as stated in Education Law and Commissioner Regulations. The Board of Education will follow such a calendar in advance of the preparation of the District's annual budget. The calendar shall present a plan of action for the estimation and completion of the proposed annual budget during the ensuing school year. The calendar is to identify necessary budgetary activities and the schedule, with deadlines, for each activity. It will also indicate to whom the responsibility for completion of each budget activity has been delegated. The calendar shall contain preliminary dates for the Board of Education's consideration of the proposed budget, the dates for the public hearing and the public vote on the proposed budget.

Ref: Education Law §2517



Book	Fulton City School District
Section	6000 - Fiscal Management
Title	DETERMINATION OF BUDGET PRIORITIES
Code	6112.0
Status	Active
Adopted	September 25, 2012
Last Revised	May 16, 2012

Following the parameters established by the Board of Education, the Superintendent of Schools shall prepare proposed budget priorities for the school District which strike a balance between educational programs and the District's fiscal resources. In setting budget priorities, the following factors shall be considered:

1. the health and safety of students and staff;
2. items directly related to the educational goals and objectives of the District.
3. adequate staffing of programs and the salaries of employees;
4. maintenance of capital investment, equipment and facilities;
5. improvements in non-instructional items;
6. state and/or federal legal requirements for the funding of programs;
7. requirements and regulations of the State Education Department and the Commissioner of Education as well as other State agencies; and
8. fiscal and non-fiscal resources available.



Book	Fulton City School District
Section	6000 - Fiscal Management
Title	DISSEMINATION OF BUDGET
Code	6113.0
Status	Active
Adopted	August 14, 2012
Last Revised	May 16, 2012

The Superintendent of Schools shall make the proposed budget available to the Board of Education members in accordance with the budget calendar.

In addition, the Superintendent shall make a copy of the proposed budget available to all district taxpayers at the District office and all school buildings and on the District website during working hours, not less than fourteen days prior to the annual meeting.

A summary of the proposed budget (popularized budget) should be published in a district mailing. In addition, the Board of Education shall provide the public with information concerning the proposed budget through news releases to the media and group meetings with members of the public to be held on set dates and times communicated to the public.

No District funds shall be expended to promote either a favorable or negative opinion of the proposed school budget.

In addition, the Board of Education shall not selectively solicit a segment of District voters who might be expected to support passage of the proposed budget.

Ref: Education Law 1716;2017;2601-a
Phillips v. Maurer, 67 NY2d672(1985)
Matter of Scanio, 23 EDR 104 (1983)
Matter of Pucci, 31 EDR 3 (1991)

Cross-ref: 1050, Annual District Meeting and Election/Budget Vote
1052, District Report Cards
6110, Budget Planning
6120, Budget Hearing
6130, Budget Adoption
6135, Contingent Budget



Book	Fulton City School District
Section	6000 - Fiscal Management
Title	BUDGET HEARING
Code	6120.0
Status	Active
Adopted	September 25, 2012
Last Revised	June 15, 2012

The Board of Education shall hold an annual budget hearing, in accordance with law, so as to inform and present to District residents a detailed written statement regarding the District's estimated expenditures and revenue for the upcoming school year prior to the budget vote which is taken at the Annual District Meeting and Election held the third Tuesday in May.

The budget hearing shall be held not less than seven (7) nor more than fourteen (14) days prior to the Annual District Meeting and Election at which the budget vote shall occur. The proposed budget shall be completed at least seven (7) days prior to the budget hearing at which it is to be presented.

Copies of the proposed annual operating budget for the succeeding year may be obtained by any District resident, on request, in each District school building during certain designated hours on each day other than a Saturday, Sunday or holiday during the fourteen (14) days immediately preceding the Annual District Meeting and Election. The availability of this budget information shall be included in the legal notice of the Annual Meeting; and copies of the proposed budget shall also be available to District residents at the time of the Annual Meeting. Additionally, the Board shall include notice of the availability of copies of the budget at least once during the school year in any District-wide mailing.

Notice of the date, time and place of the annual budget hearing shall be included in the notice of the Annual Meeting and Election as required by law.

All School District budgets, which are submitted for voter approval, shall be presented in three components: a program component, an administrative component, and a capital component; and each component shall be separately delineated in accordance with law and/or regulation.

Additionally, the Board of Education shall prepare and append to copies of the proposed budget a School District Report Card, pursuant to the Regulations of the Commissioner of Education, referencing measures of academic and fiscal performance and the Tax Exemption Report. Additionally, the Board of Education shall also append to copies of the proposed budget a detailed statement of the total compensation to be paid to various administrators as enumerated in law and/or regulation.

All budget documents for distribution to the public shall be written in plain language and organized in a manner which best promotes public comprehension of the contents.

Ref: Notice of Budget Hearing/Availability of Budget Statement

Education Law Sections 1608(2), 1716(2), 2003(1), 2004(1), and 2601-a (2)

Election and Budget Vote

Education Law Sections 1804(4), 1906 (1), 2002 (1), 2017 (5) and (6) 2022 (1), and 2601-a (2)

Budget Development and Attachments

Education Law Sections 1608(3), (4), (5), and(6);

1716(3), (4), (5), and (6); and 2601-a (3)

8 New York Code of Rules and Regulations (NYCRR)

Sections 100.2(bb), 170.8 and 170.9

Cross-ref: 1050, Annual District Meeting and Election/Budget Vote

1052, District Report Cards

6110, Budget Planning

6113, Dissemination of Budget Recommendations



Book	Fulton City School District
Section	6000 - Fiscal Management
Title	PROPERTY TAX REPORT CARD
Code	6121.0
Status	Active
Adopted	February 26, 2013
Last Revised	January 8, 2103

Each year, the Board of Education shall prepare a Property Tax Report Card, pursuant to Commissioner's Regulations, and shall make it publicly available by transmitting it to local newspapers of general circulation, appending it to copies of the proposed budget made publicly available as required by law, making it available for distribution at the Annual Meeting, and otherwise disseminating it as required by the Commissioner.

The Property Tax Report Card shall include:

- a. 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 School District budget for the preceding school year; and
- b. The District tax levy limit, estimated tax levy; excluding any levy necessary to support allowable exclusions for allowable exclusions; and
- c. The projected enrollment growth for the school year for which the budget is prepared, and the percentage change in enrollment from the previous year; and
- d. The percentage increase in the Consumer Price Index, from January first of the prior school year to January first of the current school year.

The estimated amount of the appropriated fund balance, the reserved fund balance, the retained unreserved, unappropriated (undesignated) fund balance and its percentage of the total proposed budget, and the actual amount and percentage of the unappropriated, unreserved fund balance retained in the previous year.

A copy of the Property Tax Report Card prepared for the Annual District Meeting shall be submitted to the State Education Department in the manner prescribed by the Department by the end of the business day next following approval of the Property Tax Report Card by the Board of Education, but no later than twenty-four (24) days prior to the statewide uniform voting days (i.e., the third Tuesday in May).

The State Education Department shall compile such data for all school districts whose budgets are subject to a vote of the qualified voters, and shall make such compilation available electronically at least (10) days prior to the statewide uniform voting day.

Ref: Education Law Sections 1608(7); 1716(7) and 2601-a(3)
8 New York Code of Rules and Regulations
(NYCRR) Section 170.8
Chapter 97 of the Laws of 2011



Book	Fulton City School District
Section	6000 - Fiscal Management
Title	SIX DAY SCHOOL BUDGET NOTICE
Code	6122.0
Status	Active
Adopted	October 23, 2012
Last Revised	September 19, 2102

The School District Clerk shall mail a School Budget Notice to all qualified voters of the School District after the date of the Budget Hearing, but no later than six (6) days prior to the Annual Meeting and Election or Special District Meeting at which a school budget will occur. The School Budget Notice shall compare the percentage increase or decrease in total spending under the proposed budget over total spending under the School District budget adopted for the current school year, with the percentage increase or decrease in the Consumer Price Index from January first of the prior school year to January first of the current school year.

The Notice shall also set forth the date, time and place of the School Budget vote in the same manner as in the Notice of the Annual Meeting. The School Budget Notice shall be in a form prescribed by the Commissioner of Education.

Ref: Education Law Section 2022(2-a)