Budget
2025-2026

Cortland Enlarged City School District
September 17, 2024

Kristopher Williamson, Business Administrator

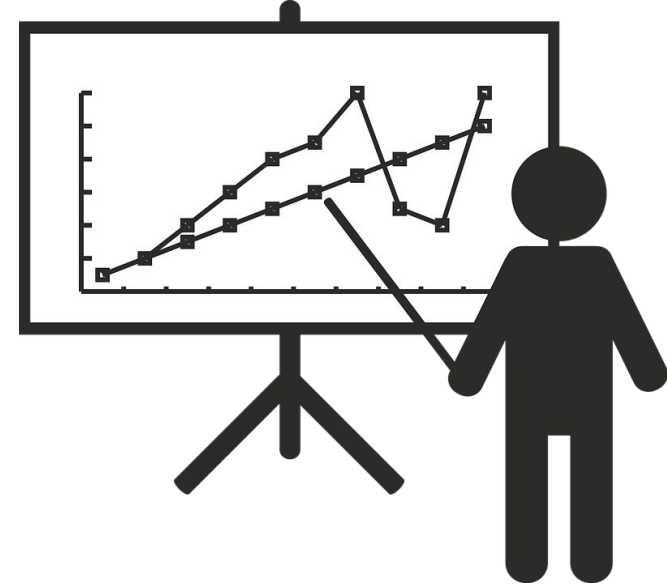**Barry Primary** **Smith Intermediate** **Randall Middle** **Junior High School** **Cortland High School**

Budget Presentation #1

- Budget Calendar

Goals:

- Provide basic overview of the Budget Development Calendar
- Review required deadlines
- Review BOE budget presentation schedule

Budget Development Timeline

Calculate contractual/fixed costs   by January

    Payroll, Benefits, Debt Service, Utilities, Contractual obligations, etc.

BOCES Service Requests   by January

Tax Cap Calculation   Due March 1

Property Tax Report Card   Due in April

Revenue Budget   ongoing

Budget Builders   ongoing

Draft Budget   BOE adopts before Hearing

Budget Builders

Cabinet

- District-level programming needs
  - Staffing, Curriculum, Textbooks, Travel/Conferences, Professional Development, etc.
- BOCES service requests (in collaboration with Building Principals)

Principals

- Building-level programming needs
  - Supplies, Materials, Equipment

Supervisors/Directors/Department Leaders

- Department Budgets
  - Facilities, Transportation, IT, PK-6 Supplies, Music, Art, Library, Counselors, SEL, 7-12 Departments, etc.
  - *Note: Food Service is not included since it is not part of the General Fund Budget.*

Budget Builders - Timeline

October   - Meetings to discuss budget parameters

November   - Budget builders meet with their departments/staff

December 16   - Initial budget requests due

December 17-31 - Review of budget requests by Business Office

January   - Review initial budget requests with budget builders

February 7   - Final budget requests due

February   - Final review of budget requests by Business Office

Legal Deadlines for Budget

Tax Levy Calculation - Due March 1 to Office of State Comptroller

Public Legal Notice - Four times within 45 days prior to budget vote. Must be in approved newspapers, at two week intervals - April 2, 16, 30, May 14

BOCES Administrative/Capital/Rent Budget - Monday, April 21

Property Tax Report Card - Submitted to SED within 24 hours of adoption - Due April 22 (Budget adopted April 21)

Budget Statement and Required Attachments - Available for public inspection 7 days prior to hearing, 14 days prior to Annual Meeting - April 29 to May 20

Budget Hearing - 7 to 14 days prior to Annual Meeting - May 6

Budget Notice - Mailed within 24 hours after Budget Hearing - Mailed May 7

Deadlines for Candidates & Vote

Petitions for Propositions - 30 days prior to Annual Meeting - April 21

Petitions for BOE Nominations - 20 days prior to Annual Meeting - April 30

First Sworn Statement by Candidates - 20 days prior to Annual Meeting - April 30

Second Sworn Statement - 5 days prior to Annual Meeting - May 15

Third Sworn Statement - 20 days after Annual Meeting - June 9

Sworn Statement - Campaign contributions in excess of $1,000 - May 15-19

Voter Registration Day - 3pm-8pm on May 6

Absentee Ballots - 7 days prior to Annual Meeting for those who requested -
Absentee - May 13; Military - May 6

List of Absentee Ballot Recipients - 6 days prior to Annual Meet for public inspection -
May 14-19

BOE Presentation Schedule

Sept 17 - Budget Calendar

Oct 8 - Finance: Budget Development Process

Oct 29 - Long-Term Financial Plan

Nov 12 - Finance: Reserves Update

Nov 26 - Debt Service Projections

Dec 10 - Finance: TBD

Dec 17 - Initial BOCES Service Requests

Jan 14 - Finance: TBD

Jan 28 - Initial Payroll and Benefits Projections

Feb 11 - Finance: TBD

Feb 25 - Tax Levy Calculation

Mar 11 - Finance: State Aid Projections

Mar 25 - Revenue Budget; Draft Budget

Apr 8 - Finance: Fund Balance Projections

Apr 21 - Final Draft of Budget

May 6 - Budget Hearing (6pm)

May 20 - Budget Vote & BOE Election

June 17 - Budget Revote

Next Steps in Budget Process

- Finalize Budget Priorities and Assumptions
- Budget Document Setup
  - BOCES Services spreadsheet
  - Payroll spreadsheet
  - Budget spreadsheet - Revenues and Expenses
- Finalize Budget Builder Schedule
  - Review/Revise Budget forms
  - Set up meetings with Budget Builders
- Review Past Budgets
  - Revenue vs Expenses
  - By category
  - Debt schedule and fixed costs
  - Reserve Fund Projections

NEXT

Questions?