



2026-27 Budget Development Schedule

Presentation to the Board of Education
January 7, 2026

Budget Development Overview

1. Review of presentation dates
2. Release of the State Comptroller's Audit
3. Key pieces of information to be determined
 - a. Tax Levy Limit
 - b. State Funding
 - c. Other Propositions



Review of Presentation Dates

January 21	Budget Overview & Transportation
February 4	Curriculum/Instruction & Facilities/Operations
February 25	State Aid and the Reserve & Fund Balance Plan
March 11	Special Education & PTA Advisory Committee
March 25	Review Final Budget & 5 Year Capital Plan Adoption of Budget & 5 Year Capital Plan Staffing & Enrollment
April 22	BOCES Budget Vote
May 6	Public Hearing of Proposed Budget



Release of New York State Comptroller's Audit

- The District is anticipating receiving a preliminary draft of Comptroller's Audit in the next few months
- The February 25th presentation on the Reserve & Fund Balance Plan will include a 5-year review of the balance sheet and the surpluses generated that have been used for Capital Projects



Outstanding Information to Complete the Budget

- Calculation of the **Tax Levy Limit** depends on the State's Building Aid calculations and Transfer to Capital determination
- State Funding - **Foundation and Expense Based Aids** will be released at the end of January as part of the Governor's Proposed Budget
- Decision to include "Other" Propositions on the Ballot, for example "Authorization to Expend from the Capital Reserve"



Questions?

