

# 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?

