



2026-2027

Budget Primer

November 19th, 2025

Presented by:

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Objective



To educate stakeholders on the annual processes and decision points that guide budget development and ensure alignment with district's instructional program goals.



Budget Presentation Goals



- Review the key milestones that guide the district's annual budget development process.
- Identify primary factors that most significantly influence the district's core educational programs.
- Examine ancillary factors that can adversely affect the district's core educational programming.
- Address outstanding questions related to the district's budget development timeline, factors analyzed, or process.



Budget Development Essential Factors



- Prioritize transparency and consistency with how data is shared year over year
- Ensure equitable program for all K-12 students
- Safeguard short-term and long-term programmatic stability across district programs
 - Identifying expense-side risks
 - Identifying revenue-side risks
- Ensure follow-through with programmatic plans and initiatives
- Incorporate and apply consultants' recommendations with fidelity



Primary vs Ancillary Factors



Primary	Ancillary
<ul style="list-style-type: none">- Student enrollment trends- Mandated programming- BOCES services- Staff salaries- Pension and healthcare benefits- State aid- Local revenues- Reserve balances	<ul style="list-style-type: none">- Utilities and fuel costs- Transportation participation rates- Age of buses and kitchen equipment- Student meal participation rates- Technology infrastructure- Useful life of building infrastructure- Capital projects- Insurance coverage

District budgetary practices must meet the ongoing needs of primary budgetary factors.



Failure to support ancillary department needs will eventually have negative budgetary impacts that must be addressed immediately.

Balance between both areas are essential to achieving long-term structural budget integrity and stability.

Budget Milestones - Quarter 1



July – Fiscal Year Begins

- District submits for federal and state grant reimbursements
- Closing out year-end purchases from the previous school year

August - September

- External auditors begin creating year-end financial reports
- Analysis of the previous school year's operating budget
 - Surplus – funds are placed in appropriate reserves
 - Deficit – determine if the causes were one-time in nature or structural long-term challenges
- **Ancillary Presentation:** Food Service Program Review



Budget Milestones - Quarter 2



October

- Submission of year-end financial figures to NYSED that drive state aid for the current school year
- **Ancillary Presentation:** Facilities Program Review

November

- Financial impact review of labor contracts
- Internal auditors collaborate with the district to consider areas to test for improvement

December

- **Primary Presentation:** Long-Range Financial Plan
 - Review of historical revenues and expenditures
 - Review of fixed, variable, and mandated expenses
 - External budget drivers; short-term and long-term
 - Review of district reserves



Budget Milestones - Quarter 3



January

- **Primary Presentation:** Program Continuation Increases
 - Review long-term student enrollment trends
 - Forecasted major expense increases by key areas

February

- **Primary Presentation:** Anticipated Revenues
 - Review of anticipated state aid figures
 - Preliminary expense reduction recommendations
- **Ancillary Presentation:** Technology Infrastructure Review
- Preliminary submission of the New York State Tax Cap
- Acceptance of any instructional retirements



Budget Milestones - Quarter 3



Early March

- **Primary Presentation:** K-8 Programming & BOCES Budget
 - Review of projected grade K-8 average class size
 - Review of projected BOCES budget increases (special education, technology support services, instructional support)
- **Ancillary Presentation:** Transportation Fleet Review
- Initial conversations regarding potential tax levy increase

Late March

- **Primary Presentation:** 9-12 Programming & Benefits Budget
 - Review of anticipated state aid figures
 - Preliminary expense reduction recommendations
- Finalize conversations regarding potential tax levy increase



Budget Milestones - Quarter 4



April

- **Primary Presentation:** Balanced Budget Presentation
- Creation of budget documents for community distribution
- Submission of financial figures to NYSED

Early May

- **Primary Presentation:** Community Budget Hearing



Budget Milestones - Quarter 4



Late May

- Community budget vote - third Tuesday of the month

June

- If initial community budget vote fails, a revote can occur
- Failure to pass a budget on a revote results in a *contingency budget*
 - No community use of district facilities
 - Cannot have capital (equipment) expenditures
 - Many other restrictions imposed on the school district
- Preparation for year-end closeout of purchase orders and grants

