New York State School Boards Association
Better School Boards Lead to Better Student Performance

24 Century Hill Drive, Suite 200
Latham, New York 12110-2125
Tel: 518.783.0200 | Fax: 518.783.0211
www.nyssba.org

Timeline—2027 Annual Budget Vote & School Board Election

Date	Action Required
February 15	Commissioner of Taxation and Finance shall calculate the tax base growth factor for school districts and notify those with a positive quantity change factor so they can include such information in their calculation of the tax levy limit for the coming school year.
March 1	School districts must submit any information necessary for the calculation of the tax levy limit to the State Comptroller, and the Commissioners of Education and Taxation and Finance.
March 30 – April 3	Districts must publish first of four legal notices of the budget vote and board election, (i.e. 4 times during the 7 weeks (49 days) preceding the date of the election, the first notice being published not later than 45 days before the election). (The 45th day before the election falls on Saturday, April 3rd. If newspaper(s) of general circulation will publish the first legal notice on Sat. April 3rd, this complies with the deadline. However, better practice probably would be to publish on or before Friday April 2, 2027, but not before Tues. March 30th -- the 49th day before the election). Publication on Monday, April 5, 2027 probably also is permissible pursuant to Gen. Constr. Law §25-a[1]).
April 19	1. School board candidate nominating petitions due in the office of the district clerk by 5:00 p.m. 30 days before election. (Except in small cities) (30th day before election falls on Sunday, April 18th; therefore, Gen. Constr. Law controls and petitions are due on Monday, April 19th). 2. Voter submitted petitions (for propositions other than those required to be included in the notice of annual meeting) must be submitted 30 days before the vote. (30th day before election falls on Sunday, April 18th; therefore, Gen. Constr. Law controls and petitions are due on Monday, April 19th).
April 20	Districts, other than small cities, must determine the names of all candidates duly nominated and the propositions and referenda to be voted for on the ballot three days prior to the distribution of military ballots, which occurs no later than 25 days prior to the vote in districts other than small cities. [2]

[1] Pursuant to New York State General Construction Law section 25-a(1), when a legal deadline falls "on a Saturday, Sunday or a public holiday, such act may be done on the next succeeding business day and if the period ends at a specified hour, such act may be done at or before the same hour of such next succeeding business day."

[2] This means that board of education must finalize their budget 28 days before the vote which is four days earlier than the deadline for reporting property tax report card information.

April 23	Districts, other than small cities, must distribute military ballots no later than 25 days before the vote.
April 26	Districts must transmit "property tax report card" to SED by the end of the next business day following its approval by the school board, but not later than the 24th day before the budget vote. (The 24th day before the Budget Vote falls on Saturday, April 24th. Therefore best practice would be to transmit the real property tax report card to SED by Friday, April 23, 2027. However, if a particular school board does not meet until April 23, 2027 to approve the property tax report card, then pursuant to the General Construction Law, the report card could be transmitted on Monday, April 26, 2027).
April 28	School board candidate nominating petitions due in small city school districts in office of district clerk by 5:00 p.m. (20 days before election).
April 27 – May 4	Districts must complete budget 7 days before the public hearing[3].
May 3	Small cities must determine the names of all candidates duly nominated and the propositions and referenda to be voted for on the ballot three days prior to the distribution of military ballots, which occurs 14 days prior to the vote in small cities. Seventeen days before the vote falls on Saturday May 1, thus under General Construction Law the content of the military ballots may be determined on Monday, May 3.
May 4	1. Last possible day for voter registration by school district board of registration in small city school districts (2 weeks before vote). 2. Small city districts must distribute military ballots no later than 14 days before the vote.
May 4-11	Board must hold a public hearing on the budget (7-14 days before vote).
May 4-18	Copies of the budget must be available to the residents upon request (during the 14 days before the vote and on day of vote).
May 4-13	Last possible day for voter registration by school district boards of registration (14-5 days before vote) (except in small city school districts -- see above).
May 12	Deadline for mailing "budget notice" (6 days before vote).
May 18	Annual Budget Vote and School Board Election

Education Law § 2022(7) requires a school district to post on its website the final annual budget and any multi-year financial plan adopted by the board of education.

Note: At the time this timeline was published a bill awaiting action by the governor would align the due date for nominating petitions in small city school districts with the due date in common, union free, and central school districts. Assembly Bill 4384-b would take effect July 1 next succeeding the date it becomes law, so if signed would not impact the 2027 election timeline. NYSSBA will keep you posted regarding the bill's status.

[3] By necessity the board of education must approve the budget in order to set the ballot as required to send out the military ballots and prior to adopting the property tax report card. However, the board retains the ability to make adjustments to budgetary expenditures as long as it does not change the overall budget amount.

Timeline—2027 Budget Revote

Date	Action Required
May 25- June 1	Budget must be completed at least seven days prior to the budget hearing at which it is to be presented.
June 1	Deadline for publication of the first of two required legal notices prior to budget re-vote.
June 8	Publication of second and final legal notice prior to budget re-vote.
June 1-8	Public hearing to present the budget 7-14 days prior to the re-vote
June 1-15	Copies of the budget, together with attachments required by law, must be made available, upon request, to district residents during the fourteen days immediately preceding the re-vote (as well as at the public hearing on the re-vote, and on the day of the re-vote). Moreover, if changes have been made to the budget that was defeated by the voters on the first vote, copies of the budget disseminated prior to a re-vote must incorporate such changes.
June 8-14[4]	Last possible day for voter registration by school district boards of registration (7-2 days before re-vote).
June 9	Deadline for mailing "budget notice" (6 days before re-vote).
June 15	UNIFORM BUDGET RE-VOTE DATE

Note: A military voter who receives a military ballot for the annual meeting and election will automatically receive a military ballot if a budget revote is scheduled. School districts should consult with their attorneys regarding the deadlines for sending out military ballots for a revote.

Education Law § 2022(7) requires a school district to post on its website the final annual budget and any multi-year financial plan adopted by the board of education.

[4] The law provides that the board of registration shall meet not more than seven days or less than two days preceding the election. Because the election is conducted on a Tuesday the last possible day for registration falls on a Sunday. School boards should consult with their school attorney as to whether the period of registration should be extended to the Monday immediately preceding the Tuesday vote pursuant to General Construction Law section 25-a.