



Enlarged City School District



# Budget 2024-2025

Cortland Enlarged City School District  
September 26, 2023

Kristopher Williamson, Business Administrator



**Barry Primary**



**Smith Intermediate**



**Randall Middle**

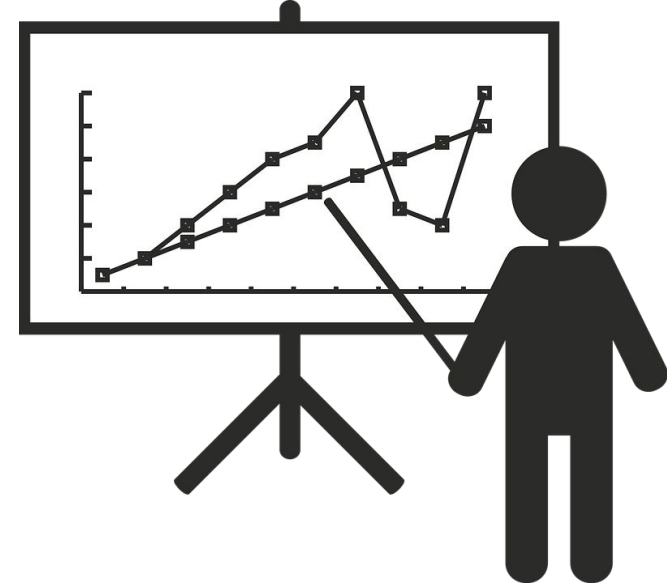


**Junior High School**



**Cortland High School**

# Budget Presentation #1



- Budget Calendar

## Goals:

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

# Budget Development Timeline

Calculate contractual/fixed costs	by January
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
- Personnel, Curriculum, Instruction, Professional Development
- BOCES service requests

## Principals

- Building-level programming needs
- Building-level supplies, materials, equipment

## Supervisors/Directors/Department Leaders

- Department Budgets

# Budget Builders - Timeline

**October** - Meetings to discuss budget parameters

**November** - Budget builders meet with their departments/staff

**December 18** - Initial budget requests due

**December 19-31** - Review of budget requests by Business Office

**January** - Review initial budget requests with budget builders

**February 2** - Final budget requests due

**February** - Final review of budget requests by Business Office

# 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 3, 17, May 1, 15

**BOCES Administrative/Capital/Rent Budget** - Wednesday, April 17

**Property Tax Report Card** - Submitted to SED within 24 hours of adoption - Due April 18 (Budget adopted April 17)

**Budget Statement and Required Attachments** - Available for public inspection 7 days prior to hearing, 14 days prior to Annual Meeting - April 30 to May 21

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

**Budget Notice** - Mailed within 24 hours after Budget Hearing - Mailed May 8

# Deadlines for Candidates & Vote

**Petitions for BOE Nominations** - 20 days prior to Annual Meeting - [May 1](#)

**Petitions for Propositions** - 30 days prior to Annual Meeting - [April 22](#)

**First Sworn Statement by Candidates** - 20 days prior to Annual Meeting - [May 1](#)

**Second Sworn Statement** - 5 days prior to Annual Meeting - [May 16](#)

**Third Sworn Statement** - 20 days after Annual Meeting - [June 10](#)

**Sworn Statement** - Campaign contributions in excess of \$1,000 - [May 16-20](#)

**Voter Registration Day** - 3pm-8pm on [May 7](#)

**Absentee Ballots** - 7 days prior to Annual Meeting for those who requested -  
[Absentee - May 14; Military - May 7](#)

**List of Absentee Ballot Recipients** - 6 days prior to Annual Meet for public inspection -  
[May 15-20](#)



# BOE Presentation Schedule

Sept 26 - Budget Calendar

Oct 24 - Long-Term Financial Plan; Reserves Update

Nov 28 - Debt Service Projections

Dec 19 - Initial BOCES Service Requests

Jan 23 - Initial Payroll and Benefits Projections

Feb 27 - Tax Levy Calculation

Mar 26 - Revenue Budget; Draft Budget

Apr 17 - Final Draft of Budget

May 7 - Budget Hearing (6pm)

# Budget Public Meetings

**Tues, November 28 - 5:00pm (before BOE meeting)**

- Review of Budget development process
- Obtain initial feedback from public regarding priorities and budget focus

**TBD - March/April/May**

- Community Meetings

# Key Take-Aways

- Multiple opportunities to receive feedback on budget progress
- Many areas of the revenue budget are not readily available until later in the budget process (state aid, tax levy)



# Next Steps in Budget Process

- Finalize Budget Priorities and Assumptions
- Budget Document Setup
  - Salary spreadsheet
  - Budget spreadsheet - Revenues and Expenses
- Finalize Budget Builder Schedule
  - Budget forms
  - Set up meetings with budget builders
- Review Past Budgets
  - Revenue vs Expenses
  - By category
  - Debt schedule and fixed costs



Questions?

