

2026-2027 Budget Development Calendar
Cortland Enlarged City School District



Adopted by BOE on: September 23, 2025

Enlarged City School District

SEPTEMBER 2025		
Initial Budget Development Planning		
Tues, Sept 9	Finance Com	*Budget Development Process
Tues, Sept 23	BOE Meeting	<ul style="list-style-type: none"> • Present budget calendar to BOE • Adopt budget calendar
OCTOBER 2025		
Meetings with budget builders to discuss budget priorities and parameters		
Tues, Oct 14	Finance Com	*Discuss Budget Parameters *Long-Range financial planning *Review Reserve accounts - Funding from 2024-25 and projected future uses
Tues, Oct 28	BOE Meeting	<ul style="list-style-type: none"> • Present long-range financial plan
NOVEMBER 2025		
Budget builders meet with their staff to develop their budget requests		
Mon, Nov 10	Finance Com	*Debt Service schedule *State Aid: Building Aid
Tues, Nov 25	BOE Meeting	<ul style="list-style-type: none"> • Present debt service projections
DECEMBER 2025		
Initial budget requests by budget builders due by Monday, December 15 for review		
Tues, Dec 9	Finance Com	*BOCES Services: how are they projected? *State Aid: BOCES, High Cost, Transportation Aids
Tues, Dec 16	BOE Meeting	<ul style="list-style-type: none"> • Present initial BOCES service requests
JANUARY 2026		
Review initial budget requests with budget builders		
Tues, Jan 13	Finance Com	*Payroll and Benefits projections: how are they projected? *State Aid: Foundation Aid
Tues, Jan 27	BOE Meeting	<ul style="list-style-type: none"> • Present initial payroll projections • Present employee benefits projections

FEBRUARY 2026		
Final budget requests due by Friday, February 6		
Tues, Feb 10	Finance Com	*Tax levy limit calculations *PILOTs *Review recommendations from Fiscal Review
Tues, Feb 24	BOE Meeting	<ul style="list-style-type: none"> • Present tax levy calculations
MARCH 2026		
Preparation of Final Draft of 26-27 Budget		
Sun, Mar 1	Deadline	Submit 2026-27 calculation for tax levy limit to Office of State Comptroller, Tax & Finance, and SED
Tues, Mar 10	Finance Com	*State Aid Projections
Tues, Mar 24	BOE Meeting	<ul style="list-style-type: none"> • Present revenue budget • Present draft of 2026-27 budget
APRIL 2026		
Final budget discussions		
Weds, Apr 1	Notice	1st publication of Legal Notice of school budget hearing and budget vote
Tues, Apr 14	Finance Com	*Fund Balance Projections
Weds, Apr 15	Notice	2nd publication of Legal Notice of school budget hearing and budget vote
Mon, Apr 20	Deadline	Submission of petitions for propositions to be placed on ballot
Mon, Apr 20	BOE Meeting	<ul style="list-style-type: none"> • Present final draft of 2026-27 budget • Adopt BOCES budget • Adopt 2026-2027 budget • Adopt Property Tax Report Card • Appoint clerks and inspectors of elections
Tues, Apr 21	Deadline	Property Tax Report Card submitted to SED within 24 hours of BOE adoption
Fri, Apr 24	Deadline	Arrange for the pickup and return of voting machines
Tues, Apr 28 - Tues, May 19	Notice	Budget Statement and required attachments must be made available upon request, at the Kaufman Center
Weds, April 29	Notice	3rd publication of Legal Notice of school budget hearing and budget vote

Weds, April 29	Deadline	Submission of petitions for nominations of BOE candidates.
Weds, April 29	Deadline	First sworn statement of campaign contributions to be filed with the District Clerk and Commissioner of Education
MAY 2026		
Budget Hearing and Budget Vote/BOE Election		
Tues, May 5	Notice	Voter Registration Day 3pm - 8pm at the Kaufman Center
Tues, May 5	Deadline	Military Ballots mailed to qualified voters, no later than 14 days before vote/election
Tues, May 5	Public Hearing	<ul style="list-style-type: none"> Budget Hearing - 5pm Kaufman Center
Weds, May 6	Notice	Budget Notice mailed to district residents
Tues, May 12	Deadline	Absentee Ballots mailed to qualified voters who request one, no later than 7 days before vote/election
Weds, May 13	Notice	4th publication of Legal Notice of school budget hearing and budget vote
Weds, May 13 - Mon, May 18	Notice	List of names of those residents who were given absentee ballot is available for public inspection and legal challenge
Thurs, May 14	Deadline	Second sworn statement of campaign contributions to be filed with the District Clerk and Commissioner of Education
Thurs, May 14 - Mon, May 18	Deadline	Sworn statements of campaign contributions or loans in excess of \$1,000, received by the vote date and not previously reported, to be filed with the District Clerk and Commissioner of Education within 24 hours of receipt by candidates for membership on the Board of Education
Tues, May 19	VOTE	Statewide annual meeting, board election, budget vote
JUNE/JULY 2026		
Mon, June 8	Deadline	Third sworn statement of campaign contributions to be filed with the District Clerk and Commissioner of Education
Tues, June 16	REVOTE	Statewide budget revote day (if needed)
Tues, July 1	Notice	Beginning of 2026-27 fiscal year. Budget implemented.