

**KENMORE-TOWN OF TONAWANDA UFSD
2017-18 BUDGET PREPARATION CALENDAR**

OCTOBER:

October	Update 2017-18 budget development spreadsheet and enter 2017-18 data	A.S.-Finance
October	Enter 2015-16 actuals into 5-Year Financial Outlook	A.S.-Finance
October	Complete Budget Preparation Calendar	A.S.-Finance
October	Review and update department and building budget development forms	A.S.-Finance
10/11/16	BOE Meeting	BOE/Supt.
10/11/16	-Discuss budget development process and calendar	BOE/Supt.
10/11/16	-Approve Budget Preparation Calendar	BOE

NOVEMBER:

November	Continue to update 2017-18 budget development spreadsheet and enter data	A.S. Finance
November	Develop 2017-18 enrollment projections by school and district	A.S. - H.R/Instruction
November	Review student allocations for schools with Superintendent 's cabinet	A.S.-Finance/Cabinet
November	Identify desired program enhancements/reductions	Cabinet
November	Revise 5-Year Financial Plan	A.S.-Finance
11/7/16	Distribute budget development forms to schools and departments	A.S.-Finance
11/15/16	BOE Meeting	BOE/Supt./A.S-Finance
	-Discuss 2017-18 Primary Financial Considerations	
	-Review 2017-18 recommended student allocations	
	-Enrollment projections	

DECEMBER:

December	Continue to update 2017-18 budget development spreadsheet and enter data	A.S. Finance
December	Identify salary estimates for all units which do not have a settlement	Admin Leadership
December	Develop salary estimates for current staffing	A.S. H.R./A.S. Finance
December	Prepare tax levy limit (cap) worksheet	A.S Finance
December	Prepare debt service budget detail	A.S.-Finance
12/13/16	BOE Meeting	BOE/Supt./A.S-Finance
	-Net position projection	
	-Tax Cap	
	-Present 5-year financial plan update	
12/16/16	Schools and departments return budget development forms to business office	Principals/Directors

JANUARY:

1/10/17	BOE Meeting	BOE/Supt./A.S-Finance
	-Budget development update	
January	Continue to update 2017-18 budget development spreadsheet and enter data	A.S.-Finance
January	Distribute BOCES service request forms & update budget template	A.S.-Finance
January	Review schools and departmental budgets with principals/directors/supervisors	A.S.-Instruction/H.R. &Finance
January	Review 2016-17 budget performance YTD	A.S.-Finance
January	Update tax levy limit information and computation timeline	A.S.-Finance
January	Analyze Executive State budget proposal	A.S.-Finance
January	Prepare Petitions for Board of Education candidates	District Clerk

FEBRUARY:

February	Continue to update 2017-18 budget development spreadsheet and enter data	A.S.-Finance
February	Complete first draft of expenditure budget	A.S.-Finance
February	Prepare first draft of estimated revenue budget	A.S.-Finance
February	Prepare initial BOCES Service Request/Budget	A.S.-Finance/Cabinet
February	Prepare Tax Levy Limit calculations	A.S.-Finance
February	Finalize staffing projections	A.S.-HR
2/7/17	Budget Work Session	BOE/Supt.
	-Estimated net position based on rollover budget plus enhancements	
	-Review proposed bus purchases	
	-Review debt service budget detail	
	-Review departmental budgets	
	-Review NYS Executive state budget proposal	
	-Review Components of Tax Levy Limit	
2/14/17	BOE Meeting	BOE/Supt.
	-Review draft Tax Levy Limit	

MARCH:

3/1/17	File final Tax Levy Limit computation with the NYS OSC, SED and Taxation & Finance	A.S.-Finance
3/7/17	Budget Work Session	BOE/Supt.

	-Review budget staffing plan	A.S.-HR
	-Review & discuss first draft of budget	A.S.-Finance
	-Review Tax Levy Limit calculation	A.S.-Finance
	-Review & discuss draft revenue budget	A.S.-Finance
	-Review difference between working draft expense and revenue plans	A.S.-Finance
	-Prepare final BOCES Service Request/Budget	A.S.-Finance/Cabinet
3/14/17	BOE Meeting	BOE/Supt.
	-Budget development update	
	-Working draft budget reduction options as needed	
	- Prepare final BOCES Service Request/Budget	
3/28/17	Budget Work Session	BOE/Supt.
	Budget development update	
3/28/17	1st publication of legal notice for Budget Hearing and Budget Vote	District Clerk
	-Must be at least 45 days prior to vote (4/1/17)	
	-Published 4 times prior to vote	
	-2 general circulation newspapers	
APRIL:		
April	Secure inspectors for Budget Vote	District Clerk/ H.R.
April	Supplemental Cabinet meetings for budget development	Supt.
April	Revise revenue budget to include updated fund balance	A.S.-Finance
April	Update 2016-17 budget performance estimates	A.S.-Finance
April	Submit Property Tax Report Card to SED	A.S.-Finance
April	Submit Property Tax Report Card to newspapers in District	A.S.-Finance
April	Submit Salary Disclosure Notice to SED	A.S.-Finance
4/4/17	BOE Meeting	BOE/Supt.
	-Tentative budget adoption	BOE/Supt.
	-Approve chairperson and election inspectors for Budget Vote	BOE/District Clerk
4/12/17	2nd publication of legal notice for Budget Hearing and Budget Vote	District Clerk
4/17/17	Last day to accept BOE candidates petitions	District Clerk
4/18/17	BOCES Admin. Budget and Trustee vote	BOE/Supt.
4/18/17	2016-17 purchasing completed	A.S.-Finance/Admin.
	-Necessary end-of-year expenditures estimated	
4/21/17	-Last day for BOE to legally adopt budget is 4/21/2017	BOE/Supt.
4/21/17 - 5/9/17	Mail absentee ballots to all voters requesting one	District Clerk
	-Must mail between 7 and 30 days prior to the vote	
	-Maintain list of names of individuals provided with absentee ballots	
4/25/17- 5/2/17	Prepare Budget Statement and place in each school and other places as required by law	A.S.-Finance
April	-3-Part Budget	A.S.-Finance
4/24/17	-Property Tax Report Card	A.S.-Finance
April	-School Report Cards	A.S.-Finance
April	-Fiscal Accountability Summary	A.S.-Finance
April	-Salary Disclosure Notice	A.S.-Finance
April	-Exemption Reporting for Taxing Jurisdictions	A.S.-Finance
4/26/17	3rd publication of legal notice for Budget Hearing and Budget Vote	District Clerk
MAY:		
5/2/17 - 5/11/17	Last possible day for voter registration	District Clerk
5/2/17	Budget Statement available at schools, public libraries, & District Office	A.S.-Finance
5/10/17	4th publication of legal notice for Budget Hearing and Budget Vote	District Clerk
5/9/17	Budget Hearing (7 - 14 days prior to Budget Vote)	BOE/Supt./A.S-Finance
	-Presented in plain language and 3-Part format	A.S.-Finance
	-Budget Statement available at Budget Hearing	A.S.-Finance
5/10/17	Mail Budget Notice	A.S.-Finance/PR
5/16/17	Budget vote and election of trustees	District Clerk