

**KENMORE-TOWN OF TONAWANDA UFSD  
2018-19 BUDGET PREPARATION CALENDAR**

**OCTOBER:**

October	Update 2018-19 budget development spreadsheet and enter 2018-19 data	A.S.-Finance
October	Update 5-Year Financial Plan	A.S.-Finance
October	Complete Budget Preparation Calendar	A.S.-Finance
October	Review and update department and building budget development forms	A.S.-Finance
<b>10/10/17</b>	<b>BOE Meeting</b>	<b>BOE/Supt.</b>
10/10/17	-Discuss budget development process and calendar	BOE/Supt.
10/10/17	-Approve Budget Preparation Calendar	BOE

**NOVEMBER:**

November	Continue to update 2018-19 budget development spreadsheet and enter data	A.S. Finance
November	Develop 2018-19 enrollment projections by school and district	A.S. - H.R/Instruction
November	Identify desired program enhancements/reductions	Cabinet
November	Revise 5-Year Financial Plan	A.S.-Finance
11/6/17	Distribute budget development forms to schools and departments	A.S.-Finance
<b>11/14/17</b>	<b>BOE Meeting</b>	<b>BOE/Supt./A.S-Finance</b>
	-Discuss 2018-19 Primary Financial Considerations	
	-Enrollment projections	

**DECEMBER:**

December	Continue to update 2018-19 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
<b>12/12/17</b>	<b>BOE Meeting</b>	<b>BOE/Supt./A.S-Finance</b>
	-Net position projection	
	-Tax Cap	
	-Present 5-year financial plan update	
12/15/17	Schools and departments return budget development forms to business office	Principals/Directors

**JANUARY:**

<b>1/9/18</b>	<b>BOE Meeting</b>	<b>BOE/Supt./A.S-Finance</b>
	-Budget development update	
January	Continue to update 2018-19 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 2017-18 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 2018-19 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
<b>2/6/18</b>	<b>Budget Work Session</b>	<b>BOE/Supt.</b>
	-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	
<b>2/13/18</b>	<b>BOE Meeting</b>	<b>BOE/Supt.</b>
	-Review draft Tax Levy Limit	

**MARCH:**

3/1/18	File final Tax Levy Limit computation with the NYS OSC, SED and Taxation & Finance	A.S.-Finance
<b>3/6/18</b>	<b>Budget Work Session</b>	<b>BOE/Supt.</b>
	-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
<b>3/13/18</b>	<b>BOE Meeting</b>	<b>BOE/Supt.</b>
	-Budget development update	
	-Working draft budget reduction options as needed	
	- Prepare final BOCES Service Request/Budget	
<b>3/27/18</b>	<b>Budget Work Session</b>	<b>BOE/Supt.</b>
	Budget development update	
3/27/18	1st publication of legal notice for Budget Hearing and Budget Vote	District Clerk
	-Must be at least 45 days prior to vote (3/30/18)	
	-Published 4 times prior to vote	
	-2 general circulation newspapers	
<b>APRIL:</b>		
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 2017-18 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
<b>4/10/18</b>	<b>BOE Meeting</b>	<b>BOE/Supt.</b>
	-Tentative budget adoption	<b>BOE/Supt.</b>
	-Approve chairperson and election inspectors for Budget Vote	<b>BOE/District Clerk</b>
4/11/18	2nd publication of legal notice for Budget Hearing and Budget Vote	District Clerk
4/16/18	Last day to accept BOE candidates petitions	District Clerk
<b>4/17/18</b>	<b>BOCES Admin. Budget and Trustee vote</b>	<b>BOE/Supt.</b>
4/20/18	2017-18 purchasing completed	A.S.-Finance/Admin.
	-Necessary end-of-year expenditures estimated	
4/20/18	-Last day for BOE to legally adopt budget is 4/20/2018	<b>BOE/Supt.</b>
4/20/18 - 5/8/18	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	
4/23/18	Property Tax Report Card	A.S.-Finance
4/24/18- 5/1/18	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
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
4/25/18	3rd publication of legal notice for Budget Hearing and Budget Vote	District Clerk
<b>MAY:</b>		
5/1/18	Budget Statement available at schools, public libraries, & District Office	A.S.-Finance
<b>5/8/18</b>	<b>Budget Hearing (7 - 14 days prior to Budget Vote)</b>	<b>BOE/Supt./A.S-Finance</b>
	-Presented in plain language and 3-Part format	A.S.-Finance
	-Budget Statement available at Budget Hearing	A.S.-Finance
5/9/18	4th publication of legal notice for Budget Hearing and Budget Vote	District Clerk
5/10/18	Last possible day for voter registration	District Clerk
5/9/18	Mail Budget Notice	A.S.-Finance/PR
<b>5/15/18</b>	<b>Budget vote and election of trustees</b>	<b>District Clerk</b>