

2026
2027

SAMPLE BUDGET DEVELOPMENT

STATE AID & FINANCIAL PLANNING SERVICE

DATE	BUDGET DEVELOPMENT
October 2025	Present 2026-27 budget calendar and budget development procedures to the Board of Education for adoption.
November 2025	Meet with budget builders and distribute budget guidelines.
December 2025	Meet with finance committee (preliminary budget presentation by budget builders).
January 2026	Meet with finance committee and/or Board of Education (on parameters).
January 2026	Meet with budget builders various throughout the month.
February 2026	Budget builders submit program budget composite to Business Office.
February 2026	Present 2026-27 preliminary budget forecast and budget assumptions to the Board of Education.
March 1, 2026	Submit 2026-27 calculation for tax levy limit to Office of State Comptroller, Tax & Finance & SED (single submission to OSC only).
March 2026	Present 2026-27 operational and general support budget to the Board of Education for review and comment (Operations & Maintenance, Transportation and General support).
March 2026	Present 2026-27 debt service and employee benefits budget to the Board of Education for review and comment.
March 2026	Present 2026-27 instructional and special education budget to the Board of Education for review and comment.
March 31 – April 4, 2026	Legal notice of school budget hearing and budget vote. Must advertise four times within 7 weeks of the vote with first publication at least 45 days before date of budget vote.
April 21, 2026	Pursuant to Regulations of the Commissioner of Education Part 122, districts other than small city school districts must finalize all items to be voted on in the annual budget vote including referenda, propositions, and the names of all candidates nominated for election to the Board of Education 3 days before the required distribution of military ballots.
April 24, 2026	Districts other than small city school districts must distribute military ballots no later than 25 days before the budget vote.
April 2026	Finalize 2026-27 educational plan and budget (including BOCES budget) before April 27, 2026 due date for Property Tax Report Card.
April 2026	Prepare absentee ballot applications, absentee ballot, related envelopes, and directions. Obtain and use locked ballot box for absentee ballots.



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DATE	BUDGET DEVELOPMENT
April 20-29, 2026	Deadline for submission of petitions for nominations of BOE candidates (30 days before election, 20 days in small cities).
April 2026	Final draft of budget presented to Board of Education, appointment of clerks and inspectors of elections for budget vote.
April 2026	Date for drawing by District Clerk for determination of order for listing Board candidates on ballot or voting machine.
April 2026	Property tax report card must be submitted to local newspaper of general circulation.
April 20, 2026	Deadline for submission of petitions for propositions to be placed on ballot: (30 days preceding budget vote).
April 20, 2026	Inform candidates of legal requirement for all candidates for election to Board of Education and Library Board to file sworn statements of campaign contributions and distribute informational material. First sworn statement to be filed with the District Clerk and Commissioner of Education thirty days prior to vote date.
April 24, 2026	Final date for the adoption of the property tax report card by the Board of Education. Budget document available to the public. Arrange for the pickup and return of voting machines with the Board of Elections contractor.
April 27, 2026	Property tax report card must be submitted to SED within 24 hours of adoption, but no later than April 27, 2026.
May 2026	Conduct voter registration with board of registration (if applicable).
May 2026	Mail district newsletter (include full disclosure information).
May 2026	Prepare voting machine inserts and transmit to county Board of Elections. Physically examine voting machines for ballot placement and sign statement at the board of elections.
May 5-12, 2026	Budget hearing – budget statement and required attachments available 7 days prior to budget hearing.
May 6-13, 2026	Budget notice must be mailed to eligible voters after the budget hearing and but no later than six days prior to the vote.
May 13-18, 2026	District clerk must maintain a list of names of those residents who were given absentee ballot and make such list available for public inspection and legal challenge until the day of election. (Public posting no longer required).
May 14, 2026	Second sworn statement of campaign contributions or loans by candidates for membership on the Board of Education and Library Board to be filed with the District Clerk and Commissioner of Education five days prior to vote date.



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DATE	BUDGET DEVELOPMENT
May 14-18, 2026	Sworn statements of campaign contributions or loans in excess of \$1,000, received before vote date and not previously reported, to be filed with the District Clerk and Commissioner of Education within twenty-four hours of receipt by candidates for membership on the Board of Education and Library Board.
May 19, 2026	Statewide annual meeting / board election / budget vote day.
June 8, 2026	Last date to file with District Clerk and Commissioner of Education final sworn statement of campaign contributions by candidates for membership on Board of Education and Library Board. Due 20 days after the election/budget vote — EL§1529(l)(c).
June 16, 2026	Statewide budget revote day.
July 1, 2026	Implement 2026-27 Budget.

