

SRCSD 2023-2024 Budget Development Calendar

November 9, 2022

To ensure transparency and provide ample opportunities for Board, public and staff engagement, the Salmon River Central School District is providing the Budget Development Calendar for the 2023-24 school year. It contains 5 scheduled opportunities at Board meetings and workshops.

Upon adoption of the Budget by the Board of Education in April, there will be a Budget Hearing prior to the public vote on the Budget in May.

Over a six-month period, members of the Board, the public, and the staff are provided numerous opportunities to provide input and engage in the budget development process. **In total, there will be approximately 5 public meetings throughout the budget development process.** The *Budget Development Calendar* will be displayed numerous times throughout the budget process.

Board and Public Activities Relating to the 2023-24 Budget Research and Development

Phase 1: Establish the Process; Setting the Expectations, Guidance, Research and Development

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| 11/9/22 (Wed) | The Business Executive, Principals, Assistant Superintendent, and Superintendent will meet to discuss the <u>2023-24 Budget Development Process</u> , and their expected roles and responsibilities in aligning budget allocations to Strategic Directions. A sample budget template will be distributed and discussed. |
| 11/9/22 (Wed) | <u>Board Meeting</u>
Superintendent and Business Executive will provide a draft Budget Calendar to the Board for discussion and adoption. |
| 11/18/22 (Fri) | Business Executive provides <u>Detail Line-Item Report</u> to the Board of Education displaying a history of actual and budgeted expenses. Board members will convey any questions to Business Executive regarding these reports by <u>December 2, 2022</u> . |
| 12/2/22 (Fri) | Last day for Board members to convey any questions on the Detail Line-Item Report displaying a history of actual and budgeted expenses provided on November 18, 2022.

Information from Directors and Principals including budgetary forms and requests are due from administrators to Business Executive. |
| 12/5/22 – 12/21/22 | Staff will respond to Board questions and/or meet with Board members as necessary on the <u>Detail Line-Item Report</u> issued November 18 th . |

12/14/22 (Wed) **Board Meeting**
Superintendent and Business Executive will present academic goals and objectives to provide guidance for budget development. Board and administration will discuss the draft 2022-23 Budget Development Process and related documents.

1/3/23 – 3/31/23 Superintendent and Business Executive will conduct budget meetings with principals, directors, and supervisors.

Phase 2: Designing Budget Options with Consultation from the Public and Guidance from the Board

1/18/23 (Wed) **Board Meeting** **Public input provided**
Business Executive will present **1st Draft Budget**, and objectives and program strategies to support 2022-2023 budget development.

2/1/23 – 2/28/23 **Administrator’s feedback to Superintendent and Business Executive**
Superintendent and Business Executive will hold discussions on administrator’s feedback on the 1st Draft Budget, objectives, strategies and school-based impact of details of programming, staffing, investment and change.

2/15/23 (Wed) **Board Budget Workshop** **Public input provided**
Superintendent and Business Executive will present **2nd Draft Budget**, outlining preliminary budget forecast and budget assumptions. Board will further discuss program strategies and initiatives along with associated budget implications. Board will submit requests to Superintendent for any additional information or analysis.

03/01/23 – 3/15/23 **Administrator’s feedback to Superintendent and Business Executive**
Superintendent and Business Executive will hold discussions on administrator’s feedback on the 2nd Draft Budget, objectives, strategies and school-based impact of details of programming, staffing, investment and change.

3/1/23 (Wed) Property Tax Cap Calculation Deadline to the Office of State Comptroller on or before March 1, 2023, school district must submit to the State Comptroller, the Commissioner of Education and the Commissioner of Taxation and Finance, in a form and manner prescribed by the State Comptroller, any information necessary for calculation of the tax levy limit. (Ed. Law §2123-A[3][B])

3/15/23 (Weds) **Board Meeting** **Public input provided**
Superintendent and Business Executive will present the **3rd Draft Budget**. Board will adopt any necessary ballot propositions and a resolution to publish the Required Legal Notice to announce budget vote (first notice to be published before March 31, 2023)

3/16/23 – 3/31/23 **Administrator’s feedback to Superintendent and Business Executive**

Superintendent and Business Executive will hold discussions on administrator's feedback on the 3rd Draft Budget, objectives, strategies and school-based impact of details of programming, staffing, investment and change.

Phase 3: Finalization and Choice Making on Preferred Budget Option

3/20/23 – 3/31/23 Office of Superintendent Choice Making

The Business Executive and the Superintendent sign off on the BUDGET for their areas of accountability to be presented to the Board for adoption.

3/31/23 (Fri) 1st publication of legal notice calling for Budget Hearing, Annual Meeting and Election (Ed. Law Sec. 2104-at least 45 days prior to Annual Meeting) (Must be published by April 4, 2022.)

4/14/23 (Fri) Publish second of four Legal Notices of Budget Hearing and Vote

4/17/23 (Mon) Petitions nominating candidate for Board of Education must be filed with District Clerk 30 days before election between the hours of 9am and 5pm (Ed. Law 2118) (Accept petitions through Monday, April 17, as 30th day falls on Sunday, April 18.)

4/18/23 (Tues) **Board Meeting** **Public input provided**
The Board will discuss and **ADOPT the FINAL BUDGET**. The Board will provide input and discuss final adjustments to the budget. This is the last date that public comment can impact the budget if it is adopted.

4/24/23 (Mon) Property Tax Report Card must be submitted to SED and local newspapers within 24 hours of budget adoption

4/28/23 (Fri) Copies of the Budget Statements (binder) available at District Office and school office buildings (7 calendar days before the Budget Hearing).

4/28/23 (Fri) Publish third of four Legal Notices of Budget Hearing and Vote

5/3/23 (Wed) **Budget Hearing – (must be between May 2-9, 2023)**
Board will conduct a "Budget Hearing" to present the previously finalized budget. The budget cannot be changed based on public comment on this date.

5/4/23 (Thurs) A "School Budget Newsletter" will be mailed to community (one day after Budget Hearing) to remind the public of the vote and provide required financial information.

5/12/23 (Fri) Publish fourth of four Legal Notices of Budget Hearing and Vote

5/16/23 (Tues) **Community Vote on Budget**