**Fillmore Central School**

**Administrative Budget Planning Calendar**

**July-Aug Review final expenditures and revenues from previous fiscal year to help plan for possible budget anomalies in the current year.**

**September Review salary and benefit budgets and adjust encumbrances as necessary. Compare Teachers Retirement System bill and September BOCES bill to budget. Adjust encumbrances as necessary**

**October Review revenue budget with regards to tax levy and STAR payments**

**November Review budget format, adjust format for the next year if necessary. Consider effects of changes in BOCES programs, staffing, and bus routes for next year.**

**December Admin Team considers potential BOCES services for the next year. Present preliminary list of BOCES services to Board of Education**

**January Consider transportation equipment (buses) for the next Fiscal year. Les reviews routes and the bus condition report with the Board. Prepare proposal for the Board for the purchase of buses. Review Governor’s proposed budget with the Board.**

**February Administration prepares expenditure budget based on best available data. Potential cuts and additions must be determined. Preliminary Expenditure Budget presented to Board of Education. Salaries and benefits budget based on contract, preliminary BOCES costs, utilities and preliminary materials and supplies.**

**March Compile teacher requisitions and prepare for bids. Stage Two Preliminary budget with estimated expenditures and revenues presented to Board. Examine initial property value report and potential tax rate. Board asks for public input on Budget.**

**April State Budget is passed and determines State Aid. Final revenue figures calculated. Budget adjusted as necessary. Teacher requisitions for materials and equipment are finalized and adjusted as necessary. Salary and benefits budget now includes updated cost for health insurance. BOCES services costs are finalized. Proposed expenditure and revenue budget presented to Board. Board adopts budget for May vote.**

**May Public budget meeting, budget vote on third Tuesday.**

**June Prepare to establish new budget on July 1.**