



ROME

CITY SCHOOL DISTRICT

Date: October 19, 2026

By Dr. Georgia Gonzalez

Assistant Superintendent Business & Operations

Three Pillars of Budget Development



Program and Services Alignment: Ensure that the programs and services funded by the district are strategically aligned with the district's priorities and educational objectives.



Fiscal Responsibility: Ensure that the programs and services funded by the district are delivered within budgetary constraints and represent the best value for financial resources.



Equitable Resource Distribution: Ensure that each school and program receives resources tailored to the specific needs of the students they serve.



Budget Timeline:

- ❖ **End of October-** Budget proposal form for 2027-2028 provided to administrators
- ❖ **Beginning of November** –Finance Committee review Expected Tax Cap Calculation and provide guidance for Tax Levy for 2027-2028
- ❖ **Mid November** - Begin collecting building & program budget proposals
- ❖ **October thru December** - Principals/directors meet with staff about needs, write budget proposals



Compile Budget Data:

- ❖ **December** - Principals/directors review budget proposals with Assistant Superintendent of Business & Operations
- ❖ **January 1- 15** - Calculate 2027-2028 payroll and fringe benefit costs based on current and tentative contracts
- ❖ **Last week in January**- Executive Leadership Team reviews budget proposals. Determine if proposal meets strategic plan goals, “Nice vs. Necessary”; Necessity built into budget



Finalizing Budget:

- ❖ **February** - Finance Committee reviews budget with proposals & reviews any budget cuts or attrition opportunities.
- ❖ **Early February** - Governor run received, revenue budget reviewed with Finance committee to finalize tax cap
- ❖ **February 1** - Revenue budget presentation to BOE
- ❖ **March 1** - Tax Levy Limit calculation submitted to NY
- ❖ **March** - Draft Budget provided and discussed with the Finance Committee; large increases/decreases will be explained. Compare expected revenue to expenditure budget, if expenditures budget exceeds revenue discuss further cuts or possible increase in tax levy
- ❖ **March 15** - Begin Draft Budget presentations to Board Of Education



Publicizing the Budget:

- ❖ **April 29 - May 4** - Deadline for any changes to budget for voter approval
- ❖ **May 4 - May 14** – Public community forums (the number and locations to be determined by the Finance Committee)
- ❖ **May 10** - Public hearing on the budget
- ❖ **May 18** - Budget Vote



Auditing Timeline 2027:

- **Preliminary Audit:** May 16-30
- **Audit Journal Entry review:** May 18-30
- **Closing Entries:** July 1-31
- **Audit:** August 24-28
- **Final Audit Report:** Week of October 5
- **Final Audit Report Submitted to NY State:** October 15
- **Corrective Action Plan (CAP) to BOE:** November 3-14
- **CAP to NY:** Due by December 1, 2027



Probing Questions:

- Is there anything in this presentation you'd like me to elaborate on or clarify further?
- Is there information you would like me to include in future budget or financial presentations?

