

Budget Development Process and Calendar

FY 2023-2024 Budget

The District's strategic plan and strategies will be the basis for the budget development process. Other influences on the budget development process include pupil count projections, estimated property assessed valuations, estimated beginning fund balance, unified school and district improvement plans, capital plan update, and technology plan update.

Fall 2022

- September 30 Budget Modification Requests for the FY22/23 Mid-Year Budget sent to budget managers
- •October 21 Budget Modification Requests for the FY22/23 Mid-Year Budget due to Budget Office
- November Mid-Year Budget Modifications package due for Exec. Cabinet & Pos. Control Comm. review
- November 8 Mid-Year Budget Modification package due to the DACBC for review
- December 6 DACBC Votes on Mid-Year Budget Modification package
- December 7 Board certifies mill levy for property tax collection in calendar year 2023
- December District-wide pupil projections due from the Enrollment Office

July 1, 2023 Post Uniform Budget Summary to district's website for FY23/24 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)

Tentatively in August the Adopted Budget Book will be posted to the Financial

Transparency Webpage

These dates are subject to adjustment based on Board deadlines and requirements

Budget Development Process



Winter 2023

- January 3 Budget Modification Requests for the FY23/24 Budget sent to budget managers
- January 11 Board Non-Action on Mid-Year Budget Modifications to the FY22/23 Adopted Budget
- January 18 Board Work Session on Mid-Year Budget Modifications to the FY22/23 Adopted Budget (if needed)
- January 20 Budget Modification Requests for the FY23/24 Budget due to Budget Office
- January 25 Board Action on Mid-Year Budget Modifications to the FY22/23 Adopted Budget
- February 1 Revised school pupil projections due
- February 2 FY 23/24 Budget Modifications due for Exec. Cabinet & Pos. Control Comm. review
- February 14 FY 23/24 Budget Modifications and Preliminary Budget Development Assumptions due for review to DACBC
- February 15 Per-Pupil Allocation Budgets due to school Principals
- February 28 DACBC votes on FY 23/24 Budget Modifications and Preliminary Budget Development Assumptions
- March 2 Base Budget Allocation sheets due to department budget managers

Board Deliberations

Spring 2023

- March Human Resources Department issues school staffing allocation letters to schools
- March 15 Board Non-Action on Preliminary Budget Development Assumptions with FY 23/24 Budget Modifications
- April 1 Schools return Per-Pupil Allocation Budgets to Budget and Planning Office
- April 3 June Modifications requests sent to Division Heads (if needed)
- April 5 Board Worksession on Preliminary Budget with FY 23/24 Budget Modifications (if needed)
- April 7 Departments return Base Budget Allocation sheets to Budget and Planning Office
- April 12 Board Action on Preliminary Budget Development Assumptions/ Budget Modications with DACBC
- April 14 Any June Modifications to the FY23/24 Budget are due to Budget Office
- April 20 June Budget Modifications package due for Exec. Cabinet & Pos. Control Comm. review (if needed)
- April 25 June Budget Modification package due to the DACBC for review (if needed)
- May Last day of State Legislative
- May 9 DACBC votes on June Budget Modification package
- May 22 Publish notice to the public that the Proposed Budget is available for review per C.R.S. 22-44-109(1)
- May 24 Projected delivery of Proposed Budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- May 24 Board Non-action and Public Hearing for FY23/24 Budget Adoption and the following Resolutions: Use of Portion of Beginning Fund Balance; Appropriation; Designation of Fund Balance; Reserves and Designations Applied to Fiscal Year Spending; Interfund Borrowing; and Student Fees, Fines, and Charges
- June 7 Board Budget Work Session and DACBC Annual Report Presentation
- June 14 Board Action for Adoption of FY 23/24 Budget and all Resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)
- June 15 Proposed Budget Posted to Financial Transparency Webpage

Inspire every mind.