

Budget Development Process and Calendar

FY 2021-2022 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.

2020

- **October 1** Budget modification requests for the FY20/21 mid-year budget sent to budget managers (if applicable)
- **October 26** Budget modification requests for the FY20/21 mid-year budget due to Budget Office
- **November 3** Budget modifications package due for Cabinet review
- **November 10** Budget modification package due to the DAC Budget Subcommittee for review
- **December 9** Board certifies mill levy for property tax collection in calendar year 2021
- **December** District-wide pupil projections due from the Enrollment Office

Budget Development Process

Winter 2021

- **January 4** Budget modification requests for the FY21/22 budget sent to budget managers
- **January 13** Board non-action on mid-year budget modifications to the FY20/21 adopted budget
- **January 20** Board work session on mid-year budget modifications to the FY20/21 adopted budget
- **January 27** Board action on mid-year budget modifications to the FY20/21 adopted budget
- **January 29** Budget modification requests for the FY21/22 budget due to Budget Office
- **February 1** Revised school pupil projections due
- **February 4** FY21/22 budget modifications due for Exec. Cabinet review
- **February 9** FY21/22 budget modifications and preliminary budget development assumptions due for review to DAC Budget Subcommittee & Cabinet
- **February 16** Tentative FY21/22 budget modifications and preliminary budget development assumptions second review to DAC Budget Subcommittee
- **February 23** DAC Budget Subcommittee vote on FY21/22 budget modifications and preliminary budget development assumptions
- **February 15** Per-pupil allocation budgets due to school principals
- **March 3** Base budget allocation sheets due to department budget managers

Board Deliberations

Spring 2021

- **March** Human Resources Department issues school staffing allocation letters to schools
- **March 10** Board non-action on preliminary budget development assumptions
- **March 17** Board Non-Action on preliminary budget development assumptions with DAC budget subcommittee
- **April 2** Schools return per-pupil allocation budgets to Budget and Planning Office
- **April 7** Tentative Board Worksession on Preliminary Budget
- **April 9** Departments return base budget allocation sheets to Budget and Planning Office
- **April 14** Board action on preliminary budget development assumptions
- **April 21** June modifications requests distributed if necessary
- **May TBD** Last day of state legislative session
- **May 3** Any June modifications to the FY21/22 budget are due
- **May 19** Projected delivery of proposed budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c)
- **June 10** Publish notice to the public that the proposed budget is available for review per C.R.S. 22-44-109(1)
- **May 26** Board non-action and public hearing for FY21/22 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 2** Board budget work session and DAC budget subcommittee annual report presentation
- **June 9** Board action for adoption of FY 21/22 budget and all resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5)

July 1, 2021 Post Uniform Budget Summary to district's website for FY21/22 C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1) (d.5)