

DCS Budget Checklist FY2024

(budget checklist will be updated periodically through the fiscal year)

Meeting	Date	Time and Location
Review, adjust and monitor the FY22 Budget Begin FY23 projections	July – December 2022 January – June 2023	DC Superintendent's Office – in-house and presented at monthly BOE meetings
Meeting to Discuss Intent	January 17, 2023	DC Superintendent's Office
Staffing Discussions with Middle Grades Administration	Starting January 24, 2023	DC Superintendent's Office 11:00 am & 1:00 pm
Staffing Discussions with Elementary Grades Administration	Starting January 24, 2023	DC Superintendent's Office 9:00 am and 11:00 am
Budget Discussion with Davis Principal	February 13, 2023	DC Superintendent's office
Budget Discussion with D.E.S. Principal		DC Superintendent's office 9:00 am – 10:00 am
Budget Discussion with D.M.S. Principal		DC Superintendent's office 10:00 am – 11:00 am
Budget Discussion with D.C.H.S. Principal		DC Superintendent's office 11:30 am – 12:30 am
Biweekly Budget Discussions with Finance Director	Weekly beginning January 06, 2023	DC Superintendent's office – in-house 11:00 – 12:00 am
Budget Comparisons and Projections with Finance Director	March 10, 2023	DC Superintendent's office- All Day
Budget Comparisons and Projections with Finance Director	March 13, 2023	DC Superintendent's office- 9:00 am – 11:30 am
Budget Discussion: Special Programs Director	January 24, 2023	DC Superintendent's office
Budget Discussion: Federal Programs	February 28, 2023	DC Superintendent's office
Budget Discussion: Transportation	March 28, 2023 April 25, 2023	DC Superintendent's office
Budget Discussion with Budgeting Expert	March 29, 2023	DC Superintendent's office 10:00 am – 11:
Board Work Session	April 19, 2023	DC Superintendent's office-
Staffing with D.M.S. Principal	January 24, 2023	DC Superintendent's office
Staffing with D.E.S. Principal	February 28, 2023	DC Superintendent's office
Staffing with Davis Principal	March 28, 2023	DC Superintendent's office
Staffing with DCHS Principal	April 25, 2023	DC Superintendent's office
Review of Grants (Budgets)	March - throughout the months of 2023	DC Superintendent's office – in-house
Present FY2024 Tentative Budget	May 22, 2023	Board Meeting – 5:00 PM
Public Hearings on Budget	6.12.23	Board Meeting – TBD
Public Hearings on Budget	6.20.23	Board Meeting – TBD
Public Hearing & Adoption of Final Budget	6.26.23	Board Meeting – TBD
Tax Digest & 5 Year History Millage rate hearing	08.14.2023 11:30 and 5:00 pm	DC Superintendent's office
Tax Digest & 5 Year History Millage rate hearings and final adoption	08.21.2023 at 6:00 pm	DC Superintendent's office
Tax Commissioner presents final digest for millage calculations	08.21.2023	County Commission Meeting
Final Budget submitted to the State Department	TBD: June - July	DC Superintendent's Office

FY 23 Budget Development Calendar

July 1 - ongoing	The Finance Director reviews the previous year's budget preparation process and procedures and makes any change recommendations to the Superintendent and administration. FTE counts are reviewed; personnel allotments are reviewed as well as analyzing data from programs purchased. The Director of Academics/Testing works with Superintendent and Finance Director to ensure programs are being utilized in the best manner for students.
December - ongoing	The Superintendent and Finance Director discusses budget issues for the remaining fiscal year and the next fiscal year.
January	The Superintendent discusses budgetary items with the Finance Director, directors, and principals.
February	Superintendent works with Departments to prepare FY23 personnel and other budgetary needs. Superintendent meets with principals/administration to discuss top needs for their school/department.
March	Continued discussion regarding budgetary needs for all departments.
April - ongoing	The Superintendent and Finance Director review a draft budget, including the projected year-end fund balances, and an overview of the proposed Budget, including detailed revenue and expenditure projections, including all requests from Department heads. After an extensive review by the Superintendent and administration, any proposed expenditures resulting in an unbalanced budget are eliminated should additional revenue sources not be secured, and the fund balance is insufficient. The Superintendent, through department reports, will present updated information to the Board.
May/June	<p>Necessary work sessions are conducted with principals, directors, and the Board of Education. A second public meeting will be scheduled. Superintendent and Finance Director will discuss the proposed Budget and allow for public input. The Tentative Budget will then be adopted by the Board, advertised on the website.</p> <p>The Tentative Budget will be adopted by the Board of Education two weeks prior to the final adoption of the Budget. (The Budget will be presented in May or June at the regularly scheduled board meeting or a called meeting for final adoption.) If a budget is not adopted prior to June 30, a spending resolution for July must be approved prior to July 1.</p> <p>The Finance Director distributes final allotments to the Superintendent.</p>
June	If needed, a spending resolution will be presented for Board approval before July 1.
July	Tax Assessor provides information regarding tax digest and appeals to Superintendent for sign-off. (Projected to be last week in July.) Tax Commissioner provides the final digest for millage calculations. Information concerning projected tax digest growth is properly advertised for a first hearing, and the first required public hearing to satisfy the requirements of O.C.G.A. 48-5-32.1 is conducted.
July/August	Information concerning projected tax digest growth for the second and third hearings is advertised separately. The second and third public hearing addressing projected tax digest growth is conducted. A newspaper advertisement for the meeting for final adoption is published. Advertise the "Current Tax Digest and 5 Year History of Levy," as required by O.C.G.A 48-5-32. Conduct a public hearing on the current millage rate levied by the Board of Education if necessary.
July/August	The Board of Education formally adopts a resolution setting the millage rate to fund the current year budget, based on certification of the digest by the GA DOR. If a budget has not been approved prior to August 31, a spending resolution for September must be approved prior to September 1.
September	The initial Budget as adopted by the local Board of Education, is submitted electronically to the GA DOE and signed off by Superintendent by September 30.
Ongoing	Budget to be amended as needed throughout the year.