

UNION PUBLIC SCHOOLS
2023-2024 BUDGET DEVELOPMENT
and 2022-2023 Year-End Closing Schedule

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|-----------------------------------|--|
| February 14, 2023 | Distribute budget calendar to Cabinet, Principals, and Directors |
| February 15, 2023 | Email Budget Workpapers to sites |
| Feb. 16 – Apr 14, 2023 | Principals/Directors review budget requests with their direct Supervisor/Assistant Superintendents/CFO |
| February 20, 2023 | Special Board Meeting to set bond sale date |
| February 23-24, 2023 | MUNIS upgrade to version 2021.7 |
| March 6, 2023 | Present Temporary Appropriations to Board |
| March 9, 2023 | Bond Sale and special Board Meeting. |
| April 17, 2023 | LAST DAY TO SUBMIT BUDGETS |
| April 18 – May 5, 2023 | Review budget requests |
| April 26, 2023 | Bond Closing |
| April 28, 2023 (5:00 p.m.) | LAST DAY TO SUBMIT 2022-2023 requisitions for General Fund, Building Fund, Child Nutrition fund, and all Grant Projects. (RQs must be entered and released to workflow by 5 p.m.). |
| May 15, 2023 | FIRST DAY TO ENTER 2023-2024 REQUISITIONS (Quotes must be valid through 7/31) |
| May 26, 2023 (5:00 p.m.) | Last day to enter and release to workflow ALL 2022-23 RQs for year-end spending, Bond Fund, and Activity Fund |
| May 31, 2023 | Review 2023-24 proposed budget with Board Sub-Committee |
| June 1, 2023 | Submit Grant Final Claims for May 2023, with guaranteed pay June 2023. |
| June 8, 2023 (5:00 p.m.) | Last day to release MUNIS IRQs for warehouse inventory for warehouse pick tickets Last day to submit printing requests to Communications Last day to place office supply orders (Admiral and Office Depot) |
| June 9, 2023 | All Grant purchased items must be received |
| June 12, 2023 | Present 2023-2024 Budget to Board of Education |
| June 16, 2023 | All ordered items must be received. Begin closing 2022-23 books |
| August 1-2, 2023 | Estimate of Needs Auditors-finalize Ending Fund Balance |
| August 4, 2023 | Submit final 2022-2023 (FR3) Financial Report to State Department (required by law by 9/1) |
| September 11, 2023 | Official Board approval of the 2023-2024 Estimate of Needs and 2023-2024 Proposed Budget |
| September 12, 2023 | Submit 2023-24 Estimate of Needs to County Excise Board for approval (required by law by 9/30) |
| October 9, 2023 | Budget Hearing (required by law) |
| November 13, 2023 | Seek final Board approval of 2023-24 budget (required by law) |
| December 11, 2023 | Submit 2022-2023 Audit to Board |

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| DATE | ACTION | RESPONSIBLE PARTY |
|-------------------------|---|--------------------------------|
| February 2023 | Submit 2022-2023 OCAS data to State Department of Education | Financial Reporting |
| February 12, 2023 | FY23 Meritorious Budget Award Book due to ASBO. | Budget |
| February 14, 2023 | Distribute budget calendar to Cabinet, Principals, and Directors | CFO/ Financial Reporting |
| February 15, 2023 | Email Budget workpapers to sites | Budget |
| Feb. 16 – Apr 14, 2023 | Principals/Directors review budget requests with their direct Supervisor/Assistant Superintendents/CFO | |
| February 20, 2023 | Special Board Meeting to set Bond Sale Date | Chief Financial Officer |
| February 23-24, 2023 | MUNIS upgrade to version 2021.7 | Accounting Information Systems |
| March 6, 2023 | Present Temporary Appropriations to Board | CFO/Financial Reporting |
| March 9, 2023 | Bond Sale and special Board Meeting. | |
| April/May | Review preliminary summary of 2023-24 budget requests and year-end spending requests | CFO/Financial Reporting |
| April 17, 2023 | LAST DAY TO SUBMIT BUDGETS | All Departments |
| April 18 – May 5, 2023 | Review budget requests | Budget |
| April 26, 2023 | Bond Closing | |
| April 28, 2023 (5 p.m.) | LAST DAY TO SUBMIT 2022-2023 REQUISITIONS for General Fund, Building Fund, Child Nutrition fund, and all grant projects. (RQs must be entered and released into workflow by 5 p.m.) | All Departments |
| May 15, 2023 | FIRST DAY TO ENTER 2023-2024 REQUISITONS. | All Departments |
| May/June 2023 | Begin compiling 2022-2023 audit work papers. Auditors on site. | Financial Reporting |

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|--------------------------|--|--------------------|
| May 26, 2023 (5:00 p.m.) | Last day to enter and release to workflow all 2022-23 RQs against “year-end” departmental or school spending authority AND all RQs for “one-time year-end spending,” Including those RQs requiring board approval (General, Building, Child Nutrition Fund, and all Grant projects.) Last day for Bond and Activity fund RQs to be entered and released to workflow. Stop accepting all 2022-2023 RQs | All departments |
| June 1, 2023 | Review 2023-24 proposed budget with Board Sub-Committee. | CFO/Superintendent |
| June 1, 2023 | File final May 2023 grant claims, with guaranteed pay of June 2023 | Federal Programs |
| June 8, 2023 (5 p.m.) | Last day to release IRQs for warehouse inventory pick tickets. Last day to submit printing requests to Communications Last day to place office supply orders (Admiral and Office Depot) | Sites |
| June 9, 2023 | All Grant purchased items must be received | Sites |
| June 12, 2023 | Present 2023-24 Temporary Appropriations and Final 2022-23 Budget to Board. | CFO |
| June 15, 2023 | All FY22/23 PBR’s, HR100’s, Professional Development due to payroll by NOON | Budget/Payroll/HR |
| June 15, 2023 | Last day to create FY23/24 PBR’s without salary changes (Payroll will NOT post any FY24 PA’s with salary changes until July 16) | Budget/Payroll/HR |
| June 16, 2023 | All items ordered must be received | All Departments |
| June 22, 2023 | Process June 26 payroll | Payroll |
| June 26, 2023 | Process Certified Summer Payroll (6/29/23) | Payroll |
| June 29, 2023 | Process Stipend checks (Dated 6/29/23) Generate Personnel Report | Payroll/ HR |
| June 29, 2023 | Final Day for A/P checks | Accounting |
| Late June | Special year-end Board meeting if needed | CFO |
| July 6, 2023 | Process July 10 payroll | Payroll |
| July 6, 2023 | All FY23 JEs moving amounts between funds due by noon | All Departments |

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| DATE | ACTION | RESPONSIBLE PARTY |
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| July 10, 2023 | Open HR and Payroll | HR/Payroll |
| July 10, 2023 | Close 2022-23 General Ledger - <u>ALL FUNDS</u> | Financial Reporting |
| July 10, 2023 | <u>Preliminary</u> ending fund balance should be available | CFO/ Financial Reporting |
| July 11-12, 2023 | Payroll Roll and Check | Payroll |
| July 14, 2023 | Personnel Report due | HR |
| July 24, 2023 | All JEs within same fund due (cannot change totals within funds) | All departments |
| July 27, 2023 | Final Grant Claims Due (Due date 8/1/23) | Grants |
| July/August 2023 | Continue 2023-24 budget approval, and closing of 2022-23 books | Budget/CFO/ Financial Reporting |
| August 1-2, 2023 | Estimate of Needs auditors in office | Treasury |
| August 4, 2023 | Final 2022-23 (FR3) State Financial data. Must be locked by the State Department of Education by Sept. 1. | Financial Reporting |
| August 15, 2023 | Push All HR100's for FY24 due to Payroll by NOON. | Budget/Payroll/HR |
| August 28-31, 2023 | FY 24 Salary Budget Projection | Budget |
| September 11, 2023 | Submit 2023-24 Estimate of Needs and Budget to Board of Education for legal approval | CFO |
| September 25-29, 2023 | Gail with Caseware on site | Financial Reporting |
| September 13, 2023 | Submit 2023-24 Estimate of Needs to County Excise Board by September 30 as required by law | CFO |
| October 9, 2023 | Budget hearing as required by law | CFO |
| October 31, 2023 | Submit Annual Recycled Materials Report to OMES | Director of Purchasing & Supply Management |
| November 14, 2023 | Final approval of 2023-24 budget by Board of Education within 45 days of the approval by the County Excise Board as required by state law | CFO |

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| <u>DATE</u> | <u>ACTION</u> | <u>RESPONSIBLE PARTY</u> |
|----------------------|--|--------------------------|
| November 21-22, 2023 | Start printing & binding final ACFR | Financial Reporting |
| November 29, 2023 | Sub-committee review final audit | CFO/Financial Reporting |
| December 2023 | ACFR to State Department of Education | Financial Reporting |
| December 2023 | Deadline to submit A-133 to Federal Government | Financial Reporting |
| December 11, 2023 | Submit 2022-23 Audit and A-133 to Board | CFO/Financial Reporting |
| December 15, 2023 | Deadline to submit electronic ACFR to Bond Consultant for EMMA filing – ASBO and GFOA submission | Financial Reporting |
| February 2024 | Begin development of 2024-25 budget | Budget |
| February 11, 2024 | FY24 Meritorious Budget Award Book due to ASBO | Budget |