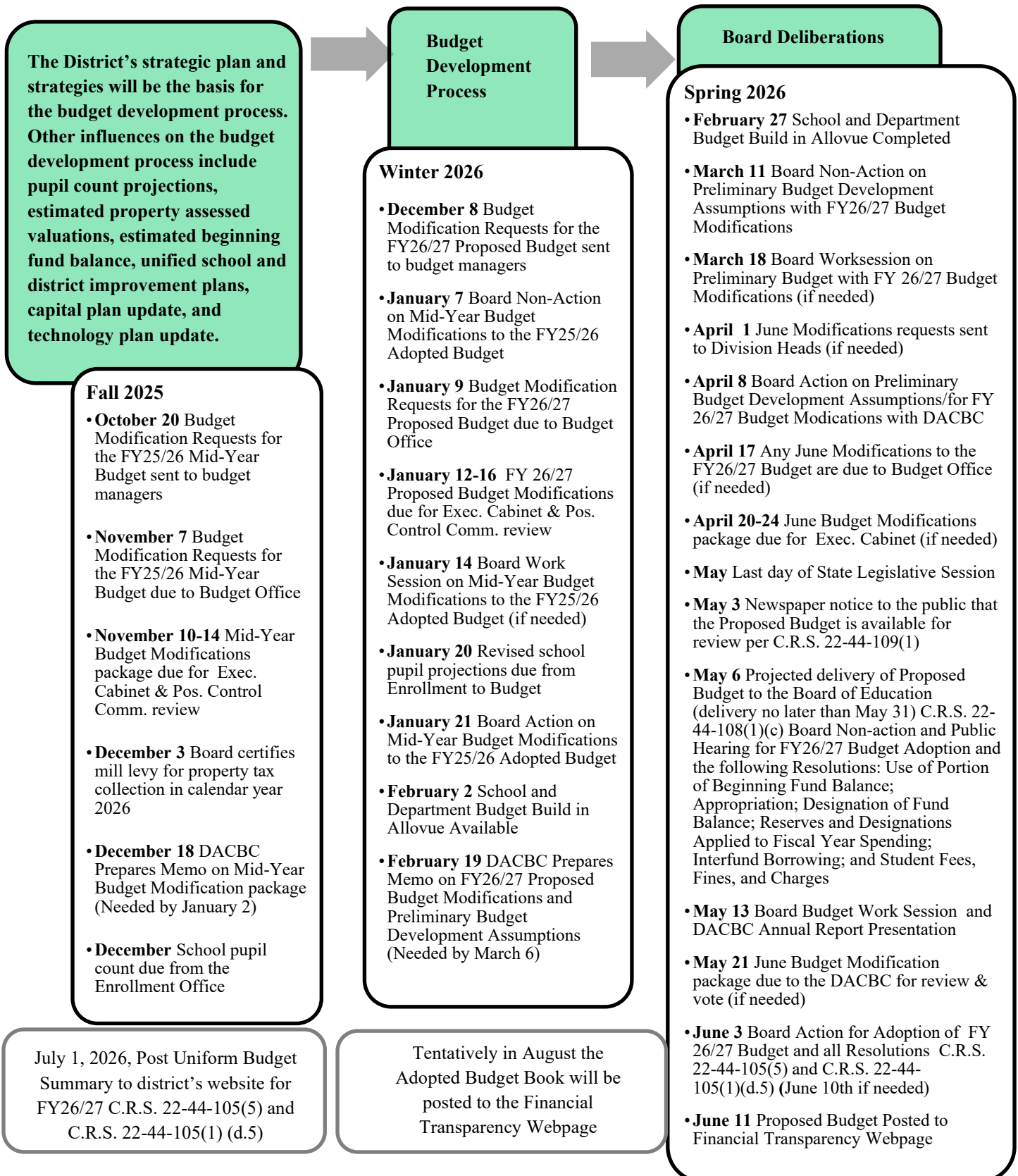




Budget Development Process and Calendar

FY 2026-2027 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.

Budget Development Process

Board Deliberations

Fall 2025

- **October 20** Budget Modification Requests for the FY25/26 Mid-Year Budget sent to budget managers
- **November 7** Budget Modification Requests for the FY25/26 Mid-Year Budget due to Budget Office
- **November 10-14** Mid-Year Budget Modifications package due for Exec. Cabinet & Pos. Control Comm. review
- **December 3** Board certifies mill levy for property tax collection in calendar year 2026
- **December 18** DACBC Prepares Memo on Mid-Year Budget Modification package (Needed by January 2)
- **December** School pupil count due from the Enrollment Office

Winter 2026

- **December 8** Budget Modification Requests for the FY26/27 Proposed Budget sent to budget managers
- **January 7** Board Non-Action on Mid-Year Budget Modifications to the FY25/26 Adopted Budget
- **January 9** Budget Modification Requests for the FY26/27 Proposed Budget due to Budget Office
- **January 12-16** FY 26/27 Proposed Budget Modifications due for Exec. Cabinet & Pos. Control Comm. review
- **January 14** Board Work Session on Mid-Year Budget Modifications to the FY25/26 Adopted Budget (if needed)
- **January 20** Revised school pupil projections due from Enrollment to Budget
- **January 21** Board Action on Mid-Year Budget Modifications to the FY25/26 Adopted Budget
- **February 2** School and Department Budget Build in Allouvie Available
- **February 19** DACBC Prepares Memo on FY26/27 Proposed Budget Modifications and Preliminary Budget Development Assumptions (Needed by March 6)

Spring 2026

- **February 27** School and Department Budget Build in Allouvie Completed
- **March 11** Board Non-Action on Preliminary Budget Development Assumptions with FY26/27 Budget Modifications
- **March 18** Board Worksession on Preliminary Budget with FY 26/27 Budget Modifications (if needed)
- **April 1** June Modifications requests sent to Division Heads (if needed)
- **April 8** Board Action on Preliminary Budget Development Assumptions/for FY 26/27 Budget Modifications with DACBC
- **April 17** Any June Modifications to the FY26/27 Budget are due to Budget Office (if needed)
- **April 20-24** June Budget Modifications package due for Exec. Cabinet (if needed)
- **May** Last day of State Legislative Session
- **May 3** Newspaper notice to the public that the Proposed Budget is available for review per C.R.S. 22-44-109(1)
- **May 6** Projected delivery of Proposed Budget to the Board of Education (delivery no later than May 31) C.R.S. 22-44-108(1)(c) Board Non-action and Public Hearing for FY26/27 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
- **May 13** Board Budget Work Session and DACBC Annual Report Presentation
- **May 21** June Budget Modification package due to the DACBC for review & vote (if needed)
- **June 3** Board Action for Adoption of FY 26/27 Budget and all Resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5) (June 10th if needed)
- **June 11** Proposed Budget Posted to Financial Transparency Webpage

July 1, 2026, Post Uniform Budget Summary to district's website for FY26/27 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 and Calendar

FY 2026-2027 Budget

Build Notes:

DAC Budget Subcommittee – 3rd Thursday of the month.

BOE- Wednesday's 3rd Wednesday of the month with special meetings