

Fiscal Year 2028 Budget Calendar

Dr. Lonita Broome
Chief Financial Officer

Board Work Session
September 8, 2026



Strategic Accelerators



**Student
Success in All Areas**

**The CSD Student
Experience: Preparing to
Lead a Better World**



**Building and
Sustaining an Engaging
and Inclusive Culture**

**The CSD Cultural
Experience: Connections,
Culture, and Community (C3)**



**Cultivating and
Retaining High-Quality
Professionals**

**The CSD Staff Experience:
From Hire to Retire**



**Organizational
Effectiveness and
Excellence**

**The CSD Sustainable
Experience: Future Ready
Classrooms**



Official Code of Georgia
Annotated (O.C.G.A.) §20-2-167
requires local school systems to
adopt an annual operating
budget for all anticipated
revenues.





O.C.G.A. §20-2-49:

- Trustees of public funds, including local, state, and federal funds.
- Singular objective of ensuring each student...receives a quality basic education
- Duties require specialized skills and training in the performance of:
 - Vision setting
 - Policy making
 - Approving multimillion dollar budget
 - Financial management
 - Hiring a qualified superintendent

Source: Georgia School Board Association Summer Conference 2026

Laws and School District Budgets



Requirement	Georgia Authority	What It Means for a School District
Public Budget Meetings	O.C.G.A. § 20-2-167.1	The Board must hold at least two public meetings for public input on the proposed annual operating budget before adoption. The meetings cannot occur during the same week.
Public Notice – Budget	O.C.G.A. § 20-2-167.1	Budget meetings must be advertised in the local newspaper of general circulation used for the Board's legal announcements.
Monthly Financial Review	O.C.G.A. § 20-2-58	The Board must meet monthly and review the district's financial status, including revenues, expenditures, and encumbrances.
Millage Rate – Above Rollback Rate	O.C.G.A. § 48-5-32.1; Ga. Comp. R. & Regs. 560-11-2-.58	If the proposed M&O millage rate exceeds the rollback rate , it is considered a property tax increase for purposes of the statute, even if the actual millage rate is unchanged or reduced. The Board must advertise its intent and conduct three public hearings before final adoption . (Justia Law)
Three Millage Hearings	O.C.G.A. § 48-5-32.1	When the proposed rate exceeds the rollback rate, three public hearings are required. One must begin between 6:00 p.m. and 7:00 p.m. on a business weekday . (Justia Law)
Timing of Millage Hearings	Ga. Comp. R. & Regs. 560-11-2-.58	Two of the three hearings must be held at convenient times and places and be at least five business days apart . Two hearings may occur on the same day only under the rule's scheduling conditions—one must begin no later than noon and the evening hearing between 6:00 and 7:00 p.m. All hearings must occur before the millage rate is finally established. (Georgia Rules and Regulations)
Notice of Property Tax Increase	O.C.G.A. § 48-5-32.1	When the proposed rate exceeds the rollback rate, the prescribed Notice of Property Tax Increase must be published in a newspaper of general circulation and posted on the district's website at least one week before each hearing . A press release must also be provided to local media. (Justia Law)

Budget Development Phases on the Community Engagement Spectrum





REVIEW BUDGET INFORMATION

City Schools of Decatur is committed to providing stakeholders with timely, transparent, and accessible financial information throughout the budget process.

Budget Information Available for Review

- Annual budget documents and budget books
- Proposed and adopted budgets
- Budget presentations, updates, calendars and key milestones
- Monthly financial, revenue and expenditure reports
- Public hearing, millage rate and tax information
- Other budget-related reports and financial resources

YOUR REVIEW & FEEDBACK MATTER

These resources help our community understand how district funds are generated, allocated, monitored, and aligned with district priorities.

REVIEW BUDGET INFORMATION



City Schools of Decatur

[Our District](#)
[Board of Education](#)
[Academics & Student Services](#)
[Students & Families](#)
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Budget

BUDGET

[2027 Final Budget](#)
[2027 Budget Calendar](#)
[2027 Tentative Budget](#)
[2026 Budget](#)

BUDGET BOOK

[2026 Budget Book](#)

SCHOOL SYSTEM FINANCIAL INFORMATION

HB 139, passed during the 2018 Legislative Session, requires each school system to post a link to the financial information site provided by the Georgia Department of Education. Click this [link](#) to review City Schools of Decatur's financial information (**773-Decatur City**).

BUDGET FEEDBACK

We are interested in input from the community and all stakeholders about any budget suggestions, concerns, or questions. Click the link below to provide your feedback regarding your priorities for the FY 2027 budget.

- [Link: Fiscal Year 2027 Budget Input Form](#)

Thank you for taking the time to provide feedback!

Award Winning Budget

GFOA's Distinguished Budget Presentation award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, a communications device.

The Association of School Business Officials International (ASBO) is pleased to inform you that City Schools of Decatur's 2025-2026 budget has received the Pathway to the MBA (Meritorious Budget Award). This award reflects your district's commitment to sound fiscal management and budgetary policies.





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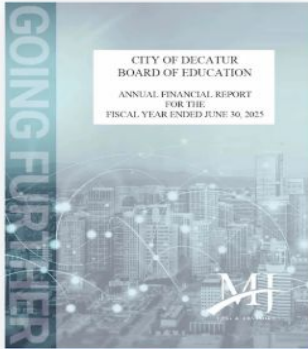
[Student Support Services](#) >

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Audit

The district's fiscal year is July 1st through June 30th. The audited financial statements are usually presented to the board mid-year.



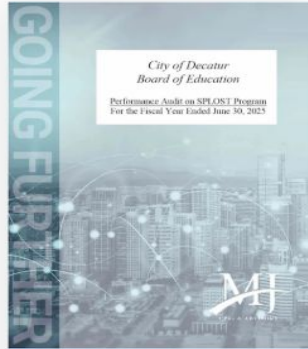
GOING FURTHER

CITY OF DECATUR
BOARD OF EDUCATION
ANNUAL FINANCIAL REPORT
FOR THE
FISCAL YEAR ENDED JUNE 30, 2025

2025 Audit

[Click here](#)

+ Past Audits



GOING FURTHER

City of Decatur
Board of Education
Performance Audit on SPLOST Program
For the Fiscal Year Ended June 30, 2025

2025 SPLOST Audit

[Click here](#)

+ Past SPLOST Audits



Internal Budgeting Process



01. Approve Calendar

Board Approves Calendar

Reviews and approves FY28 budget calendar, key dates, and milestones.

02. Priorities

Establish Priorities

Align with Board strategic priorities, goals, policies, & fund balance needs.

03. Timeline

Develop Internal Timeline

Set deadlines for department submissions, justifications, and reviews.

04. Baseline

Establish Baseline

Identify recurring costs: salaries, benefits, utilities, debt, and services.

05. Spending Review

Review Current Spending

Analyze actuals, historical trends, vacancies, and year-end projections.

06. Programs

Evaluate Programs

Review existing expenditures for necessity, alignment, and efficiency.

07. Revenues

Revenue Projections

Forecast local, state, federal, QBE, and tax digest revenues.

08. Submission

Submit Requests

Justify new positions, programs, equipment, and operating spending.

09. Reallocations

Reductions & Savings

Identify savings or redirect existing funds prior to adding expenses.

10. Prioritization

Prioritize Requests

Evaluate based on student impact, legal needs, and sustainability.

11. Balanced Budget

Proposed Budget

Match prioritized expenditures with projected revenues and reserves.

12. Submit For Approval

Board Review

Present major assumptions, revenue, priorities, and final impact.

FY28 Budget Calendar



Activity	Date	Location
Community Input on Budget Priorities	Ongoing	Link on district's website
FY28 Budget Timeline Draft Review	9/8/2026	Work Session
FY28 Budget Timeline Adoption	10/13/2026	Regular Board Meeting
FY27 School Allotment Guidelines Review	10/13/2026	Regular Board Meeting
FY28 Budget Parameters and Priorities Discussion	11/10/2026	Board Work Session
FY26 Budget Review	11/10/2026	Regular Board Meeting
FY28 School Allotment Guidelines Discussion	11/17/2026	Board Retreat - Hampton Inn & Suites (Clairemont Ave)
FY27 Salary and Benefits Atlanta Metro Comparison Discussion	11/17/2026	
FY27 Mid Year Budget Amendments Requests	12/8/2026	Regular Board Meeting

FY28 Budget Calendar



Activity	Date	Location
FY28 School Allotment Guidelines, Budget Parameters and Priorities Adoption	12/8/2026	Regular Board Meeting
FY26 Financial Audit Presentation	1/12/2027	Regular Board Meeting
Tax Commissioner Presentation	2/9/2027	Regular Board Meeting
City Manager Presentation	2/9/2027	Regular Board Meeting
5-year Financial Review	2/9/2027	Regular Board Meeting
Use of Federal, State, and SPLOST Funds Presentation	3/9/2027	Board Work Session
FY28 Preliminary Budget Draft Presentation #1	3/9/2027	Regular Board Meeting
System Charter Leadership Team (SCLT) FY28 Draft #1 Feedback	3/17/2027	SCLT Advisory Meeting
Board of Education Community Meeting (Budget Q&A)	3/24/2027	Wilson Center
FY28 Preliminary Budget Draft Presentation #2	4/13/2027	Regular Board Meeting

FY28 Budget Calendar



Activity	Date	Location
Board of Education Community Meeting	4/21/2027	Talley Street Upper Elementary
FY28 Tentative Approval of Budget	5/11/2027	Regular Board Meeting
Tentative Approval of FY28 Millage Rate	5/11/2027	Regular Board Meeting
FY28 Public Budget Hearing (1 of 2)	TBD	Special-Called Board Meeting (6PM)
FY28 Public Budget Hearing (2 of 2)	TBD	Special-Called Board Meeting (11AM)
FY28 Approval of Final Budget	6/1/2027	Regular Board Meeting
Public Millage Rate Hearing (1 of 3)	TBD	Special-Called Board Meeting
Public Millage Rate Hearing (2 of 3)	TBD	Special-Called Board Meeting
Public Millage Rate Hearing (3 of 3) and Final Adoption of Property Tax Millage Rate	TBD	Special-Called Board Meeting
Print Budget Book	9/13/2027	

Scheduled dates for millage rate hearings/adoption contingent upon receipt of tax digest information from tax officials

Questions?

