

INTERNAL 2028 ANNUAL BUDGET CALENDAR

Bold/Italics are items from short calendar.

Revised 10-9-26 *

BOE Approved 10-13-26

Date	Action	Details
March 2026 – August 2026	Build Budget Book Template (Build an outline of all of the components that will need to be filled in to create a real budget book Attempt to follow GFOA standards	Currently, Finance cannot create useful reports directly from MUNIS, and do not have the resources to create a real budget book without report writing software. 1) Purchase a report writing software Complete 2) Contact other towns to see what they are using –Complete 3) Check with the City - City is implementing a new system, could they get the same thing – will it do what they need it to do? Complete 4) Check with IT, the Grants Department and other users to make sure the new system will work for all departments. - Complete 5) Could the system help principals and end users see/ monitor their budgets? Yes 6) Request purchase once a system is identified that meets BPS needs. Complete - Allovue 7) Implement System – bring IT earlier to make sure it all works with current system -In Progress 8) Test it all out to see how it could be used to directly compile principal and department requests, fill in the components of the budget book and meet overall user needs -In Progress. Implementation in process.
September 15-30, 2026	Begin Draft of Budget Calendar, Budget Templates, and Budget Manuals	Create drafts of Allocation Models, Calendar, Operating Budget Templates & Justification Forms. Include City dates by ordinance if actuals are not yet available
End of September	Draft and Finalize forms and templates for operating and capital budget	Justification forms Request forms, etc. Principal procedure manual
October 5, 2026	Begin gathering projections	Need first quarter actual expenses Preliminary run of projected enrollments
October 15, 2026	Meeting with the Cabinet and Finance staff to Finalize Planning Activities and provide them an overview of the process and calendar	Current year allocation model and discuss changes Capital Improvement Request form needs to be finalized Dr. Avery to schedule – half day session to review all drafts, make edits, etc.

Date	Action	Details
		• <i>Set tentative dates for Community Forums – definition of this group and their purpose – SEE BOARD POLICY on setting up a committee etc.</i> • <i>Set tentative dates for Board Workshops</i> • <i>Set tentative dates for meetings with principals and department heads (before the holidays)</i> • <i><u>Give principals time and instructions for meeting with Campus committees</u></i>
October 21, 2026	<i>Capital Improvement Request Form sent to Principals and Department Heads</i>	<i>Request sent out by COO with instructions and calendar.</i>
October 25, 2026	Provide the Budget Calendar to the Board for review and comment – Publish once the short calendar is approved	By policy the budget calendar is to be posted in October. Draft Short Calendar is presented to the Board along with a brief overview of the process that is planned for the year. The Board needs to confirm community forums and Board Workshop dates before publication. Also provides them an opportunity to ask questions about the dates on the calendar and the process.
Between 10/15 and 10/30	Principals meet with campus-level committees to explain budget process, determine campus level priorities	Need to provide them some type of agenda to explain what they are asking the committee to provide to them – their priorities.
Between 10/15 and 10/30	Register and Position Allocations for the New School Year	In conjunction with Data Management, the CFO completes the register projections and related position allocations, based on the district's Allocation Model. • For any schools with changes in class structure, meaning loss or addition of classes, the CFO contacts principals to confirm data and reach agreement based on the data. • A net reduction in positions is incorporated into the Budget Gap Plan. A net increase in positions, beyond the initial projection, would increase the monetary need.
Between 10/15 and 10/30	Create allocation formulas and possible funding source	Review the formulas in advance of distribution with Executive Directors and management based on student enrollment projections.
Between 10/15 and 10/30	Group Meeting held to discuss enrollment	Set up meeting to include entire Finance team, Cabinet and Executive Directors.

Date	Action	Details
	projections and allocation models	
Between 10/15 and 10/30	Grant projections current and next year	Many budget books include this information showing projected FTE funded by grants, etc. Finance will incorporate both Operating and Grant funded allocated positions into the Departmental Budget.
Between 10/15 and 10/30	Update the Budget Procedure manual and forms	Finance will update the procedure manual for principals and department heads and include the forms in the procedures.
Between 10/15 and 10/30	Project the baseline increases over which the district has little control related to wages, benefits, utilities, transportation, and special education expenditures.	This is the starting point of what needs to be met in the current budget. Discuss with cabinet as part of creating allocation formulas and budget procedures.
October 20-23	Meet with Department heads	Department heads will meet with their program managers to ascertain their needs for the new fiscal year.
October 30, 2026	Internal Budget Kickoff with Principals and Department Heads	Dr. Avery to set meeting time and agenda for this meeting and distribute the draft budget calendar and budget manual for review and modification.
October 30 – November 2	Schedule meetings first with department heads and then with principals	The Superintendent's executive assistants will schedule allocation meetings with Cabinet Members, Department Heads, and then Principals. The Superintendent will determine who will attend the meetings in addition to the Finance Department.
November 5, 2026	Principals and Department Heads Submit Capital Needs for Consideration	The COO and his team begin compiling the request from the information submitted.
November 9-20, 2026	Hold Meetings with Principals	Make sure the principals have all information, manuals, allocation formulas and forms in advance of the meetings so they can prepare.
Two days after the meeting with the principals and department heads	Modified Budget Requests and Justification Forms due from Principals and Department Heads to the Finance Department	Every new request must have a justification form.

Date	Action	Details
Mid November to mid-December TBD	Superintendent seeks input on the Budget Priorities from constituency groups through Thought Exchange.	Strategic Planning. Goal Setting. State purpose for these community forums. See Board policy. Establish a committee. Special Budget Committee established includes the representation of Community students, certified & non-certified staff and administrative staff.
November 9, 2026	Submit and present a draft Capital Plan to the Cabinet	COO to prepare and present to Superintendent and CFO.
November 19, 2026 *	A copy of the Draft Capital Improvement Plan to the Board of Education	COO/Superintendent sends the plan to Board to begin their review process in preparation for special called meeting.
December 5, 2026	Present Capital Improvement Plan to the Full Board	<u>Board Meeting</u> BOE Facilities Director/CFO/Superintendent presents District Plan to BOE for review, and then it goes to the City.
December 9, 2026	BPS submits the Capital Plan to the City OPM	Once the Board reviews and approves the plan, it goes to the City
First part of December	Meet with individual cabinet members to discuss the requests they are responsible for.	Determine what requests can and should be included and what should not. Also duplicate requests. Assign cabinet members to go back and notify principals and department heads about what items are not going to be included or are modified. Ask for creative ideas for addressing needs.
December 1-10.2026	Revise projections, staffing allocations, based on modifications to date	
December 8–11, 2026	The draft budget is compiled, and the Superintendent, CFO and Cabinet confer on the initial budget request (projected monetary need), consider any potential revisions	The Finance team compiles the proposed budget based on campus and department requests, which includes an explanation of which special requests are included or excluded based on reasonableness and available funding. The CFO, with input from the Finance team, examines all relevant budget data for the current year and makes initial projections of the monetary need for the new year, within the context of the district's strategic school improvement plan.

Date	Action	Details
		In addition, the FNS [Food/Nutrition Services] Budget Plan for the new fiscal year is developed. The Superintendent, CFO and Cabinet meet to reach agreement on the final budget document and presentation tools that will be brought to the Board.
December 1, 2026	Child Nutrition Budget due to Finance	Present the two schedules that normally show in the CAFR to indicate what is expected in the coming year. Very clearly state the fund balance. In the case of the excessive fund balance, show the projected expenditures for capital improvements with a note saying why this is positive. Include a not on the amount of indirect costs being charged by GF and explain what that is repaying.
December 14, 2026*	Board Meeting - Superintendent and CFO present the 2027-2028 Operating Budget and Food Nutrition Center Budget	<i>Superintendent and CFO present the full budget to the Board. Should be in the form of a full budget book – presentation to emphasize the highlights.</i>
By December 31 st , City undergoes a financial audit including BPS and single audit for BOE .	Audited numbers are used by BPS to begin preparing the EFS report	<u>Grants: Maps the org codes provided by the state, using eGMS system.</u> <u>GF: Finance Maps the org codes for GF and compiles, etc.</u> <u>Reconciles – Desk audit questions to complete and send to CFO and Superintendent for review and submission.</u>
January 1- 15, 2027	Hold a series of Board Budget Workshops	The Budget Workshops are for reviewing the Superintendent's proposed budget. Modifications may be proposed by the Board.
January 21, 2026	BOE Regular Meeting: Approval – Operating and Food Nutrition Center Budget to be submitted to the City/OPM Office.	<i>The BOE approves the Budget Request, with the understanding that a Budget Gap Plan for the new fiscal year will be prepared in May/June initially and finalized in August, after the close of the prior fiscal year.</i>
January 20-26, 2027	City Departments (including BOE) enter FY 26-27 budget requests into MUNIS	From the City Budget Timeline • The BOE/Finance Office enters the budget request (total requested appropriation) into MUNIS, based on the Board/District's monetary request/need.

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		The FNS Department enters the projected revenue, as indicated in the FNS Budget Plan, in MUNIS.
January 20, 2026	City OPM Submits Proposed Five-Year Capital Plan for Fiscal Years 2028-2032 to Mayor	From the City Budget Timeline
February 9, 2027	BOE Submits Operating Budget to Mayor/OPM	
February 14 thru March 17, 2027	City's General Fund Budget	- The Mayor formulates the General Fund Budget, including the City contribution to the BOE. - The Superintendent confers with the Mayor on the BOE's monetary need and requested City share of the BOE budget.
March 2, 2027	Mayor Submits City Proposed Five-Year Capital Plan for Fiscal Years 2028-2032 to City Council	From City Timeline
March 22, 2027	Mayor submits City Proposed FY27-28 General Fund Budget to the City Council	From the City Budget Timeline
April/May 2027	State ECS and Major Grants	Fiscal decisions at the Federal and State levels, are monitored to determine or project the State Alliance ECS appropriation and major grant appropriations for the new fiscal year.
May 6, 2027	Adopted Budget – City Council	The City Council submits the Adopted Budget to the Mayor.
May 27, 2027	Mayor's Action	Last day for the Mayor to veto the City Council's Adopted General Fund Budget.
June 3, 2027	City Council Action	Last day for the City Council to vote on the Mayor's veto of the City Council's Adopted General Fund Budget.
May/June 2027	BOE – General Fund Budget Gap Plan – Initial	The initial Budget Gap Plan, designed to meet monetary needs, is completed and shared with the Board of Education.
June 16, 2027	Mill Rate	The City Council sets the mill rate within seven (7) days after action on the budget is complete.
June 09-June 18, 2027	BOE Adopts Next Year Budget	BOE – Board Adopts next year Operating Budget
July-August 2027	CSDE releases grant appropriations	The CSDE will release Federal/State grant appropriations, including Alliance, Priority, Title I,

Date	Action	Details
		Title II, Title III, Title IV, State Bilingual grants and IDEA.
September 2027	BOE-Final Budget Gap Plan for New Fiscal Year	The Budget Gap Plan is finalized, after the close of the prior fiscal year (August 31). This plan will incorporate updated fiscal projections and assumptions, based on the latest available data for operating and grant resources.