Budget Development Process and Calendar

FY 2027-2028 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

Fall 2026

- **October 19** Budget Modification Requests for the FY26/27 Mid-Year Budget sent to budget managers
- **November 6** Budget Modification Requests for the FY26/27 Mid-Year Budget due to Budget Office
- **November 9-13** Mid-Year Budget Modifications package due for Exec. Cabinet & Pos. Control Comm. review
- **November 16-20** DACBC Prepares Memo on Mid-Year Budget Modification package (Needed by November 20)
- **December** School pupil count due from the Enrollment Office
- **December 2** Board certifies mill levy for property tax collection in calendar year 2027

Winter 2027

- **December 7** Budget Modification Requests for the FY27/28 Proposed Budget sent to budget managers
- **January 6** Board Non-Action on Mid-Year Budget Modifications to the FY26/27 Adopted Budget)
- **January 20** Board Action on Mid-Year Budget Modifications to the FY26/27 Adopted Budget
- **January 8** Budget Modification Requests for the FY27/28 Proposed Budget due to Budget Office
- **January 11-15** FY 27/28 Proposed Budget Modifications due for Exec. Cabinet & Pos. Control Comm. review
- **January 15** Revised school pupil projections due from Enrollment to Budget
- **February 1 FY28** School and Department Budget Build in Allovue Available
- **February 19-26** DACBC Prepares Memo on FY27/28 Proposed Budget Modifications and Preliminary Budget Development Assumptions (Needed by February 26)

Board Deliberations

Spring 2027

- **February 26** School and Department Budget Build in Allovue Completed (March 15 latest)
- **March 3** Board Non-Action on Preliminary Budget Development Assumptions with FY27/28 Budget Modifications
- **March 17** Board Work session on Preliminary Budget with FY 27/28 Budget Modifications (if needed)
- **April 1** June Modifications requests sent to Division Heads (if needed)
- **April 7** Board Action on Preliminary Budget Development Assumptions/for FY 27/28 Budget Modifications with DACBC
- **April 16** Any June Modifications to the FY27/28 Budget are due to Budget Office (if needed)
- **April 19-23** June Budget Modifications package due for Exec. Cabinet (if needed)
- **May** Last day of State Legislative Session
- **May 2** Newspaper notice to the public that the Proposed Budget is available for review per C.R.S. 22-44-109(1)
- **May 5** 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 FY27/28 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 26** 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 2** Board Action for Adoption of FY27/28 Budget and all Resolutions C.R.S. 22-44-105(5) and C.R.S. 22-44-105(1)(d.5) (June 9th if needed)
- **June 11** Proposed Budget Posted to Financial Transparency Webpage

July 1, 2027, Post Uniform Budget Summary to district's website for FY27/28 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.

Inspire every mind