

DCS Budget Checklist FY2023

(budget checklist will be updated periodically through the fiscal year)

| Meeting | Date | Time and Location |
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| Review, adjust and monitor the FY22 Budget Begin FY23 projections | July – December 2021 January – June 2022 | DC Superintendent’s Office – in-house and presented at monthly B.O.E. meetings |
| Staffing with Middle Grades Administration | January 14, 2022 | DC Superintendent’s Office 11:00 am & 1:00 pm |
| Staffing with Elementary Grades Administration | January 19, 2022 | DC Superintendent’s Office 9:00 am and 11:00 am |
| Board Work Session | January 24, 2022 | 4:00 pm – Raymond James |
| Budget Discussion with Davis Principal | February 8, 2022 | DC Superintendent’s office 11:00-1:00 |
| Budget Discussion with D.E.S. Principal | February 9, 2022 | DC Superintendent’s office 10:00-12:00 |
| Budget Discussion with D.M.S. Principal | February 9, 2022 | DC Superintendent’s office 1:00 – 3:00 |
| Budget Discussion with DCH.S. Principal | After registration is completed | DC Superintendent’s office |
| Monthly Budget Discussions with Finance Director | Weekly beginning February 11, 2022 | DC Superintendent’s office – in-house 1:00-2:00 pm |
| Budget Discussion/Special Programs Director | February 14, 2022 | DC Superintendent’s office 10:30 am |
| Staffing with D.M.S. Principal | February 15, 2022 | DC Superintendent’s office 10:00 am |
| Staffing with D.E.S. Principal | February 15, 2022 | DC Superintendent’s office at 11:00 am |
| Review of Grants (Budgets) | March - throughout the month of 2022 | DC Superintendent’s office – in-house |
| Budget Discussion/Finance | March 31, 2022 | DC Superintendent’s office – in-house |
| Budget Discussion/Finance | April/May | DC Superintendent’s office – in-house |
| Present FY2023 Tentative Budget | May 23, 2022 – 5:00 pm | Board Meeting |
| Public Hearings on Budget | June 13, 2022 | Board Meeting – June 13, 2022 at 5:00 pm |
| Public Hearings on Budget | June 20, 2022 | Board Meeting – June 20, 2022 at 12:00 pm |
| Adoption of Final Budget | June 27, 2022 | Board Meeting – June 27, 2022 at 5:00 pm |
| Millage rate adoption schedule | Date and Time T.B.D. | Board Meeting – date and time T.B.D. |
| Tax Commissioner presents final digest for millage calculations | End of July – Date and Time T.B.D. | Board Meeting – date and time T.B.D. |
| Projected tax digest growth, hearings, Newspaper advertisement for millage rate | July/August – Date and Time T.B.D. | Board Meeting(s) – date and time T.B.D. |
| Board Meeting to formally adopt millage rate | July/August – Date and Time T.B.D. | Board Meeting – date and time TBD |
| Final Budget submitted to the State Department | September 30, 2022 | DC Superintendent’s Office |

FY23 Budget Development Calendar

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| July 1 - ongoing | The Finance Director reviews the previous year's budget preparation process and procedures and makes any change recommendations to the Superintendent and administration. FTE counts are reviewed; personnel allotments are reviewed as well as analyzing data from programs purchased. The Director of Academics/Testing works with Superintendent and Finance Director to ensure programs are being utilized in the best manner for students. |
| December - ongoing | The Superintendent and Finance Director discusses budget issues for the remaining fiscal year and the next fiscal year. |
| January | The Superintendent discusses budgetary items with the Finance Director, directors, and principals. |
| February | Superintendent works with Departments to prepare FY23 personnel and other budgetary needs. Superintendent meets with principals/administration to discuss top needs for their school/department. |
| March | Continued discussion regarding budgetary needs for all departments. |
| April - ongoing | The Superintendent and Finance Director review a draft budget, including the projected year-end fund balances, and an overview of the proposed Budget, including detailed revenue and expenditure projections, including all requests from Department heads. After an extensive review by the Superintendent and administration, any proposed expenditures resulting in an unbalanced budget are eliminated should additional revenue sources not be secured, and the fund balance is insufficient. The Superintendent, through department reports, will present updated information to the Board. |
| May/June | <p>Necessary work sessions are conducted with principals, directors, and the Board of Education. A second public meeting will be scheduled. Superintendent and Finance Director will discuss the proposed Budget and allow for public input. The Tentative Budget will then be adopted by the Board, advertised on the website.</p> <p>The Tentative Budget will be adopted by the Board of Education two weeks prior to the final adoption of the Budget. (The Budget will be presented in May or June at the regularly scheduled board meeting or a called meeting for final adoption.) If a budget is not adopted prior to June 30, a spending resolution for July must be approved prior to July 1.</p> <p>The Finance Director distributes final allotments to the Superintendent.</p> |
| June | If needed, a spending resolution will be presented for Board approval before July 1. |
| July | Tax Assessor provides information regarding tax digest and appeals to Superintendent for sign-off. (Projected to be last week in July.) Tax Commissioner provides the final digest for millage calculations. Information concerning projected tax digest growth is properly advertised for a first hearing, and the first required public hearing to satisfy the requirements of O.C.G.A. 48-5-32.1 is conducted. |
| July/August | Information concerning projected tax digest growth for the second and third hearings is advertised separately. The second and third public hearing addressing projected tax digest growth is conducted. A newspaper advertisement for the meeting for final adoption is published. Advertise the "Current Tax Digest and 5 Year History of Levy," as required by O.C.G.A 48-5-32. Conduct a public hearing on the current millage rate levied by the Board of Education if necessary. |
| July/August | The Board of Education formally adopts a resolution setting the millage rate to fund the current year budget, based on certification of the digest by the GA DOR. If a budget has not been approved prior to August 31, a spending resolution for September must be approved prior to September 1. |
| September | The initial Budget as adopted by the local Board of Education is submitted electronically to the GA DOE and signed off by Superintendent by September 30. |
| Ongoing | Budget to be amended as needed throughout the year. |

