

# Gilmer County Board of Education

## FY 2022 BUDGET DEVELOPMENT CALENDAR

- Nov/Feb The Finance Director reviews previous year's budget preparation process and procedures, and makes any change recommendations to the Superintendent and Administration. Superintendent reviews previous FTE counts and distributes student enrollment projections and personnel allotments which form the basis of the budget. **The school calendar for the ensuing fiscal year is established and approved by Board of Education.**
- Dec/Feb The Superintendent and/or Finance Director discusses/meets with directors, department heads, principals, teachers, and school councils for the purpose of soliciting budgetary input for the ensuing fiscal year.
- Jan/April Continuation of activities from December. **A Public Budget Meeting conducted by the Board of the Education, will be scheduled to provide an opportunity to receive public input on the proposed annual operating budget. This will be public budget meeting # 1 (held at board retreat).** This will provide more input for budget parameters and system-wide goals to assist the Superintendent and Administration in the preparation of the ensuing budget. Individuals with budgetary responsibilities will prepare preliminary budgets for their department, school, etc. using the parameters established by the Board of Education. The Finance Director continues preparations for the continuation budget for the ensuing year. Superintendent conducts extensive workshops for budget administrators and other interested personnel on an ongoing basis.
- February Superintendent works with Departments to prepare line-item requests by QBE program, based on the needs of the individual departments, including justification for unusual requests, and forward to the appropriate Division heads for review. School improvement plans should be utilized to support curriculum requests.
- March / April Completed budget development packages, including necessary documentation, are submitted to the Superintendent and Finance Director from the Department heads. The Finance Director begins the process of compiling and consolidating the numerous budget requests in the budget database. Salary increases are established based on the recommendation of the Governor, and action by the General Assembly. Any local salary increases are also included in the proper section of the proposed budget. Utilize Salary detail from March Payroll and adjust for all changes. **Local Salary Schedules and Supplement Schedules to be approved by Board of Education.**
- April / June The Superintendent and Administration review the draft of the proposed 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.
- April / June 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 proposed budget and allow for public input. The Tentative Budget will then be adopted by the board, advertised on the website.**

The Tentative Budget will be adopted by the Board of Education two weeks prior to 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 adaptation.) If a budget is not adopted prior to June 30 a spending resolution for July must be approved prior to July 1<sup>st</sup>.

The July spending resolution will be up for approval at the June Board meeting to ensure approval in the event the budget is not approved by June 30.

Final allotments are distributed by the Finance Director to the Division heads. If budget is not approved prior to July 31<sup>st</sup> a spending resolution for August must be approved prior to August 1<sup>st</sup>.

July / Aug Tax Assessor provides information regarding tax digest and appeals to Superintendent for sign off. (Projected to be last week of July). Tax Commissioner provides 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 / Aug Information concerning projected tax digest growth for the second and third hearings is advertised separately. The second and third public hearings addressing projected tax digest growth are conducted. Newspaper advertisement of 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 budget has not been approved prior to August 31<sup>st</sup> a spending resolution for September must be approved prior to September 1<sup>st</sup>.

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.

Budget to be amended as needed throughout the year.

Yellow shading indicates Board participation