



Title: **Budget Preparation and Schedules**

Code: DBC

Section: Section D: Fiscal

Preparation of annual budgets for all District funds shall proceed in line with a budget-preparation calendar which shall ensure that all deadlines established by law and Board of Education policy for budget presentation, hearings, and adoption, and for certification of amounts to be raised by school tax levies are met by the District.

The budget calendar shall take into consideration the possible need to submit a ballot question to the District's electorate to raise additional local revenue. The budget development calendar shall include, at a minimum, the following elements and general timelines:

1. Budget request discussion by the superintendent's executive cabinet.
2. Budget subcommittee of the District Accountability Committee report to the Board (March).
3. Preliminary revenue assumptions presented by the administration to the Board of Education (April).
4. Final proposed budget based upon budget goals, by the statutory deadline of May 31.
5. Public hearing of the proposed budget during the first Board meeting in June.
6. Board of Education adoption of the budget by the statutory deadline of June 30.

Adopted/Approved: March 7, 1996

Reviewed: November 1, 2006

Revised: February 20, 2003

July 1, 2018

July 1, 2021

Adopted: **March 07, 1996**

Last Revised: **July 01, 2021**

Attachments

[DBC Budget Preparation and Schedules 7-1-21 final.pdf](#)