



## **ALEDO ISD BOARD MEETING TEMPLATE**

**MEETING DATE:** January 18, 2022

**AGENDA ITEM:** 2022-2023 Fiscal Year Budget Development Process and Calendar

**PRESENTER:** Earl Husfeld, Chief Financial Officer

### **BACKGROUND INFORMATION:**

- Per Section 44.002 of the Texas Education Code, “the Superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the District for the following fiscal year”.
- The budget must be prepared according to generally accepted accounting principles, rules adopted by the State Board of Education, and adopted policies of the Board of Trustees.
- Budgets for the General Fund, the Child Nutrition Fund, and the Debt Service Fund must be included in the official district budget and must be adopted by August 31.
- A Budget Development Process and Calendar has been created to illustrate the steps involved in the budget development process and to ensure timely adoption of the 2022-2023 fiscal year budget.
- Revisions may need to be made to the Budget Development Calendar to address issues that may arise as the 2022-2023 budget process develops over the ensuing months.

### **FISCAL INFORMATION:**

None

### **ATTACHMENTS:**

2022-2023 Budget Development Process and Calendar

### **ADMINISTRATIVE RECOMMENDATION:**

None



**ALEDO INDEPENDENT SCHOOL DISTRICT  
2022-2023 BUDGET DEVELOPMENT PROCESS AND CALENDAR**



Date	Action	Performed By
<b>Phase 1 - District Planning and Needs Assessment</b>		
September 2021 - May 2022	Monitor Student Average Daily Attendance (ADA) at the End of Each Six Week Period, Monitor Ad Valorem Tax Collection Percentage at Each Month End	Chief Financial Officer (CFO)
January - February 2022	Discuss with Principals Student Enrollment and Campus Staffing Projections and Department Staffing with Directors, etc.	Deputy Superintendent and Executive Director of HR
January 18, 2022	Present Budget Development Process and Calendar to School Board	Superintendent and CFO
February 2022	Refine/Finalize Student Enrollment and Campus Staffing Projections	Deputy Superintendent and Executive Director of HR
February 2022	Meetings with Principals, Directors, Executive Directors, and Others to Discuss Budget Instructions/Budget Worksheets	CFO
February 2022	Departments Finalize Additional Staffing Requests	Directors and Executive Directors
February 28, 2022	Regular Board Meeting - Present Additional Staffing Requests to Board of Trustees	Board of Trustees, Superintendent, Deputy Superintendent, and CFO
<b>Phase 2 - Campus/Department Planning and Needs Assessments</b>		
March 3, 2022	Budget/Staffing Workshop	Board of Trustees, Superintendent, Deputy Superintendent, Executive Director of HR, and CFO
March 21, 2022	Regular Board Meeting - Present Additional Staffing Requests to Board of Trustees	Board of Trustees, Superintendent, Deputy Superintendent, and CFO
April 15-25, 2022	Receive Chapter 49 Preliminary Notification Announcement	Texas Education Agency
April 19, 2022	Regular Board Meeting	Board of Trustees and Superintendent
May 1-15, 2022	Preliminary Property Tax Roll Valuations Received	Parker County Appraisal District and Tarrant Appraisal District
May 17, 2022	Regular Board Meeting	Board of Trustees and Superintendent
<b>Phase 3 - Near Final District Planning</b>		
May 21-31, 2022	Update Revenue Projections Based on Preliminary Property Tax Roll Valuations Received	CFO
June 3, 2022	Due Date for Requested Budgets to be Entered into TxEIS	Principals, Directors, Executive Directors, and Others
June 6, 2022	Budget/Staffing Workshop	Board of Trustees, Superintendent, Deputy Superintendent, Executive Director of HR, and CFO
June 1-16, 2022	Receive Student Average Daily Attendance (ADA) numbers for 2021-2022 school year	PEIMS Office
June 20, 2022	Regular Board Meeting	Board of Trustees and Superintendent



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2022-2023 BUDGET DEVELOPMENT PROCESS AND CALENDAR**



Date	Action	Performed By
June 17-30, 2022	Update Revenue Projections and Their Effect on Budget and Any Other Budget Changes	CFO
<b>Phase 4 - Finalized District Planning and Decisions</b>		
July 15-25, 2022	Receive Chapter 49 Official Notification Announcement	Texas Education Agency
July 18, 2022	Regular Board Meeting	Board of Trustees and Superintendent
July 25, 2022	Certified Property Tax Roll Valuations Received	Parker County Appraisal District and Tarrant Appraisal District
July 26-31, 2022	Calculate Effective Tax Rate, Finalize Revenue Projections, and Their Effect on Budget and Any Other Budget Changes	Parker County Appraisal District, Tarrant Appraisal District, and CFO
August 8, 2022	Budget Workshop - Budget Update	Board of Trustees, Superintendent, and CFO
August 12, 2022	Publish in Newspaper Notice of Public Meeting to Discuss 2022-2023 District Budget and Proposed Tax Rate (Published 10 to 30 days before public meeting.)	CFO
August 22, 2022	Regular Board Meeting - Budget Update	Board of Trustees, Superintendent, and CFO
August 29, 2022	Called Board Meeting; Official Public Meeting on Budget and Proposed Tax Rate; Board Meeting to Adopt the Budget	Board of Trustees, Superintendent, and CFO
August 29, 2022	Called Board Meeting; Official Public Meeting of School Board to Set Tax Rate; Board Meeting to Adopt Tax Rate	Board of Trustees, Superintendent, and CFO