

BOARD AGENDA ITEM

October 13, 2026

SUBJECT:

Proposed 2027 – 2028 Budget Calendar

BACKGROUND INFORMATION:

Board Policy DBG requires that the Aiken County Board of Education adopt a budget calendar by November 1 each year.

ADMINISTRATIVE CONSIDERATION:

The budget calendar provides a sequential list of actions and presentations by the Administration and the School Board. The budget calendar also establishes deadlines and serves as an official notification to participants in the budgetary process.

This year's budget calendar proposal includes two budget readings and closely follows the original 2026 – 2027 budget calendar in most respects. [Note that we ultimately added a third reading during the prior year's budget process.]

The calendar provides flexibility in the event that dates need to be shifted or discussions or processes added.

RECOMMENDATION:

Approve the proposed 2027 – 2028 budget calendar as shown in the attachment,

ATTACHMENT:

Proposed 2027 – 2028 Budget Calendar

PREPARED BY:

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2027 – 2028 BUDGET CALENDAR

DATE	EVENT	RESPONSIBLE PARTY
December 2026 – January 2027	Develop preliminary student enrollment projections for 2027 – 2028; provide to Cabinet and schools for review and feedback	Director of Administration
January 2027	Cabinet administrators to request, evaluate, and present budget requests from schools and departments under his/her supervision. Superintendent and his cabinet will begin the prioritization process.	Chief Financial Officer
January 2027	Preliminary teacher & non-teacher staffing allocations provided to Cabinet and schools	Director of Administration
January 19, 2027	Budget workshop, if necessary	Chief Financial Officer
January 2027 and subsequent	Evaluation of budget requests and cost estimates	Chief Financial Officer, Cabinet
January 2027 and subsequent	Review 2026 – 2027 expenditures to date and project annual expenditures; monitor State budget process	Chief Financial Officer
February 16, 2027	Budget workshop, if necessary	Chief Financial Officer
February 2027	School staffing allocation meetings & reviews with principals	Cabinet members, Principals, Director of Administration
April 13, 2027	Budget workshop – review of preliminary State revenue and preliminary expenditures estimates; preview of First Reading	Chief Financial Officer
April 20, 2027	First Reading of budget	Superintendent, Chief Financial Officer
By April 26, 2027	Publish tentative budget in newspaper and advertise public hearing	Chief Financial Officer
May 11, 2027	Public hearing on the tentative budget	Chairman
May 11, 2027	Public hearing for raising millage, if necessary	Chairman
May 25, 2027	Second Reading and adoption of 2027 – 2028 budget	Board, Superintendent, Chief Financial Officer
By end of October 2027	Publish and distribute budget	Chief Financial Officer

Note: Items occurring at School Board meetings are bolded above.