

BOARD AGENDA ITEM

October 14, 2025

SUBJECT:

Proposed 2026 – 2027 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 2025 – 2026 budget calendar in most respects.

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

RECOMMENDATION:

Approve the proposed 2026 – 2027 budget calendar as shown in the attachment,

ATTACHMENT:

Proposed 2026 – 2027 Budget Calendar

PREPARED BY:

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M. O. Traxler III

2026 – 2027 BUDGET CALENDAR

DATE	EVENT	RESPONSIBLE PARTY
December 2025 – January 2026	Develop preliminary student enrollment projections for 2026 – 2027; provide to Cabinet and schools for review and feedback	Director of Administration
January 2026	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 20, 2026	Budget workshop, if necessary	Chief Financial Officer
January 2026 and subsequent	Evaluation of budget requests and cost estimates	Chief Financial Officer, Cabinet
January 2026 and subsequent	Review 2025 – 2026 expenditures to date and project annual expenditures; monitor State budget process	Chief Financial Officer
February 2026	Preliminary teacher & non-teacher staffing allocations provided to Cabinet and schools	Director of Administration
February 17, 2026	Budget workshop, if necessary	Chief Financial Officer
February – mid-March 2026	School staffing allocation meetings & reviews with principals	Cabinet members, Principals, Director of Administration
April 14, 2026	Budget workshop – review of preliminary State revenue and preliminary expenditures estimates; preview of First Reading	Chief Financial Officer
April 21, 2026	First Reading of budget	Superintendent, Chief Financial Officer
By April 27, 2026	Publish tentative budget in newspaper and advertise public hearing	Chief Financial Officer
May 12, 2026	Public hearing on the tentative budget	Chairman
May 12, 2026	Public hearing for raising millage, if necessary	Chairman
May 26, 2026	Second Reading and adoption of 2026 – 2027 budget	Board, Superintendent, Chief Financial Officer
By end of October 2026	Publish and distribute budget	Chief Financial Officer

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