## 2025-2026 BUDGET DEVELOPMENT PROCESS

## Annual Financial Audit July-September 2024

Finalization of fiscal year end actual data as of 6/30/23 Department: Business Services



Criteria for Funding
Determination Unfunded Needs
August-September 2024
Position: District Administrator



3rd Friday Enrollment Student Membership Count September 20, 2024 Department: Student Services



Prepare Enrollment Projections October 2024

Position: Executive Director of Finance and Operations



Update 5-year Budget Forecast Model November 2024 - March 2025

Position: Executive Director of Finance and Operations



Prepare Budget Input Variables November 2025

Position: Executive Director of Finance and Operations Rank and Seek Preliminary Funding Commitment of Unfunded Needs

November-December 2024
Position: District Administrator



WI State Legislative Session Monitoring January - end of session Position: District Administrator and Executive Director of Finance and Operations



Estimated Impact of Budget Input Variables on Revenue and Expenses December 2024 - March 2025 Position: Executive Director of Finance and



Operations

Employee Wage and Benefit Plan Renewal for Board Review February 2025 - May 2025 Position: Business Services and Human Resources



Allocations Distributed to Budget Authorities March-April 2025

Position: Executive Director of Finance and Operations

Preliminary Budget report to the board

April-June 2025
Position: Executive Director of Finance and



Staff Positions
Determined & Approved
April 2025-July 2025
Position: Director of HR & Executive Director of

Student Services



Budget Worksheets due to Business Services May 2025 Position: All Budget Authorities



Annual Financial Audit July-September 2025

Finalization of fiscal year end actual data as of 6/30/22 Department: Business Services



Proposed Budget report to the board August 2025

Position: Executive Director of Finance and Operations

Public Budget Hearing September - October, 2025 Position: Executive Director of Finance and



Certification of Equalized Property Valuation October 1, 2025

Position: Executive Director of Finance and Operations from Dept. Of Revenue



Certification of State Aid October 15, 2025

Position: Executive Director of Finance and Operations from the Dept. of Public Instruction



Annual Meeting October 27, 2025

Position: District Administrator and Executive Director of Finance and Operations



Original Budget and Levy
Certification
October 27, 2025

Position: Executive Director of Finance and Operations