FY 2028 Budget Planning Timeline for Operating Funds and Capital Fund Budgets

Date		Outcome	Business Services	School Board Action	School Board Work Session	Budget Managers	Division Contacts	LRFP/FISCAL
April – July 2026	Business Services	Pre-Planning aligned to strategic priority results and LRFP 1. Review/revise Program Efficiency Abandonment and Redirection (PEAR) narrative 2. Identify additional PEAR narratives as needed	X					
September 22, 2026	**School Board Regular Meeting**	**Approve preliminary FY 2028 levy at maximum**		**X**				
October 8, 2026	Budget Managers	1. Provide preliminary direction to budget managers to complete PEAR narratives as required; including capital fund allocation based budget 2. Provide HR related direction on staffing-related PEARS				X		
October 12, 2026	Budget Managers	LRFP Budget Manager group forum question and answer session				X		
October 29, 2026	Division Contacts	Complete google slides with preliminary budget proposals for operating funds for November 13th Budget Manager meeting 1:00 p.m.					X	
November 2 to 6, 2026	Division Contacts	Division contacts (or designee) schedule meeting with Executive Director of Finance and Operations and Director of Business Services to review capital allocation and balancing plan prior to 1:00 p.m., November 6th	X				X	
November 10, 2026	School Board Work Session	1. Agree to FY 2028 budget planning process 2. Provide direction on budget planning 3. Prepare for December approval of FY 2028 levy limitation and certification			X			
November 17, 2026	**School Board Regular Meeting**	**Accept FY 2026 audit results**		**X**				
December 4, 2026	Division Contacts *	Provide first draft of operating PEAR narratives and capital fund worksheets electronically to Director of Business Services 1:00 p.m.					X	
December 4, 2026	Budget Managers	1. Provide information and feedback regarding preliminary list of FY 2028 operating funds PEAR narratives 2. Provide updated School Board direction (if necessary) following the November 10th work session				X		
December 11, 2026	Budget Managers	1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from December 4th based on initial feedback 3. Learn about final capital requests				X		
December 15, 2026	**School Board Regular Meeting**	**Approve FY 2028 levy limitation certification**		**X**				
December 17, 2026	Division Contacts *	1. Final operating PEAR narratives for FY 2028 due electronically to Director of Business Services 1:00 p.m. 2. Final capital fund request worksheets for FY 2028 due electronically to Director of Business Services 1:00 p.m.					X	
January 8, 2027	LRFP Advisory Team	Review PEAR proposals (excluding capital fund)						X
February 9, 2027	School Board Work Session	FY 2028 operating fund budget development & proposal; budget managers with PEARS should attend FY 2028 capital budget development and proposal; budget managers with capital requests should attend			X	X		
February 23, 2027	**School Board Regular Meeting**	**Approve FY 2027 mid-year budget adjustments** **Approve FY 2028 capital expenditure budget** **Approve FY 2028 operating fund adjustments (PEAR Summary)**		**X**				
Jan - June, 2027	Administrative Services	Review budget based on legislative changes; adjustment as necessary	X					
April, 2027	Budget Managers	Debrief via survey FY 2028 budget planning process				X		
June 8, 2027	School Board Work Session	FY 2027 operating, capital & non-operating fund budgets; prepare to take action at June 22nd regular meeting			X			
June 22, 2027	**School Board Regular Meeting**	**Approve FY 2027 operating, capital & non-operating fund budgets**		**X**				
July, 2027	Business Services	Prepare for FY 2027 audit	X					

* Division Contacts	
HART	John Morstad and Yvonne Shorts Lind
Leadership Teaching & Learning	Bryan Bass,Jason Bodey, Stephen Flisk, and Amy Tollefson
I2T2	Anthony Padrnos
Community Engagement	Brian Siverson-Hall