Budget Calendar
D.C. Everest Area School District
2025-2026 School Year

November 2024	❖ Build budget projections ❖ Complete enrollment review/projections
December 2024	❖ Board review and approval of budget calendar ❖ Begin review student/teacher ratios & FTE allocations
January 2025	❖ Review budget projections and determine resource allocations based on projections including FTE allocations ❖ Complete January Student Count
February 2025	❖ Share department and building budget process with administrators and budget managers ❖ Board review and approval of per pupil building allocations ❖ Student course selection process
March 2025	❖ Conduct budget review meetings with Principals and Directors ❖ Finalize Staffing FTE ❖ Prepare Salary/Negotiations for 25-26
April 2025	❖ Close purchasing requisitions for 24-25 - (April 1) ❖ Current year budget performance review
May 2025	❖ Prepare preliminary 25-26 budget
June 2025	❖ Review cash flow projections ❖ Approve line of credit (if needed) ❖ Present a preliminary budget to board ❖ Assess ongoing capital projects to verify incurred expenses, ensuring they are accurately recorded in the appropriate fiscal year ❖ Review expenditures in comparison to budget and actual revenue and expenses and make budget transfers or revisions as needed
July 2025	❖ Receive July 1 preliminary aid estimate from DPI ❖ Request approval of preliminary spending as of July 1, 2025 ❖ Ongoing budget revisions in preparation for final budget ❖ Update and board approval of 10 year capital plan
August 2025	❖ Finalize and submit budgets and applications for IDEA/ESSA grants ❖ Finalize and approve benefit renewals
September 2025	❖ Complete September Student Count
October 2025	❖ Final adjustments with October 1 property value report ❖ Final adjustments with final state aid amount on October 15 ❖ Annual Meeting ❖ School Board adopts budget and sets final tax levy ❖ Prepare and send tax levy certifications to municipal clerks and file with DPI
November 2025	❖ Begin budget model projections for 2026-2027