

Budget Planning
ISD 279 Osseo 2009-2010
General Operating/Transportation Budget
Capital Outlay Budget

General Operating/Transportation Budget Planning Steps:

Step One: History and Context

- Levy Referendum (Fall 2007, Fall 2008)
- Budget Reductions (2008-09)

Step Two: Multiyear Projection Model

- Time Frame (1 biennium)
- Detailed planning (2009-10)
- Broad planning (2010-11)

Step Three: Assumptions and Estimates

- Consider states financial outlook
- Be conservative
- Assumptions and Revenue Projection
- Expenditure Estimates

Step Four: Development of Budget Proposals

- Three proposals based on assumptions
- Guided by strategic plan results priorities approved by the board
- Integrated proposals for each division

Division of Leadership, Teaching and Learning
Human and Administrative Resources Team
Technology and Instructional Management Systems
Community Engagement

Step Five: Review of Budget Proposals

- System-wide review by Cabinet
- Board Review
- Public Input and Feedback

Step Six: Budget Proposal Approval

Step Seven: Adjustments

- FY 2009 Mid-year
- Legislative Changes

Step Eight: General Operating/Transportation Budget Adoption

Capital Budget Planning Steps:

Step One: History and Context

- Levy Referendum
- Fall 2007, Fall 2008

Step Two: Facility and Capital Needs Assessment

- Facilities Standards
- Assessment of Prioritized Facility Standards
- Assessment of Other Capital Needs (Curriculum, Technology, etc.)

Step Three: Development of Facility and Capital Budget Proposal

- Align Funding Sources
- Assumption for Revenue
- Project Timelines based on assumptions

Step Four: Review of Facility and Capital Budget Proposal

Step Five: Facility and Capital Budget Adoption

Proposed Budget Planning Timeline

Tues., Jan 6, 2009, 5:50-7:50 PM	Board Work Session	Preliminary budget assumption Scenario Data
Wed., Jan 7 through Tues., Feb 3, 2009	Development of General Fund Budget Proposals	Budget managers build budget proposals based on the agreed-upon scenarios
Wed., Jan 21, 2009, 6:00-9:00 PM	Board Work Session	Review of Facilities Standards and Capital Budget
Tues., Feb 3, 2009, 8:00 PM	Regular Board Meeting	2009-10 Facility and Capital Budget Adoption
Wed., Feb 4, 2009, 6:00-9:00 PM	Board Work Session	Review General Operating/Transportation Budget Proposals
Mon., Feb 9, 2009 through Fri., Feb 20, 2009	Public Input and Feedback	Public input and feedback on General Operating/Transportation Budget proposals
Tues., Feb 24, 2009, 6:00-8:00 PM	Board Work Session	Review Public Feedback of General Operating/Transportation Budget Proposals
Mar 3, 2009, 8:00 PM	Regular Board Meeting	Approve General Operating/Transportation budget proposal
Jun 16, 2009, 8:00 PM	Regular School Board Meeting	2009-10 Budget Adoption