

## **A Toolbox of Questions for Superintendents Planning and Adjusting District Budgets**

### **Building Collective Capacity to Address the Challenges of Budgeting**

1. How have you built your understanding of the current mindset of stakeholders regarding school finances?  
Do you know what these stakeholder groups are thinking and saying about current school finances: board of education? legislators? administrative team? town leaders (mayor, selectmen, town council, board of finance)? parents? other community members? teachers and other staff?
2. How have you been able to educate the varying stakeholder groups about competing mindsets so that you can better reconcile the perspective gaps and promote more global understandings of how school finances are being perceived and experienced by others?
3. What principles, standards and assumptions have been established and communicated that will help to guide budgeting decisions and understanding of them?

### **Standard Tools for Budget Development and Adjustment**

1. What year- to- year enrollment changes warrant or suggest staffing changes? (Based on fine grain data for each school/grade/department—class sizes, course enrollments, caseloads for specialists)
2. What elective programs are no longer experiencing viable enrollment or participation (including athletic programs, student activities, course electives, etc.)?
3. How are changes in enrollment, programs and priorities shaping and reshaping the job descriptions and deployment of administrators?
4. What opportunities or challenges with fuel and utility expenses are in the forecast for the year ahead?
5. What new opportunities might be available for curbing the rate of insurance escalation?
6. What is the bottom line when considering the interplay of savings from anticipated retirements and projected labor cost increases (including salary and benefits)?
7. How does the budget reflect a responsible commitment to renewing technology and other needed instructional resources? Are adjustments needed or possible?
8. How is the need for paraprofessionals projected and what checks are in place to ensure that the number of paraprofessionals doesn't unintentionally creep up when student cases leave but paraprofessionals are retained?

9. What data do you use to monitor and adjust for an equitable availability of resources to all schools?

<p style="text-align: center;">Tools for Budget Development and Adjustment in Extreme Circumstances</p>
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1. How can you shore up the capacity, courage and creativity of your leadership team so they can make bold, selfless and student-centered contributions to the adjustment process?
2. Where is your district excellence? What can be done to protect it?
3. Where are there problems or weaknesses in your district? How might you focus reductions so as to solve the problems or eliminate the weaknesses?
4. How much of the needed budget reduction can be managed by adjusting the margins of accounts?
5. If this is likely to be a single year challenge, are there expenditures that could be deferred a year?
6. How can you ensure that instructional material and supply accounts are not drained to the level where professionals lack what's necessary to deliver quality programs? (There is often a cry to save positions by draining these accounts. The amount saved seldom adds up to much, yet it often disables teachers in their instructional and service delivery.)
7. Is it time to remodel some programs and/or services that have experienced years of "add on components" when they probably could benefit from redesign? (social/emotional learning-services; student activities; library/media/technology services; professional development; intervention/remediation; etc.)
8. Are you "program heavy" at any levels? Clues to this may be difficulties in scheduling students for adequate instructional time in core academics and specials time; certified staff whose schedules are not full; short class periods for students; low student/teacher ratios etc.
9. Do all of the programs offered need to be full year programs or programs that are offered every year?
10. Do you have evidence that your investments in co-teaching yield achievement gains for students?
11. Can you extend the implementation schedule for new initiatives over a longer period of time?
12. Have you pared down dues and fees to the essentials?

13. If you are planning to assign % cuts to schools and programs, how will you use data to differentiate the cuts so as to ensure an equitable end budget product?
14. Have you explored comparisons of budget expenditures with other superintendents with similar districts to help identify places where and how they may be servicing needs at lower costs?
15. Does it make sense to co-op some of your programs and services with other districts? (athletics, curriculum, professional development, therapy, etc.)
16. Have you done a transportation analysis to determine if route consolidation is possible? Are there any untapped possibilities for sharing out of district transportation with neighboring districts? Do you need to reconsider providing non-mandated transportation to out-of-district schools?
17. Have you analyzed your district's budget history (line by line) for at least 5 years to identify significant changes? Are there any clues to distortions that have formed?
18. If staff reductions are a necessity, do you have comparative ratios that can be used to help explain decisions? (What are teacher-student ratios, special subject-teacher ratios, teacher-administrator ratios in your schools and district as compared to other districts?)
19. Are there opportunities to collaborate with town or city government to provide operational services at lower costs?
20. If you are considering an early retirement incentive : 1) How certain are you that you will actually be netting savings when you know that you will be providing benefits to employees who were going to retire anyway? 2) How many of the positions will have to be filled by experienced candidates because of shortage areas (thus not yielding savngs)? 3) What liabilities are you creating for future year budgets? 4) What morale or discontent might be unintentionally created among remaining staff who will experience budget cuts as the retiring staff to leave with bonus benefits?
21. Are the circumstances sufficiently dire so as to warrant requests to reopen contracts, recommend freezes, etc.?