

How K-12 School Finance Administrators Develop the Budget January 13th, 2026

Presented By:

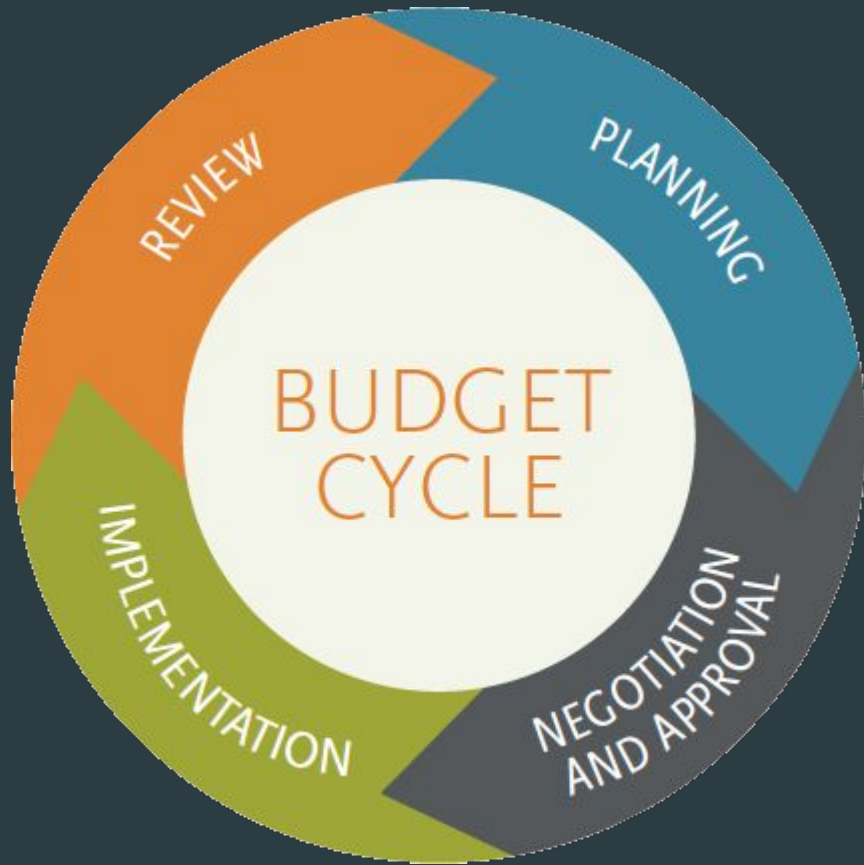
Holly McCalla, Region 18

Bernice Rizk, Naugatuck Public Schools

Amanda Backhaus, Mansfield Public Schools

Michael Lopes, South Windsor Public Schools

Agenda



Session Purpose:

Highlight the details of the school budget development process.

- ◆ Key Participants in the Budget Process
- ◆ Budget Development Timeline
- ◆ Addressing District Needs
- ◆ Development is an Iterative Process
- ◆ Budget Presentations
- ◆ Challenges and Best Practices
- ◆ Q&A

Budget Development - “Typical” Key Participants



- ◆ **Finance Administrator/School Business Official:** Spearheads the budget development process and produces the budget document(s)
- ◆ **Business Office:** Provides salary projections based on actual staff counts and contractual salary increases as well as Central Office/Board of Education centric expenditures
- ◆ **Administrators and Department Heads:** Provide recommendations for non-payroll expenditure line items. This includes not only instructional purchases but facilities, transportation and special education costs
- ◆ **Superintendent:** Sets initial vision and ultimately recommends a budget to the Board of Education that is aligned with the strategic goals of the district
- ◆ **Board of Education:** Reviews Superintendent's budget and recommends changes as deemed necessary before adopting a budget that moves to the fiscal authority/referendum for funding appropriation

*Charter/legal statute determine budget finalization, i.e. town vote or approval by Board of Finance etc.

Regional School District #18 (Lyme/Old Lyme)

Budget Process Timeline

November

Budget Workshop: Finance Committee, Board of Education, Administration, parent and staff leadership collaborate to identify assumptions and drivers that will impact the development and adoption of budget.

November - December

Budget Development: Administrators and Directors work with staff to prepare school and program budgets and review/revise them with the Superintendent.

January

Budget Presentations: Board meets in a series of workshops to review and discuss budgets as presented by schools, curriculum, special education, facilities and other district wide services.

February

Budget Adoption: Board adopts budget

March-May

Public Comment: Budget book is created and community is invited to provide input on proposed budget.

May

Referendum: Budget moves to referendum for approval

Data Needed for Budget

Our Schools

- ▶ 1 Universal Pre-K
 - ▶ Enrollment 102
- ▶ 2 Elementary Schools
 - ▶ Lyme Consolidated Enrollment 205
 - ▶ Mile Creek School Enrollment 321
- ▶ 1 Middle School
 - ▶ Lyme-Old Lyme Middle School Enrollment 278
- ▶ 1 High School
 - ▶ Lyme-Old Lyme High School Enrollment 357
- ▶ 1 Alternative High Program
 - ▶ Enrollment varies based upon need
- ▶ 1 Post Grad Special Education/Transition Program
 - ▶ Enrollment 9
- ▶ 1,248 Students
- ▶ 16% Free/Reduced Price Meals
- ▶ 15 % Special education students

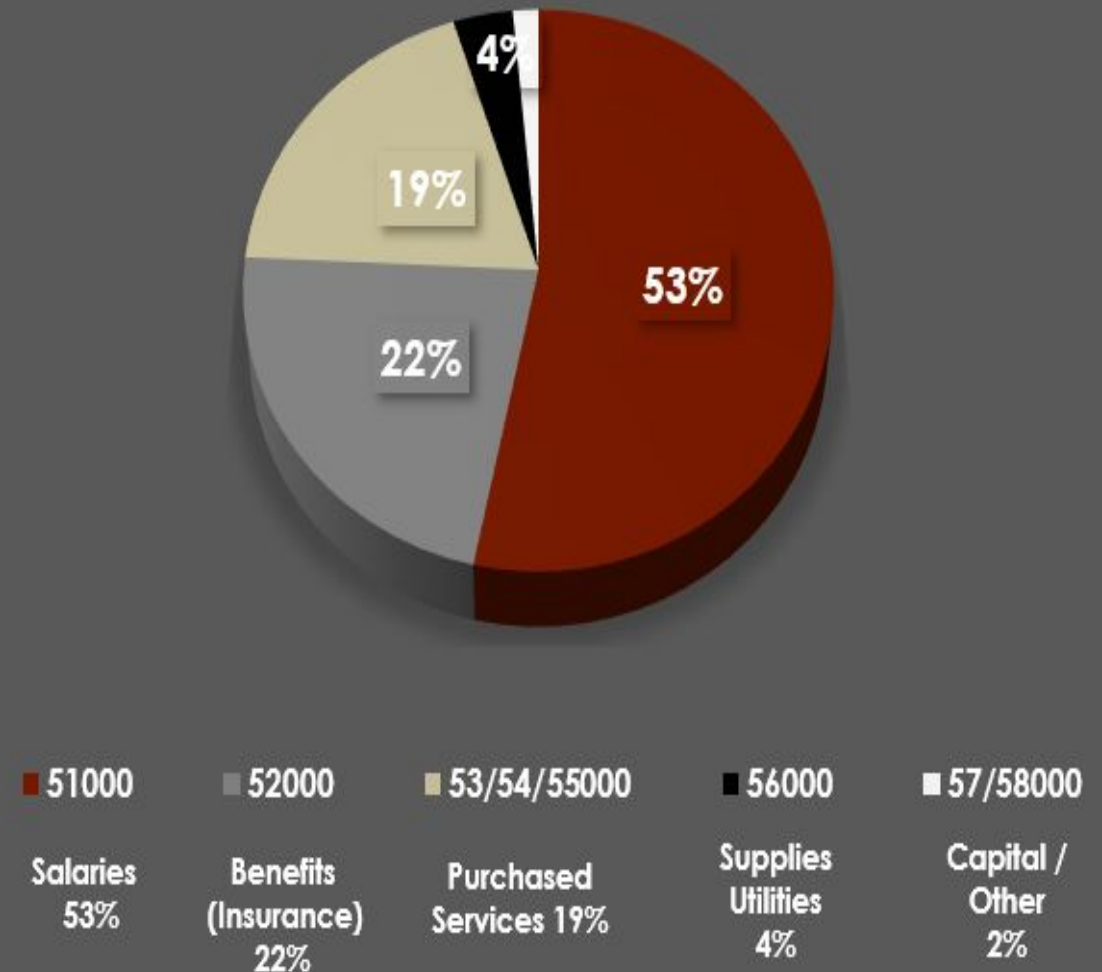
Key Financial Information

- ▶ 25-26 Total Budget - \$39.7M (7.39% increase)
 - Operating Budget-\$35.4M (2.69% increase)
 - Debt Service-\$4.2M (74.75% increase)
- ▶ Educational Cost Sharing (ECS) - \$1.4M (combined)
- ▶ DRG C - NCEP was \$25,142 in 24-25
- ▶ 283.56 FTE's (150.45 certified & 133.11 non-certified)
- ▶ District is member of Eastern CT Health & Medical Cooperative for medical/dental/life

Assessing and Addressing Student and District Needs

- **Enrollment Projections:**
Used to project staffing and resources needed for general education and special education programs
- **Staffing Costs:**
Salaries, benefits, and staffing levels (+/-80% of budget)
- **Operational Costs:**
Transportation, Facilities, Utilities, Technology, etc.
- **Program Evaluations:**
Review of current programs and potential new initiatives including academic and extracurricular programs

2025-2026 Proposed Financial Plan Distribution by Object Code



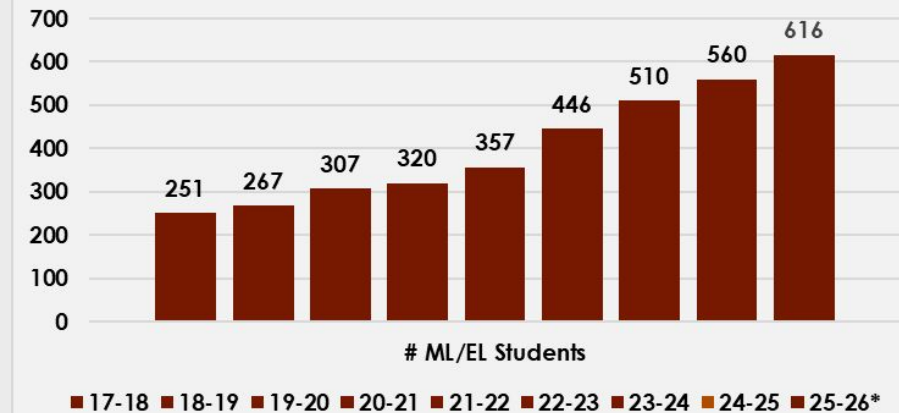
2024-2025 Naugatuck Student Demographics

Enrolled in Naugatuck Public Schools

Pre-K	200
Elementary	1,433
Intermediate	603
Middle School	614
High School	1,224
Total Student Population	4,074

Enrolled in Magnet/Agricultural/Technical School	614
Out of District Alternative Placements	36

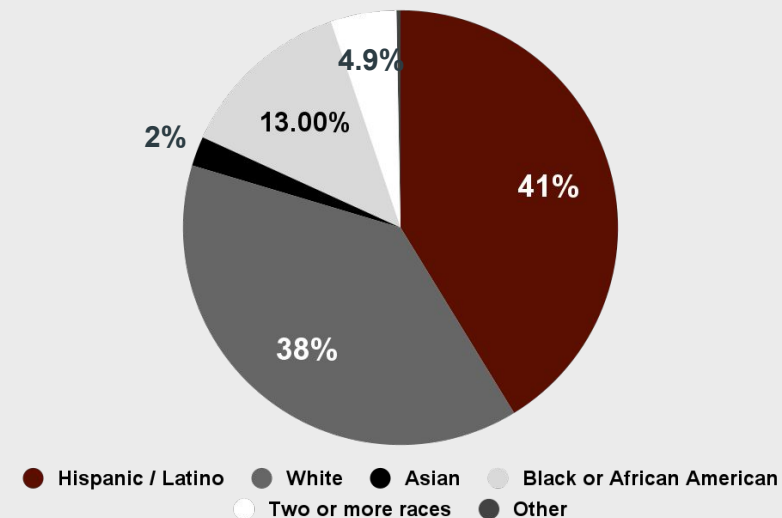
Multilingual Learner (EL) Students



Students Eligible for Free/Reduced Meals 2024-2025: 58.2%

In 2019, NPS began district-wide participation in the Community Eligibility Program or CEP. CEP is a non-pricing meal service option for schools and districts in low-income areas. Through CEP, all enrolled students are eligible for breakfast and lunch at no cost without collecting household applications. The % above represents the % of students who are directly certified for free meals based on needs-based programs such as supplemental Nutrition Assistance Program (SNAP, and children who are homeless, runaways, or in other special circumstances).

Race and Ethnicity



School & Departmental Budget Requests



- ◆ **Submission Process:**
School Principals & Dept Leaders submit their budget requests.
- ◆ **Internal Presentation to Finance:**
Department heads present their budget requests to Finance and the Superintendent with rationale.
- ◆ **Review and Justification:**
Review process typically includes key Administrators and School Superintendent.
- ◆ **Prioritization:**
Requests are evaluated and prioritized based on available funding and resources.

Example - South Windsor Public Schools

NEW STAFF/PROGRAM REQUEST FORM 2026-2027 BUDGET PLANNING

SCHOOL		PROGRAM AREA	
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SPECIFIC STAFF AND/OR PROGRAM REQUESTED

- Title of Position; Total FTEs
- Title/Name of Program

JUSTIFICATION FOR REQUEST

- Reason for Request
- Description of Program/Staff Utilization
- Number of Students Impacted
- Benefits

NEW STAFF POSITION DETAIL

- Certified Staff: Number of full-time equivalents (FTE); increase of current position
- Non-Certified Staff: Quantify hours per day and days per year (contact J. Budarz for hourly rate)
- Stipend/Differential: Specify equivalent position per current differential rate & corresponding amount
- Curriculum Writing: Quantify # of hours @ \$35.15 per hour
- In-Service: Quantify number of days substitutes are needed @ \$125 per full day

EXPENDITURE SUMMARY

STAFF SALARY/WAGES	\$
MATERIAL/PROGRAM EXPENDITURES	
▪ TECHNOLOGY COSTS	\$
▪ FACILITIES COSTS	\$
▪ OTHER PROGRAM COSTS	\$
TOTAL PROGRAM	\$
OVERALL NSPR AMOUNT REQUESTED	\$

SUBMITTED BY	
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Example - Naugatuck Public Schools

		Cross Street Intermediate School	2024-2025 Budget Request Form		Tiffany Deitelbaum, Principal		Directions
		Description	Justification	Estimated Cost	Approved		
PERSONNEL	1					Requests for new personnel (certified and non-certified) belong in this section. Please complete the DESCRIPTION, JUSTIFICATION, AND ESTIMATED COST (gray boxes). Justification should be thorough. Provide a link to an external document if needed. Please use the estimated salary of \$64,187 for all 1.0 FTE Certified Staff (Master's Step 6). So you're aware, the \$64,187 includes salary alone and does not include the total cost of benefits (health, dental, life insurance) which is typically 35% of the salary. You do not have to complete this section for existing staff. Cabinet members may prepopulate cells if they are aware of a request or need. Please leave this section blank if you are not requesting any new personnel.	
	2						
	3						
	1.2						
	5						
	SUBTOTAL PERSONNEL				\$ -		
CORE RESOURCES	6				\$ -	Requests for new, replacement, or renewal of educational resources and materials should be made here. Please complete the DESCRIPTION, JUSTIFICATION, AND ESTIMATED COST (gray boxes). Textbooks, reading workshop libraries, curriculum texts, and some educational subscriptions such as ST Math belong in this section. If existing Core Resources requires a renewal you must add it to this section. Cabinet may prepopulate cells if they are aware of a request or need. Please leave this section blank if you are not requesting additional Core Resources.	
	7						
	8						
	9						
	10						
	SUBTOTAL CORE RESOURCES				\$ -		

Example - Naugatuck Public Schools

E Q U I P M E N T	11					Requests for instructional and non instructional equipment belong in this section. Please complete the DESCRIPTION, JUSTIFICATION, AND ESTIMATED COST (gray boxes). Student furniture such as chairs, desks, and trapezoid tables and classroom rugs are examples of instructional equipment. Cafeteria tables, snow blowers, lawn mowers, and signage are examples of non-instructional equipment. Please leave this section blank if you are not requesting any new or replacement equipment.
	12					
	13					
	14					
	15					
	SUBTOTAL EQUIPMENT			\$ -	\$ -	
I T	16					Requests for new or replacement devices or IT equipment should be made here (i.e. chromebooks, elmos, chromebook cases, headphones, mimios etc.) Please complete the DESCRIPTION, JUSTIFICATION, AND ESTIMATED COST (gray boxes). If you are unsure of the cost, please leave it blank until you have consulted with Alan Merly. Cabinet members may prepopulate if they are aware of a request or need. Please leave this section blank if you are not requesting any new or replacement IT.
	17					
	18					
	19					
	20					
	SUBTOTAL IT			\$ -	\$ -	
S U P P L I E S	21					Requests for an INCREASE in supplies (instructional, office, custodial etc.) should be made here. Please complete the DESCRIPTION, JUSTIFICATION, AND ESTIMATED COST (gray boxes). You do not have to describe or justify your current allocation for supplies. Cabinet members may prepopulate if they are aware of a request of need. Please leave this section blank if you are not requesting any additional supplies.
	22					
	23					
	24					
	25					
	SUBTOTAL SUPPLIES			\$ -	\$ -	

Example - Naugatuck Public Schools

FACILITIES	26					Requests for maintenance, repair, and replacement related to the facility should be made in this section. Please complete the DESCRIPTION, JUSTIFICATION, AND ESTIMATED COST (gray boxes). If you are unsure of the estimated cost please leave it blank until you consult with Michael Bonnard. Please leave this section blank if you are not requesting any facility projects. Cabinet members may prepopulate if they are aware of a request of need.
	27					
	28					
	29					
	30					
		SUBTOTAL FACILITIES		\$ -	\$ -	
OTHER	31					Requests that do not fit into the sections above should be made in this section i.e. professional development such as Cognitive Coaching or Professional Services such as Great School Partnership or ACES Math Coaching. In addition, this section should be used for requests that fit in the categories above if you've run out of room and already filled up the boxes allocated for that section. Please complete the DESCRIPTION, JUSTIFICATION, AND ESTIMATED COST (gray boxes).
	32					
	33					
	34					
	35					
		SUBTOTAL OTHER		\$ -	\$ -	
		TOTAL SCHOOL REQUEST		\$ -	\$ -	

Example - Mansfield Public Schools

ClearGov

Location

Program/sub dep

Reset View

General Information	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress				Actions
Description	Value	Value	Value	Value	Difference	Percent	Status	
☒ District Management	\$7,897,664.96	\$8,228,384.65	\$8,679,950.00	\$9,004,210.00	↑ \$324,260.00	3.74%		
> ☐ Board Of Education	\$168,859.84	\$130,690.84	\$212,250.00	\$212,250.00	\$0.00	0.00%		
> ☐ Superintendent's Office	\$492,590.91	\$505,585.79	\$490,670.00	\$490,670.00	\$0.00	0.00%		
☒ Business Management	\$730,781.00	\$751,541.02	\$785,000.00	\$795,000.00	↑ \$10,000.00	1.27%		
☐ Shared IT Services	\$291,600.00	\$300,350.00	\$312,500.00	\$312,500.00	\$0.00	0.00%	In-Progress	...
☐ Shared Finance Serv...	\$258,880.00	\$266,650.00	\$277,500.00	\$277,500.00	\$0.00	0.00%	In-Progress	...
☐ General Liability Ins...	\$115,211.00	\$116,191.02	\$115,000.00	\$125,000.00	↑ \$10,000.00	8.70%	In-Progress	...
☐ Copier Maintenance...	\$65,090.00	\$68,350.00	\$80,000.00	\$80,000.00	\$0.00	0.00%	In-Progress	...
☐ Misc. Budget Transf...	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	In-Progress	...

Example - Mansfield Public Schools

ClearGov

General Information		FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress			Actions
Description		Value	Value	Value	Value	Difference	Percent	
▼ ☐ District Management		\$7,897,664.96	\$8,228,384.65	\$8,679,950.00	\$9,004,210.00	↑ \$324,260.00	3.74%	
> ☐ Board Of Education		\$168,859.84	\$130,690.84	\$212,250.00	\$212,250.00	\$0.00	0.00%	
> ☐ Superintendent's Office		\$492,590.91	\$505,540.00			\$0.00	0.00%	
▼ ☐ Business Management		\$730,781.00	\$751,540.00			↑ \$10,000.00	1.27%	
☐ Shared IT Services		\$291,600.00	\$300,300.00			\$0.00	0.00%	● In-Progress ...
☐ Shared Finance Serv...		\$258,880.00	\$266,600.00			\$0.00	0.00%	● In-Progress ...
☐ General Liability Ins...		\$115,211.00	\$116,191.00			↑ \$10,000.00	8.70%	● In-Progress ...
☐ Copier Maintenance...		\$65,090.00	\$68,350.00			\$0.00	0.00%	● In-Progress ...
☐ Misc. Budget Transf...		\$0.00	\$0.00			\$0.00	0.00%	● In-Progress ...

Note

General Liability Insurance **\$125,000.00**
Account ID: 1010-47000-4750-2510-626010-60-0000-000-00000-55201

Increase based on increase in premium for new MES. 1950

Save

Drafting the Budget

- **Multiple Drafts:** Compiling all inputs into a cohesive budget.
- **Iterative Review:** Multiple rounds of review and adjustments.
- **Stakeholder Feedback:** Incorporating feedback from various stakeholders.



- ◆ **Multiple Drafts**
 - No service improvements
 - All department requests
 - Hybrid versions based on stakeholder feedback
- ◆ **Iterative Review**
 - Review process can take weeks to months
 - Monitor staffing changes
 - Monitor special education
- ◆ **Stakeholder Feedback**
 - Superintendent
 - Board of Education

Internal Reviews

- **Finance Review:** Detailed scrutiny by the finance department.
- **Superintendent Review:** Final review and adjustments by the superintendent.
- **Readiness for Board Submission:** Ensuring all aspects are covered and accurate.



- ◆ **Finance Review**
 - Review salary inputs and staffing levels
 - Review assumptions and estimates
 - Ensure accuracy
- ◆ **Superintendent Review**
 - Ongoing throughout
 - Final step in internal process
- ◆ **Readiness for Board**
 - Triple check data
 - Ensure charts and data have been properly updated based on changes

Preparing for Board Presentation

- **Presentation Materials:**
Creating clear and concise presentation materials for the Board.
- **Highlighting Key Points:**
Emphasizing important aspects of the budget.
- **Anticipating Questions**



- ◆ **Presentation Materials**
 - Budget Books
 - Emphasis on bookS
 - Powerpoint Presentation
- ◆ **Highlighting Key Points**
 - What are the main drivers for budget increases?
 - Where were savings realized to help offset costs?
 - Changes to personnel levels
 - Changes to enrollment
- ◆ **Anticipating Questions**
 - Prepare in advance for potential questions from Board members
 - Request feedback prior to presentations

Challenges and Best Practices

→ **Common Challenges:**

Addressing typical hurdles in the budgeting process.

→ **Best Practices:** Tips for successful budget creation and approval.



The Challenge:

Misconceptions & Lack of Understanding

- ◆ Which stakeholders historically object to budget increases?
- ◆ What are their misconceptions?
- ◆ How can we help them understand the narrative behind the dollars?
- ◆ How can we keep this budget presentation in Layman's terms?

Overcoming the Hurdle:

Communicate, Communicate, Communicate

- ◆ Meet directly with those stakeholders
- ◆ Learn from them
- ◆ Educate them. Use varying formats and techniques to tell the story.
- ◆ Be intentional about the narrative associated with budget throughout

Challenges and Best Practices

→ **Common Challenges:**

Addressing typical hurdles in the budgeting process.

→ **Best Practices:** Tips for successful budget creation and approval.



The Challenge:

Financial Unknowns

- ◆ What is happening at the legislative level?
- ◆ What union negotiations are or will be happening? How do you produce a public budget without giving away your bargaining power?
- ◆ Which staff will resign or retire? What might that cost or save?
- ◆ How accurate is your benefits budget, particularly health insurance?

Overcoming the Hurdle:

Listen & Hedge Your Bets

- ◆ Use your resources - CAFE, CAPSS, CASBO, CASPA.
- ◆ Don't budget everything according to worst or best case scenarios. Consider likelihood and risk associated with financial unknown budget numbers.

Challenges and Best Practices

→ **Common Challenges:**

Addressing typical hurdles in the budgeting process.

→ **Best Practices:** Tips for successful budget creation and approval.



The Challenge:

Rising Costs & Rising Needs

- ◆ Faculty, staff, and students need more supports.
- ◆ Rising costs for salaries, vendors, and insurance make improvements seem impossible.
- ◆ Decreasing grant allocations.
- ◆ Student enrollment isn't proportionate to increase

Overcoming the Hurdle:

Continual Assessment

- ◆ Identify accounts not historically spent in full.
- ◆ Look for efficiencies throughout the organization.
- ◆ Consider a more thorough purchasing policy
- ◆ Consider revenue offsets

Conclusion

- **Summary:** Recap of the budget creation process.
- **Importance:** Reinforce the importance of careful budget planning and approval.
- **Q&A:** Open the floor for questions and discussion.

Summary:

- ◆ Find Your Starting Point
- ◆ Gather Input from Stakeholders
- ◆ Prioritize
- ◆ Communicate
- ◆ Refine
- ◆ Implement
- ◆ Monitor

Importance of Careful Budgeting:

- ◆ Staffing Changes
- ◆ The Unexpected
- ◆ This Year's Ending Point = Next Year's Starting Point

QUESTIONS?

Thank You

- If you have questions, please contact CASBO Executive Director, Sharon Bruce, at ssbruce@comcast.net or 860.519.0023.

