

## **Luxemburg-Casco Annual Budget Development Process**

The Luxemburg-Casco School District handles the annual budget development process through a collaborative and data-driven approach. The district utilizes a budget forecasting model supported by the Baird company, which projects finances up to five years ahead, based on historical data from the prior two years and trends in the market. This model is regularly reviewed and adjusted in response to changes in state funding and notifications from the Department of Public Instruction. The district also works off the previous year's budget to analyze spending patterns and establish baselines for current planning. Fund 10 serves as the primary resource for general fund allocations, with flow-through grants and project budgets supplementing specific needs.

## **Processes and Procedures for Budget Development**

The district employs a multi-step approach to budget development that includes: reviewing financial data from the past three years, engaging the administrative team (building principals, DSEPS, Superintendent, business manager, director of instruction) to analyze spending trends and prioritize allocations, and running multiple budget scenarios based on state funding levels to prepare for different outcomes. The district utilizes a conservative approach to ensure financial stability, even when faced with fluctuating student numbers or lack of increased state funding.

## **Determining Budget Priorities**

Budget priorities are established with an emphasis on maintaining existing programs and services. Limited financial increases hinder the ability to pursue new projects, so the district focuses on essential repairs or projects. The administrative team collaboratively identifies priority areas, with a final approval required from the school board. Technology is one exception,

as its allocation has consistent increases due to evolving educational needs and increased market value of electronics and technology.

### **Gathering Input on Budget Development**

Input for the budget process is gathered through a combination of administrative discussions, board committees, and open forums with the community. Building administrators submit prioritized lists of needs, which are reviewed collectively to align with district goals. Community input is funneled through the school board, which acts as a voice for stakeholders during budget discussions. Additionally, operational informational meetings provide opportunities to gather feedback and refine priorities with the community as a whole.

### **Addressing Required Budget Cuts**

When budget cuts are necessary, the district employs a systematic approach that follows the budget development process. Administrative team holds a meeting, alternative options are explored, research potential cost-saving measures, and then final board approval. Our district has utilized this process in the last year with the operational referendum. To hold to the conservative nature of our district, the administrative team cut transportation costs by having "bus stops" for local routes and cut the alternative school program from JEDI program to the most cost beneficial program through the Kiel online school program. Even with these measures, our district still had to request an operational referendum.

### **Allocating Budgets for Each School**

Individual school budgets are determined by student enrollment numbers, with the high school receiving the largest allocation. Despite this, no school has experienced a budget increase in recent years.

**Personal Approach to Future Role as Director of Special Education and Pupil Services**

My approach to budget management prioritizes equity in education and compliance with district and state policies. I will want to work closely with the business manager to thoughtfully allocate resources through flowthrough funding, making sure that expenditures align with the needs of our students and the broader goals of the district. Teaching salaries, which usually are overseen by the business manager, typically will account for the majority of the DSEPS budget. My primary focus areas for budgetary needs will include purchased services (e.g., CESA contracts, alternative placements, training/travel) and non-capital objects (e.g., general supplies, software, assessments, adaptive materials).

I have not yet had the opportunity to build a budget entirely from scratch, unless we count my home budget, therefore I recognize that flexibility in spending is more limited than often perceived. This is particularly true due to the chronic underfunding of special education. Currently, like many districts, Luxemburg-Casco relies on the general fund to supplement special education needs. Given these continual constraints, I can anticipate that I will have the same constraints in my future position.

When making budgetary decisions, I want to emphasize the needs of the students and take a forward-looking approach to planning. For example, when a teacher or department is requesting new resources, I would want to discuss the need with the teacher, analyze the benefits and downfalls of the purchase with the director of instruction, and evaluate how that purchase aligns with district goals and budgetary restraints. I want to make sure that I am able to gather information but also approach it with the understanding that decisions like these need to be a team effort. My goal is that instructional decisions are driven by student needs and aligned with district priorities rather than individual preferences or accessibility to specific resources. By fostering greater collaboration, I want to promote equitable services for all students and keep a cohesive instructional strategy.

Ultimately, my budget policy centers on ensuring that our financial decisions:

- Make sense for our students and their diverse needs.
- Are equitable across all schools and programs in the district.
- Align with and support the district's overall philosophy and strategic plan.

By maintaining this focus, I aim to create a budget that not only complies with state and district requirements but also upholds our commitment to providing an equitable, high-quality education for every student.