

School district and building level budgets are essential to running efficient and effective educational institutions. There are many components included in a yearly school budget. Some of which include, but are not limited to: transportation, facilities, energy, health and safety, instruction, curriculum and staff development, food services, library services, counseling services, and school leadership and support. These primary components are broken down each year into current expenses, capital improvement, short and long-term debt and interest payments. In districts with working strategic plans, the components of their annual budget need to align with it. Districts also take into consideration a 5-10 year working plan.

Leaders must manage fiscal, physical and technological resources to support student learning and collective professional capability. The major focus areas are technology learning competency, professional learning, student learning technology infrastructure, technology support and ever-emerging technology. Fiscal responsibilities include the annual operating budget, strategic plan alignment, 5-10 year plan, and annual professional development plans. The physical responsibilities include preventative maintenance, large-scale capital projects, building conditions survey (every 5 years). Lastly, the technological responsibilities include an investment integration plan, the district strategic plan and the school improvement plan.

School district leaders must produce an annual school budget based on a succession of decisions regarding the allocation of resources available to the district. These resource allocations must align with the school district vision, mission, and goals, specifically outlined in a working strategic plan. Tax levies, state aid, reserves and fund balances play important roles in

identifying the different projects, annual operating budget costs and other expenses, which are paid out with certain monies. Student enrollment is another heavily weighted factor controlling the allocation of different sources of funding. In my experience, dealing with a small portion of my buildings budget for credit recovery for seniors is directly related to student enrollment and dictates the allotment.

School district leaders in collaboration with building leaders must prepare and communicate the newly created and proposed annual school budget. District leaders must provide a timeline of guidelines and principles to meet deadlines, as well as providing the opportunity for department and building proposals to the district's board of education. Once the Board of Education has approved funding proposals, districts must prepare and communicate to the stakeholder groups in the community. Outreach by districts includes state advocacy, newsletters, public budget hearings, senior center presentations, as well as including all pertinent information on the school district website. These methods for distributing information can vary depending on the community and the resources available.

School districts must work closely with their stakeholders, including students, families, and community members to produce a cohesive school budget. Including stakeholders in a shared decision-making process, by engaging them in open hearings, surveys, feedback forums and other forms of two-way communication is essential to the process and viability of the strategic plan. District leaders must identify the priority areas within the strategic plan and connect to all aspects of the budget.