



# SCHOOL BUDGETING & FINANCE SUPERINTENDENT SUPPORT

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# INTRODUCTION

**District leaders need support as they attempt to navigate difficult budget climates.** Despite state and federal funding becoming less certain, superintendents, as one of their primary functions, still need to develop and propose school budgets to their communities and school boards. The skills required to create, communicate, and maintain school budgets and efficient school finance structures, may not be readily apparent or accessible to district leaders, especially to new superintendents. Additionally, the modern superintendent is faced with budget, climate, and political issues unprecedented in the history of K-12 education. Superintendents not equipped to navigate intense budgetary processes do not last long in their positions. The modern superintendent needs to be a transparent, strategic, relationship-builder with the skills, strategies and resources to communicate complex budget and finance rationales to all segments of their community. Managing the multitude of voices within their communities is a challenge superintendents need to be ready to face. Therefore, to support this need, Hanover Research (Hanover) developed a research report outlining the skills and resources required of superintendents in navigating the school budgeting process.

The current report contains the following sections:

- **Section I: Superintendent Budget Skills and Competencies** provides an overview of the key skills and competencies required for superintendents to manage the budget process effectively.
- **Section II: Budget Resources** outlines key resources for superintendents and their teams to leverage in navigating the budget process.

# RECOMMENDATIONS

Based on our findings, Hanover suggests that district superintendents consider the following recommendations.



**Evaluate their current approach to communication and engagement.** Research shows transparent and inclusive communication and engagement with education partners is crucial to the success of the budget process. This involves developing accessible and differentiated communication strategies, explicitly connecting financial data and budgeting decisions with the needs of students, and employing diverse one- and two-way communication channels to build community trust and support. Resources from the Government Finance Officers Association and other organizations can provide guidance to superintendents in examining current practices and developing effective communication strategies. In addition, conducting a benchmarking study of the communication approaches of districts surrounding budgeting may further support this evaluation.



**Leverage resource networks, guides, and tools from education and local government organizations to support their understanding and implementation of the budget process.** Superintendents should utilize available resources and tools from organizations like the Government Finance Officers Association, the School Superintendents Association, and Education Resource Strategies. These resources offer practical tools, frameworks, and guides to support strategic financial planning, stakeholder engagement, and program evaluation.

# KEY FINDINGS



**Superintendents must exhibit a strong foundation in financial literacy and strategic budgeting.** This includes a comprehensive understanding of school finance, data management, budget creation, and legal aspects of resource management. Familiarity with various budget types,

funding streams, and expense categories is crucial for making informed financial decisions that align with district strategic goals and student needs. However, research indicates many superintendents are underprepared for these financial responsibilities, which often emerge as a significant source of stress.



**Superintendents must recognize the value of collaboration, distributive leadership, and political expertise in the budget process.** By leveraging the expertise of their administrative teams, including chief financial officers and chief academic officers, superintendents can guide the budget process and make informed decisions. Engaging with external professional networks and mentors can provide valuable support and insights for financial decision-making. Superintendents must also develop political expertise to effectively advocate for their districts' needs.



**Superintendents must be able to engage in informed, evidence-based decision-making processes that align with instructional goals and community needs.** Effective budget leadership requires superintendents to integrate data literacy with strategic vision to ensure financial decisions directly support student outcomes and district priorities. Superintendents, alongside their budget teams, must analyze student performance data, identify instructional goals, and assess current spending to determine whether resources are equitably and effectively advancing those goals.



**Superintendents must be able to engage a wide variety of education partners, using accessible language and diverse communication channels.** Effective engagement involves creating avenues for inclusive decision-making and feedback that ensures the budget process reflects the needs of each student. Effective methods for engagement include websites, emails, newsletters, and bulletin boards, alongside interactive engagement tools like surveys, advisory boards, forums, workshops, participatory budgeting, and budget simulations, to effectively share information and gather community input on budget-related decisions.



**Superintendents can benefit from robust resource networks and practical tools.** To support their budget leadership skills, superintendents can draw on a range of external resources and tools. Organizations such as the Government Finance Officers Association (GFOA), Edunomics Lab, AASA, and Education Resource Strategies offer strategic planning templates, cost-benefit tools, program evaluation frameworks, and engagement guides. These resources can enhance leaders' ability to plan strategically, evaluate investments, and make data-informed decisions that advance student outcomes while ensuring financial sustainability.

# SECTION I: SUPERINTENDENT BUDGET SKILLS AND COMPETENCIES

In the following section, Hanover provides an overview of key skills and competencies required for superintendents to effectively manage the budget process.

## FINANCIAL LITERACY

**Superintendents must possess strong financial literacy and budget analysis skills in order to manage the district budget process.** The superintendent is ultimately responsible for aligning the budget with the district’s strategic goals and student needs, and as such, “exhibit an understanding of school finance including data management, budget creation, budget management, legal aspects of managing resources, and problem solving.”<sup>1</sup> In addition, the role requires an understanding of types of budgets, funding streams, and categories of expenses associated with district operations to guide the process and make informed decisions.<sup>2</sup> The Edunomics Lab at Georgetown University’s McCourt School of Public Policy, a research center that examines education finance and leadership, developed a set of professional standards for the core financial domains required for effective educational leadership in collaboration with experts and practitioners.<sup>3</sup> Figure 1.1 provides an overview of the [Professional Standards for Educational Leaders \(PSEL\)](#), which may guide superintendents’ professional development around education finance. Notably, the Edunomics Lab and research published through education journals show preparation for the financial responsibilities of district leadership is limited, and leaders frequently report the financial component of the role as a major source of stress.<sup>4</sup>

Figure 1.1: Professional Standards for Education Leaders

<input checked="" type="checkbox"/> Reading financial documents (e.g., budgets).
<input checked="" type="checkbox"/> Understanding total revenues, revenue structure, compliance.
<input checked="" type="checkbox"/> Projecting major cost drivers (labor, compensation, benefits).
<input checked="" type="checkbox"/> Calculating trade-offs, marginal costs, budget cutting.
<input checked="" type="checkbox"/> Making productivity and efficiency tradeoffs, and computing cost-benefit analyses.

<sup>1</sup> Abshier, W.C., S. Harris, and M. Hopson. “Superintendent Perspectives of Financial Survival Strategies in Small School Districts.” *The Rural Educator*, 32:3, November 26, 2018. <https://scholarsjunction.msstate.edu/ruraleducator/vol32/iss3/1>

<sup>2</sup> [1] DiNapoli, T.P. “Understanding the Budget Process.” Office of the New York State Comptroller. <https://www.osc.ny.gov/files/local-government/publications/pdf/understanding-the-budget-process.pdf> [2] “School Budgets 101.” AASA. <https://www.aasa.org/docs/default-source/resources/reports/school-budgets-101.pdf> [3] “Smart School Budgeting: Resources for Districts.” Rennie Center. <https://www.renniecenter.org/sites/default/files/2017-01/SmartSchoolBudgeting.pdf> [4] “Best Practices in School Budgeting.” Government Finance Officers Association. [https://gfoaorg.cdn.prismic.io/gfoaorg/91f5a529-52b1-4810-9455-5916a28f25f7\\_Best+Practices+in+School+Budgeting.pdf](https://gfoaorg.cdn.prismic.io/gfoaorg/91f5a529-52b1-4810-9455-5916a28f25f7_Best+Practices+in+School+Budgeting.pdf)

<sup>3</sup> Silberstein, K., M. Roza, and J. Tollefson. “Building Financial Leadership To Do More for Students: Lessons from a Landscape Analysis of Education Finance Curriculum in Higher Ed.” Edunomics Lab, 2022. [https://edunomicslab.org/wp-content/uploads/2022/02/Ed-Finance-Curriculum-scan\\_020322.pdf#:~:text=for%20their%20roles%20Some%20analysis,%E2%80%9D1%20And%20in%20our%20center%E2%80%99s](https://edunomicslab.org/wp-content/uploads/2022/02/Ed-Finance-Curriculum-scan_020322.pdf#:~:text=for%20their%20roles%20Some%20analysis,%E2%80%9D1%20And%20in%20our%20center%E2%80%99s)

<sup>4</sup> [1] Ibid. [2] Klocko, B.A. et al. “Public School Superintendent Sagacity: A Foundation for Financial Leadership.” *Open Journals in Education*, 7:1, 2022. <https://files.eric.ed.gov/fulltext/EJ1343633.pdf#:~:text=In%20an%20era%20of%20accountability%2C,Findings%20from%20this%20study>

- ✓ Designing and managing district or school budgets.
- ✓ Understanding district allocation formulas and their spending implications.
- ✓ Using finance as strategy and understanding the equity implications of spending choices.

Source: Edunomics Lab<sup>5</sup>

## BUDGET LEADERSHIP SKILLS

Navigating the complex landscape of school district budgeting requires superintendents to possess a multifaceted skill set that extends beyond financial literacy. As lead facilitators of the budget process, strong organizational skills and attention to detail in designing structures and procedures for the budget process serve as the foundation for navigating this process.<sup>6</sup> To facilitate the budget process, superintendents must possess skills in collaborating with district, board, and school leadership; aligning budget decisions with student needs; and adapting to complex financial situations.<sup>7</sup>

## DISTRIBUTIVE LEADERSHIP AND COLLABORATION

Superintendents must understand the importance of collaboration and distributive leadership in the budget process. Although the superintendent is responsible for leading the process and issuing final recommendations, it is imperative they leverage the expertise of their administrative team including the chief financial officer and chief academic officer to build strong connections between district finance and instruction.<sup>8</sup> While “the finance officer ‘owns’ the budget process,...the academic officer is responsible for ensuring a clear student performance strategy, [and]...the superintendent guides the participants in the budget process through the hard choices between competing potential uses of resources.”<sup>9</sup> Principals serve as an additional layer of leadership in the budget process that require thoughtful collaboration on the part of superintendents, as they offer student data, ideas, and support from within school communities.<sup>10</sup> External to the district, district leaders often rely on professional networks and mentors as an additional resource to support and inform financial decisions.<sup>11</sup>

## STRATEGIC VISION AND EVIDENCE-BASED DECISION-MAKING

Superintendents must be adept at making informed, evidence-based decisions that reflect instructional goals, student needs, and data. Successful superintendents, in conjunction with the administrative leadership that comprises their budget team, must be adept at aligning district-wide strategic goals and priorities, student outcome and performance data, and budget decisions.<sup>12</sup> This requires strong data literacy and the ability to evaluate both the equitability and cost effectiveness of current district spending.<sup>13</sup> This strategic orientation helps ensure districts allocate funding to areas that drive the greatest student learning

<sup>5</sup> Figure text taken verbatim from: Silberstein, Roza, and Tollefson, Op. cit.

<sup>6</sup> “Financial Accounting for Local and State School Systems: 2009 Edition.” National Center for Education Statistics.

[https://nces.ed.gov/pubs2009/fin\\_acct/chapter3\\_3.asp?utm\\_source=chatgpt.com](https://nces.ed.gov/pubs2009/fin_acct/chapter3_3.asp?utm_source=chatgpt.com)

<sup>7</sup> [1] “Best Practices in School Budgeting.” Government Finance Officers Association.

[https://gfoaorg.cdn.prismic.io/gfoaorg/91f5a529-52b1-4810-9455-5916a28f25f7\\_Best+Practices+in+School+Budgeting.pdf](https://gfoaorg.cdn.prismic.io/gfoaorg/91f5a529-52b1-4810-9455-5916a28f25f7_Best+Practices+in+School+Budgeting.pdf)

[5] “Exerting Leadership Through the Budget-Building Process,” Op. cit. [3] Klocko et al., Op. cit. [4] Roza, M. “Financial

Leadership: Meeting This Moment.” Edunomics Lab, 2020. <https://edunomicslab.org/wp-content/uploads/2020/12/Financial-Leadership-Meeting-This-Moment.pdf#:~:text=%E2%96%A0%20Understanding%20how%20well%20dollars,the%20central%20role%20district%20finance>

Moment.pdf#:~:text=%E2%96%A0%20Understanding%20how%20well%20dollars,the%20central%20role%20district%20finance

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<sup>8</sup> [1] “Best Practices in School Budgeting,” Op. cit. [2] “Exerting Leadership Through the Budget-Building Process,” Op. cit.

<sup>9</sup> “Best Practices in School Budgeting,” Op. cit.

<sup>10</sup> “Exerting Leadership Through the Budget-Building Process,” Op. cit.

<sup>11</sup> Klocko et al., Op. cit.

<sup>12</sup> “Best Practices in School Budgeting,” Op. cit.

<sup>13</sup> Roza, Op. cit.

outcomes. For example, if a district spends \$500,000 per year on a reading intervention that does not indicate strong evidence of improving student literacy outcomes, district leaders might consider investigating alternative programs or eliminating ineffective programs.

## POLITICAL COMPETENCE

**Budget leadership for superintendents also requires a political dimension in advocating for district needs.** Establishing a positive, trust-based working relationship with the school board is a critical context that requires such a skill set, as the board approves the district budget.<sup>14</sup> In addition, district leaders must have a strong grasp on the federal, state, and local political landscapes to prepare for changes in policies, laws, and regulations that may create budget challenges and advocate for their district accordingly.<sup>15</sup>

## ADAPTIVE LEADERSHIP

**Leading a district through the budget process, particularly during times of uncertainty, requires adaptability.** A 2022 study on superintendent financial insight found the financial element of the job is a significant stressor for many leaders.<sup>16</sup> However, with experience, superintendents must learn to develop creative and dynamic problem-solving skills to make decisions that best support students despite these pressures. For example, superintendents in the aforementioned study navigated budget challenges through avenues such as facility and administrative streamlining, district reorganization, and supporting student enrollment.<sup>17</sup>

## COMMUNICATION AND COMMUNITY ENGAGEMENT

**The ability to effectively facilitate communication, engagement, and relationship-building with education partners is essential for superintendents to facilitate a successful budget process.** Transparent, open communication and engagement builds trust, fosters diverse feedback, and increases the likelihood of community support for the final budget.<sup>18</sup> Effective superintendents should have the ability to engage with a wide variety of education partners including staff, families, and community members; communicate proactively using accessible language and channels; and center the needs of students. Figure 1.2 provides an overview of the key components of a strong communication strategy, as outlined by the Government Finance Officers Association.<sup>19</sup>

**Figure 1.2: Components of a Strong Communication Strategy**

	<p><b>Process Overview</b></p> <p>District leaders should describe how the budget is developed, including key dates and deadlines, how decisions will be made, and the process through which the public can provide input. District leaders should also communicate at the outset what principles and strategic priorities will guide the budget process.</p>
	<p><b>Stakeholder Engagement</b></p> <p>District leaders should develop methods to solicit stakeholder input as part of the budget process. A stakeholder-engagement process should be designed with a clear understanding of the challenge or problem that stakeholder engagement is intended to help address.</p>

<sup>14</sup> “Exerting Leadership Through the Budget-Building Process,” Op. cit.

<sup>15</sup> “8 Key Skills Developed Through Superintendent Certification Programs.” Educational Service Center 13, October 16, 2024. <https://blog.esc13.net/key-skills-developed-through-superintendent-certification-programs/>

<sup>16</sup> Klocko et al., Op. cit.

<sup>17</sup> Ibid.

<sup>18</sup> [1] “Smart School Budgeting: Resources for Districts,” Op. cit. [2] “Smarter School Spending - 1D - Communication Strategy.” Government Finance Officers Association. <https://www.gfoa.org/smarter-school-spending---1d---communication> [3] Anderson, L. and M. Roza. “Straight Talk in Financially Uncertain Times: How District Leaders Can Communicate about the Messy Financial Landscape Coming Their Way.” Edunomics Lab, 2020. [https://edunomicslab.org/wp-content/uploads/2020/05/Straight-Talk-in-Financially-Uncertain-Times\\_R6.pdf](https://edunomicslab.org/wp-content/uploads/2020/05/Straight-Talk-in-Financially-Uncertain-Times_R6.pdf)

<sup>19</sup> “Smarter School Spending - 1D - Communication Strategy,” Op. cit.



### Explanation of decisions

District leaders need to clearly communicate outcomes and corresponding rationale and how they differ from the prior years.

Source: Government Finance Officers Association<sup>20</sup>

## ONE-WAY COMMUNICATION

**Superintendents must be able to facilitate clear and transparent communication to build and sustain community understanding and trust in the budget process.** To achieve this, superintendents should employ early and frequent communication about budget basics, timelines, and processes; revenue sources and amounts; goals and strategic priorities; anticipated challenges and trade-offs; and ultimately, the district's final budget decisions.<sup>21</sup> In communicating core components of the budgeting process, effective superintendents consistently emphasize the connection between financial choices and the interests of students and the district's educational vision.<sup>22</sup> In crafting effective communication, guidance from the [Edunomics Lab](#) and the [California Association of Business Officials](#) also suggest using simplified budget data, accessible language, and highly visual elements, while avoiding overly complex financial terminology that may communicate disconnection from the impact of budget decisions on the experiences of teachers and students.<sup>23</sup> To enhance transparency and understanding, the California Association of Business Officials also recommends offering specific details in outlining funded programs and services, their unit and overall costs, and the number of students or staff who will benefit from these programs, where possible.<sup>24</sup>

## TWO-WAY COMMUNICATION

**Beyond one-way communication, superintendents must be able to engage stakeholders in meaningful ways.** Effective engagement in the budget process is defined by inclusive, fair procedures that encourage diverse, widespread participation, foster knowledge-sharing, and ensure conflict-resolution and collective problem-solving.<sup>25</sup> To operationalize a strong, multi-faceted, and wide-reaching communication and engagement strategy, district leaders should identify a team of credible communicators (e.g., principals, experts, parent groups, community leaders), ensure communication and engagement opportunities are accessible to all education partners, and tailor communication approaches by target audiences.<sup>26</sup>

**For collaborative forums, workshops, or events, district leaders should prioritize accessibility for all education partners.** Specifically, leaders should strategically consider the dates, locations, and times that accommodate staff, families, and community members.<sup>27</sup> To further support facilitation of effective community engagement methods, district leaders must define clear processes and structures that promote equitable participation, clearly define how and in which budget areas (e.g., discretionary vs. mandatory spending) feedback will be accepted, and communicate the role of compromise in navigating district needs and trade-offs.<sup>28</sup> Figure 1.3, on the following page, outlines channels superintendents can leverage in

<sup>20</sup> Figure text taken verbatim with modifications from: Ibid.

<sup>21</sup> [1] "Best Practices for Engaging Stakeholders in the Budget." California Association of School Business Officials. [https://west.edtrust.org/wp-content/uploads/2015/11/Budget-Engagement-Flyer-English\\_FINAL.pdf](https://west.edtrust.org/wp-content/uploads/2015/11/Budget-Engagement-Flyer-English_FINAL.pdf) [2] "Public Engagement in Budgeting." Institute for Local Government. [https://www.ca-ilg.org/sites/main/files/file-attachments/public\\_engagement\\_in\\_budgeting.pdf?1488836941](https://www.ca-ilg.org/sites/main/files/file-attachments/public_engagement_in_budgeting.pdf?1488836941) [3] "Smarter School Spending - 1D - Communication Strategy," Op. cit.

<sup>22</sup> [1] "Smart School Budgeting: Resources for Districts," Op. cit. [2] "Smarter School Spending - 1D - Communication Strategy," Op. cit. [3] Anderson and Roza, Op. cit.

<sup>23</sup> Anderson and Roza, Op. cit.

<sup>24</sup> "Best Practices for Engaging Stakeholders in the Budget," Op. cit.

<sup>25</sup> "Best Practices in School Budgeting," Op. cit.

<sup>26</sup> Ibid.

<sup>27</sup> Cortner-Castro, C. "Trimming the Budget: How to Make the Cuts." School Business Affairs, 2009. <https://files.eric.ed.gov/fulltext/EJ919353.pdf>


<sup>28</sup> [1] "Smarter School Spending - 1D - Communication Strategy," Op. cit. [2] "Public Engagement in the Budget Process." Government Finance Officers Association. <https://www.gfoa.org/materials/public-engagement-in-the-budget-process>

facilitating both one-way and two-way communication with key groups of education partners. District leaders should sustain these communication methods through the conclusion of the budget process to affirm the value of community input, offering detailed information on the impact of feedback in the final version of the budget.<sup>29</sup>

**Figure 1.3: Communication and Engagement Channels**

One-Way Communication	
<ul style="list-style-type: none"> <li>▪ District websites or dashboards</li> <li>▪ Mail, Email, “Back-Pack” Mail</li> </ul>	<ul style="list-style-type: none"> <li>▪ Newsletters, public reports, or notices</li> <li>▪ School Bulletin Boards</li> </ul>
Two-Way Communication and Engagement	
<ul style="list-style-type: none"> <li>▪ <b>Surveys</b> These provide a snapshot of community opinion at any given time; methods can include online, phone, mail, or in person.</li> <li>▪ <b>Advisory Boards, Commissions, and Committees</b> Community members, typically representing interests, groups, areas of expertise or geographic areas are selected to provide input on budget goals, issues, priorities and decisions.</li> <li>▪ <b>In-person or Online Forums</b> In-person forums are similar to a workshop, but usually involves more information sharing and increased time for participant dialogue. Online Forums are technological platforms that allow for a virtual exchange of information and preferences.</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Workshops</b> Opportunities for information sharing, discussion and feedback on budget goals and issues.</li> <li>▪ <b>Participatory Budgeting</b> Allocation of a portion of revenues for district projects and programs by education partners, utilizing an extensive nomination, community forum and voting process.</li> <li>▪ <b>Budget Simulation</b> Broader participation in a district-wide budget balancing exercise can create wider appreciation of the hard choices a district faces and may even generate some new ideas for balancing the budget.</li> <li>▪ <b>Existing District/School Meetings or Events</b> Combine budget presentations with preexisting meetings that the target audience already attends (e.g., parent-teacher organization meetings).</li> </ul>

Source: Multiple<sup>30</sup>



### Leveraging Diverse Communication Methods in California and Maryland

**San Francisco Unified School District (SFUSD)** demonstrates a comprehensive communication and engagement strategy surrounding its budget process.<sup>31</sup> SFUSD offers community members the opportunity to participate in both in-person and virtual town halls where they can submit questions and concerns, featuring recordings of previous town halls with multilingual closed captions, feedback forms, and presentation materials. Through its website, SFUSD creates an accessible resource for understanding the core components of the budget process. The district also offers FAQs on how it is balancing the district budget, the school budget process and timeline, and effects on staff. In addition, the district offers access to board presentation, and press releases and message from district leadership on key budget updates.

**Baltimore County Public Schools (BCPS)** similarly offers community members multiple opportunities to understand and engage with the budget process.<sup>32</sup> BCPS provides a video overview of the budget vision, as well as clear definition of the factors that drive investment decisions and funding sources, and an

<sup>29</sup> [1] “Public Engagement in Budgeting,” Op. cit. [2] “Public Engagement in the Budget Process,” Op. cit. [3] “Smarter School Spending - 1D - Communication Strategy,” Op. cit.

<sup>30</sup> Figure text taken verbatim with modifications from: [1] “Smarter School Spending - 1D - Communication Strategy,” Op. cit. [2] “Public Engagement in Budgeting,” Op. cit. [3] “Best Practices for Engaging Stakeholders in the Budget,” Op. cit.

<sup>31</sup> “Budget and LCAP.” San Francisco Unified School District. <https://www.sfusd.edu/about-sfusd/budget-and-lcap>

<sup>32</sup> “Budget 101.” Baltimore City Public Schools. [https://www.bcps.org/budget\\_101](https://www.bcps.org/budget_101)

overview of the budget cycle and timeline. Indicating clear dedication to transparency, BCPS offers a highly visual, digestible outline of how resource allocation decisions are made in the district, detailed information surrounding yearly funding changes, and expectations for collaboration across diverse education partner groups. Further indicating a commitment to transparency and community engagement, BCPS provides multiple opportunities for involvement including a stakeholder survey, community conversation, advisory council meetings, and hearings.



The Great Schools Partnership offers a resource entitled [Strategies for Facilitators of Community Meetings](#).<sup>33</sup> While this resource is not specific to community engagement surrounding budget, it offers general guidance for managing time, navigating conflict, and ensuring all voices are heard during community meetings.

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<sup>33</sup> “Strategies for Facilitators Of Community Meetings.” Great Schools Partnership.  
<https://www.greatschoolspartnership.org/resources/equitable-community-engagement/strategies-for-facilitators-of-community-meetings/>

## SECTION II: BUDGET RESOURCES


In this section, Hanover outlines key resources for superintendents and their teams to leverage in navigating the budget process.

### RESOURCE NETWORKS

#### THE GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

The Government Finance Officers Association (GFOA)'s [Best Practices in School Budgeting](#) offers a well-established framework that can guide superintendents in navigating the budget process. This framework provides a comprehensive, step-by-step model for budget development focused on “optimizing student achievement within available resources.”<sup>34</sup> It outlines a complete cycle from planning and stakeholder engagement, to setting instructional priorities, using cost analysis to determine appropriate resource allocation, implementing the plan with a multi-year strategic financial plan, and ensuring sustainability through evaluation and adjustment.<sup>35</sup> The GFOA also offers practical tools that superintendents and their finance teams can leverage, such as a Budget Projection Tool, Strategic Financial Plan template, and a Balancing Tradeoffs tool. Figure 2.1 provides an overview of each of these practical tools and resources, as well as links to the pages where leaders can download them.

Figure 2.1: GFOA School Budgeting Tools and Resources

 <b>Smarter School Spending Tools</b>	
<b>Balance Tradeoffs Tool</b>	This tool provides district leadership with an interactive template to balance these tradeoffs between investments and cost savings over the next 1-5 years.
<b>Budget Projection Tool</b>	This tool is designed to assist district leadership in developing a general future financial picture of district revenues and expenditures. Additionally, this tool allows leaders to examine which areas of the budget have been growing the fastest over the past three years.
<b>Budget Roadmap Tool</b>	The goal of the Budget Roadmap Tool is to help assess the current budget and identify potential opportunities to reallocate resources to address the district's strategic priorities.
<b>Cost Projection Tool</b>	The cost projection tool is a template to assist districts in estimating all of the incremental costs associated with implementation of instructional priorities. This tool in particular, provides a blank template that districts may utilize to assist in determining the cost of any instructional priority.
<b>Cost Savings Options Screens and Sizing Tool</b>	The goal of the Screening & Sizing Tools is to help identify potential opportunities to reallocate resources to address the district's strategic priorities. The Screening Tools can help districts consider opportunities that at first glance may not seem to have high potential but are in fact worthy of further investigation.
<b>Introductory District Diagnostic Tool</b>	This tool provides a list of capacity indicators necessary to execute and sustain the Smarter School Spending process. There are specific capacities in each section of the process that are necessary to effectively complete the process. Use this tool to identify what capacities you have and will need to complete Smarter School Spending.

<sup>34</sup> “Smarter School Spending - Framework.” Government Finance Officers Association. <https://www.gfoa.org/smarter-school-spending---framework>

<sup>35</sup> Ibid.

<b>Program Evaluation Summary</b>	Often, districts encounter challenges as they attempt to assess the effectiveness and impact of their programs. In such instances, districts can acquire both quantitative and qualitative data through a survey of a specific program’s participants. The district can use this survey data to assess the relative success of a program in terms of outcomes compared to its goals as well as the fidelity of implementation.
<b>Program Success Tracker</b>	This tool helps districts think specifically about the intended results of their investments and track their success. The Program Success Tracker compares the projected outcomes and costs of an investment to the actual outcomes and costs of an investment in order to measure its relative success. Districts can use this tool to regularly evaluate program success and identify potential areas for either increased investment or disinvestment of resources.
<b>Strategic Abandonment Tool</b>	This tool can be used to help districts consider when to discontinue a program. A program is given a score for each criteria (1, 2, or 3 points) and the total points indicate whether the program’s degree of conformance with the criteria is unacceptable, questionable, or acceptable.
<b>Strategic Financial Plan Template</b>	This tool can be used to communicate the district’s priorities and financial plans over the next 3-5 years. Developing a strategic financial plan will provide your district with an important tool for communication.
 <b>Smarter School Spending Guides</b>	
<b>Instructional Priority Planner</b>	This guide outlines the process of developing and implementing instructional priorities in a district. It includes materials to use with the district’s senior leadership team to set priorities that address district success goals.
<b>Measuring Impact Guide</b>	This guide is an introduction to assessing the impact and effectiveness of your district’s initiatives and the resources that support them. The idea of measuring impact runs throughout the Smarter School Spending process and should be part of districts’ efforts at each step of the way. The guide will introduce districts to how to go about implementing efforts to measure impact.
<b>Identifying Top Savings Options Guide</b>	This guide identifies 3-6 high-potential opportunities that will identify sufficient savings to help pay for your priorities. More in-depth analysis will still be needed to confirm and operationalize the opportunities.

Source: The Government Finance Officers Association<sup>36</sup>

**THE SCHOOL SUPERINTENDENTS ASSOCIATION (AASA)**

**The School Superintendents Association (AASA) offers a number of publicly available and exclusive member resources to support educational leaders in managing district and school budgets effectively.**<sup>37</sup> These resources encompass articles, webinars, checklists, and tools designed to support financial operations and strategic planning. Some key offerings include articles featuring insights into successful financial strategies, and webinars and recordings of expert-led sessions on topics such as federal policy updates. One resource that may serve as a particularly meaningful guide for superintendents navigating the budget process is AASA’s **School Budgets 101**.<sup>38</sup> This white paper offers a comprehensive overview of public school budgeting, aiming to enhance understanding among educational leaders and stakeholders. While

<sup>36</sup> Figure text taken verbatim with modifications from: [1] “Smarter School Spending - Tools.” Government Finance Officers Association. <https://www.gfoa.org/smarter-school-spending---tools> [2] “Smarter School Spending - Guides.” Government Finance Officers Association. <https://www.gfoa.org/smarter-school-spending---guides>

<sup>37</sup> “School Finance & Budget Resources.” AASA. <https://www.aasa.org/resources/finance-budgets>

<sup>38</sup> “School Budgets 101,” Op. cit.

information on the impact of budget processes featured in this paper are dated, the resource addresses relevant key aspects of the budgeting process, including its purpose, participants, funding sources, and timelines.<sup>39</sup>

## EDUNOMICS LAB AT GEORGETOWN UNIVERSITY

**Edunomics Lab** at Georgetown University, an education finance research center, is another valuable resource network.<sup>40</sup> In recent years Edunomics has produced accessible guides, publications and webinars on topics ranging from district resource allocation, to economic climate, and financial transparency. The center offers additional professional development opportunities including workshops, working groups, and certifications that equip “participants with the practical skills they need in strategic fiscal management, finance policy analysis, and financial leadership to deploy resources in ways that do the most for students.”<sup>41</sup> Edunomics’ Education Finance Certificate supports district leaders’ ability to:<sup>42</sup>

- Identify common (but often ill-understood) cost drivers in education;
- Analyze how policy affects equity and resource use;
- Effectively consume and use education finance information;
- Strategically allocate resources to reach desired outcomes and avoid unintended consequences that can negatively impact students, schools, and communities;
- Grapple with productivity and financial tradeoffs in an environment of finite education dollars; and
- Communicate finance strategy and decisions to myriad audiences.

In addition, Edunomics offers **ELab-U**, a set of open source education finance facilitation guides, instructional modules, and activities, that guide practitioners and leaders through a range of key subjects.<sup>43</sup> Modules address district allocation models, state finance policies, reading district budgets, debt and bonds, case studies, examining and analyzing spending data, and cost equivalent tradeoffs.

## EDUCATION RESOURCE STRATEGIES

**Education Resource Strategies (ERS)**, a nonprofit focused on transforming how school systems use resources, offers a comprehensive suite of tools and publications designed to support leaders and practitioners across areas such as funding, school design, teaching, leadership, and community engagement.<sup>44</sup> ERS offers engaging, interactive tools district leaders can use to engage with budget scenarios and tradeoffs and evaluate district spending systems. Figure 2.2 offers descriptions and links to a sample of ERS’ budget-based tools.

**Figure 2.2: ERS Tools and Resources**

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→ **Teacher Compensation Calculator**

*This tool provides insight into the categories of teacher compensation: pay for starting salary, experience, education, roles, teaching in critical need areas, and effectiveness. The Teacher Compensation Calculator allows leaders to compare the current baseline in a district to a new approach that can foster a more rewarding, dynamic, and sustainable job.*

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<sup>39</sup> Ibid.

<sup>40</sup> “Home.” Edunomics Lab. <https://edunomicslab.org/>

<sup>41</sup> “Trainings & Events.” Edunomics Lab. <https://edunomicslab.org/certificate-in-education-finance/>

<sup>42</sup> Bulleted text taken verbatim from: Ibid.

<sup>43</sup> “ELab-U Box.” Edunomics Lab. <https://georgetown.app.box.com/s/7py5y545yan9g0xlq0r59hce3r159vcv>

<sup>44</sup> “Education Resource Strategies.” Education Resource Strategies. <https://www.erstrategies.org/>

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- **Return on Investment**  
*This suite of resources offers a comprehensive guide detailing the theory behind SSROI, practical applications, and implementation strategies; a simple five-step SSROI process in action; an AI-powered chatbot to guide trained using ERS' comprehensive SSROI tools and designed to answer clarifying questions, share insights on implementation best practices, and help apply the five steps to district context; and examples from districts that illustrate the practical application and benefits of SSROI; an action planning tool to access templates for outlining SSROI timelines, reflecting on key implementation questions, and capturing data to calculate ROI; and videos from system leaders across Texas reflecting on their experiences with SSROI.*

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  - **Resource Equity**  
*This suite of resources offers self-assessment, diagnostic tools, and resource guidebooks to support district leaders in understanding resource equity and identifying opportunities for improvements across a number of dimension, including school funding.*

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  - **Strategic System Snapshot Mini**  
*The Strategic System Snapshot Mini is a self-assessment that helps district leaders and community members better understand how well resources (e.g., people, time, and money) are used across the district, and whether the central office or schools have the “enabling conditions” to help all students reach high standards. It can be used as part of a strategic planning process, annual budgeting process, community engagement activity, and more.*

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  - **Budget Hold'em**  
*Budget Hold'em is an interactive experience that helps leaders envision a district budget in relation to key strategic priorities. It can support conversation about budget tradeoffs, transformational instruction, and student impact.*

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  - **Creating a Strategic Budget Process**  
*This checklist helps district leaders and administrators understand what a strategic budget process looks like and assess their current budgeting process against these best practices principles.*
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Source: ERS<sup>45</sup>

## ADDITIONAL RESOURCES AND PRACTICAL TOOLS

### COMMUNICATION AND ENGAGEMENT

Education and local government organizations including Education Trust West, California Association of State Board Officials, the Institute for Local Government, and the Government Finance Officers Association offer resources to support community engagement in the budget process.<sup>46</sup> These resources provide best practices for defining the purpose, methods, and elements of effective engagement, as well as understanding the strengths and drawbacks of different engagement methods. While the resources in this section from the Institute for Local Government and the Government Finance Officers were developed for local government officials, they offer practices that can be adapted within the context of school districts. Figure 2.3 provides links to each of these key resources.

**Figure 2.3: Communication and Engagement Resources**



**Institute for Local Government**  
 → [A Local Official's Guide to Public Engagement](#)

<sup>45</sup> Bulleted text taken verbatim with modifications from: “Tools and Publications.” Education Resource Strategies, May 1, 2025. [https://www.erstrategies.org/category/content\\_type/presentations/](https://www.erstrategies.org/category/content_type/presentations/)

<sup>46</sup> [1] “Public Engagement in Budgeting,” Op. cit. [2] “Public Engagement in the Budget Process,” Op. cit. [3] “A Local Official’s Guide to Public Engagement in Budgeting.” Institute for Local Government, 2010. [https://www.ca-ilg.org/sites/main/files/file-attachments/gf103\\_peb.pdf?1454614152](https://www.ca-ilg.org/sites/main/files/file-attachments/gf103_peb.pdf?1454614152) [4] “Website Posting of Financial Documents.” Government Finance Officers Association. <https://www.gfoa.org/materials/website-posting-financial-documents> [5] “Best Practices for Engaging Stakeholders in the Budget,” Op. cit.



### Government Finance Officers Association

→ [Public Engagement in the Budget Process](#)



### Education Trust – West, CASBO, Children Now

→ [Best Practices for Engaging Stakeholders in the Budget](#)

Source: Multiple<sup>47</sup>

## EVALUATING SUPERINTENDENT BUDGET PROCESSES AND SKILLS

Recent studies from the *Journal of Education Finance* and the *Journal of School Administration Research and Development* evaluate superintendents' budget-building strategies.<sup>48</sup> At the conclusion of each study, authors attach the survey instruments used to gather data. Survey questions cover areas including community engagement, data-driven decision-making, procedures and structures, and confidence in finance and budgeting abilities. While not all survey items may be relevant, many can serve as a guide for superintendents in reflecting on their current approach, skillset, and confidence in budgeting. Figure 2.3 provides examples of such survey items which can be rated from strongly agree to strongly disagree.

**Figure 2.4: Superintendent Self-Reflection**

- When reducing operational expenses for professional development within the district, I seek input from all stakeholders before making decisions.
- I explore alternative solutions to shrinking revenues and increased expenditures required to run this district.
- I can provide the necessary financial oversight for this district.
- The budget-building process should create a forum through which ideas can be converted into reality.
- Community involvement in the budget-building process should be formalized with written procedures adopted by the Board of Education.
- Participation and deliberations during the budget-building process should be archived through the recording of meeting minutes.
- Data from the district's student assessment system should be used extensively in deliberations during the budget-building process.

Source: Multiple<sup>49</sup>

<sup>47</sup> [1] "Public Engagement in Budgeting," Op. cit. [2] "Public Engagement in the Budget Process," Op. cit. [3] "A Local Official's Guide to Public Engagement in Budgeting," Op. cit. [4] "Website Posting of Financial Documents," Op. cit. [5] "Best Practices for Engaging Stakeholders in the Budget," Op. cit.

<sup>48</sup> [1] "Building Budgets and Trust through Superintendent Leadership." *Journal of Education Finance*, 2009. [https://www.researchgate.net/profile/Chuang-Wang-27/publication/236749217\\_Building\\_Budgets\\_and\\_Trust\\_through\\_Superintendent\\_Leadership/links/54dbaa1d0cf28d3de65bdb75/Building-Budgets-and-Trust-through-Superintendent-Leadership.pdf](https://www.researchgate.net/profile/Chuang-Wang-27/publication/236749217_Building_Budgets_and_Trust_through_Superintendent_Leadership/links/54dbaa1d0cf28d3de65bdb75/Building-Budgets-and-Trust-through-Superintendent-Leadership.pdf) [2] Klocko et al., Op. cit.

<sup>49</sup> [1] "Building Budgets and Trust through Superintendent Leadership," Op. cit. [2] Klocko et al., Op. cit.

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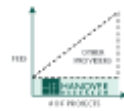
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