**QUESTIONS to ASK about Budget and Finance Systems**

**Leadership**

1. What do you discern are the values and priorities of the system based on the current budget?
2. What is the alignment between district and school improvement plans and the budget?
3. To what extent and in what ways are the needs of students at the center of the budget?
4. To what extent and how does the budget ensure equity across schools?
5. As part of your entry, how are you building credibility with the finance people in your school and community, e.g., school committee, business manager, city/town manager, municipal finance committee?
6. How is your business manager connected to the leadership team?

**Management of Budget and Finance**

**Staff**

1. Who is your “budget executive”? Who is your director of special education? Do you trust their judgment, attention to detail and ability to think strategically?

**Structures & Systems**

1. What are the system’s financial practices, policies for budget management and the budget calendar?
2. What are the monitoring systems to track encumbrances? Unexpected expenses?
3. What is the process for periodically reviewing actual spending against projections?
4. How are budgets and spending to date made public, e.g., grants, revolving funds, choice?

**Nuts & Bolts**

1. What are the budget drivers in the system?
2. How are maintenance and utilities managed in the budget?
3. How are capital improvements handled?

**Current Status**

1. What is the current status of the budget and spending? Is the system’s spending plan for the year finalized?
2. What is this year’s projection for SPED tuition/transportation? How does actual spending compare to budgeted?
3. Are there any identified surpluses in the budget?

**Budget Development**

1. What are the budget development process and timeline in the district? What are the local legal requirements?
2. Does the timeline for budget development position you well for hiring and planning implementation?
3. What role does the leadership team play in the budget development process?
4. How are principals engaged in budget development?
5. What is the school committee’s role in budget development and approval?
6. How is input for budget from parents, community and other stakeholders solicited?
7. To whom is the budget formally presented?
8. Who approves the budget and when is approval granted?

**Planning Next Year’s Budget**

1. How will you decide budget priorities for next year? Who will you involve?
2. What are the financial implications of any instructional priorities you are considering?
3. What does the data tell you about class size and student-teacher ratios? Are there implications for next year?
4. What are the fixed costs for next year, e.g., contractual obligations, transportation?