



# School Board Budget Presentations

Ideas to tell the story and give insights.



# Upcoming Budget Timeline



## Idaho Code on School Budget Compliance

- **Budget Hearing Notice**

- Idaho Code 63-802A

- No later than **April 30<sup>th</sup>** of each year – Notify the appropriate county clerk(s) in writing of the date and location of your budget hearing
    - Related to Tax Levies - does not apply to Charter Schools

- **Publish Budget Hearing Notice**

- Idaho Code 33-402 and 33-801

- A budget hearing notice, including the Four-Year Summary Form, must be published **10 days** prior to the budget hearing

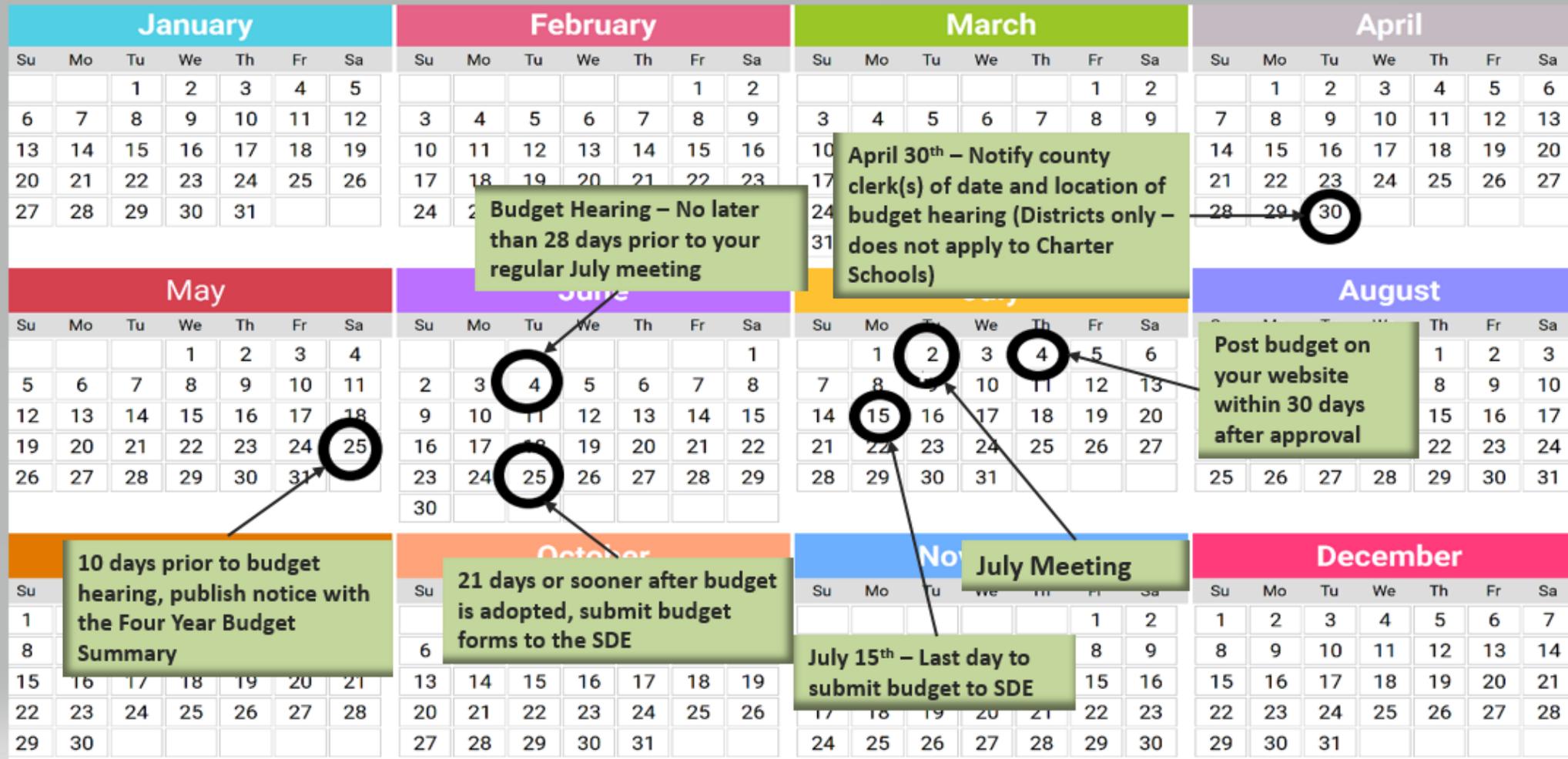
- **Set Budget Hearing and Present and Adopt Budget**

- Idaho Code 33-801

- No later than **28 days** prior to your July meeting, hold a public budget hearing to present a budget for the ensuing fiscal year
    - The budget must be adopted either at the public budget hearing, or at a special meeting no later than **14 days** afterwards



# Budget Timeline Example



# Seven Key Elements to a Strong School Board Budget Presentation



1. Offer a Balanced Perspective – for All Students, Staff and Board Members
2. Tell a Believable/Realistic Story of the prior performance and upcoming needs
3. Make Sure the Story is Understandable/Know Your Audience
4. Present Highlights and Success Stories that tie to your strategic plan
5. Emphasize the Important Takeaways and Goals with Clear Presentation of Statistics
6. Bring Your Passion and Energy to Tell the Story of Why – and Make it Interesting
7. Thank the Board for their commitment to students in your community, and acknowledge the staff that help put together the budget



# Prepping for your Board Presentation



Analyze your school board members to determine what background information you may need to offer.

- What is the culture of your Board? (historical timing, interests, practices, committees)
- Are there any new members?
- Do you offer any training for new members?
- How were these members recruited or elected?
- Are you familiar with individual board member priorities?
- Do you expect questions from your board members on the current Legislative session?
- Are there specific new laws that need to be presented and adopted by your Board at the District/LEA level? If so, is your agenda ready to reflect?



# Financial Background of Board Members



**Do you have a separate budget committee?**

**What experience do members have with the financial content you are delivering? Do they understand:**

- Bonds/Levies
- Property Taxes
- Construction projects (bids, financing, etc.)
- Contracting
- Collective Bargaining
- Debt Service



- Fund Balance & Contingencies
- Audit Processes
- State & Local Funding Models and Laws
- Federal Funding Intricacies and Timing
- Budget Law

# Forecasting Assumptions



- Based on the Board Member's background, does the material to be presented convey a clear, easy-to-follow, and comprehensive model?
- Do you have charts or other visual material to present?
- Does your material include the proper multi-year comparisons and multiple assumptions and forecasting?
- Do you need to expand or update your current analysis and modeling based on changing funding structure or availability?
- Are the various assumptions clearly labeled and demonstrated?
- Are you prepared for Board Member questions to easily adapt your modeling to new scenarios?



# LEA Outcomes Are Connected to Finance



## Questions to Reflect Upon:

- What is your LEA Mission?
- What are your LEA Strategic Plan and Goals?
- Can you tie investments and activities from the prior year to the current year as part of continued actions and outcomes? (be prepared to give status on those overlapping programs and projects)
- How can you leverage resources to demonstrate how current priorities can be met?



# Communication & Presentation Matters



The budget discussion is about how to spend the money we have on services that are important to our community/schools.

This often involves members of the community who are welcome to attend most meetings.

- Presentation matters: Government (yes schools are “government”) outputs and outcomes that arise from public spending are loosely tied together to public budget documents or discussions.
- It’s imperative that finance experts learn to communicate to the public and your school board in a manner that is best geared to what they want to know.
- How one has a conversation about the local budget is more critical for including the public than focusing on the conversation about revenues and expenditures.
- Don’t assume anything is obvious that it isn’t worth mentioning, or that your audience can’t possibly comprehend certain important factors. The gap in understanding can prohibit meaningful inclusion from your board members and community. It’s up to you to find a way to meaningfully convey your message, with the details the board and community require.

Excerpts from: Emerson, S. “Public Figures: Why communication and good interpersonal skills are essential for public finance staff.” (February, 2023). Government Finance Review.

[https://gfoaorg.cdn.prismic.io/gfoaorg/c34c35b9-709d-497e-85ae-37f3c7573b55\\_PublicFigures\\_gfr0223.pdf](https://gfoaorg.cdn.prismic.io/gfoaorg/c34c35b9-709d-497e-85ae-37f3c7573b55_PublicFigures_gfr0223.pdf)

# Who Is There to Support You?



Make sure you bring part of your team to support you during your presentation. You never know what may come up. You've got this, because your Team has your back!

