RSU #57

HOW THE DISTRICT BUDGET IS BUILT

A community guide to the budget process — from first conversations to voter approval and ongoing oversight

NOVEMBER → JUNE → IMPLEMENTATION

A transparent process shaped by educational needs, financial realities and community input

The budget process, from start to finish

1 Plan

Set roles, goals, vision and a shared timeline

2 Listen

Gather needs, requests and financial information

3 Review

Discuss, question and prioritize

4 Build

Combine needs, costs and expected revenues

5 Review & vote

School Board review, community meeting and referendum

6 Monitor

Track spending and revenue throughout the year

The goal: a District-wide budget that supports student learning, reflects priorities and is financially responsible.

Who helps create the budget?

Community & taxpayers

Share perspectives, attend meetings, participate in the District Budget Meeting and vote in the referendum.

School Board & Finance Committee

Review the proposal, ask questions, consider revisions and guide decisions.

Principals, administrators & staff

Identify instructional, staffing, program, building and operational needs.

Superintendent

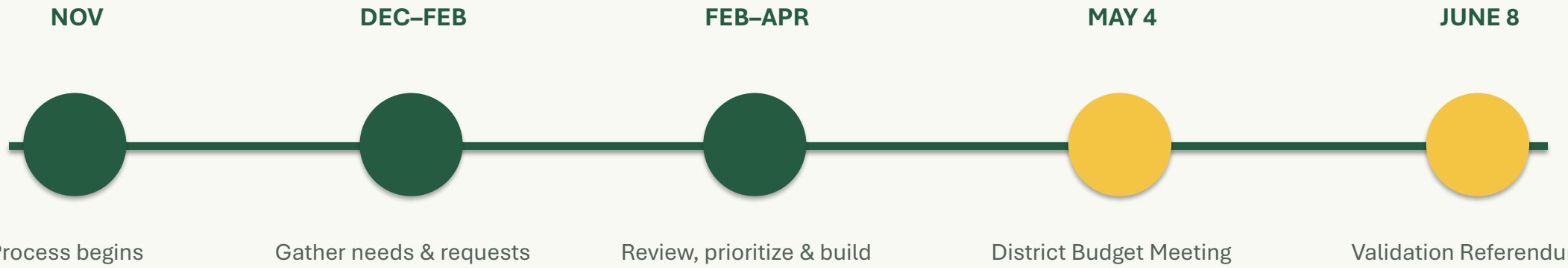
Leads the process and team; develops recommendations aligned with District needs and the strategic plan.

Director of Finance & Operations

Coordinates information, evaluates financial impacts and works with the Superintendent on budget decisions.

Town leaders and the public receive updates during the budget process.

A budget calendar with time for input and review



The Finance Director coordinates the timeline with the Finance Committee and Superintendent. It creates time for people to share needs, review information and make decisions.

Step 1: Gather the information

The Finance Director coordinates the collection of information from across the District.

Programs & instruction

Review current programs and identify instructional needs, new programming and special requests.

People & staffing

Review current staffing and identify any new positions or staffing changes.

Buildings & operations

Review contracts, maintenance costs and facility projects; identify and prioritize needs.

Every request is gathered so it can be considered alongside the District's other needs and available resources.

Step 2: Review, discuss and prioritize

Building & program requests

Administrators present operational and building-based requests to the Finance Director.

Staffing recommendations

Administrators share staffing needs with the Superintendent, who brings District recommendations to the Finance Committee.

Analysis & questions

The Finance Committee, Finance Director and Superintendent examine requests, ask questions and set priorities.

Discussion also considers:

- Changing regulations and requirements
- Ways to improve effectiveness and efficiency
- Which needs are most important and why

Step 3: Build the District-wide budget

District needs	Programs, staffing, operations and approved requests
Employee costs	Salaries and benefits based on negotiated agreements; estimated health insurance increases
Revenue picture	State education subsidy and other expected revenue sources
Local tax impact	Evaluate the amount that must be raised locally

The Superintendent and Finance Committee make final adjustments using the most current information available.

Step 4: School Board review

1

Finance Committee reviews and submits its recommended budget to the full School Board.

2

The School Board reviews the proposed budget and votes to submit the budget to voters.

This step ensures the proposed budget receives full School Board review and approval before the community voting process.

Step 5: Community input and voting

MAY 4 | District Budget Meeting

- Budget warrant articles are presented in the required cost center format
- Residents can ask questions and provide input
- Residents may propose changes to the budget and then vote on each warrant article

JUNE 8 | Budget Validation Referendum

- Held within the required number of days after the District Budget Meeting
- Voters consider the budget as approved at the District Budget Meeting
- Voters approve or reject the budget at each town's polling location

Your participation matters: learn about the proposed budget, attend the Budget Meeting and vote at the polls.

Step 6: Implement and monitor

Track expenditures

A systematic accounting process checks that spending follows the approved budget.

Track revenues

Monitor whether incoming funds match the projections used to build the budget.

Report & respond

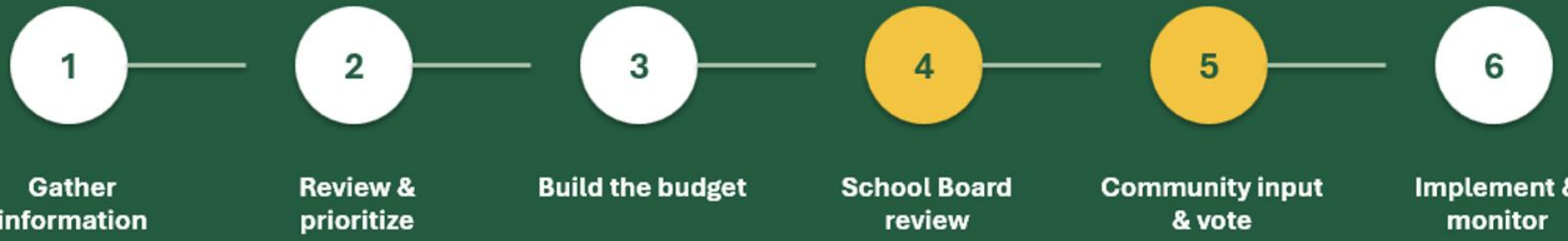
The Finance Director reports to the Superintendent and Finance Committee; they propose corrective actions if shortfalls arise.

Independent oversight

The School Board ensures an annual independent audit is performed.

Approval is the beginning of implementation—not the end of accountability.

THE PROCESS AT A GLANCE



A thoughtful budget connects student, staff and District needs with available resources—and keeps the community informed.

THANK YOU FOR TAKING PART IN THE BUDGET PROCESS

YOUR VOICE MATTERS

Questions help build understanding and trust.

Questions or comments?

Thank you for your interest in the District budget process.

We welcome your questions, ideas and participation.

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