

## OASBO Treasurers Fall Hot Topics 2022-2023

### Course Description Quick Guide

Course Name	Course Description
<p><b>Best Practices in Budgeting</b>  Matt Bubness, Senior Consulting Manager, Baker Tilly  Municipal Advisors, LLC, Marvin Founds, Director, Municipal Advisor, Baker Tilly</p>	<p>This course will cover an overview of considerations for Treasurer/CFOs to help improve their district's current budget processes. Topics covered will include talking more about the structure of the budget process and gaining understanding of broader district needs and ensuring structures are established to effectively track budget to actuals and related outcomes. In addition, this course will highlight key near term considerations for districts to understand as a part of their budgeting process, including inflation, the labor market, and the pending end of ESSER funds. Finally, this course will talk more about standards related to on-going discussions of Environmental, Social and Governance (ESG) considerations and how some of these considerations may impact your district's planning, and in turn, budgeting processes.</p> <p><b>Course Learning Objectives:</b> The course will provide key considerations for budget development in the near term, including impacts of inflation, labor market, ESSER funding, and other emerging trends. Understanding why a well-structured budget process is essential for a district's success is of ever increasing importance for Treasurer/CFOs over the next several years as they continue to address a number of financial pressures and balance the ever increasing need for services and supports for their district's students.</p>
<p><b>Assessing Your District's State Funding Profile for the Second Year of the Biennium Budget</b>  Ryan Ghizzoni, Senior Analytics Advisor, Frontline Education</p>	<p>This course will cover an overview of how much the new school funding plan generates per pupil is no longer a single, statewide amount. Each district has their own per-pupil funding amount, and resulting local and state shares. Knowing the relationship of these formula components:</p> <ul style="list-style-type: none"> <li>· Districted educated enrollment – who is included?</li> <li>· Property values</li> <li>· Taxpayer income</li> </ul> <p>The course will provide . . . . .</p> <ul style="list-style-type: none"> <li>· Fundamentals of state funding status – guarantee, formula, or in-between?</li> <li>· Longer-term trend of funding – unfunded formula, or guarantees?</li> <li>· Local share trend – going up or down?</li> <li>· Impact of enrollment changes to funding</li> </ul> <p>Knowing how the new school funding plan will impact individual districts is critical in being able to produce a reliable forecast and financial plan for the district.</p>