



Making the Case

Defending Your Budget & Department Needs

NYS School Facilities Association Conference & Expo
October 7, 2025

**Presented
by
Amy Kukenberger**
Retired Assistant Superintendent for Business and Operations



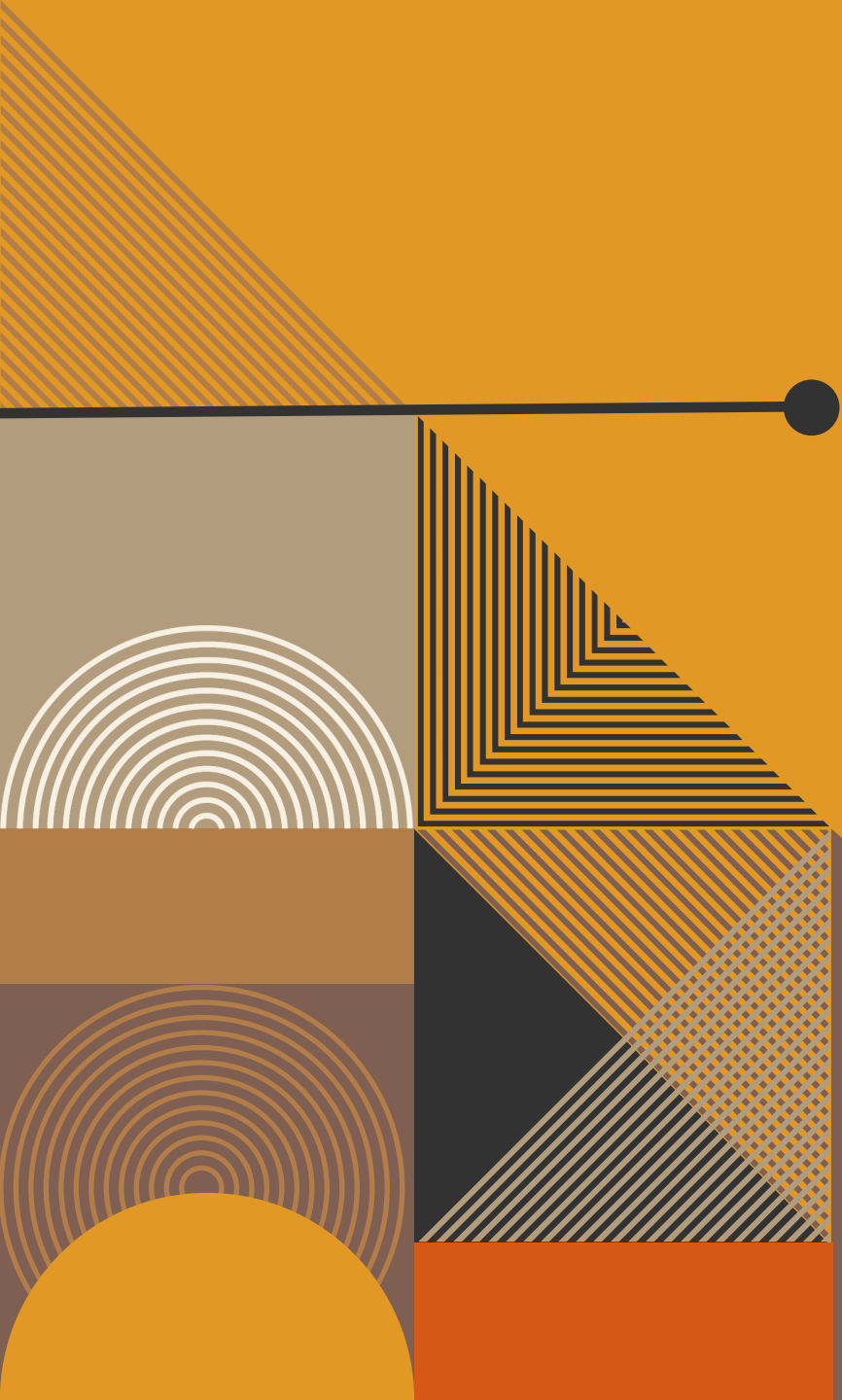
SCHOOL FACILITIES

The Foundation of Learning

"Your work impacts every student, every teacher, every day."

Keys to making the Case

-  **Know Your Budget**
-  **Back It Up with Data**
-  **Communicate with Impact**



MAKING THE CASE

Why Defending the Facilities Budget Matters



FACILITIES BUDGETS

Often Misunderstood or Undervalued



FACILITIES BUDGETS

Not a **PRIORITY** Until Something Breaks



FACILITIES BUDGETS

Compete with **VISIBLE** Priorities



BUDGET PRESSURES

Rising Costs

Shrinking Resources



Where School Funding Comes From

The Sources Behind Every School Dollar

LOCAL

Property Taxes & Other Miscellaneous Sources

~56%

STATE AID

Foundation Aid, Categorical Grants, Game Derived Revenues, STAR

~40 %

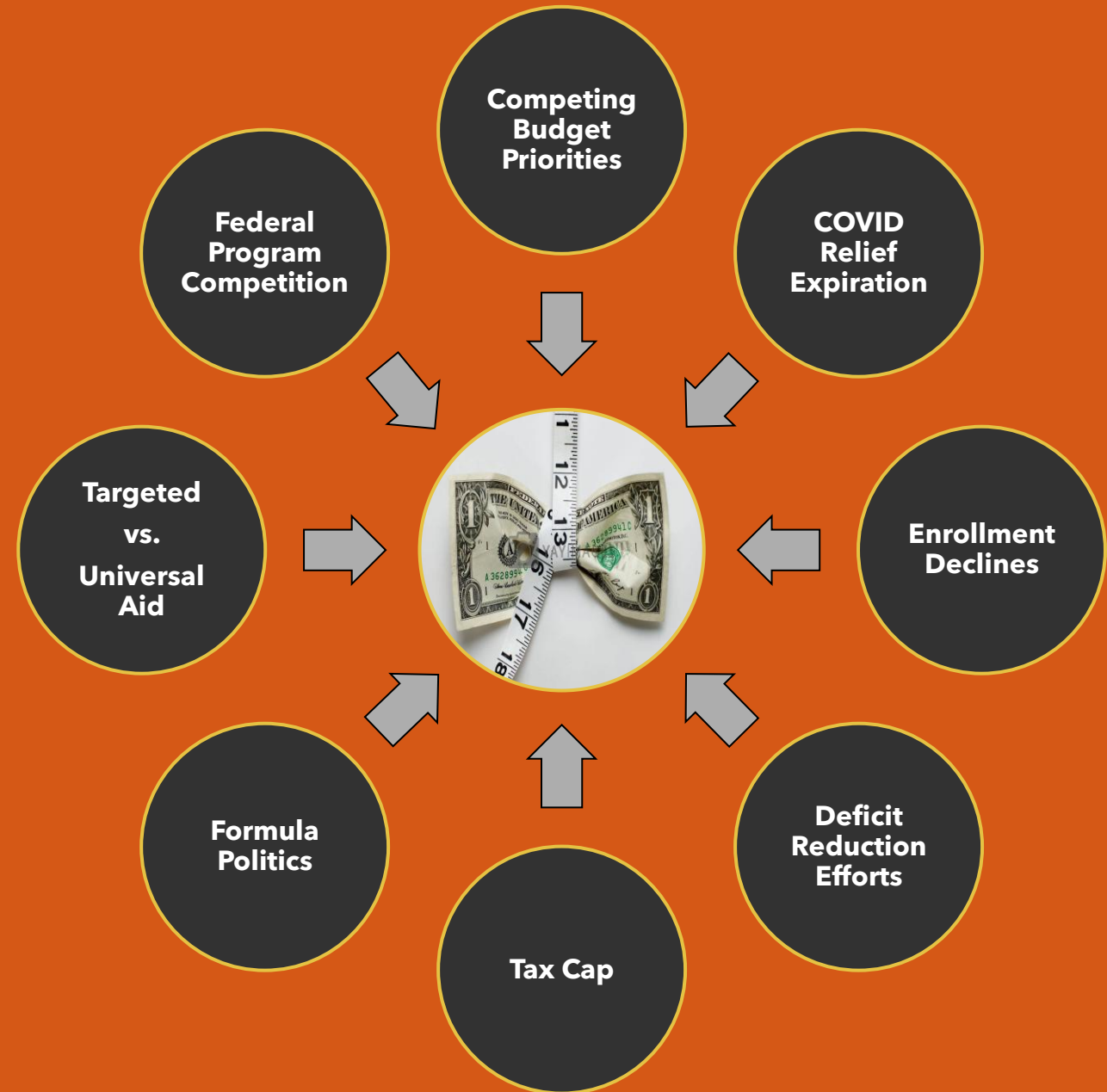
FEDERAL

Grants & Categorical Programs

~4%



Forces Squeezing School Revenues in NYS





What's at Stake

When the foundation weakens, everything built on it is at risk.

Deferred Maintenance Grows

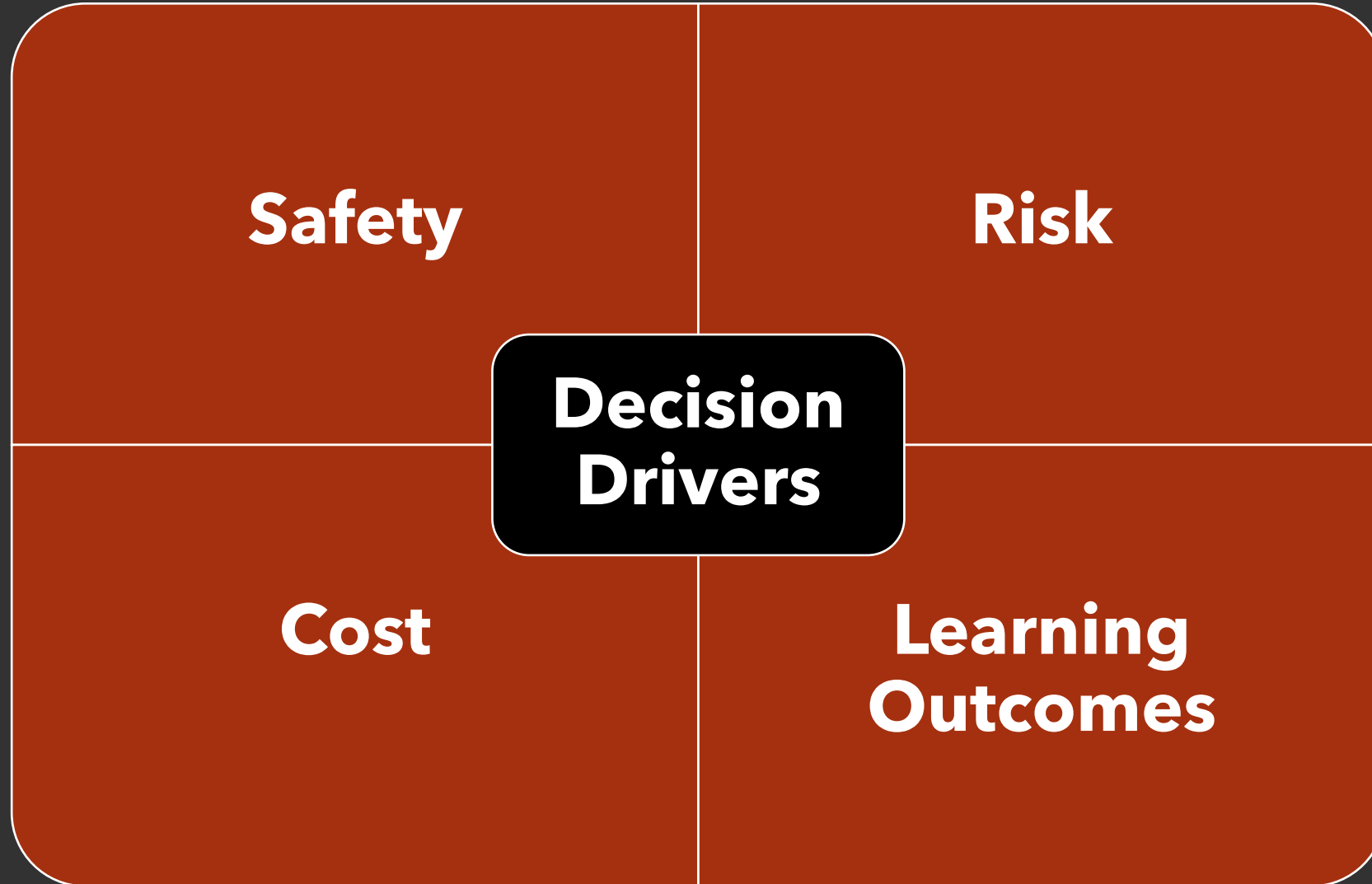
Learning Environments Decline

Operational Costs Increase

Talent and Morale Erode

Student Outcomes Decline

THE CASE YOU NEED TO MAKE





UNDERSTANDING FACILITIES BUDGETS



The Complete Facilities Spending Picture

Operating vs. Capital Budgets

Operations & Maintenance (O&M)

Capital Expenditures

Day-to-day costs that keep schools safe, clean, and functional.

Major investments that extend building life or add value.

Salaries, supplies, utilities, repairs, maintenance contracts.

Building additions, roof replacements, HVAC upgrades, site work.

Funded through the **annual operating budget**.

Funded through **voter-approved capital projects** or reserves.

Managed by facilities teams every day.

Planned with architects, construction managers, and SED.

Function Codes You Must Know

Function/Account	4-Digit Code
Operation of Plant	1620
Maintenance of Plant	1621
Security of Plant	1622
Judgements and Claims	1930
Refund of Taxes	1964
Employee Benefits*	9098
Debt Service	9898
Transfer to Capital Fund	9950
Transfer To Debt Service Fund	9901

Object Codes You Must Know

Object	1 to 3-Digit Code*
Personal Services (Salaries)	.1
Equipment & Capital Outlay	.2
Contractual and Other	.4
Materials and Supplies	.45
BOCES Services	.49

UNDERSTANDING YOUR O&M BUDGET

The better you know your O&M budget, the stronger your case for maintaining it.

Know what's driving your costs.

- Identify your largest budget categories.

Understand fixed vs. variable expenses.

- Fixed = predictable. Variable = Unpredictable.

Track trends over time.

- Look at multi-year data.

Connect spending to building performance.

- Show how budget numbers affect outcomes

Watch the **BIG Three**.



People



Energy



Contracts

MAKING YOUR CASE WITH DATA

Track trends that tell your story.

Use data to quantify risk and impact.

Compare costs over time and across buildings.

Translate data into outcomes, not just numbers.

Show how prevention saves money.

The ability to explain why each line item exists reduces risk of cuts.





DATA TOOLS YOU CAN USE

Work Order Systems (Computerized Maintenance Management Systems (CMMS))

- ☐ Store information on assets, work orders, preventative maintenance, downtime cost per job, etc.
- ☐ More “analytical” than spreadsheets.
- ☐ Can show average cost per repair, frequency, parts cost trends, and deferred vs. planned maintenance volumes



DATA TOOLS YOU CAN USE

Energy and Utility Trackers

- ☐ Converts utility data into performance metrics (cost per square foot)
- ☐ Allows comparison between schools
- ☐ Demonstrate savings or efficiency gaps.
- ☐ Supports energy efficiency investments



DATA TOOLS YOU CAN USE

Capital Planning & Asset Lifecycle Tools

- ❑ Used for long-term planning, capital forecasting, and asset condition assessments.
- ❑ The Building Condition Survey provides a structured evaluation of each facility's physical condition and systems.
- ❑ Collectively translate condition data into financial forecasts



DATA TOOLS YOU CAN USE

Scheduling, Staffing, & Resource Planning Programs

- ☐ Align staffing to facilities size & complexity.
- ☐ Quantify workload distribution.
- ☐ Support overtime & staffing requests.
- ☐ Improve efficiency and morale.
- ☐ Link directly to budget defense.

SCAN TO DOWNLOAD THE FACILITIES RESOURCES GUIDE (PDF)





FROM DATA TO DIALOGUE

Turning information into understanding.

- **Know your audience and their priorities**
- **Keep your message clear and visual**
- **Connect data to impact — what it means for students**
- **Use stories, not just statistics**

BUILDING TRUST THROUGH COMMUNICATION

Partnership is the foundation of influence.

Communicate Consistently

Be Transparent

Focus on Solutions

Invite Collaboration

Provide Follow-Up

Celebrate Successes Publicly



Putting it All Together

Knowledge ● Data ● Relationships



Knowledge

Understand your budget, your building, and what drives your costs. Knowledge builds confidence and credibility.



Data

Quantify needs and outcomes. Use evidence to turn what you know into what others can see and support.



Relationships

Build trust through communication, transparency, and collaboration. Relationships turn information into influence.

“When knowledge, data, and relationships work together - you don’t just defend your budget, you define your value.”



THANK YOU

Amy Kukenberger

607.435.7489

Amyb.Kukenberger@gmail.com



DATA TOOLS YOU CAN USE

Data Visualization & Reporting Tools

- ❑ Turn spreadsheets or data exports into charts, dashboards, and visuals for leadership.
- ❑ Makes trends and impacts visible – useful for
 - Board reports
 - Capital planning visuals
 - “At a glance” storytelling
- ❑ [ChatGPT](#)