

Budgeting Activity

School Budgeting according to Sorenson and Goldsmith (2013)

Three-fold secret to budgeting success: Visionary Manifestation, Constancy in Planning, Interminable Linkage to School's Goals and Objectives

Budget Systems: Function/Object, Zero-Based, School-Based

School Budgeting Top Ten Priorities:

1. Utilize a Budget Calendar
2. Identify Budgetary Allocations and Restricted Funds
3. Project Incoming and Exiting Student Populations
4. Project Faculty and Staff Increases and Reductions
5. Conduct a Needs Assessment
6. Receive Input from All Stakeholders
7. Project and Prioritize Expenditures
8. Build the Budget
9. Defend the School Budget
10. Amend and Adjust the School Budget

Interview Summary:

I decided to meet with a local school district superintendent to discuss his budgeting practices and used the top ten priorities list above as the basis for our conversation. The following is a summary of our discussion on each of those ten points:

1. **How important is it/or do you use a budget calendar?** He stressed the importance of setting a budget calendar as a means of communicating the never-ending process of aligning the budget with the projected needs of the school.
2. **Why is it necessary for an administrator to identify budgetary allocations and restricted funds?** Here he discussed the fluid nature of specific funding sources and encouraged me to get "knee deep" in the ADA numbers and how important it is for his principals to be able to articulate the current and projected enrollment picture. Principals, he said, need to be "in the weeds" on enrollment data and reports. He warned of a issue where his school made an error on a report that could have cost the school funding (and likely would have meant reducing the staff) had the discrepancy not been noticed in a timely manner.
3. **How do fluctuations in student populations affect your budgetary decisions?** Projecting population trends falls in line with the funding issues mentioned above. He reiterated the importance of monitoring the constant flux of families in and out of the district and students in and out of area schools. We got off onto a slight tangent concerning the role of a principal to be a "retention officer" in the school; working with students, parents, and staff to keep bodies in the school and not down the road at the local ALC or transferring to online schooling.
4. **What role does increasing/decreasing staff numbers play in your planning process?** As was mentioned before when discussing how an enrollment data oversight can directly

impact the funding you might need to keep a specific program running or teacher employed. We also talked about how staff reductions, or even the threat or rumor of staff reductions, can negatively impact the morale of an entire district. He said that hiring/firing decisions were among the most difficult for new administrators but you have to stay true to budgetary restraints and do what is best for the school as charged by the rest of the stakeholders.

5. **How often do you conduct a needs assessment in regards to interventions used in your school?** His district is constantly assessing current practices aimed at closing the achievement gap for cost effectiveness. He warned against that turning into constantly “throwing new things at the teachers”. Assessment of measures focused on student achievement, while always on-going, doesn’t mean throwing the baby out with the bathwater each time a new intervention is tried. Taking a plan, adjusting it as you learn how best to implement it, and giving it a fair shot as succeeding is important as well.
6. **How do you give voice to all stakeholders in the budgetary process?** His district is in the early stages of a new strategic planning process that really is focused on bringing everyone to the table; school board, administrators, teachers, paraprofessionals, transportation staff, custodians, food service, etc. The importance of getting everyone moving in the same direction from the start, he said, is immeasurable. Adding, not everyone has to or will agree, but the end goal of a financially stable institution that meet the needs of the learning community has to be the end game.
7. **What are some of your most prominent projected expenditures?** He pointed out that between 75-80% of his budget was spent on personnel and again argued the importance of sound hiring and staff evaluation practices for that very reason.
8. **With whom do you spend the bulk of your time discussing the budget?** The budget development committee (Finance and Personnel) meets monthly and then briefs his school board at each month’s regular meeting to take recommended action as necessary.
9. **How best can an administrator defend his/her budget?** You can’t defend it if you don’t know it, he said. And even more important, you can’t defend your budget if you can’t explain it and show directly how it meets the overarching goals agreed upon by all stakeholders.
10. **How concrete is your budget when rolled out? How much refinement is needed along the way?** The budget, he says is a starting point a roadmap. There will be unforeseen road blocks along the way but that doesn’t mean you abandon the journey. You just need to find another way to get to your destination. Detours are fine as long as you get back on track. Just be sure, he warned, to tell everyone where you’re going so they’ll meet you there.

I found my interviewee to generally fall in line with most of Sorenson and Goldsmith’s (2013) top ten priorities. He mentioned how he wished he’d had a better handle on financial planning and budgeting when he first became a principal. He also said that, as a superintendent, he is fairly hard on his principals when it comes to them being responsible for their budget and empowering the mid-level managers under their supervision (food service, custodial, transportation) to be able to articulate and defend their own piece of the pie.

Sorenson, R. D. & Goldsmith, L. M (2013). *The Principal's Guide to School Budgeting* (2nd ed). Thousand Oaks, CA: Corwin Press.