

Running head: BUDGET ANALYSIS - PART 1

Budget Analysis:

Shawn M. Weisser

Longwood University

PEDU 625

Dr. Maurice Carter

Budget Analysis: Athletics Funding

Richmond Public Schools (RPS) is comprised of five high schools; Armstrong, Huguenot, George Wythe, John Marshall, and Thomas Jefferson. In 2018, the school district created a new strategic plan spearheaded by the new superintendent, Jason Kamras. The strategic plan contains the new mission and vision for RPS titled Dream4RPS that addresses ten goals (Richmond Public Schools, 2018). Goal number ten addresses the desire to increase “funding from local, state, federal, and philanthropic sources,” and goal number six addresses school satisfaction for students, families, and staff (Richmond Public Schools, 2018). As part of the annual process, the school district proposes a budget based upon the district needs assessment and the research results determining how best to reach the desired goals. RPS has received funding from federal stimulus packages and will receive funds from local and state school funding. As a result, they have met goal number ten in obtaining funding from numerous sources, albeit temporary ones.

Analysis of Financial Processes and Operations

In a recent interview with the Huguenot High School principal, Mr. Gilstrap indicated that he is not required to create and turn in a needs assessment. The district conducts a needs assessment based upon the average daily membership, standardized test results, rates for chronic absenteeism, dropouts, and graduation (Personal communication, Gilstrap, R.). He is provided a lump sum, \$307,815.00 for FY21, and it is predetermined how much will populate the ten categories. He then determines where the funds will be distributed within the categories, and he has the discretion to move funding from one line to another within the same category. However, at the end of the school year, he may transfer money from one category to another with a school

board's written request. He suggested I speak with the athletic director, Robert Farquharson, regarding the school athletics and activity funds.

Strategic and Tactical Challenges

In the interview with Mr. Farquharson, he indicated that he receives two budgets. One is provided via the principal covering expenditures throughout the year as they occur (Personal communication. Farquharson, R.). For FY21, he is allocated \$60,000, and he said that is what he usually receives. This year, the district did not decrease those funds due to the pandemic ending sports for our district and virtual education. I asked how he spends, monitors, and controls those funds. He stated that he has the school bookkeeper move a portion, \$40,000, into the school activities account and then uses the remaining \$20,000 in the athletics account first. The reason behind doing so is to keep the district from taking the funds before he encumbers or spends them by the end of the year. If they remove any funds, it will only come from the athletics account and not the activity funds account.

The other account he receives funding from is entirely on paper. All high schools in the district receive \$80,000 to spend on staffing for sports, clubs, trainers, referees, security officers, and such. He says he never "sees" the money from this fund as he writes up an expenditure report and submits it to the district for payment, and they process all payments. He stated he goes over that \$80,000 allocation each year. The district pays the bills, and he does not know from where the funds come. His only complaint is that each school, regardless of the enrollment or the number of programs offered, receives the same amount to use.

For regular purchases, the process is relatively simple. The AD completes a purchase order with a quote. The principal signs off on the request if approved; Mr. Farquharson makes

the purchase and turns over all items to the bookkeeper, including the packing slip indicating the receipt of items. The bookkeeper then pays the invoice when it is received.

Prioritized Challenges Resulting in Operational Policies and Procedures

The main issue Mr. Farquharson has worked to address is the receipt of student funds by staff, including himself, and knowing how to move the funds to the bookkeeper in a timely manner. In RPS, staff members receive cash and give a receipt to the student to bring the money and receipts to the bookkeeper to process. This process has caused several problems with staff keeping the cash in their classrooms all day and then trying to catch the bookkeeper before she leaves to make a deposit. The bookkeeper is also a full-time teacher, so her office hours are limited. Last year, a teacher had to replace funds left in her room for several days and then stolen.

Mr. Farquharson has begun to convert Huguenot over to a cashless system where students can make payments electronically. The activity funds will go directly into the account and generate a report for the bookkeeper. This new process should eliminate the vast majority of cash handling between students and staff throughout the day. He plans to initiate ticket purchasing online for sporting and other events at the school so that again, the staff is very limited in the times in which they will need to handle cash. The new electronic payments policy will require creating a training and process manual to retrain older staff members and train new staff in the correct handling of student activity funds, including the periodic cash payments.

Another area is the fact that RPS still cuts handwritten checks, and at times, the process is prolonged to get a vendor paid promptly. He would like to see a better method to get the

purchase order approved, submit packing slips, and get the vendor paid electronically so that there are fewer delays.

Budget Review Collaboration Strategies

Since there is little input from schools regarding their district budgets, there is little opportunity for collaboration. However, it could be possible for the principal to sit down with the School Planning and Management Department to discuss the funds and categories before allocation. This process would allow each department chair to have open conversations with their departments about the funding available to them and create a needs assessment to determine where the budget should be spent. Once that is accomplished, the results should be shared with the principal for evaluation and discussion.

As school librarians, we are given between nine and eleven dollars per student, and the only requirement we have is to purchase reading materials with 60% of the funding. Still, it is left up to the individual librarian to assess his/her library's needs and spend the remaining 40% wisely. We have conversations with our specialist regarding the types of materials, the formats, district funding of some items, and other details regarding our budgets. It is a reasonably smooth process as it is not secretive or hidden. The process is straightforward, and we all understand the expectations of spending school money for our department. We have done away with the physical paper-based method. If clear and concise directions were given and open communication had, I am confident the same would happen in the schools.

References

Interview with High School Activities Director [Personal Interview]. (2021, March 5)

Interview with High School Assistant Principal [Personal Interview]. (2021, February 28)

Interview with High School Assistant Principal [Personal Interview]. (2021, March 1)

“Richmond Public School Strategic Plan: Dreams4RPS, 2018-2023”

<https://www.rvaschools.net/cms/lib/VA02208089/Centricity/Domain/4//Dreams%204%20RPS/Dreams4RPS-English.pdf>

Longwood Honor Creed:

“We shall not lie, cheat, or steal, nor tolerate those who do.”

Academic Pledge:

“I have neither given nor received help on this work, nor am I aware of any infraction of the Honor Code.”

Honor Pledge:

“I, Shawn Weisser, having a clear understanding of the basis and spirit of the Honor Code created and accepted by the student body of Longwood University, shall at all times govern my university life according to its standards and actively work to support its principles, thereby thoughtfully accepting my responsibility for preserving the honor and integrity of all past, present and future members of the Longwood University community of scholars. I will not lie, cheat, or steal, nor tolerate those who do.”