

Business Manager Interview Paper

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For this paper, I interview Mr. Mitchell Brooks, business manager of the Madison Central School District. Mr. Brooks has been the business manager for the Madison Central School District since March of 2011. Before coming to Madison, Mr. Brooks served as the business manager for a smaller school in Scotland, SD. I interview Mr. Brooks in his make-shift office (Madison Central School District is currently in the middle of a huge renovation project) on Monday, July 1, 2013. The questions and his responses follow.

Question #1: What type of budgeting process is used – Site-Based Budgeting, Planning Programming Budgeting System, or Zero Based Budgeting?

Response: Depending upon the fund (General, CO, Pension, etc.) or the amount of projected revenue available we use a mix of budgeting processes. Ideally, the building principals take request from their staff and turn them into the Business Manager, who then combines them with the other buildings, transportation, maintenance and co-curricular requests. The business manager develops a draft budget based on these requests then presents them to the Superintendent. The Supt. makes changes, and it becomes a preliminary budget, which is reviewed by the board budget committee. After this the principals and admin team review the budget and make adjustments. A proposed budget is developed from this, and is then presented at a budget hearing to the public and the full school board. The board can adopt or amend as it feels necessary. Once adopted the school administration have authority to spend according to this budgeted plan.

Question #2: What is the school principal's role in the school budget process?

Response: The principal is responsible for the academic portion of their school. They take requests from their staff and determine if the request is "educationally necessary" for the next school term. In my opinion, good principals will approve and deny requests and "battle" for the requests that are educationally necessary for their staff.

Question #3: How are Activity and Other funds (PTO funds, classroom accounts, insurance monies, athletic funds, club treasuries, petty cash,) received and distributed?

Response: We have a number of non-school funds for groups who are affiliated with the school district. Typically these funds are used to purchase items or services that are not approved as expenditures in school programs. Yet these items enhance the programs - such as student meals, t-shirts, rewards, travel, and etc. Each fund must have an advisor and student leadership. These monies are kept in an account separate then the school funds and accounted for separately also. They School Board must approve each fund and its function each school year in order for the business office to be the fiscal agent of them.

Question #4: Who does the local auditing of the school finances?

Response: The business office has monthly review systems for checks and balances. But we also hire an independent auditing firm to review the entire school financial system annually.

Question #5: How do you handle bonds and is the school lawyer involved?

Response: When we issue bonds for debt, we do use an attorney. It is not our school attorney, but one that specialized in the bonding process. The bond binders are about 400 pages thick and the attorney has most of that work involved in those.

Question #6: What guidelines do you use in amortizing bond issues?

Response: When amortizing bonds we use the payback years. We have a committee that will run many scenarios to determine what the best option for payback on the bonds is. We then use the number of payback years for amortizing the bonds.

Question #7: Is there taxpayer representation when working on the school budget? If no, why? If yes, what process is used in deciding which taxpayers are to be involved?

Response: The elected board member are taxpayers and are also elected by the taxpayers to be representatives. Once a budget has been developed from the superintendents and administrators, is presented at a budget hearing to the public and the full school board. Any member is welcome to attend this hearing and comment on the budget. The board takes all input into consideration before making its final decision on the budget.

Question #8: How long have you been a business manager?

Response: I have been a business manager for 7 years. Five years in a medium sized “B” school and two years in a large sized “A” school.

Question #9: What made you want to be a school business manager?

Response: Prior to being a Business Manager, I was an accountant for a larger county in Minnesota. My father is a business manager and he recommended to me that being a business manager is a good position. He told me “you won’t make the big bucks, but if you want to be able to be active in your children lives and make most of their activities, it is a good job.” The job of a business manager has provided him and our family a good life. I made the switch and have enjoyed being part of a school system. Schools are high energy places and I have found that the staff at schools are highly motivated people. I like being part of a group that is striving to be better and do better each year.

I really enjoyed doing this interview. In pursuing my Masters in Educational Administration, I knew that school finance and school law would be two areas that I had the most to learn about. I felt like this interview shed a lot of light on the responsibilities and duties of a business manager of a school district. Mr. Brooks was very cordial and eager to answer all of my questions.