

Building Budgets and Trust through Superintendent Leadership

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ABSTRACT

In this study, we surveyed school district superintendents in a southeastern state about their budget-building strategies. The majority of responding superintendents had worked with their most senior principals and business managers for less than three years. Patterns of variance along the openness of budget-building processes, information management, and school settings had no relationship to superintendent rate of rise to authority, career path, or cohesiveness of staff. There was no relationship found between professional preparation and budget-building processes. Cohesiveness of staff had a negative and weak relationship with information management but the openness of processes had a significantly positive relationship to information management. The responding superintendents relied heavily on their on-the-job training and currently operate much differently than when they started their superintendency. We discuss these outcomes with regard to professional preparation programs and superintendent professional development activities.

INTRODUCTION

After serving as a school administrator for 31 years, the last 16 as a superintendent, the first author became a university faculty member and began teaching graduate students school finance. In preparing for these courses, it was found that very little material exists which gives specific guidelines for the practicing superintendent in the area of leading a district in financial matters. What follows is a study of how superintendents lead their districts in the budget-building

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process. A key underlying belief is that the superintendent plays the pivotal role in the organization of a school district. Indeed, the superintendent is the only person who has the positional authority to access the power domains of Board of Education, central staff, principals, teacher associations, parental groups, community groups, and local/state governmental structures. Thus, the playing field of school finance provides the superintendent a unique opportunity to exert effective leadership and to build trust among stakeholders. Superintendents need to seize this opportunity and embrace its challenges.

A fundamental belief that undergirds the following study is that the budget-building process is a public activity and needs to have the superintendent's leadership style fingerprints all over it. As Slosson (2000, 54) states, "it is the social aspects of school harmony and climate that dictate an open—even transparent—budgeting method. You need a process, and everyone, whether or not they agree, needs to see that process happen in a public arena." The degree to which practicing superintendents make their budget-building strategies transparent to their communities is the substance of this study.

If a practicing superintendent were to venture into the literature of school finance he or she would find traditional treatments of legislative revenue/expenditure structures (e.g. Brimley and Garfield 2008; Cubberley 1906; King, Swanson, and Sweetland 2003), evolving court cases (King et al. 2003), and treatises concerning the parameters of adequacy, equity, and the pursuit of excellence (King et al. 2003, Reyes and Rodriguez 2004). The process functions of budgeting, planning, and accounting would receive attention (Brimley and Garfield 2008; Fullerton 2004; Goertz and Hess 1998; Gonzales and Bogotch 1999; Miles and Roza 2006; Reyes and Rodriguez 2004; Slosson 2000; Stiefel, Schwartz, Portas, and Kim 2003). The extant literature also contains many studies of school effectiveness which purport to measure student performance gains (King, Swanson, and Sweetwater 2003). While this body of knowledge helps to display a sense of "the lay of the land," it is not sufficient to assist a practicing superintendent in leading a district toward the creation of budgets, which will increase the chances of students experiencing veritable and sustained performance improvements.

The literature of public administration scholarship does inform the practicing superintendent with helpful strands of inquiry. For example, such topics as performance metrics (Gerwin 1969, Pandey 2005, Posner and Fantone 2007), centralized or dispersed governance (Colburn and Horowitz 2003, Posner 2007, Posner 2009), and citizen involvement (Alexander, Paterline, and Hulsey 2007) reveal salient guidance for the school leader.

Today's superintendents operate in highly charged political arenas. Orchestrating the interchange of educational providers and consumers, mediating the

competing values of constituencies as they hover over scarce resources, and doing so on a playing field that has murky cause/effect metrics and unclear goal consensus require that contemporary superintendents be on top of their game. Superintendents would be well advised to extend their reading into the areas of positive organizational scholarship (Cameron, Dutton, and Quinn 2003) and authentic leadership (Avolio and Gardner 2005; Avolio, Gardner, Walumbwa, Luthans, and May 2004; Begley 2001; Eagly 2005; George, Sims, McLean, and Mayer 2007; Goffee and Jones 2005; Michie and Gooty 2005) to supplement their school finance expertise. The blending of content (school finance) and process (leadership) would aptly fatten their tool boxes and increase their chances—not only for survival, but for flourishing as well. This combination of exerting leadership through the budget-building process serves as a basic structure to this study.

The conceptual framework of the study grew out of the combination of actual experience, available archival data sets, and anticipated survey data. The first author had developed budgets through both good and lean years, and had used several approaches over 16 years to gain both school board and community support. School district demographics are dynamic over time and these changes require awareness, responsiveness, and decisiveness. The survey was designed around tenets of school finance which challenge administrators. The conceptual framework helped posit independent and dependent variable sets for data analyses. Independent variables described the practicing superintendent (young riser, professional preparation, cohesiveness of staff) and district settings (socioeconomic measures, student achievement, per pupil expenditures). The dependent variables describe the processes used in creating and implementing budgets (information management and openness). The focus of the study was on identifying relationships between the openness and information-management processes of superintendents and their career patterns, staffing make-up, and school district demographics.

METHOD

Several research questions were addressed in this study concerning superintendents' budget-building process including:

- (1) Do young fast-rising superintendents practice differently from non-fast-rising superintendents, with respect to information management strategies and openness?
- (2) Are there significant differences between fast-rising superintendents and non-fast rising superintendents on their cohesiveness with principals and business managers?

- (3) Are there any significant relationships among cohesiveness of staff, information management strategies, and openness?
- (4) How do socioeconomic features, student academic achievement, and per pupil expenditures of a school district impact their information-management strategies and openness in the budget-building process?
- (5) Are there significant differences in superintendents' cohesiveness with their principals and business managers across different types of school districts?
- (6) From where did the superintendents learn their budget-building strategies, university-preparation programs, or on-the-job training?

Answers to these questions would inform practicing superintendents, university-preparation programs for future school executives, and development programs of professional associations.

Participants

In the U.S., 37 of 115 superintendents currently working in a southeastern state participated in the study. Numerically, they account for one third of the practicing superintendents in this particular state. Among them, 34 (92%) were males and two (5%) were females—one person did not identify their gender. As for the highest academic degrees earned, 29 (78%) held doctorate degrees and eight (22%) held specialist degrees. These participants had various years of experience as superintendents:

- 9 had 3 years or less
- 9 had 4–6 years
- 12 had 7–10 years
- 7 had more than 10 years

The number of years that these participants served in current superintendent positions also varied:

- 20 had less than 3 years
- 9 had 4–6 years
- 5 had 7–10 years
- 3 had more than 10 years

The school districts that these superintendents served were diverse:

- 3 had over 30,000 students
- 8 had between 12,001 and 30,000 students
- 13 had between 5,001 and 12,000 students
- 10 had between 1,501 and 5,000 students
- 3 had 1,500 or fewer students

Seven school districts had 61% or more students eligible for free or reduced-price lunch programs, while the other 30 school districts had 26–60% students eligible for free or reduced-price lunch programs. Five of the 37 school districts were small town, 23 were rural, three were suburban, and six were urban.

Procedures

All participants completed the survey online. Their responses were tabulated into SPSS (version 15.0) for statistical analyses. Based upon the first author's 16 years of experience as a superintendent managing the budget, we proceeded to examine possible differences between young fast-rising superintendents and non-fast-rising superintendents on the outcome measures. Median ages of the first principalship and first superintendency (33 and 42, respectively) were used as cut-off criteria to separate participants into fast-rising superintendents and non-fast-rising superintendents. Independent sample *t*-test was used to examine differences between these two groups of superintendents on their cohesiveness, information management strategy, and openness in the budget-building process. Multivariate analysis of variance (MANOVA) was employed to examine differences on the superintendents' cohesiveness, information-management strategy, and openness in the budget-building process among districts classified by the percentage of students eligible for free or reduced-price lunch program, student academic achievement, and per pupil expenditure. Pearson correlation coefficients were calculated for the possible relationships between cohesiveness, information-management strategy, and openness in the budget-building process.

Instrument

Researchers did not have a ready-made, pull-off-the-shelf instrument to measure the constructs raised in this study. As such, an instrument was designed based on the experiential knowledge of the first author. Topically, data were sought along several themes normally associated with education: superintendent data (including professional preparation, experience, career path); school district characteristics; student demographics; staff configuration and staff-superintendent relationships; budget processes; and involvement levels of staff, Boards of Education, and community. Essentially, the authors were interested in how the superintendent created the budget, who else was involved, how the approbation process unfolded, and how transparent all of this was to the community. Thus, the survey was designed to see if superintendents carried out this basic, yet profoundly important responsibility in cookie-cutter sameness, or in vividly patterned uniqueness, one from another, or with scattered randomness.

To do so, a data-gathering tool had to be developed.

The instrument used in this study was a 67-item survey (see Appendix) designed to measure participants' career development path (Items 12–21), administration experience (Items 22–24), cohesiveness of staff (Items 25–28), student performance in comparison to the state average (Item 29), per pupil expenditure (Item 30), openness of budget-building process (Items 31, 33–39, 46–50, 55, 57–59, 61–62, 64), information-management strategy (Items 32, 40–45, 51–52, 56, 60, 63), on-the-job training (Item 67), as well as to collect participants' demographic information and educational background (Items 1–11, 29–30). For participants' career development path (Items 12–21), participants were asked to report the number of years they worked at each position (teacher, principal, superintendent) and at each school level (elementary, middle, and high). Item 21 asked the participants to identify one of the career paths (teacher, department head, assistant principal, principal, central staff, superintendent; teacher, administrator, superintendent; private sector, education; and other). For administration experience (Items 22–24), participants were asked to report age at their first administrative position, first principalship, and first superintendency). For cohesiveness (Items 25–28), participants were asked to report the number of years they worked with current principals and business managers under their current superintendency. For both student performance (Item 29) and expenditure (Item 30), participants were asked to rate at three levels (above, at, or below state average). The rest of items (Items 31–67) were statements of which participants were asked to indicate their degree of agreement (1=strongly disagree, 2=disagree, 3=undecided, 4=agree, and 5=strongly agree). Items 31, 33, and 55 were reversed coded.

As a practicing superintendent braces to fulfill budget responsibilities, he or she is faced with questions concerning transparency, procedures, and personnel management. Whom to involve? What data is available and how will it be used for decision making? How well does the administrative team function? Three constructs were developed to measure openness, information management, and staff cohesiveness. The 19 openness questions asked who, besides the superintendent, business manager, and Board of Education, were involved in the creation, passage, and implementation of the budget; whether procedures were reduced to writing, adopted, and published for community use; and if there were regularly scheduled communications, which helped the community keep track of the budget-building process. The 12 information-management questions asked if decisions were data driven, interdepartmentally coordinated, and sequentially aligned; if linkages existed between needs and uses; and if an assessment system was in place to measure results for future improvement. The four staff cohesiveness questions were aimed at the longevity of the working

relationships between the superintendent and building principals and business manager. Because openness of the budget-building process, information management, and cohesiveness of staff have unique roles in this study, they were subjected to construct validity scrutiny. The reliabilities of the two key constructs measured were satisfactory: .70 for openness of budget building process and .69 for information management strategy. The cohesiveness measures were actual years of experience in working together.

RESULTS

Descriptive statistics of the superintendents' self report of their cohesiveness with principals and business managers, information-management strategies, and openness in the budget-building process were presented in Table 1.

The fast-rising superintendents' self report of cohesiveness ($M=1.79$, $SD=0.99$) with principals and business managers, information-management strategy ($M=3.87$, $SD=0.41$), and openness ($M=3.71$, $SD=0.29$) in the budget-building process were not found to be statistically and significantly different from non-fast-rising superintendents in cohesiveness ($M=2.02$, $SD=0.91$), information-management strategy ($M=3.77$, $SD=0.36$), and openness ($M=3.63$, $SD=0.35$)— $t(35)=0.73$, $p=.47$ for cohesiveness, $t(35)=0.86$, $p=.40$ for information management strategy, and $t(35)=0.78$, $p=.44$ for openness.

Table 1. Descriptive statistics of cohesiveness, information management strategies, and openness

Classification of School Districts		Cohesiveness <i>M</i> (<i>SD</i>)	Strategies <i>M</i> (<i>SD</i>)	Openness <i>M</i> (<i>SD</i>)
District Size	30,000 or More Students	3.25 (1.09)	3.41 (0.37)	3.70 (0.30)
	12,001–30,000 Students	1.78 (0.91)	3.92 (0.32)	3.71 (0.25)
	5,000–12,000 Students	1.67 (0.75)	3.96 (0.42)	3.70 (0.34)
	1,501–5,000 Students	1.58 (0.94)	3.77 (0.37)	3.65 (0.39)
	1,500 or less Students	2.75 (0.25)	3.61 (0.34)	3.58 (0.20)
F/Reduced Price Lunch	26–60% ($n=30$)	1.78 (0.92)	3.85 (0.42)	3.70 (0.34)
Student Achievement	61% or more ($n=7$)	2.32 (1.01)	3.73 (0.21)	3.56 (0.17)
	Below State Level ($n=5$)	1.05 (0.11)	4.17 (0.29)	3.82 (0.40)
	At State Level ($n=18$)	2.19 (1.04)	3.81 (0.42)	3.67 (0.27)
Per pupil Expenditure	Above State Level ($n=14$)	1.79 (0.81)	3.73 (0.39)	3.64 (0.34)
	Below State Level ($n=20$)	1.98 (1.01)	3.97 (0.33)	3.74 (0.27)
	At State Level ($n=5$)	1.25 (0.43)	3.75 (0.39)	3.62 (0.49)
	Above State Level ($n=12$)	2.00 (0.95)	3.63 (0.42)	3.60 (0.30)

Districts were classified into two groups according to the percentage of students eligible for free or reduced-price lunch program. They were classified into three groups by student academic achievement and per pupil expenditure according to whether they were below, at, or above the state level. Box's test of equality of covariance matrices indicated that the assumption of homogeneity of variance and covariance was met, $F(24, 941)=0.85, p=.68$. Multivariate test (Roy's Largest Root) noted a significant interaction effect of student academic achievement and per pupil expenditure, $F(3, 26)=4.75, p=.009$. Tests of between-subjects effects yielded a significant interaction effect of student academic achievement with per pupil expenditure on superintendents' openness in the budget-building process.

The interaction effect illustrated in Figure 1 shows that the simple effects of per pupil expenditure on superintendents' openness in the budget-building process were not the same at all levels of student academic achievement. For example, when per pupil expenditure moved from below state level to at state level, the openness level of superintendents from school districts, whose students were below state level and above state level, both went down—from a mean of 3.95, to a mean of 3.35, and from a mean of 3.83 to a mean of 3.45, respectively—but the openness of superintendents from school districts, whose students were at school level, went up from a mean of 3.60 to a mean of 4.40. One-way ANOVA was conducted for the simple effects of per pupil expenditure on superintendents' openness in the budget-building process for the school districts whose student

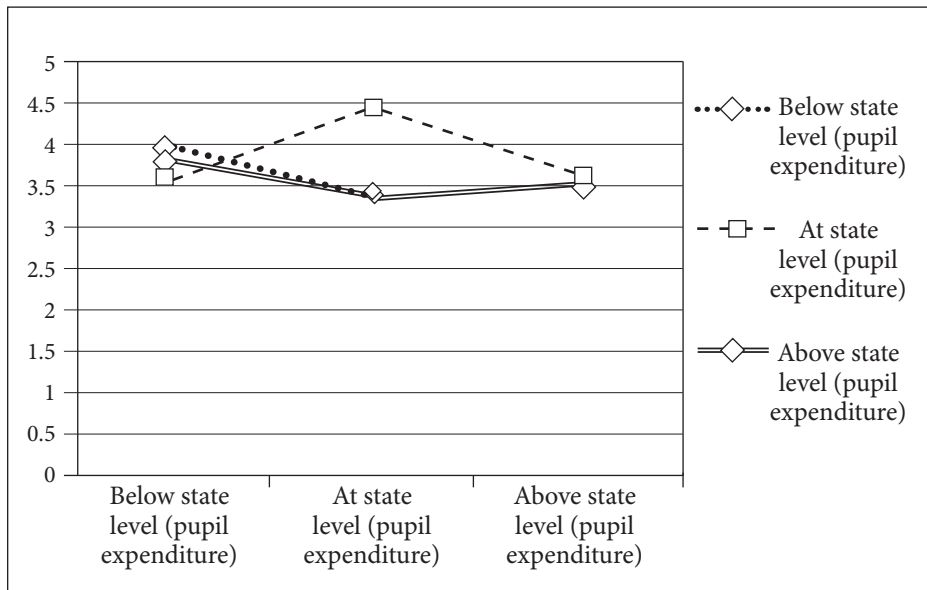


Figure 1. Interaction effect: student achievement and expenditure on superintendents' openness

academic achievement were at the state level. A statistically significant main effect of per pupil expenditure was noted, $F(2, 15)=6.60, p=.009, \eta^2=.47$. This is a large effect size according to Cohen (1988). Post hoc multiple comparisons using Scheffé's method revealed that when the student academic achievement were at the state level, superintendents at school districts, whose per pupil expenditure were also at the state level, were more likely to be open in their budget-building process than their counterparts at school districts whose per pupil expenditure were either below or above the state level.

Participants' information-management strategy was found to be statistically and significantly related to their openness in the budget-building process ($r=.61, p < .001$), but was not statistically significantly related to cohesiveness ($r=-.27, p=.10$). Participants' openness in the budget-building process was not noted to be statistically and significantly related to their cohesiveness with their subordinates either ($r=.12, p=.47$). Participants' age at first administrator position was significantly related to their age at first principalship ($r=.85$), and their age at first superintendency ($r=.59$). Their age at first principalship was significantly related to their age at first superintendency ($r=.57$). These significant relationships suggest that participants who took administration positions early in their career were more likely to become principals and superintendents early as well.

Of all 37 participants, 36 (97%) agreed that they learned their current set of budget-building strategies from on-the-job training. This suggested little relationship between the superintendents' professional preparation and their budget-building processes.

DISCUSSION

Participants who ascended to the principalship and/or the superintendency early in their careers, did not have significantly different staff cohesiveness, openness, or information management than those superintendents who rose through the ranks at a slower pace. Likewise, the career path of the responding superintendents held no clues as to how they would eventually lead the budget-building process through staff cohesiveness, openness, or information management. The years of experience, levels worked, and years as a superintendent were not related to budget-building practices.

The interaction effect illustrated in Figure 1 was unexpected. A possible explanation for the changing levels of openness may lie in the relative positioning of the school district along fiscal resources and student achievement. Superintendents from districts below state averages on per pupil expenditures and student achievement may be trying to merely survive and therefore were less open in their budget-building processes. Superintendents from districts at

state averages on per pupil expenditures and student achievement may have been willing to involve more openness or transparency in their budget-building processes in hopes of getting better. Finally, superintendents from districts above state averages on per pupil expenditures and student achievement were less open, perhaps in order to keep their advantages and did not want to change their processes. More openness might be risky for those who are functioning above state average, but may offer hope to those who are at state average. This intriguing possibility needs to be pursued in future research efforts.

The superintendent responses on information management were found to be significantly and positively related to responses on openness. Those superintendents who employ higher levels of procedures in the budget-building process also use higher levels of openness. The inclusion of more people in the budget-building process also means that they will be working in an environment of more, not less, procedures. These procedures include such activities as use of: student-assessment data, budget-process calendar, staffing-needs projections, district vision/goals, and linkage between needs and resource distributions.

Although not statistically significant, the relationship between cohesiveness of staff—as measured by the years that the superintendent had served with current building principals and business managers—and information management was $-.27$, which is a small effect according to the coefficient of determination (r^2) suggesting that 7.29% of the variability in information management can be determined by cohesiveness of staff (Gravetter and Wallnau 2007). In other words, the longer a superintendent worked with their principals and business manager, the less they relied on information-management procedures, such as student-assessment data, budget calendar, staffing needs, district vision/goals, and linkage between needs and resource distributions. Conversely, the shorter the relationship between these key administrators, the more they depend upon information-management procedures. Perhaps as relationships lengthened, there was less reliance on procedural matters.

The degree to which superintendent budget-building strategies were open was not found to be related to the cohesiveness of staff. Length of time working together did not appear to be related to the degree to which their procedures are transparent. Thus, willingness to be open seems to be explained by something other than the duration of the working relationships of the budget-building actors.

The concepts of openness, information management, and cohesiveness had no relationship with the school-setting variables of free and reduced-lunch levels, student academic achievement, or student per pupil expenditures. Perhaps the range of respondent choices—above, at, or below state average—was too broad to elicit patterned variance. The data did not support thoughts of high functioning,

wealthy school districts having different budget-building strategies than their less fortunate colleagues.

From where the superintendents acquired their budget-building strategies had no relationship to the degree of openness or information management levels employed. There was no systemic pattern linking origin of concept acquisition and consequential application in the real world of superintendent practice.

Descriptive statistics indicate that the responding superintendents have changed their budget-building strategies over time. Superintendents clearly (97.3%) credit on-the-job training for their current methods. These data suggest that the responding practicing superintendents have devised their methodology for leading the budget-building process from a variety of experiences, the least important of which may be their university training. Therefore, universities need to re-examine their coursework and/or the experiences provided for their graduate students to ensure more relevant and salient content.

Descriptive statistics surrounding staff cohesiveness revealed the number of years that the responding superintendents have worked with their current building principals and business managers. Close to half of the superintendents have worked with their most senior current principals for only one or two years: elementary principals (43.2%), middle-school principals (50.0%), and high-school principals (44.4%). Likewise, 54.1% of these superintendents have worked with their business managers for only one or two years. Whether this is an indication of superintendent or building-level administrator mobility or a combination of both, the resultant staffing volatility portends a need for high levels of staff in-service to ensure organizational functioning, consistency, and teamwork. Such staffing demographics would seem ripe for scrutiny and inclusion for future studies and also for professional organizational theory and behavior course content attention.

The budget-building strategies of practicing superintendents in this study appear to be more eclectic than patterned. The origins and consequences of this variety of strategies remain both interesting and challenging for researchers. Professional preparation programs at the university level, as well as school district professional-development programs seek direction. The scarce resources available to public education seem to become scarcer with each passing year, while the needs of children seem to increase yearly as well. Superintendents occupy the positional chair of authority and responsibility in their organization and the talents, strategies, and leadership they bring to the process will continue to be pivotal to the success of their organizations. The manner through which the superintendent leads the community in budget ideation, adoption, and execution creates the potential of building trust among constituents. The degree to which the superintendent is trusted in these matters may prescribe the level

to which the school district can effectively serve its students in their quest for excellence. It is hard to imagine a situation wherein students can systemically achieve sustained, veritable improvement in performance, if their leaders are not trusted professionals in the eyes of their stakeholders.

LIMITATIONS AND FUTURE RESEARCH

This study is limited by the small sample size because the unit of analysis is the school district. This small sample size reduced the power of the statistical analyses and made some comparisons not feasible (e.g., no participants were in the category of above the state average in both per pupil expenditure and student academic achievement) and some statistically insignificant results (e.g., the negative relationship between staff cohesiveness and information management) would become statistically significant if the sample size was 60. Future research should consider using cluster sampling and include multiple states to increase the sample size as well as the external validity.

Although the 37 participants in this southeastern state of the U.S. supervised over 500,000 students, data from their respective school principals and students were not sought. To encourage participation, we did not collect the participants' name and district affiliation. All information about the free or reduced-lunch levels, student academic achievement, and per pupil expenditures was based upon the participants' self-reports. Therefore the study is susceptible to the limitations of self-report data collection. Future research should consider linking participants with their school districts so that the district information could be collected through public websites.

This research is also limited in the amount of resources available in the current literature. To our knowledge, there is no instrument available to measure superintendents' budget-building processes. The first author of this article used 31 years of school administration experience and 16 years of leadership experience as a superintendent to develop this instrument. Although the instrument was found to be reliable with the current data, no validity information was established. A large sample of participants in future research is necessary to examine the psychometric properties of this instrument.

CONCLUSION

The data clearly indicate a disconnect between what the superintendents learned in their university professional preparation programs and what they practice in the field in terms of budget-building strategies. Simply extending district historical procedures or duplicating that which has been experienced through

on-the-job training, fails to take advantage of scholarly discourse. At best, small incremental change is possible but practicing superintendents need to access more robust change possibilities to meet the challenges of real world settings. Future research should be directed at uncovering best practices and testing their applicability to diverse districts. University preparation programs could then be informed as to content of courses and creation of experiential requirements during internships.

The intersection of budget-building strategies and exertion of leadership needs to be addressed in scholarly fashion as a merged concept rather than separate silos of school finance and educational leadership. This is what the practicing superintendent needs to know and be able to do in order to survive and thrive in today's dynamic world. The needs of children and the scarcity of available resources are not going to subside, yet the superintendent must create means by which their districts can succeed. They need to be better prepared and re-tooled through the assistance of improved research productivity.

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APPENDIX QUESTIONNAIRE FOR SUPERINTENDENT
BUDGET-BUILDING PROCESS

1. Gender: Male _____ Female _____
2. State: _____
3. Number of students in current district:
 - (a) 1500 or less;
 - (b) 1501 to 5000;
 - (c) 5001 to 12,000;
 - (d) 12,001 to 30,000;
 - (e) more than 30,001
4. Approximate percentage of free and reduced lunch students:
 - (a) Less than 10%;
 - (b) 11 to 25%;
 - (c) (c) 26 to 60%;
 - (d) greater than 61%
5. Type of district (urban, suburban, rural, small town): _____
6. Name of undergraduate institution: _____
7. Name of graduate institution: _____
8. Highest degree earned (masters, specialist, doctoral): _____
9. Master's degree (full-time or part-time): _____
10. Specialist degree (full-time or part-time): _____
11. Doctoral level study (full-time or part-time): _____

12. Number of years in teaching:
- 3 years or less;
 - 4 to 6 years;
 - 7 to 10 years;
 - more than 10 years
13. Number of years as building principal: _____
14. Number of years in a central staff position: _____
15. Total number of years as an administrator: _____
16. Number of years in current superintendency: _____
17. Total number of years as superintendent: _____
18. Number of years at Elementary School: _____
19. Number of years at Middle School: _____
20. Number of years at High School: _____
21. Check the career path which most resembles your work history
- teacher > department head > assistant principal > principal > central staff > superintendent: _____
 - teacher > administrator > superintendent: _____
 - private sector work > education: _____
 - other (specify positional titles): _____
22. Age at first administrative position:
23. Age at first principalship:
24. Age at first superintendency:
25. Number of years as superintendent that you have worked with (most senior) current high school principal:
26. Number of years as superintendent that you have worked with (most senior) current middle school principal:
27. Number of years as superintendent you have worked with (most senior) current elementary school principal:
28. Number of years as superintendent you have worked with current business manager:
29. For the most part, would you say your students score
- at the state average on tests;
 - below the state average on tests; or
 - above state average on tests?
30. For the most part, would you say your per pupil expenditure levels are
- at state average;
 - below state averages; or
 - above state averages?

Instructions: For each question, please indicate the extent to which you agree or disagree with the following statements using the following scale:

1	2	3	4	5	
Strongly disagree	Disagree	No opinion	Agree	Strongly Agree	
31. The budget-building process should be largely delegated to the business manager	1	2	3	4	5
32. The budget-adoption process should be a matter of adopting a set of ideas rather than adopting a set of numbers.	1	2	3	4	5
33. The budget-building process should be totally within the purview of the administration and community input is not needed.	1	2	3	4	5
34. The budget-building process should create a forum through which ideas can be converted into reality.	1	2	3	4	5
35. Community involvement in the budget-building process should be formalized with written procedures adopted by the Board of Education.	1	2	3	4	5
36. Input from non-administrative sources should weigh heavily in eventual budget adoption decisions.	1	2	3	4	5
37. Access to the budget-building process should be extended to all interested parties.	1	2	3	4	5
38. Non-employee participants in the budget-building process should represent the diversity of the community.	1	2	3	4	5
39. Participation and deliberations during the budget-building process should be archived through the recording of meeting minutes.	1	2	3	4	5
40. Data from the district's student assessment system should be used extensively in deliberations during the budget-building process.	1	2	3	4	5
41. The curriculum revision process calendar should be aligned with the budget adoption calendar.	1	2	3	4	5
42. Data from the human resources office concerning staffing needs should be considered in the budget-building process.	1	2	3	4	5
43. The adopted budget document should include the district's philosophy, vision statement, mission statement, and annual goal statements.	1	2	3	4	5
44. The adopted budget document should include language linking programs to dollars.	1	2	3	4	5
45. The adopted budget document should outline the connection between district needs and resource distribution.	1	2	3	4	5
46. Chain of command and communication channel charts should be available to employees and community members.	1	2	3	4	5
47. Roles and responsibilities of administrators, staff, and Board of Education members in the budget-building and budget-adoption processes should be reduced to writing and published for staff and community.	1	2	3	4	5
48. The adopted budget document should be available to any interested citizen.	1	2	3	4	5
49. There should be an appeal process established to provide stakeholders access to inquiry concerning budget matters.	1	2	3	4	5

50. There should be a “frequently asked questions” log for the budget-building process which is published for stakeholders.	1	2	3	4	5
51. Questions and suggestions concerning the budget should be analyzed and archived for possible inclusion in future budgets.	1	2	3	4	5
52. There should be written guidelines describing how disputes will be settled during the budget-building process.	1	2	3	4	5
53. There should be horizontal equity across buildings and vertical equity among levels in resource distribution.	1	2	3	4	5
54. The superintendent should be the arbiter in areas of competing values such as instruction – non-instruction; classrooms – extra-curriculars; and, building level – central staff needs.	1	2	3	4	5
55. When someone has a request to add something to the budget, they should be required to present a concomitant revenue enhancement or expenditure reduction to fund their idea.	1	2	3	4	5
56. There should be a published timeline established for the introduction of new ideas during the budget-building process.	1	2	3	4	5
57. A draft of the proposed budget should be placed on public display for a specified number of days prior to final adoption by the Board of Education.	1	2	3	4	5
58. Principals should be required to periodically discuss budgetary matters with their staffs.	1	2	3	4	5
59. There should be incentives in place to reward innovative suggestions which enhance resource management.	1	2	3	4	5
60. There should be a systemic assessment program applied to the budget-building and budget-implementation processes to spur continuous improvement.	1	2	3	4	5
61. Directives given to external auditors should be published and available to staff and community.	1	2	3	4	5
62. Cash-handling directives should be reduced to writing and disseminated to staff throughout the district.	1	2	3	4	5
63. The financial operating topics covered by the chief business officer during in-service sessions with building principals should be adopted by the Board of Education.	1	2	3	4	5
64. A budget adoption calendar listing the sequence of decision-making dates should be published and distributed to staff and community.	1	2	3	4	5
65. The Board of Education should establish a fund equity target early in the budget-building process.	1	2	3	4	5
66. If the superintendent’s administrative budget recommendation is not adopted in total, there should be a written policy guiding how amendments from the Board of Education will be made.	1	2	3	4	5
67. You learned your current set of budget-building strategies from on-the-job training.	1	2	3	4	5