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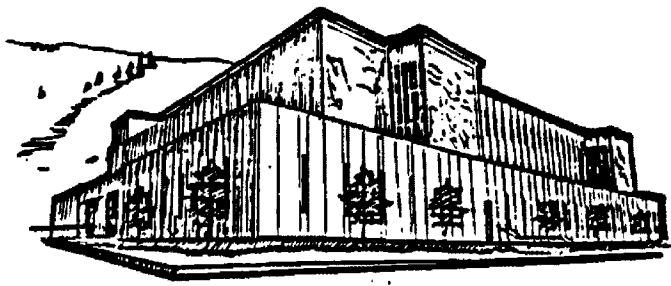
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THE DECISION MAKING PROCESS OF SELECTED SCHOOL ADMINISTRATORS
IN MASSACHUSETTS DURING FORCED BUDGET CUTS

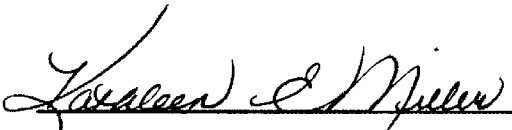
BY

MARY BETH PATRICK

B.S., Springfield College, 1983

Presented in partial fulfillment of the requirements
for the degree of
Master of Science
The University of Montana
1993

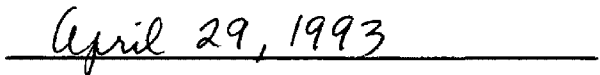
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Patrick, Mary Beth, M.S., May 1993

Physical Education

The Decision Making Process of Selected School Administrators in Massachusetts During Forced Budget Cuts (114 pp.)

Director: Dr. Kathleen Miller *KEM*

This case study served to determine if the decision making process of selected school administrators in Massachusetts during forced budget cuts discriminated against certain programs, specifically what are often referred to as non-core programs such as music, art, physical education, and industrial arts. The researcher hypothesized that such discrimination promoted schools which failed to address needs of the whole child.

A descriptive narrative framework of the curriculum for two school systems was developed. Two single case studies determined what programs had been reduced or eliminated over the past three years and the rationale behind these decisions. Analysis of embedded units and explanation-building served to analyze collected data. Interviews with each administrator pursued the rationale for program reduction or elimination. Results were analyzed to formulate conclusions and identify areas for additional research.

Both administrators stated their bias toward the core courses of math, English, science, and social studies. Subjectivity was a prominent factor in their decision making process. Despite one superintendent's claim that non-core courses were necessary to round out a person's education, home economics and industrial arts were eliminated from that superintendent's system. The second superintendent maintained a comprehensive program philosophy and reflected such with consistent, across-the-board cuts.

In addition, this study illuminated the dominant influence of social, political, and economic factors that drove educational budget decisions such as last-minute withdrawal of state funding, civil lawsuit ramifications, and the impact of Massachusetts' Proposition 2 1/2.

Recommendations for further study included: (i) follow-up interviews with co-workers to assess the accuracy of the administrators' self-described decision making process regarding budgeting, (ii) analysis of educational budget problems from a broader perspective, as they relate to political, social, and economic forces; (iii) assessment of training needs of school administrators to identify specific school-oriented courses in budgeting and business management; and (iv) promotion of a whole child philosophy for educational decision makers.

DEDICATION

To my parents, who made of learning a lifetime hobby.

and

**With immense gratitude for their support, insight, and
friendship, I sincerely thank Judith S. Patrick, Dr.
Kathleen Miller, and Pat Hall.**

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CHAPTER 1

INTRODUCTION

The rationale superintendents employ while reducing school budgets appears to be closely tied to the individual's philosophy of education. While Gorton (1987) established that "the ability to make effective decisions is vital to any individual's success as an administrator" (p. 3), Arnold (1983) maintained that "the most difficult matter about which to make decisions is the budget" (p. 110). Despite emerging contemporary theories on administrative decision making, few attempts have been made linking such decision making to the school budget, "the fiscal interpretation of the educational programs and services" (Knezevich, 1984, p. 463).

The purpose of this study was to determine if the decision making process of selected school administrators in Massachusetts during forced budget cuts discriminated against certain programs; namely, what are often referred to as non-core subjects such as art, music, physical education, home economics, and industrial arts. Forced decision making due to the current struggling economy does not necessarily reflect the administrator's ideal of educational decision making as "educational policy is woven into the economic and political fabric of the nation" (Mulkeen, 1984, p. 4).

Nonetheless, "within the budget document is a declaration of educational objectives and a balanced statement of the estimated revenues and expenditures essential to the realization of educational objectives for the fiscal period to come" (Knezevich, 1984, p. 462). Thus, the budget document is a reflection of the personal philosophy of the administrator, ideal or otherwise.

According to Public Education in Massachusetts: A Broken Promise, a recent study by the Massachusetts Department of Education, "fiscal year 1990 was a year of drastic budget reductions and uncertainties for public education in Massachusetts" (1989, p. 1). While declining enrollments, decreased state and federal aid, and inflation have affected schools nation-wide, Massachusetts residents have the additional burden of Proposition 2 1/2. Today, a decade after its inception, "the legacy of Proposition 2 1/2 is still very evident" (Massachusetts Department of Education, 1989, p. 1). A tax-measure passed by the citizens of Massachusetts to limit local government spending, Proposition 2 1/2 stated that "no city or town may impose taxes greater than 2 1/2 percent of its full valuation, nor can the total revenue levy increase more than 2 1/2 percent a year" (Mulkeen, 1984, p. 416). Thus, Proposition 2 1/2 restricted the amount of revenue raised from property taxes, the major source of educational funding.

During the year following [the initiation of] Proposition 2 1/2 (1980-81), school committee expenditures dropped by \$136.0 million from \$2.048 billion; extracurricular, athletic, and student body activities, food programs, evening and adult programs, equipment, textbooks and resource purchases were reduced or eliminated. There were major reductions in reading teachers, guidance counselors, librarians, and audio-visual specialists. Support staff were universally cut from schools. Foreign language, performing and visual arts teachers were laid off at above average rates. Massachusetts lost over 7,000 teaching positions. The decline in school district staffs in the first year of Proposition 2 1/2 was estimated by various sources to be between 14-16 percent. The average school district, according to Department of Education figures, lost \$350,000 or 5.5 percent of its budget before Proposition 2 1/2 (Massachusetts Department of Education, 1989, p. 1).

Mulkeen (1984) pointed out that one impact of the tax cut on school committees in Massachusetts was that they now had to prepare budgets that not only encompassed reduced resources, but were also subject to the consent of the elected municipal officials. Theoretically, "budget preparation responsibility lies with the superintendent ... [while] formal adoption, rejection, or request for modifications is a legislative responsibility fulfilled by board action" (Knezevich, 1984, p. 462). Consequently, the superintendent of schools, in collaboration with the school committee, was forced to make serious budget decisions.

Although school committees lost their fiscal autonomy under Proposition 2 1/2, they still retained the authority to determine where the budget should be cut. This piece of limited sovereignty in itself produced numerous questions: What programs should be trimmed or excised? How many teachers, administrators, and specialists should be eliminated? Could maintenance

expenses be postponed? How could transportation costs be held down? Could fees be charged to support some activities? How can the value of a science program be weighed against the value of a physical education program (Mulkeen, 1984, p. 420)?

Campbell and Sparkman (1990) examined the budgeting process as part of their study of administrator preparation programs. To emphasize a broader view of the traditional budgeting process, Campbell and Sparkman substituted the term "resource allocation" for budgeting. Their study recognized that resource allocation decisions were made by individuals in an organization to achieve the objectives of the organization; typically increased student achievement in schools. Recent research, however, suggests that resource allocation decisions in high schools disregard the formal goal of student achievement in favor of the satisfaction of personal objectives of principals and teachers (Campbell and Hartman, 1990, p. 46).

Campbell and Sparkman (1990) concluded that despite numerous theories of decision making, "the real truth is...that when push comes to shove, administrators typically make decisions unilaterally, subjectively, and without the benefit of whatever the experts expound" (p. 60).

Parents, taxpayers, and teachers have joined school administrators in questioning the value and direction of education in Massachusetts as evidenced by the fact that 58 percent of the communities which attempted to override

Proposition 2 1/2 for fiscal year 1990 failed (Department of Education, 1989, p.9). Thus, not only are administrators' budgeting skills being questioned in Massachusetts, but educational philosophy as well.

A critical issues report by the American Association of School Administrators (AASA) indicated that one cause of the financial problems of schools is the inability or unwillingness to adequately explain or defend their budgets. The report stated (AASA, 1982):

Especially now, that times are tough, people want and need to know how school dollars are spent and the expected payoff...Public school districts should be able to get their share of the tax dollar if they approach the funding authority - be it the school board, the local government, or the taxpayers themselves - with reasonable, understandable, and defensible budgets (p. 6).

STATEMENT OF THE PROBLEM

Public schools in Massachusetts are currently engaged in a major fiscal crisis forcing reduced curricula and teacher layoffs. The prioritization of program elimination is a statement of the educational leader's philosophy of education. If one accepts John Locke's ideal, which echoes that of Plato, Socrates, Aristotle, and Rousseau to name a few, that the aim of education is to develop "a sound mind and character in a sound body" (Weber, 1960, p. 7), then all disciplines need to be considered important and relevant.

The purpose of this study was to determine if the

decision making process of selected school administrators in Massachusetts during forced budget cuts discriminated against certain programs, thus promoted schools which failed to provide an educational program for the whole child (spirit, mind, and body).

RESEARCH QUESTIONS

1. What program budget cuts or reductions occurred within the school system under the same superintendent over the past three years?
2. Did a pattern emerge in the prioritization process of budget reduction or elimination?
3. Were certain programs consistently reduced or eliminated before others?
4. What considerations went into the decision making process of school administrators during forced budget cuts?
5. Was a need evidenced to create better guidelines to assist school administrators in the budget cutting process to prevent cutting certain programs and to promote education of the whole child?

Definition of Terms

Analysis of embedded units: a mode of analyzing case study

data through examination of lesser units than the case itself, for which numerous data points have been collected.

Commonwealth: of or relating to the state of Massachusetts

Core Courses: for the purpose of this study, core courses refers to math, English, science and social studies.

Explanation-building: the process of analyzing case study data by developing a set of causal links.

Growth factor: a numerical expression representing a town's increase in revenue that is multiplied into the tax levy equation.

Non-Core Courses: for the purpose of this study, non-core courses refers to physical education, music, art, home economics, and industrial arts.

Overall curriculum: the layout of all programs offered by a school system including regular and extracurricular programs.

School administrator: the superintendent of a public school system.

Semistructured interview: a method of collecting data through verbal interaction in which the interviewer follows a pre-established guide of questions with the option to follow-up answers for clarification.

Tax levy: a percentage of a town's assessed value collected by state authorities.

CHAPTER 2

REVIEW OF LITERATURE

"Traditional theory about decision making in school organizations has been focused on a rationale goal-directed process based on the collection and processing of knowledge in a bureaucratic setting" (Lasher, p.87, 1990). The traditional approach to problem solving employed the scientific method, which included the following steps:

1. Identify the problem
2. Generate alternative solutions
3. Assess the alternatives
4. Select the best alternative
5. Implement the decision
6. Evaluate the decision

Heller and Lundquist (1984) interviewed several administrators to discuss how they made decisions. "The responses revealed that decision making by those interviewed had little to do with the...steps" (p.57). They noted in their study that "the respondents seemed to be confident and subjective about their decisions." Incidentally, every respondent in their study stated that he/she considered himself/herself to be a good decision maker.

The AASA critical issues report (1982) emphasized that "an extensive needs study is a must" (p.44), and was recommended as a starting point for well-planned budgets.

Michael H. Ferry, a doctoral student at the University of Connecticut, asked Connecticut superintendents to rank 15 factors in the order they considered most relevant in making budget decisions (AASA, 1982, p.27). Administrators' judgment/intuition was ranked sixth, topped only by collective bargaining provisions, state and federal laws, board policies, class size/pupil ratio, and the relationship between program costs and program accomplishment. Interestingly, the study found staff recommendations and/or needs assessment from advising bodies and study groups to be ranked after the administrators' judgment.

Krepel (1987) pointed out that a major weakness of the traditional decision theory model is that it treated all decision situations in a uniform matter. Contemporary decision theory, however, recognizes the uniqueness of various problems and suggests that subjectivity plays a major role in certain decisions. Radford summarized the contemporary theory of administrative decision making. He stated (1975):

Two important factors in managerial decision making are the concepts of rationality and personalistic involvement in the process. Decision processes in which there is no personalistic involvement at the time of resolution and where the resolution is rational are called "completely specified." Most of the more routine decision processes in an organization can be completely specified...The non-specified decision processes are those in which the manager is involved at the time of each resolution. His approach to those processes is colored by his experience, judgment and beliefs (p.26).

Lasher's research (1990) on the decision making process of Montana superintendents concluded that decisions were chiefly influenced by the community's attitude toward budget increases and trust between teachers and management. The study also suggested that "administrators relied on only part of the available information when making their judgments and were little influenced by the addition of information that created great changes in the organizational environment" (Lasher, 1990, p.87).

Thomas L. Krepel (1987) researched four contemporary conceptualizations of administrative decision making involving non-specified decisions. He found the works of Thompson (1967), Kassaouf (1970), and Radford (1975), while slightly different in their approaches, shared a remarkable degree of similarity. "Where certainty is high, objectivity becomes the basis for choice. Conversely, where certainty is low, subjectivity becomes increasingly dominant as the basis of choice" (Krepel, 1987, p. 41).

Lasher (1990) noted that literature in "managing declining school systems consistently reports the presence of uncertainty, stress and organizational conflict" (p. 94), and suggested that this may explain why managers make only small adjustments rather than risking greater turmoil by

attempting major changes in practice or policy. Hartman (1988), observed that budget decisions appeared to be based on historical patterns within the system and reflected only incremental changes in the budget.

Crespo and Hache (1982) hypothesized that educational decision making of decline consisted of short-term, reactive strategies rather than long-term, proactive strategies. "While basic educational services continue to be provided, it is, nonetheless, plausible to hypothesize that the very effectiveness of the short-term strategies may jeopardize the quality of these services in the longer term" (Crespo & Hache, 1982, p. 94).

Campbell and Sparkman (1990) identified two models of decision making, the bureaucratic model and the rationale model. They claimed that "according to the rationale model, decision makers seek to optimize the desired outputs of the organization." The bureaucratic model dictated that "decisions tended to be made on the basis of standard operations procedures with a strong preference for the status quo" (p. 47).

The "traditional concept is well known and appears frequently in the basic texts used for training educational administrators" (Krepel, 1987, p. 37). Yet, consensus has changed regarding the decision making strategies of school administrators. Contrary to traditional theory, subjectivity

has emerged as a major component of administrative decision making.

"While some, perhaps many, practitioners seem to feel that experience and/or intuition are the main ingredients for effective decision making, reliance on those factors by themselves frequently leads to unanticipated or unsatisfactory results" (Gorton, 1987, p. 3). An inherent weakness of subjective judgments is the possibility of bias. Subjective decision making by school administrators may be biased due to a variety of factors which may be personally, politically, or economically driven. Consequently, educational goals may be jeopardized. The AASA report (1982) confirmed that:

Educators would be short-sighted to consider budget-cutting efforts only on a year-to-year basis...The educational program could suffer irreparable damage if a school district reacted to a crisis of the moment by hacking away at the budget just to fall within the revenue ceiling (p. 5).

Hartman (1988) acknowledged that educational priorities were reflected in allocation decisions. He charged that resource allocations were driven by concerns for equality (equal treatment) and efficiency because he concluded that "personal objectives of principals and teachers replaced student outcomes as the primary objective of resource allocation because school personnel are loosely connected with and unaccountable for the outcomes of schooling"

(Campbell and Sparkman, 1990, p. 50).

Boyd and Hartman (1988) similarly suggested that the personal goals of public school employees often take precedence over the official goals of the schools because the costs of inefficient behavior, in terms of the official goals, are low.

Hentshke (1988) argued that budgeting practices would not change until more authority is given to the local school level in order to restructure schools. Coincidentally, school-based management, or shared decision making, is an emerging trend in public school administration. "The essence of school-based management is decision making, and teachers and other employees in the schools, under the leadership - not "administration" - of capable principals, should work closely with the principals in making decisions that will promote student learning" (Dogget, 1990, p. 60).

According to Campbell and Sparkman (1990), "[school] administrators function as executives in one of the most important and largest enterprises in the nation" (p. 46). Their study revealed, however, that one of the areas most deficient in preparation programs for these executives is that of resource allocation (budgeting).

Educators tend to be schooled in curriculum and instruction rather than in the business or finance phases of the school's operation. Courses in school finance or school business management tend to be fairly general, and seldom touch on school-site budget issues

(Campbell and Sparkman, 1990, p. 46).

Sparkman and Ward (1983) observed that little attention was given to the actual duties or tasks involved in business management by school administration textbooks. "Even when attention may have been given to the duties or tasks, there was little mention of what resources actually made a difference in terms of desired student outcomes" (Campbell and Sparkman, 1990, p. 46). Campbell and Sparkman concluded, however, that "the bottom line is that schools must be driven by student outcomes as the primary goal" (p. 51).

Ridler and Shockley (1989) stated , "It is a rare budget that does not face both severe questioning and numerous cuts, but the severity of the cuts will depend in part, on the underlying philosophy on which the budget was built" (p. 173). Specifically, they suggested that "it is likely that the superintendent of schools will make certain that all budget managers are briefed thoroughly concerning his or her own personal philosophy on the management of the school district" (Ridler and Shockley, 1989, p. 174).

CHAPTER 3

METHODOLOGY

General Analytic Strategy

This study was conducted to determine if the decision making process of school administrators forced to make budget cuts discriminated against certain programs. A descriptive narrative framework of the overall curriculum for two selected school systems was developed. Two single case studies were performed to determine what programs had been reduced or eliminated over the past three years and the rationale behind these program decisions. Analysis of embedded units and explanation-building served to analyze collected data.

Specific Analytic Strategy

Each case study began with an examination of past school board minutes to ferret out programs which experienced reduction or elimination from the overall curriculum over the past three years. A descriptive analysis of embedded units was performed to determine if a pattern emerged regarding the prioritization of program reduction or

elimination, i.e. whether certain programs were reduced or eliminated before others and why.

An interview with each superintendent followed the examination of school board minutes to pursue the rationale for program reduction or elimination. In addition to providing greater insight, the interview further augmented the board minute findings and, consequently, strengthened the study's internal validity.

Prior to meeting, each superintendent received a written outline (Appendix A) that described the general information being sought. The semistructured interview approach was employed, which allowed follow-up discussion for clarification and the ascertainment of greater detail. With prior consent, the sessions were tape recorded to ensure accurate data collection.

Finally, the descriptive analysis results from each case study were compared and contrasted to formulate conclusions regarding the decision making process of each administrator forced to make budget cuts.

Selection

As external validity is not a primary concern in case study research, the selection of subjects was criteria-dependent. The criteria dictated that the two school systems were:

1. Public schools located in Massachusetts
2. Governed by the same superintendent for at least the past three years
3. Had comparable enrollments
4. Had a comparable tax levy and growth factor
5. Categorized as being "similar communities" according to the classification scheme of the Massachusetts Department of Education.

Information pertaining to these criteria was secured from the Massachusetts Department of Education, local public libraries, and school board minutes. A letter served to initiate cooperation from selected school administrators. The letter (Appendix B) explained the purpose and format of the study, the time commitment requested of the administrator, and the purported application of the results. The researcher followed up the written request with a telephone call to secure the administrators' cooperation.

Assumptions

The following assumptions were made by the researcher:

1. The superintendent was the primary director of decision making regarding the school budget.
2. The administrators' responses during the interview accurately reflected the decision making rationale.

3. Factors unique to each school system influenced the decision making rationale of respective administrators.
4. The results were designed to illuminate the decision making approach two administrators practiced when forced to make budget cuts and the resulting impact on various programs, not for generalizability.
5. A pilot study minimized researched bias and flaws in the research design.
6. Leading questions and responses were avoided by the interviewer.
7. Program decisions were accurately interpreted and recorded in the school minutes by the respective recording secretary.
8. The researcher accurately interpreted school board minute findings.

Limitations of the Study

Case study research has inherent limitations. Whereby alternative research designs seek answers to a problem from a broad, superficial perspective, case study research seeks answers from a narrow, in-depth point of view. Narrowing the focus of study, however, limits the external validity.

Therefore, the results of this case study were not sought in order to generalize to other populations, but to establish an overall perspective of a specific situation and its inherent potential for additional research.

This study was strictly limited to two selected public school administrators in Massachusetts who worked in school systems which met the selected criteria previously described. A greater limitation of this study was the interviewer's ability to secure honest answers from the administrators regarding their decision making rationale.

THE PILOT STUDY

A pilot study was conducted with a selected cooperating school administrator to ensure the collection of reasonably objective and unbiased data and to detect flaws in the research design, data gathering instrument, and data collection process. The researcher was an employee of the school system where the pilot study was conducted. Thus, in addition to familiarity, the three criteria acknowledged by Yin (1984) as commonly used for the selection of pilot cases were employed. These criteria included convenience, access, and geographic proximity.

Access to the board minutes of the pilot school was strictly limited, however, by the researcher's employment hours. Thus, the local public library became the alternative location for data collection, allowing the researcher to peruse past school board minutes during evening and weekend hours.

Examination of past school board minutes to identify programs that have experienced reduction or elimination for the overall curriculum over the past three years proved a tedious task. While suggestions were reflected in the minutes regarding programs that may be reduced or eliminated, the final decisions frequently were not finalized in the form of a vote for months. Thus, decisions

were often difficult to trace.

The researcher learned during the pilot study that the administrator's philosophy of education was reflected in several areas of the school board minutes and was not limited to programmatic decisions. Particularly noteworthy was the administrator's circle of influence prior to making decisions. Was the community actively engaged and welcomed in the process? Was consensus reached during the decision making process? Did the administrator actively seek to create turmoil in order to lead decisions one way or another?

In addition, the discussion process leading to final decisions was often obscured by the minute-taker's style of writing. While voter outcomes and final decisions were usually spelled out, the preceding discussion and debate was often abridged or deleted from the meeting's minutes.

Thus, the follow-up interview with the administrator proved to be the major link to understanding the administrator's decision making methodology regarding budgeting. The researcher highly valued the tape recorder to ensure accurate data collection. The interview, which lasted nearly 90 minutes, allowed the researcher to understand the administrator's decision making methodology from the administrator's perspective. Clearly, however, the administrator's perception of his/her decision making

technique may or may not have been shared by those with whom the administrator claimed to make these decisions. The pilot study revealed that additional interviews with co-workers to assess the administrator's self-perception could add a whole new dimension to this study.

Yin (1984) recognized the possibility for "unsuspected slippage" in case study research in the following:

The initial study questions may have reflected one orientation, but as the case study proceeds, a different orientation may emerge, and the evidence begins to address different questions. Although some people have claimed such flexibility to be a strength of the case study approach, in fact the largest criticism of case studies is based on this type of shift - in which the original research design is no longer appropriate for the research questions being asked (p.49).

This pilot study, above all else, served as an important device for focusing the case study in order to avoid "unsuspected slippage" while providing the researcher the opportunity to rehearse the research technique.

Upon examination of the budget proposal book prepared annually by the pilot study superintendent, the researcher noted the inclusion of three factors acknowledged as directly affecting budget decisions. The three factors that would indeed affect the budget in any school system included suppliers' projected costs, salary increases for contract and non-contract personnel, and enrollment figures. In addition, the researcher noted that the availability of

federal, state, and local funds directly affected budget decisions.

Also included in the budget proposal book prepared annually by the pilot study superintendent was a specific guideline of priorities established by the school committee to be followed in the event of budget reductions. Reductions were to be accomplished as follows:

1. Non-instructional expenses before instructional.
2. Non-instructional programs before instructional.
3. Extracurricular activities that serve a minimum number of students or extracurricular programs that could be reduced instead of eliminated.
4. Special instructional programs before classroom instructional programs in order to keep class size as reasonable as possible .

Describing his own management style, the pilot study administrator said he valued openness, trust, and understanding. He offered the following description of his philosophy of education:

Education is excellence. The two goals should be of high academic achievement and character development. Children should go through 13 years of education with coherence. They should achieve their full potential. Each child should be given the opportunity to succeed. Closer attention should be paid to character development.

The pilot school administrator clearly stated his belief

that the superintendent's philosophy of education should carry the most weight in budget decisions. In discussion of additional factors and influences on budget decisions, he said he did not believe his philosophy of education became watered down, "but the ability, through limited resources, to deliver the services gets watered down." He also stated "it becomes increasingly difficult when you can't maintain good class sizes and you can't give the kind of extracurricular programs that do provide character development."

Recognizing the vast array of philosophies and individuals influencing budget decisions, the researcher prefaced each case study with the goals/objectives and philosophy statements of the administrator and school committee of that school system with the assumption that school budget decisions should be closely linked to the philosophy, goals, and objectives set forth by these governing bodies.

A major point raised by the pilot study administrator as a problem with the current method used by public schools in Massachusetts to arrive at final budget decisions was the issue of budget accountability, that is, who owned the budget, defended the budget, and accounted for budget decisions. As the budget developed from teacher input to acceptance at town meeting, responsibility for making

decisions frequently changed hands.

The pilot study administrator offered to serve as a reference for the researcher when securing the two subjects of this study. The researcher noted such in the letter requesting the subject's cooperation. At the pilot study administrator's suggestion, a follow-up telephone call served to finalize cooperation rather than a written reply. The telephone call personalized the contact between the administrators and the researcher. The first two school administrators selected by the researcher agreed to participate.

Originally, the researcher planned to begin the interviews with a review of program reductions and eliminations from the past three years. However, the researcher chose instead to begin with the administrator's explanation of the process used in developing the budget. This process proved to be less threatening and more natural from the lead-in discussion on the purpose of this study.

The pilot study administrator acknowledged the need for the researcher to access pertinent information independently as requesting data on program changes would have produced a burden on the administrator's time.

Question four in the general interview outline (Appendix A) played a larger part in the interview than originally intended as a result of the pilot study. In order

to better visualize influences on budget decisions, the researcher created a diagram. The pilot study administrator spent considerable time discussing each influence within the diagram. The researcher consequently found the discussion relevant and necessary to include in the study.

The researcher felt some awkwardness during exchanges with the superintendent, who, at the time, was also the researcher's supervisor. Yet, the researcher gained a broader and clearer understanding of decisions that had occurred in the school system where she was employed.

An obvious observation bears acknowledgement. The superintendent's stated philosophy of education was subjected to many influences which may have run contrary to that individual's personal philosophy of education. State mandates, political agendas, community values, socioeconomic conditions, and tradition have historically been major influences in educational decisions. The interview served to illuminate these influences. As the pilot study administrator stated, "one's philosophy of education does not become watered down but the ability to implement that philosophy does."

CHAPTER 4
A CASE STUDY OF
THE BUDGETING PROCESS IN
SCHOOL SYSTEM X

DESCRIPTION OF TOWN X

According to the classification scheme of the Massachusetts Department of Education, Town X was an economically-developed suburb, specifically defined as "a suburb with high levels of economic activity, social complexity, and relatively high income levels." Located 15 miles from Boston, Town X utilized a representative town meeting as its form of government.

Seven schools, including four elementary, two middle schools and one senior high school, made up the public school system. There was one private boys school, grades 7-12, in Town X. With a population of approximately 25,800 people, approximately 3,580 were enrolled in the public school system.

The following page provides statistics on Town X that were derived from and ranked by the Massachusetts Department of Education. The numbers in the left column represent actual data. The numbers in the right column represent a high-low rank with Number "1" representing the community in Massachusetts with the highest value for that statistic. The

community with the lowest value is ranked "351".

TABLE 1. TOWN X COMMUNITY STATISTICS

Community Attribute	Actual Data	Rank
Equalized Property Valuation/ Capita 1984	28,978	144
Percent High Income Households (income exceeds \$50,000)	7.6	62
Percent Low Income Households (income less than \$10,000)	13.2	306
Percent of Adults with Some College	47.9	86
Index of Manufacturing	303	152
Index of Commercial Activity	252	109
Residential Percentage of Property Valuation	88.8	128
Unemployment rate (1986)	4.1	299
Percentage of Residents who Rent	12.5	264
Percentage of Housing Built Pre-1948	39.1	182
Percentage Minority	0.9	273
Percent Age 5+ Foreign Language Speaking	4.9	240
Percent Aged 5-17	23.0	137
Percent Change in Population 1970-1980	0.6	254
Population Density per Square Mile	2305	48

PHILOSOPHY STATEMENTS FROM SCHOOL SYSTEM X

The following statements were derived from Town X school committee minutes:

A. The long-range strategic plan adopted by the school committee:

1. MISSION STATEMENT

The Town X Public Schools exist to provide an education with high standards of learning and high performance expectations for the young people of Town X. The school system aims to foster the growth and development of every student to his or her greatest potential in the three "As": academics, athletics, and the arts. The vision of a broadly educated youngster includes a preparation to the lifelong nature of learning, for future academic work in college, or readiness for the challenge of the work world.

2. THE FUTURE VISION

Young people are being educated in the 1990s for a lifetime in the twenty-first century in which they will need to be technologically competent, imbued with striving to improve the world we live in, willing to work with others to solve problems facing society, and having the flexibility to deal in a variety of ways with jobs and careers. We envision youngsters growing up without dependence on drugs, cigarettes, and alcohol.

3. FINANCIAL STATEMENT

The Town X school committee, along with the Town Manager, Finance Committee and Town Meeting, decide on a budget annually for the financial support of the educational plans and programs of the school.

The community of Town X has chosen as a goal moderate financial support within hailing distance of statewide spending averages in all phases - salaries, per-pupil spending, and facilities.

B. Goals and objectives set forth annually by the school committee:

Example: 1990 School Committee Goals

1. Budget: To retain the teaching staff
2. To examine the music program K-12
3. To reevaluate the gifted and talented program
4. To continue long-range planning
5. To examine the future role of the high school: Academic emphasis versus comprehensive emphasis
6. To conduct a policy book review
7. To support an elementary school building program

C. Goals set forth annually by the superintendent of schools:

Example: 1990-1991 Superintendent's Goals

1. To provide support and encouragement to the staff as they continue to grow and change in the process of providing quality education in Town X. To provide guidance in long-range planning.
2. To encourage even greater participation by parents in the collaborative process of educating our young people.
3. To gain public acceptance of the plans for adding to our elementary school buildings.
4. To seek greater understanding of the taxpayers and other community members on the school and the need for quality support for the schools.
5. To focus on running the superintendent's office to meet the needs and demands in an even more cost conscious way given the budget cutbacks.

THE BUDGETING PROCESS IN SCHOOL SYSTEM X

Prior to appointment as superintendent, Superintendent X served as assistant superintendent in Town X for 17 years. In addition, he served as a curriculum director and

eventually, superintendent in one other system.

Describing his own management style, Superintendent X said he believed in staff involvement and school-based decision making regarding budgeting. His disinclination for decision making in isolation was evidenced by his direction to the principals and directors early in the budgeting process to "get working with their staff to make decisions." Superintendent X acknowledged the following:

The management philosophy of the system which I developed dictates a lot of budget decisions and choices...We're site-based managed. So, it's not just the superintendent's philosophy. It's the fact that the superintendent has developed or shared that [decision] and gained endorsement of that [decision]. And to people, that's critical.

Superintendent X cited three aspects of budgeting which he perceived to generate confusion, the first of which was definition. He stated, "A budget is an educational plan, not dollars. I try to remind people of that throughout the process." Yet, he recognized the difficulty many have separating the plan from merely a dollar amount.

The superintendent said the second aspect of confusion was that the term budget was used in several different contexts that meant something very different in each case. He stated:

First, we are developing a budget, or, developing an educational plan and matching monies with it. If we can get the town and the school committee and everybody to agree with it, then we have a budget. But what you do with it is not really a budget, it's an educational

plan. You carry out the plan by spending off of it. How are you doing on your budget gets to be the next question but it's almost the same question one can ask on the previous step when you are developing it. But really, it's a different question when you ask how are you doing with the expending of it? So, the expending of the budget and the development of the plan before that, then looking back and deciding on how the plan went, which I am doing now for the year we just finished because I have to do state reports, that same word budget is there, but with different meanings.

The third confusing aspect cited by Superintendent X emerged as he reflected on past budgets, carried out the current budget, and planned for the future budget. He stated, "We even have trouble now when the bills show up whether they should be paid from the 1991-92 budget when I already passed a budget for 1992-1993."

During the months of September and October, the budgeting process began with a meeting between the superintendent and the administrative council, comprised of principals and directors. Stated Superintendent X, "I start the process by alerting everybody that the budget is an educational plan that we've got to match monies to and then make some choices about if we don't have money to induce the educational plan."

With a general idea (based on past figures) of available money, the administrators were directed by the superintendent to involve their staffs to determine needs for texts, supplies, materials, and equipment. Next, administrators were required to examine their buildings for

repair needs to identify work anticipated for the near future, not just emergencies. The superintendent cited the following example:

A door that won't shut and is going to need to be replaced is going to have to get into this budget that we're talking about now because the budget that they're developing now will be expended next year. It may be 18 months before we can replace that door if we start now and get it into the budget. So they have to think of those things and start laying out that material for me.

At the same time program changes were considered by the administrators and their staffs. Typical considerations included, according to Superintendent X, "Is there a need to phase in new materials for a program or will there be an entire change at once. What are the costs? What are the priority programs?"

Superintendent X acknowledged his reliance on principals and directors at this step of budget development as he stated, "I need them to make decisions. I ask the schools to get into it, to start the process." Reiterating his support for group decision making, Superintendent X said:

If the budget is an educational plan, the teachers need to be a part of it, especially the stuff that happens in their school. The decision to buy a lot of library books and bypass spelling books should be a decision which is school-based.

The administrative council must compile their lists of needs for the next fiscal year. These lists are collected

and collated so that each school and department has its own budget. For every budget request made, a backup (justification for spending) must be submitted. Finally, these documents are combined into one, creating a system-wide budget.

Superintendent X created two budget scenarios, each with four tiers of putback priorities. The two budget scenarios including a Level Service Budget (also referred to as a Maintenance of Quality Budget) and a Deep Cut Budget (or Drastic Cut Budget).

The Level Service Budget reflected the funding needed to provide the same service as the previous year. A four to five percent increase over the current budget is typical at this level due to annual cost increases.

The Deep Cut Budget, on the other hand, represented a worse case scenario whereby the school system would be required to significantly reduce budgets including classroom personnel. Superintendent X referred to the Maintenance of Quality budget and the Deep Cut Budget as "extreme posts, in hopes that we will arrive at a budget midway between the two."

The four tiers of putback priorities provided a structural format for returning cut programs and/or services to the budget. The four tiers included the following in the fiscal year 1990 budget:

Four Tiers of Putback Priorities

- Tier 1. Deep cuts.....to.....direct services reinstated if a trash fee was imposed by selectmen
- Tier 2. Items reinstated if a \$1.5 million override passed included cuts in service not central to instruction
- Tier 3. Equipment and materials
- Tier 4. Costs not included in putbacks (All else including program additions)

After reaching a general consensus on a putback priority list with the administrative council, Superintendent X brought this "strawman" (tentative budget) to the school committee for their final discussion and ultimately, vote. Referring to the school committee, Superintendent X said: "They usually wind up arguing about one kind of thing or another. Perhaps whether to cut an art teacher or eliminate a math teacher." Superintendent X pointed out that as soon as people tried to reach consensus on the prioritization of programs, problems arose as everyone has different priorities.

According to the superintendent, a great deal of discussion at these school committee meetings revolved upon the educational program. He said:

The biggest priority is to try to keep the educational program, as much of it as we can given the priorities....We made cuts in building programs,

supplies, textbooks, and support staff so that teachers and the services they give would be the priority.

Typically, the next step in the budgeting process involved meeting with the town fathers to determine available monies to carry out the educational plan. However, a noteworthy addition to the budgeting process in Town X occurred during the 1991-92 school year which became known as "Negative Legacy."

Negative Legacy was the collection of a series of budget impact statements generated to inform the public of the cumulative effects of reducing the school budget four years consecutively. Individual statements were collected from a variety of individuals. Stated Superintendent X, "we collected statements from as many people as we could including teachers, administrators, summer school program people, students...etc." This collection was shared by the superintendent with the school committee and community at a board meeting.

Superintendent X pointed out the need for this communication because he said he believed politicians and people outside the school seem to have the impression that schools haven't changed. He stated, "Politicians see the schools, they drive by the schools and [the schools] appear the same. There's the cafeteria, the gym, the back of the school with the busses." The need to inform the public of

changes in the school due to budget cuts resulted in the creation of Negative Legacy. "Negative Legacy," according to Superintendent X, was "a need that has to be planned for, whether it's a textbook need or whatever. Communicating to the public the short and long term impact of budget cuts is an important aspect of the budgeting process."

By early November the town fathers finished their study of available money and their projections of available money. They discussed and determined approximately how revenues would be raised off Proposition 2 1/2 and how much state aid was anticipated. From these discussions, the dollar amount of budget reduction was determined for the school department.

The budget in Town X had a 60:40 split with the school system whereby the school system received 60 percent of the town budget and the remaining 40 percent was shared by the police department, fire department, Department of Public Works, and the library. Consequently, at the time of budget reduction, the school system had to absorb 60 percent of the cuts.

A serious factor affecting the 60:40 budget appropriation during the three years of this study was the town's trash fee. Approximately three years ago, the town's disposal of garbage went from \$400,000 per year to \$1,500,000 per year because of a change in legislation in

the town previously receiving Town X's garbage. Thus, fees for garbage collection skyrocketed. Consequently, out of the 40 percent of the town's budget, a large portion was going to trash collection.

Superintendent X noted the increasingly large percentage of reduction to the schools which occurred to accommodate trash removal. He said he realized, "...this is a lousy decision. We're putting trash ahead of teaching."

For example, a 60 percent cut of revenue for the fiscal year 1992 budget left the school system of Town X facing a budget reduction of \$1,100,000. In response to this major cut, Superintendent X said:

That's when I sat down with the administrative council and I said, "we have got to cut a million one." A million one represents well, let's say at \$30,000 to \$35,000 a teacher, it represents 30 teachers. So we sat down, the principals and directors, and as many people as I could get involved, and I asked them to go back to their staff to determine if we have to cut 30 teachers where we would cut them. Would we take them all out of English or would we increase class size...we studied the what ifs.

Town X did not maintain a class size policy. Regarding such policy, Superintendent X stated, "The kids are where the kids are and if we start moving the districts or changing the districts to take care of the second grade class size, then the fourth grade goes wacky." Thus, Superintendent X acknowledged the difficulty of adjusting districts for what may be a cut scenario.

By requiring all schools to take an equal share of reduced staff, the elementary schools would have inherited a cut of 12 teachers or four out of every school, according to Superintendent X. Four teachers from each elementary school did not represent one per grade. Thus, the decision about which teachers would be cut, remained. Superintendent X explained the following:

Then, you look at that and you say, wait a minute. That's crazy. We're going to have one grade with class sizes of 35 next to another grade with class sizes of 24. The kids with 24 will have 24 all the way through elementary education. And the kids with 35 will have 35 all the way through elementary education, they'll just move up a class. That's unfair education.

The inequity to students caused by equal cuts to each school prompted the administrators to search for an alternative method of reduction. Thus, secondary courses were closely scrutinized as well as service programs (art, music....). Also considered, stated Superintendent X, was "a plan where we keep the classroom teachers, everyone knows how important they are, but really respond by cutting supervision." Subsequently, supervisory positions were reduced. Fees were implemented or increased. Facility rentals were increased. Bussing of students was nearly eliminated (bussing was only made available to elementary students beyond two miles of the school and kindergartners.) Stated Superintendent X, "we had to be very creative."

A prime example of creative revenue raising was

exhibited in the creation of a "beneficiary fee," a fee charged to any student who benefitted from an extracurricular activity. Benefitting from an extracurricular activity ranged from purchasing a yearbook to getting a copy of the literary magazine to attending a dance or ballgame. For \$15, students purchased a "beneficiary card" entitling them access to various activities.

The school committee and superintendent spent the majority of December analyzing and questioning the proposed spending plan created by the administrative council and the superintendent. Ultimately, the school committee was responsible for finalizing the proposed budget figure and identifying the reductions with a vote. While the superintendent's "strawman" budget proposal suggested possible reductions, it was the role of the school committee to determine the final reductions.

Then, under Massachusetts state law, a public hearing had to occur before final adoption of the budget. The public hearing typically took place in early January in Town X. This event was well attended in recent years with approximately 250 community members in attendance. The open hearing provided a platform for community members to question and discuss the school's proposed budget.

Superintendent X acknowledged his strategy to instigate

concerns over the fiscal year 1992 budget. He stated the following:

There was a conscious strategy on my part to paint a million dollar mess. I wanted people here screaming. I wanted people crying. I mean there were teachers here crying. There were people from the staff and the public who got up with quivering voices and couldn't talk, couldn't get it out.

Between the January open hearing and the town meeting in April, ongoing conversation, review and analysis ensued among the superintendent, school committee, and the town's finance subcommittee until agreement was reached as to what budget the school department would send to the town meeting for a final vote. Community members could contact any of these individuals with their opinions on the budget.

Town X had a representative town meeting. The representative town meeting vote ultimately accepted or rejected the town budgets. If the school budget was accepted by vote at the town meeting in April, the budgeting process was completed. However, if the budget was rejected with this vote, the school committee was left to identify, with the superintendent, the school department reduction in accordance with the town's specifications unless an override of the tax limitation measure known as Proposition 2 1/2 occurred.

According to Massachusetts General Laws, "the local appropriating authority of any city or town...may, by a two-

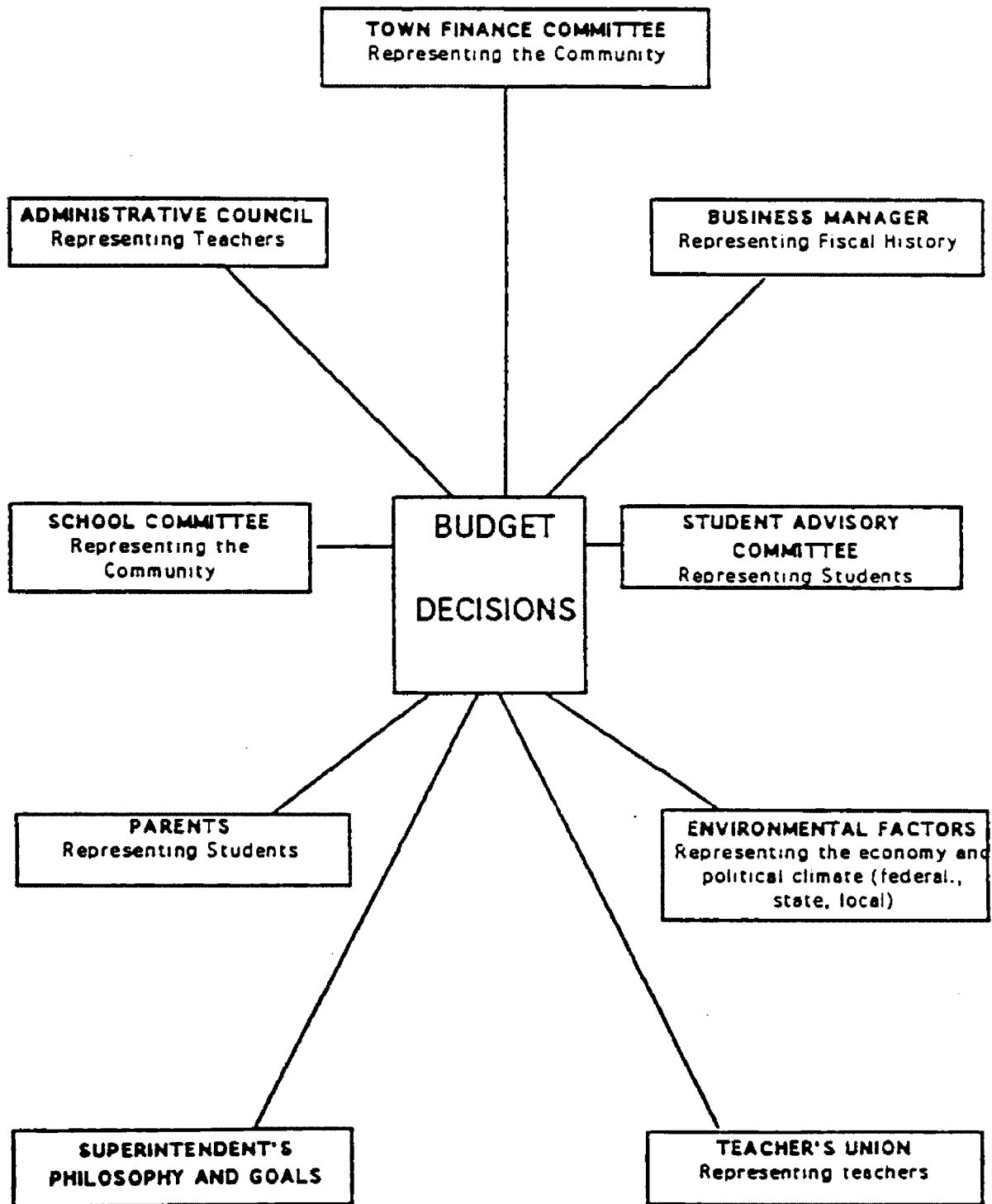
thirds vote, seek voter approval to assess taxes in excess of the amount allowed by [Proposition 2 1/2]" (Annotated Laws of Massachusetts, 1990, p. 12). This vote could be brought to ballot by the board of selectmen or by a local initiative petition.

Fiscal years 1990, 1991, and 1992 failed to bring about an override of Proposition 2 1/2 in Town X. However, a trash fee was imposed in Town X in 1992, which greatly reduced the school's portion of budget reduction for fiscal year 1992.

INDIVIDUALS AND GROUPS THAT AFFECTED THE BUDGET

Figure 1 of individuals and groups that influenced budget decisions was presented to Superintendent X during the interview for assessment. Superintendent X validated these influences and offered one additional group, joint boards, representing the town manager and selectmen. In addition, Superintendent X said he did not believe that these influences were "firm categories." He stated, "What happens in schools and politically in trying to gain support, say of parents for example, is the teachers' union, which you have listed as representing the teachers, they may get involved with parents to gain support of what they're doing. Consequently, the union is counting on the parents' influence."

Figure 1. Individuals and Groups that Affected Budget Decisions in Town X



Superintendent X cited the superintendent's philosophy as "clearly, the central influence of all the people involved." Finding all of the individuals and groups challenging to work with, Superintendent X acknowledged each for different reasons. He described each in the following:

THE TEACHERS AND ADMINISTRATIVE COUNCIL...We've been able to utilize the staff through staff development in this system to play a big part in philosophy about involving teachers in decision making and involving teachers in curriculum decision making. It has been very hard for me, in a philosophical way, to lower the priority for teachers and teacher development because of reduced funding.

PARENTS...Some just want facts. They want to know it's educational and you can cut out the non-educational. And, some parents, like music parents in this system, are going to say to you, if you're cutting out music, you're making it less important than home economics. I can't teach my kid to play the piano, but I can teach them to sew.

THE SCHOOL COMMITTEE...They know they can't generate program priorities for the school system. There's no way anybody on the school committee who works at a job and comes to a meeting can come up with the ideas that aren't going to be opposed by half the people in the school system. So they really take the lead from me a lot.

STUDENT ADVISORY COMMITTEE...The chairman of that group comes once a month to the school committee meetings and the meeting is planned. I may participate in the planning of that or the principal does. While they don't play a major part, the avenue is there for students to have a voice. For example, they [the students] came to the school committee and said we don't think we should have any cuts in extracurricular activities. The students in effect were telling the school committee that they could charge \$150 per sport and that would be fine. It was the school committee saying we don't want to be seeing parents paying \$150 per sport.

ENVIRONMENTAL FACTORS...Yes the state budget, the economy, yeah, the legislative, the town's particular things. For example, [a nearby town] had a policeman who shot somebody or something. There was a \$4 million

settlement against the town. The school is definitely being affected by that. School choice legislation has affected budgets. We did not opt for school choice. I think it's a confusing kind of thing that some towns will take advantage of to the disadvantage of others nearby.

TEACHERS' UNION...The union really plays into the budget through the administrative council and faculty, not as the union. They really get put down as the union. Their other way of exacting stuff is to say they have a contract, and the contract has to be honored. But, they don't say that. The school committee and myself are the ones that say that because we're in a contractual obligation. There are places in here [the budget] where I said let's violate the contract. Teacher reimbursement for teacher courses is contractual and I have recommended, and we are still in grievance over this, that we not fund this. Another current grievance is the cut in uniform allowance. It's come to July first and they're looking for their money and we're not paying it. For whatever reasons, it calls for a separate kind of bargaining, known as impact bargaining, where the economic situation can force you to do things. So, is the union an avenue for teachers to affect the budget? It is. But, the stronger avenue is through the principals.

BUSINESS MANAGER...[The school committee] comes up with the idea of doing without an assistant superintendent for business here. They could never impose that unless I chose to do it; that would only save one job. When I went to do it, I cut out the payroll clerk and the administrative assistant, the accounts payable administrative assistant and two other clerks. The merger with town hall didn't just cut out one job, it was the merger of a business function that moved a lot of our business stuff downtown. (The assistant superintendent works with the superintendent through the administrative council.)

TOWN FINANCE COMMITTEE...Parents call and make contact through the finance committee...They (finance committee) played a major role in supporting the trash fee to help the school. They can really devastate you.

JOINT BOARDS...The town manager in [Town X] has the ultimate budget authority. His group is the selectmen and the finance committee. But joint boards is a key group because it was the selectmen who instructed the town manager to take trash out and give us a level-funded budget.

SUPERINTENDENT'S PHILOSOPHY...The superintendent's philosophy is very clearly...closer and very central to all the decisions in involving all these people (individuals and groups affecting the budget). The superintendent is to develop the philosophy which many people buy into. The superintendent sells his philosophy or may even pick some up from these other people (influencing the budget). We build a strong philosophical base that lots of people buy into. It's not just my thing...it's the fact that the superintendent has developed or shared that and gained endorsement of that. And to people, that's critical.

TABLE 2. SUMMARY OF BUDGET CUTS IN SCHOOL SYSTEM X
FOR FISCAL YEARS 1990, 1991, 1992

TEACHING PROFESSIONALS:

Cuts in classroom teaching positions totaled 18.4:
 2 elementary gifted/talented (all)
 1 elementary physical education teacher
 1 elementary art teacher
 1 elementary music teacher
 2 middle school reading teachers
 .5 middle school SPED teacher
 1 middle school instrumental music teacher
 2 high school business teachers
 2 high school technology education teachers
 1 high school physical education teacher
 .5 high school FOCUS
 .5 high school reading specialist
 1 high school English teacher
 1 high school reading teacher
 .4 high school math teacher
 1.5 home economics teachers

PROFESSIONAL LEADERSHIP REDUCTIONS:

Cuts in leadership positions totaled 6.7:
 .5 high school data processing director
 1 art director
 .5 athletic director
 2.2 positions resulting from department head
 reorganization
 1 music director
 1 physical education director
 .5 facilities coordinator

SUPPORT STAFF REDUCTIONS:

Cuts in support staff have totaled 30.3:
 4.8 secretarial positions or 20 percent
 11 custodial positions or 33 percent
 1 custodial supervisor
 2 central office positions (over 40 percent)
 10.5 teacher aides
 1 assistant superintendent for business

IN ADDITION:

Elimination of summer school budget
 25 percent cut of teaching supplies and textbooks
 \$6,400 cut of custodial overtime
 Elimination of uniform allowance
 Elimination of all non-mandated bussing

Elimination of all preventive maintenance
Elimination of all purchasing of computer and
instructional equipment
90 percent cut of professional development
25 percent cut in substitute teacher account
\$90 high school athletic fee charge for each sport
Intramural sports eliminated
\$15 high school activity fee added
Moratorium on tuition reimbursement
Lunch price increase from \$1.25 to \$1.50

ANALYSIS OF BUDGET DECISIONS IN SCHOOL SYSTEM X

Superintendent X stated his belief that "school systems are good for kids when they're good in the three A's: Academics, Athletics, and the Arts." He said he believed that learning must be broad-based in terms of basic skills and skill learning (that is, "learning how to learn"). "Learning must be a major part of what's going on," said Superintendent X. Multi-cultural and world-minded or global thinking were central in Superintendent X's philosophy of education. He stated:

I've tried hard to find ways to do the sports, extracurricular, and arts programs...Looked at from a kid's perspective, you can't eliminate any of these pieces. So the philosophy that has driven us is not to cut the arts out, and not to cut athletics to make it hurt so parents will come and vote for more money. But keep the arts, the athletics, and academics and try to keep them as strong as possible. That's where the notion between that being the highest priority as opposed to support staff has come through.

Yet in discussion of the program aspect of the school budget, Superintendent X acknowledged that he did not consider the three A's to be equally important. He said:

Academics, probably, are more [important] because there is a lot more in it. There's developmental academic stuff and thinking stuff. Lots of subjects fall into that. Athletics would have more limited rules; participation in interscholastic sports, lots of good things about character and sportsmanship and all that. It's got fewer things in it. The arts, too, would have fewer things in it. Although the arts alone would be very academic.

You can't do without pieces. A person isn't well-educated if they haven't been introduced and had a chance to explore. We may not be able to take a kid on a fully developed program of the arts, but we really need to be exposing him/her to the arts so he/she can leave to pursue these things on his/her own, better. So, we're opening up worlds. And what we're doing when we're cutting back is cutting down on the amount of exposure we offer kids.

When presented with the list of budget cuts that

occurred in school system X from 1989 to present, Superintendent X would "not necessarily" agree with the researcher that more non-academic courses than academic courses were cut. He pointed out that elementary cuts, which he said would show up as academic or core courses, were not seen because the elementary schools were growing. Superintendent X stated, "If all things are being held equal, there would have been more elementary cuts. But, we added 120 pupils in the last two years at that level."

A numerical count and comparison of core versus non-core courses occurred with a result of 7 core cuts and 12 non-core cuts. Superintendent X's initial response to the comparison was the following: "Keep in mind, some of those cuts are reflecting business, are reflecting the reduction of the salience of that for this population that is becoming more and more academic."

When asked if this community shift of priorities was in agreement with his own philosophy of education, Superintendent X stated the following:

No. I just think it's a reflection that's not of the schools. Schools shouldn't be pushing for academics. Schools should be taking care of kids that need help. Now, if you're a school that has 50 percent going on to college and 50 percent not, your school should have really strong programs for that other 50 percent. But that number is getting smaller and smaller here...we have something like 95 percent going on to some further form of education, be it a four-year, two-year, vocational school or some kind of training.

Superintendent X agreed that his budget decisions were dictated, by some degree, to the community makeup even though it represented a "series of compromises" to his ... philosophy. Declining enrollments and class sizes were cited as prime forces in the budget reduction process by the superintendent. He stated:

We hated to do it. But clearly, we can't be running class sizes of 5 or 8 or 10 when the rest of the school is running larger and larger classes. Eventually, we started cutting more and more of that. This year, we eliminated two home economics and two industrial arts teachers. That was a programmatic choice based on class size.

We've taken on huge fights to say that service-connected things may fall into lower priorities. Unions are very powerful here, yet we've cut down a third of our custodial services. We've cut down on overtime. We've cut back 20 percent of the secretarial force again.

Three years ago, a major service, bussing, was the focus of budget reduction. "We made a decision that in these priority times, getting kids to school was not as important as what happened when they hit the front door."

Consequently, all bussing, except that which was mandated by the federal government, was eliminated. School System X went from 8 buses (at \$35,000 apiece) to 2 buses. Consequently, only bussing beyond a 2 mile distance from the school and kindergarten student bussing remained.

The superintendent acknowledged reliance on fundraising efforts of the public, particularly the Parent-Teacher Association (P.T.A.). He stated, "We milk everything we can

from the public. We have a gift list that just keeps going on and on. P.T.A.s that used to raise five thousand are now raising fifteen to eighteen thousand dollars."

Capital expenses including preventative maintenance were postponed with concern. Superintendent X expressed his belief that the school system was "living on somebody else's back" with regards to the school boilers that are over 20 years old. He recognized the need to invest in replacing them.

Repeatedly, Superintendent X maintained that the major force driving the budget decisions was a focus on the education program. "Teachers and the services they give [were] given priority."

According to Superintendent X, the special education program realized a tremendous demand for funding in Massachusetts over the past few years due to state mandates. Yet, School System X was able to minimize this increase by hiring aides. Superintendent X explained, "Instead of sending kids to other schools for help, we service them by hiring an aide for a kid fulltime. Thus, an aide is paid eight or nine thousand dollars and you save eighteen thousand dollars in tuition and eighteen thousand dollars in transportation."

New and increased fees became a necessary reality in the budget plan for School System X including the previously

mentioned beneficiary fee, athletic fees, and facility rental fees.

Superintendent X shared his great disappointment in the reduction of the physical education program as that was a program he claimed to build up by requiring the department to "focus on the educational side" of physical education. With a background in curriculum development, Superintendent X said he required a curriculum with goals and assessments and expected changes based on assessments. He said he required instructional plans, individualization of lessons, and developmentally appropriate units. Under his direction, the physical education director and athletic director positions were split. School System X did not previously have these requirements of the physical education department. Superintendent X cited the need for a purpose and said he believed a lesson for teaching a skill or a game must have an introduction, teaching time, practice time, and review time.

Thus, a strong philosophical base was used to build the physical education program, according to Superintendent X. He said:

I may have been an activator or a strong, forceful representative of that kind of thinking over the years. But, a lot of people bought into that. I'm really saddened by [the reduction] after I helped build a program that did nothing but throw out balls to kids and say go.

I have one principal who said he talked with one

school administrator who is having major problems in physical education. Here, we have 97 percent participation. We even have a program for kids that can't participate. We don't let anybody off the hook. That kind of philosophy is bought into. I have the school committee sold on that: to say physical education is more than a sporting thing, to break up the day or give other teachers time off. It takes a long time for some people to buy into that philosophy. It takes a long time for that classroom reading teacher to think that physical education may in fact get close to being as important as reading.

Turning to discussion on decision making,

Superintendent X supported the premise that both training and judgment played a role in administrative decision making regarding budgeting. "I think one informs the other," he said. Judgment based on philosophy and values was necessary, in the superintendent's opinion, to prevent [the decision maker] from being pushed and pulled by the "power stuff of politics."

Superintendent X referred to the budgeting process as a balancing act. He claimed that an equitable approach to budget reduction that was driven by a vision, openness, and fairness was more acceptable to people. He used the following example to make his point:

We cut two custodial positions here. We told them face to face, that when it comes to keeping a superbly clean building compared to one that's less clean, and when custodians are the same cost as a teacher, guess what? When we're cutting teachers, we're going to be cutting custodians, even if I can't tell exactly where that cut will come from. It's a philosophy. Cut teachers? Then we'll be cutting everybody else. And [the custodians] can understand that. There's a political reality to that.

Describing the qualities he said he believed an effective educational decision maker must possess today, Superintendent X stated that, " in addition to being equitable and fair, an individual must possess a notion philosophically or a vision that drives judgments; a vision that goes back to those qualities [he stated] a good education has."

While Superintendent X said he believed that decision making regarding budgeting could be enhanced through training, he acknowledged that he never took a course in budgeting. His administrative studies were in curriculum. His doctoral dissertation was written in social studies and he once taught curriculum development at the university level. "I don't have the typical person's training for the superintendency," admitted Superintendent X. He questioned whether his training would certify him as a superintendent today as he specialized so much in curriculum.

Superintendent X attributed his experience in politics to be his strength. He said he believed that "high level officials have to understand politics." He characterized the superintendency position with the following:

It's really all about decision making; about deciding what's more important than other things. Politics is a kind of thing where ultimately people vote and get the right person with the right philosophy on the school committee. I think the superintendent and principal should understand political science.

Communication with others was the main source of new information for Superintendent X. He said "I'm able to stay in touch with lots of people. As a result, I get a sense of the way things are going to go and I can make an informed decision." He believed information was more accessible from other people than reading. Superintendent X stated "The literature eventually catches up and covers the same issues. You may from time to time go back and read because sometimes reading helps you see things clearer." Basically, however, word of mouth was the favored source of new information for Superintendent X.

DESCRIPTION OF TOWN Y

According to the classification scheme of the Massachusetts Department of Education, Town Y was an economically-developed suburb; specifically defined as "a suburb with high levels of economic activity, social complexity, and relatively high income levels." Located 20 miles from Boston, Town Y utilized an open town meeting as its form of government.

Twelve schools, including nine elementary, one junior high (grades 7-8), one middle school (grades 5-6), and one high school, made up the public school system. With a population of approximately 24,825 people, there were approximately 3,260 students enrolled in the public school system.

The following page provides statistics on Town Y that were derived from the Massachusetts Department of Education. The numbers in the left column represent actual data. The numbers in the right column represent a high-low rank with number "1" representing the community in Massachusetts with the highest value for that statistic. The community with the lowest value is ranked "351". Rank ordering of these statistics was performed by the Massachusetts Department of Education for the purpose of comparison.

TABLE 3. TOWN Y COMMUNITY STATISTICS

Community Attribute	Actual Data	Rank
Equalized Property Valuation/ Capita 1984	28,689	147
Percent High Income Households (income exceeds \$50,000)	5.7	89
Percent Low Income Households (income less than \$10,000)	18.0	256
Percent of Adults with Some College	37.1	166
Index of Manufacturing Activity	142	53
Index of Commercial Activity	102	37
Residential Percentage of Property Valuation	77.7	253
Unemployment Rate	5.6	232
Percentage of Residents who Rent	21.7	143
Percentage of Housing Built Pre-1948	49.5	119
Percentage Minority	1.3	220
Percentage Age 5+ Foreign Language Speaking	5.8	200
Percent Aged 5 to 17	19.3	272
Percent Change in Population 1970-1980	-2.0	274
Population Density per Square Mile	3387	32

PHILOSOPHY STATEMENTS FROM SCHOOL Y

The philosophy statements of School System Y included the following:

1. THE ELEMENTARY SCHOOL PHILOSOPHY - adopted 1971. The elementary schools in [Town Y] exist for the goal of developing the children in their charge intellectually, physically, emotionally, and morally. The schools are omitted to the philosophy that every child is an individual with his own unique personality, his own unique talent, and his own unique innate worth. We recognize the fact that every child is different and we are cognizant of our responsibility in contributing to the growth of each child as an individual.

Our basic purpose, of course, is to provide each child with a good foundation in the basic learning skills with an emphasis on reading and the language areas related to it. Beyond this, we are entrusted with the task of developing the cognitive processes to the greatest extent possible. In addition to the basic skills, the children should receive training in, for example, inductive and deductive reasoning. They should not only be able to assimilate knowledge, but to learn to be selective in their reasoning, to be able to arrive at their own conclusions, and in general, to be responsible in their thinking and reasoning.

Each child should learn to communicate with his fellow students and with his peer groups, and also be able to act responsibly as an individual within the general fabric of our society. This, of course, is the basis of any child's emotional self development.

We are also basically responsible for the physical well-being of each child. It is our feeling that sports and, more important, sportsmanship are a basic part of living and play are an important role in the total development of the child. We also recognize that not all boys and girls can participate successfully in all sports programs, but we do feel it is important to provide each child with physical activities that are congruent with his own individual motor and physical development.

Last, it is our responsibility to teach the children a love of country, insofar as our

government is based upon the supremacy of law over man.

2. THE MIDDLE AND JUNIOR HIGH SCHOOL PHILOSOPHY - adopted 1971.

In the middle years, public education in [Town Y] responds to the special intellectual, emotional, and motor requirements of early adolescents. Timeless cognitive skills are framed within the context of the junior high students' perceptual world - a world of personal growth and a propensity toward motor activity. A positive adult model (teacher) plays a crucial role at this level in helping students crystallize their own search for identity.

The objective of building skills in language communication, reading, mathematics and science are continued in an advanced coordinated progression which started in Town Y Elementary School. The nature of the pre-adolescent makes it necessary to balance carefully the emphasis between a child-centered or a strictly subject-centered curriculum. Experiences in foreign languages, art, music, home economics, industrial arts, and physical education expand subject offerings to the widest level at any time during a student's public education years. Such a curriculum is designed to serve the widest variety of interests and is shaped to assist students in making decisions regarding their high school course of study as well as their future life goals.

3. HIGH SCHOOL PHILOSOPHY - Adopted 1990.

[The High School] is dedicated to imparting knowledge and developing appreciation and desire for lifelong learning. We believe that each of our students has the right to try and the opportunity to succeed. We are dedicated to promoting good citizenship in the community, nation, and world. Above all, we believe that the school has a clear responsibility to promote academic excellence, social, and personal growth in each student.

ACADEMICS: Academically, we believe that each student has unique needs and abilities. The school's responsibility is to identify and respond to them.

1. We believe the central purpose of [Town Y High School] is the academic growth of

each student.

2. We believe we have a responsibility to encourage individual development.

PERSONAL GROWTH AND SOCIAL DEVELOPMENT: Over the past decade, the role of the school has expanded. We believe that the family and social pressures placed upon adolescents has had tremendous impact upon our obligations, as the school is called upon to deal with the complexities of the society of the nineties. We believe the school and the family should be in partnership in the development of the whole child.

1. We believe that a significant factor to successful personal growth is the relationship between faculty and student: an understanding and encouraging attitude on the part of the faculty enables students to develop feelings of success about school and self.

2. We believe that a lifelong commitment to health and physical fitness is an integral factor in the personal development of each student.

3. We believe that self confidence and the ability to make decisions are essential to the personal development of each student.

4. We believe a critical purpose of the school is to provide a setting for social development. We believe that personal growth and success in learning are dependent upon meaningful group relationships.

SCHOOL AND COMMUNITY: We believe that a key to quality education is open communication and respect between and among all levels of the [Town Y] community. We believe that the school, the students, the family, and the community have responsibilities to each other. We are committed to providing a framework in which the academic, social, and personal development of the student during adolescence will be facilitated.

B. The goals and objectives of the school committee. (The following goals were submitted for Fiscal Year 1991 by the chairman of the school committee.)

1. To increase public awareness and involvement through an alumni association.

2. To establish a program with administration, high school administrators, faculty, and interested

citizens where we bring out to the public, via the educational channel, what education in [Town Y] is about and what it means: the successes and achievements.

3. To promote the educational philosophy to ensure that we continue to maintain a comprehensive educational program.
4. To look at the administration of the schools.
5. To look at the personnel performance evaluation system.
6. To look at space needs.
7. To develop a plan to deal with space needs.
8. To determine capital improvement needs.
9. To explore the feasibility of school-based management. To continue with long range and strategic planning initiative.
10. To provide the leadership and information to provide adequate funding for an override to meet the needs of public education. To inform all citizens including those who do not have children in school.
11. To join with the surrounding communities to discuss collaboration, community problems, and solutions. Also, to rotate meetings throughout the district.

C. The philosophy of the superintendent of schools: To maintain a comprehensive program throughout the system, K-12, to accommodate all the students' needs at the time they need them.

THE BUDGETING PROCESS IN TOWN Y

Prior to appointment as superintendent in 1977, Superintendent Y served the same system as the junior high school principal for nearly 10 years.

Describing his own management style of budgeting, Superintendent Y said he speaks with people, either individually or in small groups, to allow them "to defend their vision of the budgeting process." He claimed that he shared decision making during the budgeting process as do "good principals." Stated Superintendent Y, "some principals will not [bring budget decisions to their staffs], frankly. And, when you're not sharing decisions, you will have a breakdown."

Regarding his philosophy of education, Superintendent Y stated the following:

My philosophy is to maintain a comprehensive program throughout the system, K-12, to accommodate all the students' needs at the time they need them. There has been tremendous pressure on me over the years to eliminate art, music, industrial arts, and physical education. I've never done that. I've always cut across the board every single time.

I've always felt very good about that even though people will say to me, 'Oh no, you've got to have English, social studies, math, and science. Those are the core subjects. You can throw everything else out.' I have always felt that that's true; if we had to throw everything else out, the ones to keep are the core courses. But, we'd be losing kids all over the place. If we didn't have athletics, these kids wouldn't even bother with the core subjects; if we didn't have any of the extra-curricular stuff.

So, we've maintained things, even if we have to charge for them with fees. And, if you look at this system now and compared it to 1981, we have retained just about everything; even though if you plotted an inflation index and an index of the value of the dollar, we have many fewer dollars to run the programs today.

Also, we don't always know what's going to motivate a youngster. We just don't know. When we start cutting right and left, we don't know who that's going to affect in the educational process.

Superintendent Y recognized that the budget reduction process is a "very difficult decision making process." He

said he believes the superintendent's role is to move the decision making process along, to make the tough decision and the tough recommendation.

In September/October, the budgeting process begins in Town Y with principals and department coordinators performing a needs assessment in their respective building or department. Superintendent Y said he encouraged people to think in terms of starting from zero or starting from scratch. In this way, according to the superintendent, people could avoid feeling that a program had to be funded just because it was done the previous year.

Superintendent Y said he encouraged the administrators to "idealize their vision in budget form; how they think their schools should be run the next year." Superintendent Y acknowledged, however, that "the wish list is never fulfilled."

Upon completion of individual budgets, they were compiled into a single budget for the system. In addition to principals and program directors, the supervisors for maintenance and plant upkeep had to submit, in budget form, the building needs including repairs and capital outlay.

Stated Superintendent Y, "then, I start the prioritization process." To accomplish this, Superintendent Y met with the principals and department heads, individually or in small groups, to study their portion of the budget and

determine with them what their priorities were. He said he confronted the administrators with the question, "If we have to reduce this budget, where would we reduce?"

When the prioritization process was completed, Superintendent Y explained, "then, I begin to cut." In his own mind, he said, he envisioned the budget as three concentric circles. The center of the circle represented online instruction to students. The second circle represented support services that were closest to instruction. The outer circle represented support services farthest from direct instruction to students.

Regarding cuts from the concentric circle perspective, Superintendent Y said the following:

The problem I'm running into is that I've cut concentric circles on the outside; clerical, custodial, building maintenance, those kinds of things. Those have probably been cut to the point where they're beginning to tell. You're beginning to see it in the buildings, being able to see it in the fact that my principals and middle managers are saying, 'you want things on time and I've got no one to type it.' That kind of thing is beginning to air.

The superintendent brought his proposed list of budget cuts to the school committee for their vote of approval. Superintendent Y said he has never brought a list of budget cuts to the school committee that they have approved of 100 percent. Basically, he claimed, at the end of the budgeting process, he must implement a program which is based on their approval of most of the items, but not all of the items.

Therefore, Superintendent Y concluded, "there is always some level of dissatisfaction at the board level; at every level, actually, because every school I cut is unhappy, too, if there is a cut there." Superintendent Y described their dissatisfaction as "a lingering thing that happens."

Responding to whether he believed his suggestions were valued by the school committee during the budgeting process, Superintendent Y stated the following:

I try to put it in the context that they're not wanting to make those tough decisions and really, sincerely not wanting to make cuts in education. Really, nobody does. And, at their level, they are voted, and given the trust of their voters, to do the right thing to promote education. It's very difficult for them; plus the fact that they have their own priorities too. They see the system. They have constituents that speak to them about what's important to them in the system. And I understand that process. I don't consider it a question of being valued or not valued as much as I consider it to be a very difficult decision making process.

According to Knezovich (1984), the superintendent was the chief educational leader. Responding to whether the school board tended to take that role, Superintendent Y said:

Yes, there is some of that happening. When my decisions are reversed or reordered, there is some of that. It goes on. But again, I look at the process as I just stated to you and I think it's inevitable given the situation. In days when you were adding programs, that rarely happened. When professionals generally got together and brought a new, creative educational endeavor to the board, it was a joyous time. But it hasn't been that way for 10 years.

A school committee member was quoted in the school

board minutes during the fiscal year 1993 budget deliberations with the following:

The committee, superintendent and administration are charged with the responsibility of making decisions about the [Town Y] educational system. The committee should listen, but there is only so much time and information that one can absorb and so many priorities. We pay our superintendent to make recommendations to the committee.

While the school departments formulated their budget, the town finance committee must have established the dollar amount of money allocated to the school departments for the next fiscal year. Town Y did not allocate equal funds to the various departments in town. Rather, each department was allotted a different percentage of the overall town budget with the school department receiving approximately 50 percent. Stated Superintendent Y, "The finance committee has individualized the process so every department is taken on its own merits."

The school committee's approved budget proposal must have been presented at an open hearing, according to Massachusetts state law. In Town Y, this event was held in late March/early April. (Incidentally, notice of teacher layoffs must have been received by affected teachers no later than April 15.) The public hearing provided a platform for community members to question and discuss the school department's proposed budget.

The school department's proposed budget figure may or

may not have agreed with the town finance committee's recommended budget figure. If the town figures are in agreement, the public hearing runs relatively smoothly with few disputes. However, the school department requested more than the suggested budget figure in the past few years, resulting in disputes, anger, and a great deal of dissatisfaction between the school department and the community.

One particular issue that became a major controversy was transportation. The school committee, at the superintendent's recommendation, considered the elimination of bussing that was not mandated by the state. According to the school committee minutes of a recent public hearing, one parent stated the following: "Eliminating bussing represents a total disregard for the safety of children. More responsibilities are being turned over to parents. The system is collapsing and the school committee is not doing its job."

Responding to negative comments in the local newspaper regarding the suggested transportation cut, the school committee chairman was quoted in the school committee minutes saying:

The comments are very upsetting. Members felt it was in the best interest of the children throughout the whole system. People should not question the interest and motives of the committee. They have the best interest of the children at heart.

In support of safety and user fees for transportation, another school committee member was quoted in the board minutes as saying, "the school committee is not in the business of transportation; we are in the business of education."

The following example illustrated the open hearing process: members of Town Y's school committee unanimously voted their approval of a \$14,812,062 fiscal year 1991 budget to be sent to the public hearing in April of 1990. This represented a 2.4 percent increase over the fiscal year 1990 budget. This school committee vote occurred in January. In March, the town finance committee rejected the school department's request and directed the school committee to reduce its budget by \$300,000. In turn, the school committee directed the superintendent to "prepare a contingency plan for additional cuts."

The superintendent provided the following proposal of budget cuts to reduce the desired budget by \$300,000. According to school committee minutes, the superintendent's proposal for budget cuts was referred to as Fiscal Year 1991 Tier I.

Figure 2. Tier I. Budget Reduction of \$300,000

1. Transportation
2. Fuel Oil - level funded
3. Reduce three clerical staff
4. Reduce three paraprofessionals

5. Drop gifted and talented program
6. Provide retirement incentive
7. Reduce textbooks, supplies

Tier I was brought to the public hearing for discussion and comment. One school committee member reacted to this list with the following comment: "One area not touched is administration. Since 1982 we have upped administration. I will not support a budget that wipes out bussing without touching administration."

Another school committee member pointed out the following: "Each [school committee] member has their own expectations regarding the students' education. We have to scale back."

At the public hearing, community members could have requested an override vote on Proposition 2 1/2 to generate more funds. The vote can be brought to ballot by the board of selectmen or by a local initiative petition. Community members can then vote in support of the override, thus allowing an increase on their property tax. Town Y was unsuccessful in passing an override of Proposition 2 1/2 each of the three years included in this study.

After the open hearing, ongoing conversation, review and analysis ensued among the superintendent, school committee, and town's finance committee until agreement is reached as to what budget the school department will send to the town meeting for a final vote. Community members could

have contacted any one of the decision makers with their opinion on the budget during that time.

Town Y utilized an open town meeting to ultimately accept or reject the town's budget. This vote typically occurred in late May/early June in Town Y. If the school budget was accepted by vote at the town meeting, the budgeting process was completed. However, if the budget was rejected with this vote, the school committee was left to identify, with the superintendent, the school department reduction in accordance with the town's specifications, unless the override of Proposition 2 1/2 occurred.

If the override passed, budget problems were solved with additional funding. If the override did not pass, again the school committee was left to identify the school department reductions in accordance with the town's specifications.

INDIVIDUALS AND GROUPS THAT AFFECTED THE BUDGET

The diagram in Figure 1 (p. 44) of individuals and groups that influenced budget decisions was presented to Superintendent Y during the interview for discussion. Superintendent Y validated these influences and offered one additional influence, collaborative opportunities. He defined collaborative opportunities as "working closely with fellow superintendents."

Superintendent Y cited the administrators and teachers as the most influential group affecting budget decisions because "they are the ones closest to the kids." He recognized each group or individual as being challenging to work with for different reasons. They are as follows:

THE TEACHERS AND ADMINISTRATORS...I listen to the administrators most closely because they're coming in and they're pressing programs for their kids and their teachers. I listen to them carefully. Then I listen to teachers individually when they remove themselves from the group and they share with me their concerns about a program. And I look at this carefully, their ideas of creating something for little money. Sometimes we don't listen to the people on the line that have great ideas that don't cost any money at all. These are the things I really look for. And if you're asking for a challenge, this is a challenge.

THE SUPERINTENDENT'S PHILOSOPHY...My philosophy is to maintain a comprehensive program throughout the system, kindergarten through grade 12, to accommodate all the kids' needs at the time they need them...There's been tremendous pressure on me over the years to cut art and music and industrial arts and physical education. I've never done that. I've cut across the board every single time.

THE SCHOOL COMMITTEE...The challenge...is that I

really have to be convincing. I have to get up there and convince them once I've made a decision. I have to be persuasive. I have to sell the program to them because they're going to be asked to vote on reductions or changes or instituting fees; all of the things for which they may be criticized. That's quite a challenge. At the same time, I'm selling or trying to convince the community that this is the best program move.

THE TEACHERS' UNION...is a challenge in that their philosophy is that if the union issues are resolved, and basically these issues are the teachers, then good education will follow. That doesn't always happen, at least in my opinion...I have to be very persuasive with them. But, at the same time, I have to recognize that this climate of uncertainty is going to affect the kids. So I have to try to establish as stable an environment for teachers as possible. The challenge is to keep them informed as to what's going on, keep teachers advised well in advance as to what the future of their program really is. That's really important. If a teacher feels from January on that their program is going to be gone, it's going to affect the kids. You're not going to stay until three o'clock. If the bell rings at two, you're going to be out at two looking for a job.

ENVIRONMENTAL FACTORS...are important. I'm always, or at least I say always, very much in communication with our legislators. For them, it's a question of who they're hearing from and I want them to hear from me as one of their constituents. I'm always calling or writing to them and I find it works...I keep telling them, how can I even put in a budget when you people can't even decide whether we're going to have educational reform or not? I had to present Tuesday night to the school committee, here it is August 18th, what we're going to do with the budget money, and we're starting school on the eighth of September...what's their (the state legislators) reaction? It's the process...It's the machine. They can't get together on an issue or it's caught in the Ways and Means Committee. Those are standard answers.

THE BUSINESS MANAGER...I rely on him to keep me on the technically precise financial course. Also, to advise me on how he sees the technical aspects of programs working or not working.

THE STUDENT ADVISORY COMMITTEE...That program has not been strong here although we do invite them to the school committee meetings. I rely on the principals to

get me that information.

COLLABORATIVE OPPORTUNITIES...Working with fellow superintendents...is a strong influence. I work closely with two particular superintendents. That helps me not only in sharing their experience in budgeting, but also in sharing costs, so I can reduce if I can.

Table 4. Superintendent Y's Suggested Cuts: Fiscal Year 1991

Non-reappointments (non-tenured positions)

SECONDARY	ELEMENTARY	ADMINISTRATION
English .6	Grade 2	Assistant principal
Home economics .8	Grade 4	Housemaster
Business	Grade 1-4 positions	Housemaster
French	Grade 3-2 positions	
Math	Grade 5	
Science .4	Music .6 and .4	
SPECIAL EDUCATION	LONG-TERM SUBS	MULTI-CULTURAL STUDY
9 special education	English-high school	2.6 at high school
1 adj. counselor	Industrial arts	1 at junior high
3 speech/language	Mod. special needs at junior high	
LAYOFF THE FOLLOWING ON FIRST WORK DAY IN SEPTEMBER		
1 librarian	3 English	1 social studies
1 METCO coordinator	2 music	1 foreign language
1.4 science	1 physical education	1.6 art

Table 5. Superintendent Y's Suggested Cuts: Fiscal Year 1992**Non-reappointments**

SECONDARY	ELEMENTARY	ADMINISTRATION
2 business	5	5 (4 principals)
1 foreign language		
1 home economics		
1 industrial arts		
1 library		
2 math		
1 METCO		
1 music		

LAYOFF THE FOLLOWING ON THE FIRST WORK DAY IN SEPTEMBER

1 art	3 English	1 foreign language
1 home economics	2 science	1 industrial arts
1 library	1 math	1 social studies
1 physical education	1 guidance	

DEPARTMENT HEAD REORGANIZATION - Consolidate all departments into three

1. Humanities Department leader
2. Physical, earth and library leader
3. Work skills/health leader

English
 Math
 Social studies
 Science
 Foreign language

Table 6. Superintendent Y's Suggested Cuts: Fiscal Year 1993

Non-reappointments

SECONDARY	ELEMENTARY	TEACHER AIDES
Art	Grade 4	K-2
Business/home ec.	Grade 3	SPED-5
Foreign language	Grade 3	Special education-1
Industrial arts	Music	
Library		
Math - 2		
METCO coordinator		
Music		
T.V. prod.		
Social studies		

SPECIAL EDUCATION

4 moderate special needs
 1 severe special needs
 2 preschool
 1 occupational therapst
 1 speech/moderate special needs
 (debate about cutting 4 elementary principals)

LAYOFF THE FOLLOWING TENURED TEACHERS ON FIRST WORK DAY

SECONDARY	ELEMENTARY	SPECIAL EDUCATION
Art	Grade 4-2	1
Business/guidance	Grade1-1	
English/social studies		
Home economics		
Industrial arts		
METCO		
Physical education		
Science		
Social studies/SPED		
Culinary arts		

ANALYSIS OF SUGGESTED BUDGET DECISIONS

Superintendent Y stated his belief that he does not view all programs as equally important. He said:

Oh no. They're not all equally important. They're certainly not all equally important...The core courses of math, English, science...those are the most important. Would the high school survive without art and music? It would survive. But it would be a deficit, in my opinion, in the youngster's education. We have youngsters in the school who, while they go to the core subjects, they're there because of the music program. If not for the music program, they might be strung out on drugs or depressed, or just sitting around not caring very much about school. And I'm talking about a significant number of kids. That's the case in many of these programs. But if you tell me there is only enough [money]...that's English, math, science. That's it. That's our job.

Despite his belief that the core subjects of math, English, and science...are the most important, Superintendent Y recognized individual learning needs of students as being equally important. He stated:

We have our basic study programs at the high school. We have programs designed, pieced together differently for slower learning students. Is that as important as an advanced placement? Well, for those kids it is. And, the advanced placement is important, too, for a select number. Both of those are important. I've tried to maintain both and I've been severely criticized for it frankly.

Superintendent Y did not spend much time discussing and justifying the lists of proposed reductions for fiscal year 1991, fiscal year 1992, and fiscal year 1993 as it was apparent that indeed, he proposed program cuts across the

board.

On more than one occasion, Superintendent Y acknowledged that he was criticized for trying to maintain a comprehensive program, and, therefore, consistently proposing cuts across the board. Identifying the source of criticisms, Superintendent Y stated, "Community people, teachers, administrators, teachers, everybody." Yet, he claimed that his philosophy does not become watered down in the budgeting process. In fact, over the 15 years of his superintendency, he claimed that "if anything, my philosophy has gotten stronger." He continued with the following:

I've maintained my philosophy throughout. That's always been my goal. I haven't been able to save everything. But with that goal in mind and with a lot of good feeling from people with whom I have confidence in the system, we went from 60 percent of our students going to college to 80 percent going to college in the last 10 years. And those are the worst 10 years in the budget. So we've been creative. Let me say this. It all hasn't been bad. We've had to be creative and we have been creative. We've instituted some programs in the last few years.

While pursuing an administrative credential, Superintendent Y recalled studying decision making as part of an overall course in organizational analysis. However, he did not take a course specifically in decision making.

Superintendent Y claimed that "to an extent" he utilized a structural decision making framework (i.e. identify the problem, pose alternative solutions, weigh the consequences of each solution...). He described his approach

to decision making in the following:

That first step in decision making is very important. What is the problem? Sometimes someone will bring a problem to the table that is a symptom, but not the problem. I consciously question, 'Is that really the problem or is it a symptom of something larger or different?' That's really very important and I do that automatically.

After that, what I like to do is to study the problem and to hear the advocates of different solutions, kind of a multiple-advocacy approach. So, if the problem is, say a personnel procedural problem, then I would like the main players in there to give me their solutions; how they would see this thing.

There might be different advocates for different solutions. Then, I'll make a judgment based on what I hear. If the problem is one that's getting out into the community and is more political, then I'll go to the next advocate and maybe the political advocate or the citizen advocate and I'll listen to that and I'll make a judgment hoping I have heard every advocate. I will come to a judgment based on that word.

Thus, Superintendent Y acknowledged that judgment plays a key role in his administrative decision-making.

In his discussion of maintaining a comprehensive program, Superintendent Y drew a comparison of physical education versus athletics. He claimed that his experience has found that "people care about athletics, not physical education." He added, however, "people don't seem to care about English either."

Superintendent Y acknowledged that School System Y has been reduced to a "bare bones" physical education program. He stated:

Physical education doesn't have a big advocacy. Why? That's your fault [referring to physical education teachers] and that's my fault. Physical education has

not been communicated to the public as far as what's going on in the program. Look at all the stuff going on in health today. Physical education needs to relate to that.

The superintendent offered three thoughts on why he believed educational decision making regarding budgeting has become more and more difficult in recent years. First, Superintendent Y suggested that society no longer appears to encourage one generation to help the next. Second, he acknowledged his perception that people question everything today, not just school budgets. He said, "We get second opinions on doctors and lawyers." Finally, Superintendent Y suggested that people are frightened by the uncertainty and instability of the economy.

Superintendent Y said he believed that training can enhance an individual's ability to make decisions. He also acknowledged that making decisions and learning the effects of those decisions are learning tools for decision making. He said:

Experience makes a difference. You can make decisions more quickly and better having made a lot of decisions in the past. Sometimes they blow right back in your face. They were wrong decisions. You go back and look at what it was...you may find that you talked to this person but you never look at this data. So, you learn that you'll never do that again in the future.

Finally, Superintendent Y said he believed that administrators-in-training should spend more time shadowing an administrator to see the concerns and feel the pressures.

He identified the following three skills or qualities he believed an effective decision maker regarding budgeting needed today:

1. BE A GOOD LISTENER...to be open to all suggestions, and be willing to hear different points of view without reacting positively or negatively.
2. CONVINCING OTHERS OF A VISION FOR THE SYSTEM...it's really important to be able to enlist others in the process.
3. EMBRACE CHANGE...one must be able to really understand the dynamics of change because that's what this work is all about.

DISCUSSION OF CASE STUDIES

According to the Massachusetts Department of Education, School System X and School System Y were both classified as economically-developed suburbs. The Massachusetts Department of Education constructed this classification based on 15 socio-economic and demographic attributes, listed in Table 1 and Table 4.

Town X, comprised of seven schools, utilized a representative town meeting as its form of government. Town Y, comprised of 12 schools, utilized an open town meeting as its form of government. Neither Town X nor Town Y was successful overriding Proposition 2 1/2 for each of the three years analyzed in this study.

Both school systems incorporated long range, strategic planning. School System X maintained a strong allegiance to this type of planning as evidenced by the mission statement, future vision, and financial statement of the school committee, in addition to the specific annual goals and objectives set forth by the superintendent and school committee. Also, the Negative Legacy project clearly demonstrated strategic planning on behalf of Superintendent X.

School System Y maintained a long range planning committee. School board minutes reflected their activity in

areas such as assessing the community's attitude toward education. However, the philosophy statement for the elementary and junior high schools, dated 1971, suggested that School System Y was not up-to-date in the planning process. (The philosophy statements were supplied by Superintendent Y.) Only the current high school philosophy was adopted in May, 1990. Clearly, planning for programs in the seventies was much different from planning in the nineties.

Another striking contrast between school systems regarding the development of educational philosophy was the superintendent's role. Superintendent X cited the superintendent's philosophy as "clearly the central influence of all the people involved" in budget decisions. He claimed that the superintendent's role was to sell his own philosophy so that others could buy into it. Thus, Superintendent X spent considerable time enlisting others in budget decisions. He claimed that he would often hang large sheets of paper on the wall as he met with the school committee or with his administrators and together they would arrive at reductions.

Superintendent Y enlisted others during the early stages of budget development. He requested input from his directors and administrators as did Superintendent X. However, after Superintendent Y collected idealized budgets

from his administrators and met with them either individually or in small groups to defend their vision, he stated, "then I start to cut." He said he believed the superintendent's role was to make "the tough decision and the tough recommendation." On another occasion, Superintendent Y defined his "maintain a comprehensive program" philosophy but acknowledged that he had been severely criticized for that by community people, teachers, and administrators. Thus, Superintendent Y appeared to make some decisions in isolation.

Despite Superintendent Y's attempt to maintain a comprehensive program throughout the system, he acknowledged, along with Superintendent X, that the core courses of math, English, science, and social studies were "more important" than the non-core courses of music, home economics, physical education, art, and industrial arts. While Superintendent Y said he believed that non-core courses were necessary to keep the students interested in school, Superintendent X said he believed non-core courses were necessary to round out a person's education and that "a person isn't well educated if they haven't...had a chance to explore [various programs]." Within the past three years, the home economics and industrial arts programs were completely eliminated from School System X. School System Y experienced reduction of most programs across the board.

Both Superintendent X and Superintendent Y stated their belief that the budget should reflect an educational plan and they both verbalized the ideal that maintaining on-line instruction to students was their priority in the budgeting process. Superintendent X said, "A budget is an educational plan, not dollars." Superintendent Y acknowledged that, while the wish list was never fulfilled, he encouraged people to "idealize their vision in budget form."

Superintendent X stated his belief that "the school committee really takes the lead from [him] a lot" [regarding budget decisions]. He pointed out that "there's no way anybody on the school committee who works at a job and comes to a meeting can come up with ideas that aren't going to be opposed by half the people in the school system." Superintendent Y claimed that he never brought a list of budget cuts to the school committee that they approved 100 percent. He stated, "There is always some level of dissatisfaction at the board level; at every level actually..." He later described such dissatisfaction as "a lingering thing that happens."

Neither Superintendent X nor Superintendent Y appeared to feel obligated to uphold the teachers' union contract during this tough economic period. Superintendent X evidenced this when he stated, "There are places in here (the budget) where I said, 'let's violate the

contract'...(calling) for a separate kind of bargaining known as impact bargaining." For example, teacher reimbursement for the completion of additional coursework was contractually agreed upon, yet at the time of this study, Superintendent Y had recommended to the school committee that the teachers not be reimbursed in order to save money. Not surprisingly, the issue was currently being grieved by the teachers' union.

Superintendent Y claimed that experience has shown him that, "their [union members] philosophy is that if the union issues are resolved, and basically these issues are the teachers, then good education will follow." He said, in his opinion, that doesn't always happen.

School System X did not maintain a class size policy. Superintendent X described the difficulty of moving students and adjusting districts to meet a class size policy for what may be a cut scenario. School System Y maintained a class size policy that stated that a class did not have to be split until 30 students or more were enrolled.

Reducing their budgets in the area of transportation was a major challenge faced by both school systems. In addition, members of School System X fought fiercely with community members to convince them to institute a trash fee and return tax dollars to the school system. Again, the Negative Legacy plan proved to be a profitable strategic

plan for School System X. This plan exemplified the AASA (1982) study's claim that "Public school districts should be able to get their fair share of the tax dollar if they approach the funding authority - be it the school board, the local government, or the taxpayers themselves - with reasonable, understandable, and defensible budgets." (p. 6)

School System Y's school board minutes revealed a great deal of turmoil within the school that negatively affected the budgeting process. For example, a civil lawsuit based on unfair labor practices was brought against the school committee by a teacher in 1988 because that teacher was denied the right to speak at a regular school committee meeting to discuss the creation of a new administrative position. The teacher originally requested \$1 in damages. The final settlement, in favor of the teacher in 1990, was nearly \$10,000, money that had to be taken from an already depressed budget.

Newspaper accounts, a vocal, local taxpayers' association, and a select few parents also contributed considerable criticism of the budgeting process. Thus, School System X experienced a great deal of unrest.

Another area that generated tremendous controversy in Town Y was the issue of pay raises for teachers. One parent was quoted in the March 1990 school board minutes stating the following:

While [I] agree that the professionals within the system do an excellent job and should receive raises, the state is in a depression and the staff should say no to a pay raise...Why does the staff need so many administrators? There are people in the town that will work very hard to bring about the defeat of an override.

Superintendent Y defended the administrative positions with the following response according to the same board meeting minutes:

The committee can defend and support items that are directly related [to student services]. With regard to administration, [Town Y] has the lowest number of administrators among the contiguous towns. The committee should not shortchange themselves by asking to reduce administration again.

A school committee member stated the following in reaction to increasing teacher salaries: "I cannot support this...It is putting salaries on the backs of children. The amount needed for salaries should be sought in an override and let the town make the decisions."

A question that repeatedly surfaced to the researcher throughout this study was, who owns the budget and its inherent decisions? In both School System X and School System Y, the budgeting process began early in the school year with teachers and administrators giving their input to the superintendent. The superintendent then made recommendations on budget decisions to the school committee based on information gathered from teachers and administrators. The school committee prepared a budget

proposal based on the superintendent's input and their own priorities to present at the open hearing. At this point, the community had the opportunity to question the budget and provide their suggestions and desires for the spending of their tax dollars. Based upon ongoing debate among the school committee, the town fathers, the superintendent, and the community, the budget was submitted to the town meeting whereupon the community voted to accept or reject the budget. Again, the researcher was confronted with the question of who really owns the school budget, advocates for its funding, and defends the budget decisions?

The previous comment by the school committee member, who said "let the town make the decision," clearly represented a refusal to own that budget decision. Yet, during the same year, that school committee's chairman stated at a board meeting, "the committee is charged with allocating funds and determining policy."

In May 1991, the Town Y finance committee voted 8-1 not to recommend the contractually agreed upon second year of the teachers' contract, which included a pay raise for teachers. Obvious tension within the school committee itself over this issue became apparent when a member of the committee was quoted in the board minutes shortly thereafter, reminding the committee that he had been consistently opposed to raises for all town employees. He

said he did not think he was "required by the school committee to abrogate his individual right as a citizen."

Superintendent X referred to the budgeting process as a balancing act. He claimed that an equitable approach to budget reduction driven by a vision, openness, and fairness was more acceptable to people. Superintendent Y said he believed people understood and accepted budget cuts more if they were enlisted in the philosophy upon which it was developed.

Both School System X and School System Y relied upon fees and donations from community or school groups. Stated a school committee member from School System Y, "In the eighties, fundraising was for enrichment; in the nineties, fundraising is for the basics." Superintendent X commented that School System X had to "milk everything [they] could from the public."

Both school administrators acknowledged great frustration with state and federal legislators as significant state and federal cuts occurred at the last minute during the past three years. As one school committee member from Town Y stated in the February 1991 board minutes, "I feel frustrated to be working in the financial atmosphere and then have the government pull the rug out from underneath. The budget process is meaningless."

A significant difference in the budgeting process

between School System X and School System Y was the budget timeline set by each administrator. School System X held their open hearing on the budget in early January. The town meeting, which ultimately accepted or rejected the budget, was conducted in April. However, the open hearing in Town Y occurred in late March/early April. The town meeting in Town Y occurred in late May/early June.

An obvious advantage for School System X was time. In addition to money, School System X budgeted themselves time to deal with obstacles and uncertainties. School System Y, on the other hand, had an additional pressure of not only passing the budget, but passing it within the school calendar. February 1991 board minutes quoted Superintendent Y as saying, "The state of the budget process does not give the school committee much time to go on."

A second significant factor was the deadline date of teacher reduction in force (RIF) notices. Contractually, teachers had to be notified of such reduction by April 15. By delaying the open hearing until late March/early April, School System Y did not budget itself much time to plan changes. Superintendent Y was quoted in the board minutes of April 1990 stating the following:

I apologize to the many professionals who have to live with the (RIF) notice and as soon as the school committee and administration are able to return staff, they will. Every year at this time, we are forced to create a list of reductions and would like to make the

proposal at a later time when the list would be the smallest. We are up against budgetary constraints and contractual language.

As a teacher who received four RIF notices in seven years of teaching in Massachusetts, the researcher was surprised at Superintendent Y's previous quote, as a delay in notification of teachers creates tremendous anxiety for the teacher and delays the teacher's opportunity to pursue other employment. Superintendent Y appeared to contradict himself when he stated his desire to "establish as stable an environment for teachers as possible...to keep teachers advised well in advance as to what the future of their program really is."

While both superintendents clearly stated their bias toward core courses, the program aspect of the budget in Town X gave the appearance that more non-core courses experienced reduction or elimination than core courses. Home economics and industrial arts were completely eliminated from School System X. Superintendent X attributed these losses to the "salience" of its community, which he believed was becoming more and more academic. Also, class size and declining enrollments were cited by Superintendent X as prime forces in budget reduction decisions. He pointed out, however, that these decisions were not in line with his own philosophy of education.

The program aspect of the budget in Town Y gave the

appearance that equal cuts were made across the board, reflecting Superintendent Y's philosophy of education.

Both Superintendent X and Superintendent Y commented on the physical education programs within their systems. Superintendent X demonstrated his support for physical education as he described how he helped develop the program by having expectations he had of regular classroom teachers. Speaking very highly of the physical education program in Town X, Superintendent X attributed the success to enlisting others in the philosophy that "physical education is more than a sporting thing." Superintendent X said he believed that non-core courses including physical education rounded out a student's education.

Superintendent Y expressed his belief that people care about athletics, not physical education. He reasoned that physical education does not have a big advocacy because of a failure on behalf of physical educators and administrators to communicate to the public what the program is all about. Superintendent Y said he believed that all non-core courses, including physical education, were important to keep students interested in school.

Both Superintendent X and Superintendent Y stated that, to a degree, they used a structured approach to decision making. Also, they both said they believed a person can become a better decision maker with training, though neither

of them recalled coursework specifically in the area of decision making regarding budgeting.. Superintendent X said he believed his political training served him well in his current position. He also stated his belief that "the superintendency is all about decision making."

CHAPTER 5

CONCLUSIONS AND IMPLICATIONS

Neither Superintendent X nor Superintendent Y significantly relied upon the traditional framework of decision making which employed the scientific method, though Superintendent Y did emphasize the importance of the first step, identify the problem. Both administrators, however, acknowledged heavy reliance upon their own judgment as a resource for decision making regarding the budget. Thus, subjectivity played a prominent role in their decision process. Superintendent X, for example, identified the superintendent's philosophy as "clearly the central influence of all the people involved" in budget decisions. Despite Superintendent Y's claim that administrators and teachers were the most influential group that affected budget decisions, his own comprehensive program philosophy, for which he claimed he took a great deal of criticism, was the overriding influence on budget decisions as evidenced by the consistent across-the-board cuts for each of the three years studied.

As previously established, an inherent weakness of subjective judgments is the influence of bias. Both

administrators clearly and openly stated their bias toward the core courses of math, English, science, and social studies. Responding to the question of whether non-core programs were as important as core programs, Superintendent X stated, "Academics are probably more [important]."

Superintendent Y stated, "they're certainly not all equally important. The core courses of math, English, science, those are most important."

Hartman (1988) charged that educational priorities were reflected in allocation decisions, and alleged that personal objectives of principals and teachers replaced student outcomes as the primary source of resource allocation. This study, however, illuminated that the personal bias of educators was not the only significant influence on budget decisions. Rather, political, social, and economic factors appeared to greatly affect educational decisions, thereby supporting Mulkeen's (1984) claim that "educational policy is woven into the economic and political fabric of the nation" (p. 4). Superintendent X, for example, stated his philosophical opposition to the decision to eliminate home economics and industrial arts, yet recognized the fiscal reality that School System X could not "be running class sizes of 5 or 8 or 10 when the rest of the school [was] running larger and larger classes."

Superintendent Y recognized the political reality of

decision making when he brought budget decisions to the school committee for voting purposes. He stated the following:

They're not wanting to make those tough decisions and really and sincerely not wanting to make cuts in education. Really, nobody does. And, at their level, they are voted in and given the trust of their voters to do the right thing to promote education. It's very difficult for them; plus the fact that they have their own priorities too. They have constituents that speak to them about what's important to them in the system. And I understand that process.

Superintendent X alluded to the reality of political influences and his reliance on personal judgment to make decisions when he stated his belief that superintendents and principals should understand political science. "Judgment based on philosophy and values [was] necessary," according to Superintendent X, "to prevent [the decision maker] from being pushed and pulled by the power stuff of politics."

Superintendent Y expressed his frustration with the political system at the state level. He stated; "I had to present to the school committee, here it is August 18th, what we're going to do with the budget money, and we're starting school on the eighth of September." He claimed that the legislators defended their delayed decisions with, "It's the process, it's the machine. They can't get together on an issue or it's caught in the Ways and Means Committee."

IMPLICATIONS OF THE STUDY

A central question underlying any school budget

decision should be, what are schools for? John Goodlad (1979) stated that "the answer to improving our schools can be stated simply: Make them be primarily educational in all that they do" (p. vi). Physical educators should be able to identify and justify the educational benefits of each unit presented. Games education alone represents a myopic view of program possibilities for physical education. Superintendent Y stated that "people don't care about physical education." A starting point for physical educators is to help people identify why they should care about physical education. "This is no time for us to become either defensive or critical of the shortcomings of others. It is the time for all of us to join in restructuring the common school" (Goodlad, 1979, p. 124).

The need for physical education, for example, becomes apparent with the following:

According to a 1987 study by the American Alliance of Health, Physical Education, Recreation, and Dance, about 40 percent of U.S. children ages 5 to 8 exhibited such coronary risk factors as obesity, inactivity, high cholesterol levels, and elevated blood pressure. The study also showed, as many as 50 percent of American school children were not getting enough exercise to develop healthy hearts and lungs. About 33 percent of boys and 50 percent of girls of school age could not run a mile in less than 10 minutes (Tremblay, 1992, p. 2C).

Injury prevention, a benefit resulting from regular exercise, is another area physical educators could promote in support of their program. Dr. Lyle Micheli, director of

sports medicine at Boston Children's Hospital and chairman of the Governor's Committee on Physical Fitness and Sports, said he recently treated three girls under age 14 with torn knee ligaments, "an injury usually sustained by professional athletes." He said he believed the girls' bodies were unprepared to take the stress in the game. Dr. Micheli stated, "The bottom line is that we need more general activity - lifting, jumping, and turning. Playing only organized sports is not enough. Kids need both physical education and organized sports. The lack of physical education is dramatic" (Tremblay, 1992, p. 2C).

Since both administrators stated that non-core courses either functioned to keep students interested in school or served to round out student's education, the implication for non-core teachers is that their role in the public school system is not clearly understood and/or has not been communicated effectively. Non-core teachers must enlist educators and community members in a comprehensive philosophy of education that justifies their presence in the program aspect of the public school budget.

In support of music education, for example, the following facts need to be communicated to individuals influencing program budget decisions:

In 1987 to 1989, students taking music courses scored an average of 20 to 40 points higher on both verbal and math portions of the SAT's than students who took no

arts courses.

During the same period, students who took more than four years of music and the other arts scored 34 points better on verbal SAT's than those who took music for less than a year.

Students who participate in their school band or orchestra are 52 percent more likely to go on to college and graduate (United Musical Instruments U.S.A., Inc., 1992, p. 4).

Also, members of the educational community must recognize the silent lesson presented to children when non-core courses are reduced or eliminated. Oaks and Lipton (1990) recognized the unspoken message given to children and others with the following example:

The school's lack of emphasis on the gaining of skills and understanding in art, compared with that given other subjects, sends the clear signal that art isn't very important. When children realize that art isn't very important at school, they don't gain much self-esteem even if they are among the few who find success. Being praised in a second-class subject doesn't count for much (p. 112).

At the higher education level, leaders in the non-core subject areas must become involved in the training of educational administrators and teachers of other subject areas by promoting a comprehensive philosophy of education for future generations. With school-based management rising to the top of educational reform, all teachers, administrators, politicians, and community members must clearly understand and recognize the need for creating schools which enhance the development of the whole child, not just the intellectual aspect of the individual. Training

needs for all members of school-based management teams must be well-planned. Also, non-core educators should take an active role to assist colleges and universities assess the training needs of school administrators and identify specific courses in budgeting and business management that are school-oriented.

John Goodlad (1979) recognized the pitfalls of educating via core courses alone in the following:

I am convinced that continuation along the impoverished, curricular and pedagogical lines implied by "back-to-basics" will lead ultimately to educational bankruptcy in our schools and to an increase in youth alienation and dropping out of school. But, fortunately, the weakness of schools demonstrated in their rhetorical zigging and zagging is also their saving grace. Just as the zig is becoming excessive, we start to zag. Regrettably, we often are out of sync, zigging when we should be zagging and zagging when we should be zigging (p. 63).

It appears that the American public, from educational personnel to community members, may need to consider the problems associated with educational decision making from a broader perspective. Sociologist C. Wright Mills stated, "problems that at first glance seem to require solution at the personal level are actually the consequences of broader political, economic, or social forces" (Sage, 1990, p. 6). Echoing a comparable message, William H. Boyer (1984) stated, "Without adequate planning, we muddle from one crisis to another and expect elected officials to fix specific problems rather than change a system that may be

causing the problem" (p. 1). Educational decision making has been directly affected by other systems that constitute the American infrastructure.

One example of this, according to Knezevich (1984), is the significant shift in federal support of public education noted in the early 1980s. "The 'new federalism' of the Reagan [and Bush] administrations significantly reduced federal contributions to education that forced the states to assume an even larger portion of that budget" (Knezevich, 1984, p. 451). State legislators, however, also reduced fiscal support of education, which shifted fiscal responsibility of education to the local level. At the local level, through Proposition 2 1/2 in Massachusetts, the taxpayers, forced to assume the snowballing budget cuts from the state and federal levels, voiced their dissatisfaction with the economic hardship by refusing to pay higher taxes in the only area where government offered a choice: property taxes, the major source of educational funding. This researcher contends that educational policy is driven by political, social, and economic objectives as suggested by Mulkeen (1984) as well as what may appear to be "personal objectives of principals and teachers" (Campbell and Sparkman, 1990, p. 50).

To support the reality of political, social, and economic influences affecting the direction of public school

systems, the researcher considered the following findings of the World Future Society, an organization that supports future global planning. California State Assemblyman John Vasconcellos was a keynote speaker at "Creating the 21st Century Institutions and Social Change," the World Future Society's conference in Anaheim, California, in August 1992. He claimed that "All United States institutions are in terrible dysfunction: These include families, schools, the health-care and criminal justice systems, and governments" (Field, 1993, p. 33).

William E. Halal, a futurist and professor at the George Washington University, spoke at the same conference. He claimed that the reason for America's institutional dysfunction is that "We are witnessing the collapse of the Industrial Age model of institutions which posits that centrally planned bureaucracies can be trusted to solve our problems" (Fields, 1993, p. 33). He said he believed that "what is needed is for institutions to put the ideals of democratic free enterprise into practice" (Fields, 1993, p. 33).

According to Sage (1990), the current centrally planned bureaucracies (including schools) have operated under a hegemonic ideology rather than a democratic ideology. He stated, "Ideology, according to the hegemonic model, persuades the general public to consider their society and

its norms and values to be natural, good, and just, concealing the inherent system of domination" (Sage, 1990, p. 19). Thus both Sage (1990) and Halal (Field, 1992) recognized that despite America's claim to democratic decision making, subjectivity and bias of dominant individuals has diminished the democratic free enterprise process.

Sage (1990) recognized the pitfalls of the hegemonic ideology in the conduct of American sport.

In the realm of sport, as in many others, dominant groups use political, economic, and cultural resources to define societal norms and values and to sustain their influence. Their interests are legitimated by compatible ideologies disseminated by schools, mass media, and various agencies of social control, and the processes they use tend to suppress alternative versions (Sage, 1990, p. 3).

As this study revealed, the same resources Sage identified directly influenced educational decisions. Therefore, his conclusion can be extrapolated to support the researcher's hypothesis; educational policy makers who discriminated against non-core programs legitimized schools that failed to provide educational programs for the whole child.

From the public school system perspective, educational decision makers must focus on the needs and interests of individual students, not the self-serving interests of dominant groups. Thus, non-core programs may not appear to

directly serve the interests of dominant individuals, yet quality non-core programs significantly contribute to the healthy development of each individual. Educators need to question current prevailing notions of program decisions as suggested in the following:

The problem is not that the legions of dedicated people who work in our schools are limited or uncaring, nor that they are unwilling to exert themselves to serve our children. On the contrary, the schools are filled with intelligent, conscientious, even idealistic people eager to be effective. The problem is that the system they are caught in - schools as we still organize and run them, prevailing notions of curriculum and instructional method, the existing allocations of responsibility and authority - has become obsolete (New York State Department of Education, 1991, p. 1).

Alternative versions of education are being sought by parents, educators, taxpayers, business leaders, and politicians for a variety of reasons. With this study, the researcher has attempted to encourage the reader to consider the validity of non-core programs in school curriculums by focusing on administrative decision making regarding school budgets, the fiscal representation of an educational plan. Budget decision makers must recognize that development of one's greatest potential is dependent upon an education of the whole person.

To accomplish such, the public school system must stay in sync with modern society which has moved from an industrial-era model to a technological-era model. Thus, the academic needs of citizens has changed. Yet, the physical

and emotional needs of individuals still exist and consequently, must be addressed in the educational plan of schools in order to educate the whole child: spirit, mind, and body.

A starting point for school administrators to improve their decision making ability is to actively seek input from an objective individual or group of individuals regarding the assumptions underlying their educational decisions in order to detect a biased perspective. Colleges and universities could serve practicing school administrators well by establishing a service whereby administrators could use professors as an objective sounding board prior to making final decisions.

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APPENDIX A

General Outline for Interview

1. Review program reductions or eliminations over the past three years.
2. Discuss factors that contributed to the decisions to reduce or eliminate programs.
3. Describe administrator's perception of decision making autonomy (freedom/restrictions).
4. Community or other influences affecting the direction of the curriculum.
5. Describe the typical process used to arrive at the decision to reduce or eliminate programs.
6. Discuss projected goals and objectives for the school system (idealistically/realistically).
7. Discuss the decision making training received while pursuing educational administration credentials.
8. Discuss administrator's perceived relationship between training to make decisions and real life practices.
9. Establish administrator's philosophy of education and perceived ability to implement said philosophy.
10. Generate suggestions for professional training that would enhance school administrator's ability to perform decision making regarding the budgeting process.

APPENDIX B**Letter Requesting Cooperation of Administrator**

Dear ,

In order to fulfill my master's thesis requirement, I am conducting case study research on selected school systems in Massachusetts. The purpose of the study is to enhance my understanding of the decision making process of school administrators forced to make budget cuts due to the effects of the declining economy and Proposition 2 1/2. The criteria used in the selection process suggests that your school system is a prime candidate for my study. This letter serves to explain the format of the study, the time commitment requested of you, the administrator, and the application of the results. Please consider participating in my study and know that I value your time and cooperation.

The study will begin with an examination of past school board minutes and budget proposals to ferret out programs that have experienced reduction or elimination from the overall curriculum over the past three years. This will occur on the researcher's time, thus no time demands will be made on the administrator.

However, an interview with you following the board minute analysis is requested to pursue the rationale for program reduction or elimination. This interview will require approximately 60 minutes and, with your consent, will be tape recorded to insure accurate data collection. A written outline describing the general information being sought will be provided for you prior to the interview to better prepare you for discussion and to ensure a well-planned, focused interview sensitive to your time constraints.

It is important to convey that the purpose of this study is not to attack or criticize your efforts in the budget cutting process as this task is recognized as challenging and frustrating. However, a realistic understanding of administrative decision making regarding budgeting may serve to redirect the efforts of institutions where the training of educational administrators takes place.

I have just completed my pilot study in the where I am currently employed. Following my interview with, he extended his support of my study by offering to serve as a reference to prospective administrators. Thus, I encourage you to call to verify my research and credentials.

I will follow up this letter with a phone call in a week to ascertain your response. I would appreciate your involvement in my research.

Thank you for your consideration. Should you desire further clarification, do not hesitate to write or phone me.

Sincerely,
Mary B. Patrick

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