

A FINANCIAL RESOURCE GUIDE FOR THE BEGINNING
SECONDARY CHORAL MUSIC DIRECTOR

Donald Michael Devous, B.M.

Thesis Prepared for the Degree of
MASTER OF ARTS

UNIVERSITY OF NORTH TEXAS

August 2006

APPROVED:

David Shrader, Major Professor
Jeff Sager, Minor Professor
Jeffrey Snider, Committee Member
Graham Phipps, Director of Graduate Studies
in Music
James C. Scott, Dean of the College of Music
Sandra L. Terrell, Dean of the Robert B.
Toulouse School of Graduate Studies

Devous, Donald Michael, A Financial Resource Guide for the Beginning Secondary Choral Music Director. Master of Arts (Music), August 2006, 85 pp., references, 19 titles.

The purpose of this study was to confirm the necessity of a financial resource guide for beginning secondary choral directors in Texas. Budgetary information was gathered through an on-line survey addressing the financial knowledge of 25 participants made up of choral directors, college professors, fine arts directors and student teachers. Further information was gathered from college course guides, music periodicals and college textbooks.

From the gathered survey data, a definite need for better financial education was identified. Collected data also demonstrated the necessity for additional courses to be added to the college curriculum with expanded literature on budgeting. Recommended college courses, as well as a calendar time line, Web sites for on-line music software, fundraising tips and budget proposals are also included resources.

ACKNOWLEDGEMENTS

My most sincere thanks goes to the following people, without whom this research project would not have been possible: Dr. David Shrader for serving as my major professor and for his unwavering support and guidance; Dr. Edward Baird (deceased) for his vocal coaching and wisdom; Dr. Graham Phipps for his assistance and support; Dr. Jeff Sager serving as my minor professor; Dr Jeffrey Snider for serving on my committee; Dr. Jerry Bierschenk for his sharing of knowledge, ideas and advice; Carla Epperson and Mary Jane Phillips for their continuous feedback; Shelia Bourns for her advice and assistance with the survey; and the many choir directors, college professors, fine arts administrators and student teachers who participated in the research for this project and were willing to share their knowledge and ideas.

I want to thank God for my family and friends: my wife Theresa and daughters Nicole and Jessica for their love, patience and support; my parents Bob and Dorothy Devous for instilling in me a love of learning and music, and in showing me how to persevere; my in-laws Curtis and Annette Felfe & Greg for their guidance and strength, to my brothers (Jim, John and David) and my sisters (Kathy and Linda) and their families who have been a source of love, support and understanding; to my best friend Henry for always being there for me, and to Dean and Chris for their friendship and humor. To all of you I give my sincerest thanks for supporting me through this journey, as I pursued my educational dream.

TABLE OF CONTENTS

	Page
ACKNOWLEDGMENTS.....	ii
Chapter	
1. INTRODUCTION	1
2. REVIEW OF THE LITERATURE	4
Financial Facts	5
Sources of Revenue.....	6
Procedures of Budgeting.....	7
Creation of a Budget	9
Calendar/Time Line	9
Budget Planning	10
Business Plan.....	12
Types of Budgets	13
Acquisition and Allocation of Funds	15
Fundraising	15
Grants	19
3. SURVEY CONTENT AND RESULTS.....	22
Educational Preparation.....	22
Budgetary Procedures and Policies	23
College Preparation	24
Curriculum	24
Secondary Choral Education.....	25
4. CONCLUSIONS AND RECOMMENDATIONS.....	27
College Courses.....	27
Web Sites.....	28
5. SUMMARY	30
Appendices	
A. INFORMED CONSENT NOTICE AND SURVEY	32

B.	UNCOVERING THE MYSTERY OF THE SCHOOL BUDGET: GLOSSARY	36
C.	CALENDAR/TIME LINE	40
D.	VENDORS	42
E.	SECONDARY CHORAL MUSIC BUDGET ACCOUNTS.....	44
F.	BUDGET PROPOSAL	56
G.	FUNDRAISING BACKGROUND INFORMATION	58
H.	TIPS ON FUNDRAISING.....	60
I.	INFORMATION ON WRITING GRANTS.....	62
J.	STUDENT TEACHERS BACKGROUND SURVEY	65
K.	SECONDARY CHORAL DIRECTORS BACKGROUND SURVEY	67
L.	STUDENT TEACHERS BUDGET SURVEY	70
M.	SECONDARY CHORAL DIRECTORS BUDGET SURVEY.....	72
N.	FINE ARTS DIRECTORS BUDGET SURVEY	75
O.	FINANCIAL EXCERPT FROM TEACHER'S HANDBOOK ON FINANCING	77
P.	PROPOSED COURSE OUTLINE – SEMESTER I	80
Q.	PROPOSED COURSE OUTLINE – SEMESTER II	82
	REFERENCES.....	84

CHAPTER 1

INTRODUCTION

The knowledge of budgetary procedures has always been an important aspect of teaching secondary choral music. Budget information provides the secondary choral director with greater ability to manage funding to achieve the goals of a choral program. The director also implements use of this information in preparing future budgets. With diminishing funds, knowledge of budgeting has gained greater significance.

Fiscal trends in Texas school districts require secondary choral music graduates to have a clear understanding of the financial aspects of a program. It is this writer's position that college students preparing for a career in secondary choral education need a more comprehensive curriculum of financial procedures than what they are receiving. Owing to a dearth of college courses that focus or even address on the budgetary process, graduates experience difficulty facing the many financial challenges of operating a successful secondary choral music program. Additional documentation will be presented later to support this position.

Ad hoc polling of colleagues and student teachers suggests that a lack of educational preparation exists in the area of budgeting for secondary choral music programs. Student teachers in area public school systems verified that they were unfamiliar with many facets of working with a yearly budget. Colleagues also felt inept in understanding the many categories of a secondary choral budget during the first year of employment, and faced ongoing problems as a result. These perceptions were corroborated through the survey data collected for this paper.

From personal observations, survey results and personal experience, this writer strongly suggests a need for better financial education for beginning secondary choral directors in Texas. In addition to documenting this need, this work provides materials, insights and resource suggestions for the beginning secondary choral director. A lexicon of terms used for choral budget management is included in the resource section of this paper.

To ascertain more clearly the budgetary needs of choral programs, a survey was designed and administered to ten area secondary choral directors. The survey questions relate to budget line specifications, fund distributions, fundraising policies and funding flexibility (Appendix A). The need for fundraising to supplement budgeted funding is covered in a separate chapter. The survey results reflect the director's initial understanding of budgetary procedures and an indication of his/her level of financial knowledge in general.

A limited set of resources address the subject of secondary choral budgets. Budgetary issues are treated cursorily or not at all in the educational literature of the choral profession. Further review of the literature chapter herein will provide insights into what is available.

Financial data gathered from area high school and middle school choral programs were compiled to provide a comparative financial breakdown. Through a series of questions forwarded to fine arts directors, this information was condensed to summarize annual budgetary needs of a secondary school choral program. That model is a major contribution of this treatise. Further recommendations for the use of

spreadsheets and on-line music office assistant software such as *Charms*¹, also will be discussed.

In conclusion, the collected data demonstrates that a need exists for more deliberate preparation of secondary choral instructors in the area of finances. Knowledge of budgetary procedures can be administered within the university curriculum and by providing trade literature on the subject. The areas included in this paper on budgeting vocabulary and procedures exemplify topics that should be incorporated into the undergraduate curriculum. The increased demand on the director for financing his/her programs through fundraising has created an even greater demand for creative fiscal management. Through the use of the varied resources addressed in this paper, additional funds can be allocated to meet diminishing budgets and to make plans for future budgets. Therefore, by fully preparing the college graduate in this aspect of teaching, costly mistakes of both time and money can be eliminated.

¹ *Charms Music Office Assistant*, Dorian Business Systems, Garland, TX, available from <http://www.charmsmusic.com>; Internet; accessed 4 April 2006.

CHAPTER 2

REVIEW OF THE LITERATURE

As few articles have been written on the subject of budgeting for secondary choral programs, one is left to seek information on budgeting from college textbooks. Several of the texts that address budgeting include *Teaching Music* by Darwin E. Webber and *Teaching Choral Music* by Don Collins, both used at Texas Christian University for their *Choral Organizations and Administration* classes.² In his textbook entitled *Choral Music Education*, Paul F. Roe offers this limited advice in Chapter 3, which is entitled “Extra-Class Responsibilities for the Teacher”:

Any music teacher must become familiar with the financial routine established for the school system where he is employed. ...he should go over budgets and the methods of requisitioning until he feels certain he understands everything. Every school music budget is handled differently.³

This discussion of finance and budgets continues for less than half a page. In the section on *Business Procedures*, he offers the following advice:

Music teachers tend, many times rightfully, to get a reputation for being impractical and unbusinesslike in dealings with others. If the music teacher can answer the following questions affirmatively, he will soon gain the respect of others for being a good businessman as well as a good musician. Are you always prompt and reliable in your dealings so you don't inconvenience others?⁴

This chapter continues for the next twenty pages to offer advice in four more areas of extra-class responsibilities, with little information provided as to the mechanics of budgeting. Along with the finance and business procedures, other areas in regard to efficient management procedures are music supplies and equipment; records and

² Donald Devous, *A Financial Resource Guide for the Beginning Secondary Choral Music Director*, Master's Thesis, May 2006.

³ Paul F. Roe, *Choral Music Education* (Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1970), 44.

⁴ *Ibid.*, 45.

reports; lesson planning; and music selection. The majority of this chapter is devoted to lesson planning and music selection.⁵

In light of sparse pedagogical resources, music education faculties rely on local secondary choral directors to share their experiences with undergraduate students. For example, the professors of secondary education at two local Texas universities invite an area high school choir director to attend the secondary choral methods class. During the discussion on budgeting, the high school director provides students with a copy of his/her itemized budget as an exemplar.⁶ It is through such face-to-face interaction that undergraduates are able to gain a better understanding of financial procedures. However such coverage is ad hoc and incidental rather than being permanent, as are textbooks or other direct reusable information.

Financial Facts

For the choral director, the formation, administration and appraisal of the annual choral budget are major concerns because the budget drives resource allocations.⁷ Every decision a choral director makes can be tied to the budget either directly or indirectly. Therefore, in dealing with these financial issues, the director must possess adequate comprehension of fiscal matters.

One way the choral director can learn budgetary procedures is by becoming familiar with the financial details of his/her school district. He/she should gain knowledge of the available sources of revenue, types of budgets and procedures for creating a

⁵ Ibid., 46.

⁶ Devous, *A Financial Resource Guide for the Beginning Secondary Choral Music Director*.

⁷ Keith D. Snyder, *School Music Administration and Supervision* (Boston: Allyn and Bacon, Inc., 1965), 193.

budget in order to write a meaningful request for funding (e.g., such as sources and uses of funds and cash flow). A working familiarity with the process of acquisition and allocation of funds, and knowledge of fiscal terms (Appendix B), should be useful to a choral director in preparing a budget. Furthermore, the ability to calculate a shortfall of revenue allows the director to determine the need to generate additional income from fundraising and grants.⁸

Practices regarding budgets vary between school districts, thus there are no standardized protocols established. Still it is essential for a director to gain an understanding of the importance of the basic structure of a yearly budget.⁹ Establishing a protocol for choral budgeting will give choral directors greater credibility with school administrators. Through his/her attention to detail, the likelihood of additional funding will be established.¹⁰

Sources of Revenue

There are three sources of revenue that supply the funds for operating a school budget in Texas. The first source, *taxation*, is a levy on taxpayer real estate. Funds gained through taxes provide the base revenue support for schools. A city or council commission determines the amount of tax revenue allocated to each school district based on budget figures submitted by each school board. Similarly, state aid is money allocated to school districts by state governments based on a school district's total

⁸ Darwin E. Walker, *Teaching Music, Managing the Successful Music Program* (New York, New York: Schirmer Books, 1996), 12.

⁹ Robert L. Cowden and Robert H. Klotman, *Administration and Supervision of Music* (New York, New York: Schirmer Books, 1991), 155.

¹⁰ Kenneth H. Phillips, *Directing the Choral Music Program* (New York, New York: Oxford University Press, 2004), 89.

enrollment figures.¹¹ Additional funding comes from the federal government in an effort to raise the level of education in economically deprived areas.¹²

The second source, *special funds*, is comprised of activity fees charged for participation in co-curricular or extra-curricular programs. These activity fees include *Pay to Play*,¹³ ticket admission to concerts and shows, grants from foundations (which cannot be considered in the overall budget planning)¹⁴ and fundraising, which will be expounded upon in a later chapter.

The third source of revenue is *gifts*. Gifts encompass funding gained through donations from local clubs and organizations, private foundations, individuals, alumni, and parents. These contributions can be used to fund private performances or organizational concerts.¹⁵ Gift revenues can be obtained through an organized fundraiser in association with a particular goal such as funding for a trip, music scholarships or summer camps.¹⁶

Procedures of Budgeting

Planning sessions for the development of school budgets can be challenging and time-consuming. Consideration must be given to special programs that must meet federal, state and local guidelines when determining fund allocation. In addition, school

¹¹ Walker, *Teaching Music, Managing the Successful Music Program*, 65.

¹² Cowden and Klotman, *Administration and Supervision of Music*, 156.

¹³ John Benham, "Uncovering the Mystery of the School Budget: Glossary," *CounterPoint*, 27 January 2005 [journal on-line]; available from <http://www.supportmusic.com/drjohn/archive/2005-01-27.mhtml>; Internet; accessed 12 March 2006.

¹⁴ Cowden and Klotman, *Administration and Supervision of Music*, 156.

¹⁵ Snyder, *School Music Administration and Supervision*, 202.

¹⁶ Walker, *Teaching Music, Managing the Successful Music Program*, 67.

budgets are affected by maintenance needs, special interest projects and sports programs.¹⁷ Four stages are defined for the process of developing a school budget:

Stage 1-Preparation - This stage can be separated into four steps:

1. Formulate a program that is curriculum oriented and concordant to educational plans of the entire school district and school campus.
2. Translate the program into policy that includes the participation of staff and administration.
3. Estimate the financial resources needed for all equipment, operations, facilities and goods necessary to run a program. It is under this section that the music director must ensure that his/her departmental budgets are completed early to assure that his/her needs are incorporated.
4. Organize information into a budget document that is compliant with school district guidelines.

Stage 2-Presentation and Adoption - After it has been organized, the budget document is presented to the budgetary officer for review and then included with the complete financial plan of the school. At this stage, the superintendent reviews the budget and may accept it as it is, or ask for revisions. These revisions are requested in order to make the budget conform to district and school policies and the overall district budget. However, if the proposed budget is rejected, the director must overhaul the budgetary requests to fit the district standards.¹⁸

Stage 3-Administration - Once the budget has been adopted and funds have been secured, the plan must be administered throughout the fiscal year, which is usually July 1– June 30. The director must maintain the budgeted accounts through collaboration with the school secretary or bookkeeper, district bookkeeper, or a fine arts administrator, if one is staffed. Regular review ensures that accounts are not overdrawn.

¹⁷ Susan Vaughan, "Insights on the Budget Process." *Teaching Music*, Vol. 3, issue 5, April 1996 [accessed on line]; available from <http://libproxy.library.unt.edu:4791/citation>; Internet; accessed 30 March

Expenditures for unforeseen emergencies should be anticipated through a contingency fund.

Stage 4-Appraisal - Throughout the fiscal year, the director should scrutinize the expenditures that support the music program to ensure that expenses do not exceed the allocated amounts. Since future funding needs are determined by previous budgeting information, it is also unwise to have unspent money at the end of a fiscal year. Throughout the year, any new ideas, thoughts and suggestions with regard to program requirements and spending should be noted and filed. These will assist in the future formulation of new and improved budgets.¹⁹

Creation of a Budget

Calendar/Time Line

In creating a yearly budget, following a calendar with a specified time line to plan and create the necessary steps is recommended. Within the calendar are several deadlines to be met in order to aid in the scheduling of activities necessary in the year-round development of a budget (Appendix C).²⁰ Through advanced planning, the director will be able to submit a detailed budget request that will allow for a more accurate picture of the choral department's needs.²¹

Beginning in early January, school principals will request staff members to prepare a list of expenditures for the following year. Sometimes in a matter of days, the

2006, 36-38.

¹⁸ Snyder, *School Music Administration and Supervision*, 209.

¹⁹ *Ibid.*, 210.

²⁰ *Ibid.*, 212.

²¹ Walter Lamble, *A Handbook for Beginning Choral Educators* (Bloomington, Indiana: Indiana University Press, 2004), 80.

lists are collected and prioritized and submitted to the district business manager and superintendent for review. This information, along with budget requests from other areas (special education, maintenance, athletics), is then compiled into a preliminary comprehensive budget from which priorities are set. By the end of January, necessary funding requirements are determined and a proposed budget is established. An overseer reviews the budget to assure that no state mandates have been overlooked. It is then published for the general public to review.²²

In order to ensure the future of a choral department, the principal should support the director's budget request. When submitting a proposal, requests should be prioritized and categorized (general supplies, capital outlay, transportation) with a description of estimated costs (determine inflated figures when necessary) and vendors (Appendix D). The information should be presented in a computer format (Microsoft Excel®),²³ which makes automatic modifications and calculations. Requests should align with curriculum and should be based on an estimation of future enrollment and activities. To ensure accuracy, the documentation should be proofread before submittal to the principal.²⁴

Budget Planning

Secondary directors surveyed stated that they felt inadequate when first dealing with budgetary issues. Through time and experience, they were able to finally grasp the knowledge necessary to prepare and maintain a budget. One director felt able to

²² Vaughan, "Insights on the Budget Process," 36-38.

²³ *Microsoft Excel* version 11.2.3, Microsoft Corporation, Redmond, Washington, 2004.

²⁴ Vaughan, "Insights on the Budget Process," 36-38.

understand budgeting only because of a part-time job with the Tarrant County Water District.²⁵

The compiled survey data illustrate that each school district has a distinct system of budgeting. Overall, the basic needs of each choral program fall within the same budgeting categories and accounts. To establish a yearly budget, the differences between three accounts must be understood. The three accounts are: Activity Account, District Account, and Capital Outlay (Appendix E).

The Activity Account is a campus-based account that contains all money from fundraising efforts, booster club and other donations. This money is controlled by the director and can be used for reimbursements for additional supplies and other classroom activities.²⁶ Note that because of tax-exempt status, school districts will not reimburse a director for sales tax charged.²⁷

The District Account contains money funded by the school principal and/or the fine arts coordinator for the district. The money in this account must be used for specific line items such as music, transportation, contest fees, contracted services and supplies.

The Capital Outlay account contains funds that must be used only for items that are non-consumable. Non-consumables are items that will remain in the district for many years and include furniture, folio cabinets, pianos, choir uniforms, stage equipment and sound equipment.²⁸

In formulating a budget, a director must look at budgetary items that fall within two categories. Each of these categories contains divisions that may include several

²⁵ Devous, *A Financial Resource Guide for the Beginning Secondary Choral Music Director*.

²⁶ Kenneth H. Phillips, *Directing the Choral Music Program* (New York, New York: Oxford University Press, 2004), 92.

²⁷ Devous, *A Financial Resource Guide for the Beginning Secondary Choral Music Director*.

areas of need. The first category, General Supplies, consists of goods and services that must be supplied yearly such as new music, sight-reading and vocal technique materials, compact discs, piano tuning, office supplies, equipment maintenance, and travel fees.

The second category, Capital Outlay, contains those items that are only purchased occasionally as previously mentioned.²⁹ These items are purchased under a long-range plan for supplying and replacing, and are itemized within the multi-year budgetary plan. Included with the budget is the retail cost for these items and the approximate bid price if available³⁰ (Appendix F).

For large budget requests, the director must identify and promote requested needs as soon as they are determined. Sharing these desires with administrators, parents, school board members and fellow directors helps to market these items into the budget. Note that protocol may require that directors avoid direct contact with school board members. However, parents and booster organizations can and should make contact with school board members to express a need for financial support.³¹

Business Plan

Music directors within a district might benefit greatly from a business plan that concurs with the district's budget. This business plan presents instructional expectations with a charted time line that includes up to two years of instruction. By identifying and

²⁸ Ibid.

²⁹ Don L. Collins, *Teaching Choral Music* (Upper Saddle River, New Jersey: Prentice-Hall, Inc. 1999), 457.

³⁰ Walker, *Teaching Music, Managing the Successful Music Program*, 73.

³¹ Vaughan, "Insights on the Budget Process," 36-38.

prioritizing budgetary needs, a director can establish with administrators the merits of desired expenditures. The key components of a business plan are:

1. A clear description of the goals of the programs. This would require curriculum alignment from Kindergarten to the 12th grade.
2. A list of courses that will fulfill basic musical literacy. These music courses would be modified for those students with different abilities and levels of interest.
3. A time line, with a detailed budget aligned with goals. The planned budget would be for goals contained in an 11/2 to 2 year program. Included in the plan would be a detailed budget for each goal with a list of equipment, staffing costs, travel, personnel and supplies.
4. A means for evaluation of students' success. A charted time line would map out the successes of students over a designated time frame. This evaluation would be grade level appropriate.

Through a business plan, directors can advance the financial and educational goals of their programs by effectively forecasting and presenting an organized budget. By carefully monitoring allocated funds, the music program can be closely examined for unexpended funds. These funds, once moved into the general funding for redistribution, can then be secured to sustain the music education programs.³²

Types of Budgets

There are four types of budgets used, each containing both positive and negative factors to consider:

1. *Departmental Music Budget:* This plan is used in most large school districts. It is compiled by a music supervisor and submitted to the district business manager. The budget supports all musical activities for grade levels from preschool to high school and tries to ensure a creation of unity throughout the district's music programs. Cooperation between department heads and principals is necessary for the success of this budgetary style.

³² Ibid., 36-38.

2. *Autonomous Music Budget:* This style of budgeting is coordinated by a music supervisor, but to a lesser degree. Funding is granted to a school based on the activity level of the music program for that school. In budgetary preparation, the music director completes a budget that is submitted to the building principal. The principal then includes identified needs in the total budget package for the school and submits it to the district business manager. This style of budgeting causes fragmentation of funds to music programs and takes administrative control away from the music supervisor.
3. *Split Music Budget:* This plan allows for budgets to be submitted by each individual fine arts class. Under this plan, there is no one in charge of coordinating the budgetary process. Budgets are submitted without any communication between educators, which can cause dissension within the fine arts department.
4. *“No Budget” Music Budget:* This budget is presented on an “as the need arises” basis. Under this plan, the director requests funding whenever program needs are identified. This type of funding warrants an unacceptable approach to the success of any fine arts program because the director must “beg” for any financial support for the choral program. Through a lack of funding, the administration does not make a commitment to the program’s success, thereby jeopardizing the creation of any type of strong choral curriculum in the future.³³

No single method of budgeting can be described as the ultimate financial process. A combination of the previously listed budgets would be the most effective due to the many variables involved. Regardless of the style of budgeting selected, the involvement of the music supervisor is a key factor to the success of the entire music program. Through his/her involvement, the supervisor will ensure that the music education curriculum is maintained throughout the district. However, for school districts without a music supervisor, it is up to the music educators themselves to maintain a balanced district wide curriculum.

Keith D. Snyder in his book *School Music Administration and Supervision* states:

The budgeting process is a continuing affair. It must constantly look to the future, always planning better and better purposes for educational structure and

³³ Walker, *Teaching Music, Managing the Successful Music Program*, 69-71.

organization. The music director is a part of this process...he is the leader of the process as it affects the work of the music department.³⁴

The effective budgetary plan aids administrators in determining fiscal needs and in planning for the future. It is important that the music budget appear as part of the total school budget, thus lending credibility to the school's total education program. An organized plan also allows for controlled growth and development.³⁵ Whatever funding procedures chosen, the director must have advocates (parent, school board member, principal) who understand the needs of a quality music education program.³⁶

Acquisition and Allocation of Funds

Once the budget has been approved, the funds acquired will be allocated to certain line items. Most revenues are acquired by taxation through categorical aid, and these funds are not transferable to any other category within a budget. One exception however, is the *General Fund*. The *General Fund* is a school district's largest revenue source and includes almost every category that affects the music program. This fund is used to support many district needs, including staffing, and may affect the music budget through line item cuts or as a source of revenue. *Foundation Aid*, *Capital Outlay Funds* and *Transportation Funds* are other sources of revenue for music budgets.³⁷

Fundraising

Information from surveyed participants illustrates that fundraising accounted for a large portion of money raised in each district. All participants required fundraising in

³⁴ Snyder, *School Music Administration and Supervision*, 204.

³⁵ Walker, *Teaching Music, Managing the Successful Music Program*, 72.

³⁶ Vaughan, "Insights on the Budget Process," 36-38.

order to meet their program needs (Addendum G). Fundraising has become the major source of funding to support increases in music budgets and, as such, is a central factor in the budgeting process. In order to sustain the activities of a successful choral program, students and parents are being called upon to assist with this financial demand.³⁸

In recent years, music budgets have depended on fundraisers as a greater source of revenue than taxes. A 2000 survey of school music budgets showed that 91 percent of music programs participated in fundraising.³⁹ Revenues from fundraising accounted for nearly two of every three dollars acquired for secondary music programs, and this trend continues to increase. With successful fundraising campaigns, however, directors are seeing tax revenues designated for their programs being issued to other areas outside of their budget.⁴⁰

With the decrease of tax revenue, fundraising has become an integral part of financing for the education of music students.⁴¹ School districts surveyed have established fundraising guidelines. Most districts allow one to two fundraising activities per year, and generally do not limit the type of fundraiser (brochure, catalog sales). Most fundraisers can net between \$5,000 and \$10,000 for a program of 200+ students. The funds raised are the main source of income for many choir programs.⁴²

There are three reasons why most fundraisers are put into effect: 1) to help a program survive, 2) to augment budgeted funds, and 3) to meet the costs of special

³⁷ Benham, *Uncovering the Mystery of the School Budget: Glossary*, 12 March 2006.

³⁸ Walker, *Teaching Music, Managing the Successful Music Program*, 67.

³⁹ Kenneth Beard et al., "Shaking the Money Tree: Fund-Raising and Grants," *Teaching Music* 8: no. 4 (2001): 25-31.

⁴⁰ Collins, *Teaching Choral Music*, 436.

⁴¹ Cowden and Klotman, *Administration and Supervision of Music*, 170.

⁴² Devous, *A Financial Resource Guide for the Beginning Secondary Choral Music Director*.

projects such as uniforms, piano purchase or trips.⁴³ Before a fundraising project begins, a director should take the necessary steps to address the following issues: school and district policies, administrative support, organizational issues and parent/student involvement with the community. The director should become familiar with the role of tracking progress, stewardship of funds and acting as a liaison between the choral program and the general public. An educator also recognizes that a fundraiser should never detract from rehearsal or practice time, nor should its participants be put into an unsafe or compromising situation when soliciting the product.⁴⁴

A director should allow booster clubs or parent volunteers to assist with the distribution of goods and the collection of money.⁴⁵ If a booster club is established, most school districts allow the club an unlimited amount of fundraising opportunities. Fundraising projects can include talent shows, cookie sales, and madrigal dinners, to name a few. These added fundraisers are an extra source of revenue for the choral program.⁴⁶

When researching fundraisers (Appendix H), the director must identify objectives, targeted buyers and resources available. The director also must be aware of district policies and procedures on the number and kinds of fundraisers that can be organized each year. In choosing the right fundraising program, six areas of concern must be considered:

⁴³ Lewis Gordon, *Choral Director's Complete Handbook* (West Nyack, New York: Parker Publishing Company, Inc., 1977), 88.

⁴⁴ Beard et al., "Shaking the Money Tree: Fund-Raising and Grants," 25-31.

⁴⁵ Ibid.

⁴⁶ Devous, *A Financial Resource Guide for the Beginning Secondary Choral Music Director*.

1. *Paper management* – How many forms are needed and who fills them out? Who keeps track of these order forms? When are order forms due for return (length of sale)? Who mails them in? How are late orders handled - faxed or mailed?
 - a. 2) *Point of sale* – Who is being contacted - neighbors, parents, business associates? Are web-based sales available?
 - b. 3) *Money management* – When is the money collected? Is the money collected up front or after the delivery of product? Who counts/verifies the collected funds? Who is the money turned in to after being collected? Who pays the invoices? What is the percentage of profit? How are bounced checks handled?
 - c. 4) *Incentives* – Keep the competition friendly. What prizes are offered? Are there prizes for the highest seller individually, teams or both? Does the cost of prizes come from the profit or does the company share it?
2. *Delivery* – When will the items be delivered? Who pays for shipping costs?
 - a. Are items perishable? If so, how will they be stored? Who sorts the delivered shipment?
 - b. 6) *Returns* – What happens to damaged, returned or unwanted items? How are replacements handled?⁴⁷

Making the final selection on whether to use a commercial company for a fundraiser depends on how much time and effort a director wishes to put into the fundraiser. A company should be selected on reputation and product quality, as well as the ability to raise the most funds and not profit margins. Creative fundraisers include: bake sales, donations, dances, spaghetti dinners, cookie dough/cheesecake sales, dinner theater, singing holiday-grams, adopt a musical character, dinner concert, choir-a-thons (number of songs sung in an hour), craft fairs, selling of poinsettias/wreaths,

⁴⁷ Beard et al., "Shaking the Money Tree: Fund-Raising and Grants," 25-31.

and choir CDs.⁴⁸ Additional fundraising ideas can be found on the website

www.MENC.org.⁴⁹

Grants

A choral music program can be financially supported by major non-tax revenue sources. Grants are usually obtained from foundations that include: corporate foundations, the National Endowment for the Arts, local and state arts councils and the Office of Economic Opportunity.⁵⁰ A variety of projects are funded through grants including guest performances, commissioned works, enrichment for disadvantaged groups, historical perspectives, community educational goals, instruments and technology.⁵¹

In requesting a grant, the critical question is how one applies to the foundation for funding. The director should decide whether a letter or a complete summary of the project is necessary. If a proposal is required, then a document is created that clearly states the ideas and details of the project. The following eight areas should be researched before a final grant proposal is submitted.

1. *Proposal Summary* - identifies a need that has a solution and is supported by the community. The summary should state clearly the essential parts of the proposal including the essence of the project, its cost and the background of the grantee.
2. *Introduction* - gives a brief foreword to the proposed project. Also stated is information about the organization and its uniqueness, its goals, accomplishments and what previous support it has received.

⁴⁸ June Grice, "Fundraising in Secondary Music Programs," *Colorado Music Educator* 52, no.2 (2005): 33-34.

⁴⁹ Beard et al., "Shaking the Money Tree: Fund-Raising and Grants," 25-31.

⁵⁰ Walker, *Teaching Music, Managing the Successful Music Program*, 68.

⁵¹ Beard et al., "Shaking the Money Tree: Fund-Raising and Grants," 25-31.

3. *Problem Statement* - should be a clear documentation of the existing need that is supported by additional data. The additional data should illustrate that through proper funding, the needs of the program could be met.
4. *Program Objectives* - measurable goals that show when and if the objectives have been reached. If the needs mentioned previously are defined clearly, then the proposed objectives are a measurable solution.
5. *Methods* - questions of how, what and why of the submitted proposal. These questions are based on past research practices that offer achievable options.
6. *Evaluation* - the determination of the failure or success of the proposed objectives. The Evaluation may be subjective, which shows how one responds to the program, or objective, which gives an evaluation based on numbers such as percentages, gains or increases in scores.
7. *Future Funding* - financial support for projects that are ongoing. If additional funding is necessary for the continuation of the program, it must be addressed in the proposal. Additional funding sources can be from revenue generated through the program such as fees and admissions, or general operating support from recognized state councils.
8. *Budget* - divided into personnel and non-personnel costs. Personnel costs include wages, fees and other services necessary for the proposal. Non-personnel costs include equipment, consumable supplies, postage and other similar costs. The Budget documentation applies all monetary value to the proposed goods and services.⁵²

In submitting a grant proposal, the following elements should be included: cover letter, title page, table of contents, proposal appendices, and index. Each section should be well written and follow the guidelines stipulated by the grantor. Websites also offer a variety of assistance with tips, guidelines, samples and applications for some grantors. Choral directors should know their district coordinator for federal funding and work closely with him/her in preparing the necessary documentation.⁵³

⁵² Cowden and Klotman, *Administration and Supervision of Music*, 185.

⁵³ Beard et al., "Shaking the Money Tree: Fund-Raising and Grants," 25-31.

Grants are used to provide that which is impossible to finance under normal budgetary limitations.⁵⁴ Grant providers must be researched in order to determine who has awarded funding that fits into the theme of the planned grant proposal (Appendix I). Documentation must be written and tailored to the specifics of the grant proposal, citing the educational benefits for the school's programs and for the community. Follow-up documentation, feed back and credit to the grantors are also essential to the success of the program and for future grant projects.⁵⁵

⁵⁴ Cowden and Klotman, *Administration and Supervision of Music*, 187.

⁵⁵ Beard et al., "Shaking the Money Tree: Fund-Raising and Grants," 25-31.

CHAPTER 3

SURVEY CONTENT AND RESULTS

Survey data collected from student teachers, secondary choral directors and fine arts administrators reflect two main areas of interest: Educational Preparation and Budgetary Procedures and Policies. Through this collected data, the complexities and variations of budgeting are realized and the need for a more comprehensive financial education is underscored. In studying the collected information on budgeting, the variance of line items, distribution of money, fundraising policies and budget flexibility are made more apparent (Appendices J-N).

Educational Preparation

In reviewing the student teacher surveys, it is apparent that each of the student teachers felt deficient in his/her knowledge of secondary choral budgets. Only two of the student teachers surveyed stated that they took college courses that assisted them in understanding the aspects of budget preparation. Of the two listed, only one student teacher noted that his Choral Methods class presented enough financial information about budgeting operations (Appendix J).

The review of the director surveys showed that out of the ten directors surveyed, only two directors stated that they were prepared for the budgetary aspects of operating a secondary choral music program. Of these two directors, only one stated that she felt prepared to work with budgeting because of a Choral Methods course taken during her junior year in college. The remaining eight directors stated that they either did not have

any preparation at all, or that their courses did not teach them enough details on financial issues (Appendix K).

Budgetary Procedures and Policies

In reviewing the student teacher surveys on budgeting, four of the five student teachers stated that they had no idea how the money was distributed from district and campus funds. As for fundraising, three of the student teachers had a general knowledge that fundraising would cover a portion of the budget, but were unsure as to the exact amount. As for fundraising policies, only two listed that there were limits regarding the number of fundraisers per year. Overall, the student teachers felt inadequate in their knowledge on the specifics for budgeting a secondary choral program (Appendix L).⁵⁶

From a budgetary standpoint, the director surveys reveal that each district, and even schools within the same district, handles financial issues in a variety of ways. Budget accounts are divided into Activity Account, District Account and Capital Outlay (Appendix E). The greatest financial flexibility for the director comes from the Activity Account, which is school site based. From this account, directors can pay for a variety of choral activities and other expenditures.

Fundraising was noted overall as a necessary aspect of most choral budgets. Booster clubs were viewed as a viable component of high school budgets because of their ability to handle a multitude of fundraising activities with limited restrictions. One

⁵⁶ Devous, *A Financial Resource Guide for the Beginning Secondary Choral Music Director*.

director even stated that 90% of his choir budget is achieved through fundraising (Appendix M).⁵⁷

Budgeting information from the fine arts director surveys illustrates the fact that large ticketed items, such as transportation and high school uniforms, are mostly handled from the District and Capital Outlay budgets. These funds are used to makeup the difference when school funding is limited or nonexistent (Appendix N). One important note in using district funds is that a purchase order must be approved before any items can be purchased. To emphasize this issue, a fine arts director forwarded a part of his teacher handbook in dealing with Purchasing Procedures (Appendix O).⁵⁸

College Preparation

Curriculum

Analysis of the results of the survey and further review of music program course guides of Sam Houston State University, Texas Christian University, The University of North Texas, The University of Texas at Arlington and The University of Texas at Austin, indicate that there is an apparent need for expanded studies in choral budgeting procedures. These colleges offer an overview of budgeting as part of their Secondary Choral Music courses. In the course catalogue from Sam Houston State University, the description for the course, MUS 339 includes:

A survey of the responsibilities, competencies, and contemporary issues that pertain to the professional educator.⁵⁹

⁵⁷ Ibid.

⁵⁸ Ibid.

⁵⁹ Sam Houston State University, *Course Catalog 2006-2008* (Huntsville, Texas: Division of Academic Affairs, 2006), 204.

From the University of Texas at Arlington catalog, MUSI 3314, Choral Ensemble Literature and Performance, offers:

A study of literature, music selection, rehearsal planning, vocal production, and performance practices for beginning and intermediate choral ensembles.⁶⁰

In both course descriptions, the word budgeting is never mentioned.

Furthermore, there is not one class listed under Music Education that offers an in-depth look at this issue. These same facts are found in the other course catalogs from colleges previously listed. From this compiled information on courses offered to the secondary student, it is evident that the classes are nonexistent in the area of budgetary planning.

Secondary Choral Education

In correspondence with two area college professors who teach Secondary Methods courses, both stated that they invite a high school director from the area to speak to their classes on budgetary procedures. Secondary Methods classes are informed on the financial aspects of budgeting from these directors through discussions and from itemized budget handouts.⁶¹ One professor's Methods class uses the textbook *Directing The Choral Music Program* by Kenneth H. Phillips. In chapter 6 of this book, "Managing the Choral Program," the author addresses, in five pages, the issues of budgetary procedures.⁶²

The other professor created two assignments for his Methods class in order to assist with aspects of budgeting. In the first assignment, the students were asked to

⁶⁰ The University of Texas at Arlington, *Undergraduate Catalog 2005-2007* [catalog on-line]; available from <http://wwwl.uta.edu/catalog/departments/liberalarts/music>; Internet; accessed 22 March 2006.

⁶¹ Devous, *A Financial Resource Guide for the Beginning Secondary Choral Music Director*.

develop a checklist of items included in the ideal choral music classroom. This checklist consisted of items included in a library, practice rooms, and for performance needs (as in risers, shells and grand piano). In the second assignment, the students were asked to create an itemized budget for the first year of teaching. He proceeds to give a hypothetical scenario of the choir room, number of students and location of competitions. This professor states that since every school district and every school has a unique approach to budgeting, college students can only respond to a hypothetical world for budgetary preparation.⁶³

Upon examination of the examples of these two professors and the survey results, it is evident that not enough time is devoted to the education of our secondary choral undergraduate students in the area of budgeting. Without additional budgeting assignments, textbook examples, financial overviews and class time focused on budgeting, the current trend toward inadequate preparation in this area will continue.

⁶² Phillips, *Directing the Choral Music Program*, 89-93.

⁶³ Devous, *A Financial Resource Guide for the Beginning Secondary Choral Music Director*.

CHAPTER 4

CONCLUSION AND RECOMMENDATIONS

College Courses

The data collected from the survey clearly show a need for choral budgeting courses to be offered to undergraduate secondary music education students. Through these courses, students would gain a better understanding of budgetary procedures. It would be this writer's recommendation that two additional one-semester courses be offered, the first being a course entitled *Accounting for Secondary Music Educators* (Appendix P).

This basic accounting class would offer information necessary in order to create a yearly budget for a secondary choral program. The course outline would include the introduction to sources of financial revenue, procedures of budgeting, and the development of a calendar and time line. Part of the course curriculum would include guest speakers such as music industry and arts council representatives. These individuals would offer their insights into the generation of funds through sales, as well as those that can be obtained through the submission of grant proposals.

This one-semester course would give the student a sequential, outlined analysis of the budgeting process from its conception to final approval. Budgetary considerations would be explored for programs of all school sizes and classifications, from the smallest (1C middle school) to the largest (5A high school). The student would be responsible for the collection of budgetary data from area school districts to assist them in their analysis and creation of working budgets.

The second semester course, to be studied in sequence with the previously proposed course, would be *School District Budgeting Procedures for Music Educators* (Appendix Q). This course would delve into the procedures of budgeting from an administrative viewpoint. The services of special resource professionals would be called upon for presentations to the class, including area fine arts administrators, school/district bookkeepers, and secondary choral directors of local school districts. Students would have the opportunity for additional visits and interviews of district personnel for a summative report on the various policies concerning budgeting procedures. In this proposed course, undergraduate students would gain considerable financial knowledge shared by area administrators through these informative sessions.

Web Sites

When registered for these courses, students would also be enrolled concurrently in a lab for the purpose of basic computer software training. This computer lab training could be easily accessed on-line from Microsoft® software. Microsoft Excel® is one of the programs that offers data organization and presentation documents for a variety of needs.⁶⁴ By accessing the web site for Microsoft, (www.microsoft.com), on-line training can be offered for the Excel program, as well as others.⁶⁵ Additional budgeting software would also be reviewed and could be found in other web search engines under the term *budgeting*.

Another recommended computer data storage course for secondary students is offered by Dorian Business Systems. This web-based software program, entitled

⁶⁴ *Microsoft Excel* version 11.2.3, Microsoft Corporation, Redmond, Washington, 2004.

⁶⁵ *Ibid.*

Charms Music Office Assistant, offers the convenience of accessing its site over the Internet any time or anywhere. The student would be able to learn how to access programs that would enable him/her to create student records, booster club activity accounts, inventory records, fundraiser collection forms and UIL applications. Another highlight of the software is its ability to prepare district budgets and proposals on-line, as well as other financial management features. This multi-user website is easily accessible day and night to the students.⁶⁶

With the addition of these on-line computer lab programs and their enhancement of the aforementioned courses, secondary choral students will gain an increased awareness of financial procedures as well as a deeper understanding of the budgetary process in general. Through the addition of these programs, the ease and execution of budgeting and other required documentation will allow these future directors more time for classroom teaching.

⁶⁶ *Charms Music Office Assistant*, Dorian Business Systems, Garland, Texas, 2006.

CHAPTER 5

SUMMARY

With limited funding of choral programs and inadequate training of directors on the aspects of budgeting, a considerable amount of time can be spent on financial matters, such as fundraising, and less time on teaching. From the analysis of the collected data, it can be determined that a successful secondary choral music program is enhanced through adequate financial support. With the proper funding of a choral program, the secondary director can focus on the educational aspects of his/her job and the creation of the overall musical experience.

The dearth of college classes offered specifically for budgetary procedures has created financial challenges for both the beginning teacher and the experienced secondary choral director. In researching for documentation on budgeting for secondary choral programs, adequate data were limited or nonexistent. Information was obtained and compiled from college professors, fine arts administrators, secondary directors and student teachers. Additional documentation on budgetary procedures was researched and gathered from textbooks, periodicals and web sites. From the combination of these collected resources, the foundation of the survey was formulated and the questions offered for the survey were developed (Appendix A).

The surveyed data gathered from secondary choral student teachers and directors presented justification for improvement of teacher preparation on the subject of financial procedures through the development of additional college courses. The data further showed that these additional budgetary courses needed to be supplemented with the teaching of current computer software programs for budgeting. These

combined courses, along with additional information from representatives of the music industry, arts councils, fine arts and school/district financial personnel, would enhance the secondary student teachers' and choral directors' understanding of the many aspects of a secondary choral budget.

Based on the survey data, this writer recommends the inclusion of budgeting courses into the curriculum of the undergraduate secondary choral student (Appendices P & Q). Through the addition of these courses, our future secondary choral directors will be better prepared in the procedures of budgeting and the costly mistakes of both time and money will be eliminated. However, if a strong foundation for the understanding of financial matters is not established, budgeting will become a daunting task, which will dominate and overshadow the more important aspects of the musical and creative educational experience.

APPENDIX A
INFORMED CONSENT NOTICE AND SURVEY

Informed Consent Notice - Revised

My name is Donald M. Devous and I am a graduate student in the College of Music at the University of North Texas. I am conducting an on-line study about *A Financial Resource Guide for the Beginning Secondary Choral Music Director.*

If you agree to take part in this study, you will be asked to complete a questionnaire about secondary choral music budgeting. It will take approximately 30 minutes to complete. Your responses may help us develop the curriculum for secondary choral music education students in the area of financial procedures.

Participation in this study is completely voluntary. You have the right to skip any question you choose not to answer. There are no foreseeable risks involved in this study; however, if you decide to withdraw your participation you may do so at any time by simply leaving the web site.

Your name will not be requested in this study, so your responses will be anonymous. All participants will be identified by an acronym (example – Student Teacher A; ST-A, Choral Director C; CD-C, etc.) The Principal Investigator will keep all research records confidential. No individual responses will be disclosed to anyone because all data will be reported on a group basis. If you have any questions about the study, please contact: Don Devous at 817-***-**** or ddevous@****.***. The faculty sponsor is Dr. David Shrader, former dean of the UNT College of Music, 940-***-**** or at shrader@***.***.

This research project has been reviewed and approved by the UNT Institutional Review Board. Please contact the UNT IRB at 940-565-3940 with any questions regarding your rights as a research subject.

If you agree to participate, you may print this document for your records.

By clicking below, you are confirming that you are at least 18 years old and you are giving your informed consent to participate in this study.

[Click Here To Enter Study](#)

My thesis topic is:
A Financial Resource Guide for the Beginning Secondary
Choral Music Director

It will be used for:

- Preparing the college graduate for the budgetary aspects of operating a secondary choral music program.
 - What every beginning Middle School/High School Choral music teacher should know about budget/budgeting for their program.
1. Please provide specifications of your budget line items, including the percentage of your total budget for each area listed (transportation, uniforms, music, repairs, etc.).
 2. Please describe how monies are distributed from district and campus funds in your school district.
 3. What line items are funded by district money? Example:
Transportation, uniforms, music, etc.
 4. What items are funded by local/school campus money?
 5. What is the percentage/amount of funds that must be realized through campus fundraising?
 6. What are your campus and district policies concerning fundraising (frequency, type of fundraising, etc.)?
 7. Do you have flexibility to move funds from one line item to another within your budgeted amounts?
 8. Any additional comments concerning budgeting/financing?

*Individual personal items: Please answer all that apply to you.

1. Year of college graduation and from what college?
2. Degree(s) - Major/minor?
3. Years of teaching?
4. Current position and years in this position?
5. If a choral director: Did you feel prepared as a college graduate for the budgetary aspects of operating a secondary choral music program?
 - a) If yes, why?
 - b) If no, why not?
6. College courses that prepared you to understand budgetary aspects of operating a secondary choral music program?
7. Where did you learn the details of operation in developing and working with the budgetary aspects of a secondary choral music program?
8. Any additional information?

APPENDIX B

UNCOVERING THE MYSTERY OF THE SCHOOL BUDGET: GLOSSARY

Administration/Coordinator: May include curriculum development, music coordinator or other administrative positions, including department heads.

Appropriated fund balance: The portion of the fund balance assigned to a particular purpose or use.

Approved vendor: A business that has been officially accepted and permitted by the district with which to do business.

Average: The use of financial averages to determine budget balancing. (It is an act of convenience, but often works against the arts program. Always use actual figures when developing your proposal to determine the real effect on the arts program. You must demonstrate that you are not average.)

Bond referendum: Election held to raise taxes for building construction. (See *Levy referendum*)

Capital outlay fund: Comprised of accounts related to additions or improvements of equipment, buildings, and sites. Portions of this budget are often allocated at the discretion of the local school principal. Music participation facilitated by that fund may be eliminated affecting the purchase of instruments and supplies.

Categorical aid: Funds paid by the state to school districts for specific purposes such as transportation, special education, vocational, etc.

Central administration: The administrator(s) and associated responsibilities for governance at the district level.

Class size: Use of General Fund ratio point moneys are left to the discretion of the local principal. (He may decide to make further unpublished cuts in arts.)

Co-curricular: Curricular activities or events that occur outside the school day, but should be distinguished from *extra-curricular*. For example, public concerts that are a natural outcome of curricular participation in music. (See *Curricular*)

Column: (See *Hidden cuts*)

Community service fund: Comprised of accounts related to offering school district residents both recreational and educational community activities.

Contingency fund: Money available to an administrator for meeting unanticipated needs or emergencies without unnecessary delay.

Curricular: Normally refers to budget categories related to educational programs that occur during the regular class day. (See *Co-curricular*, *Extra-curricular*)

Debt service fund: Comprised of accounts related to retiring the bonds which are sold to construct the school buildings.

District-wide: Budget category that includes all district fine arts programs. Reductions in this budget will affect any arts line item in the budget.

Elementary staffing: May include local principal's option to reduce or eliminate music specialists or the choral and instrumental programs.

Extra-curricular: May include any activity for which a "lump sum" salary or wage payment is made, or which the district has designated as *extra-curricular*. Often confused or interchanged with *co-curricular*. Primary emphasis is on public relations or public service. (See *Curricular*)

Fiscal year: A 12-month period (July 1– June 30), at the end of which all accounts are completed in order to furnish a statement of a school district's financial condition.

Food service fund: Comprised of accounts related to the preparation and serving of school lunches.

Foundation aid: Funds paid by the state to school districts and permitted to be used for operating expenses. The structure of this fund varies from state to state and changes frequently.

Fund balance: The excess of the assets of a fund over its liabilities and reserves. (See *Unappropriated fund balance, Appropriated fund balance*)

General fund: Comprised of accounts used to show all operations of the school district which do not have to be accounted for in another fund, including most or all staffing costs. It is shortages in this fund that most often effect cuts in educational programs.

Hidden cuts: This phrase is used to refer to those cuts that are or may be made in a music program that are not specified in a published list of cuts. These decisions may be site-based and/or centralized, even after the board has adopted the final budget "cut" package. If the local administrator (principal) chooses to make the entire cut in the music curriculum, he has the authority to do so once the staffing ratio is determined by the school board/central administration.

Levy referendum: Election held to raise taxes for the general operating fund. (See *Bond referendum*)

Line item: An item of financial or other data presented on a separate line, such as in a ledger or an annual report. (See *Hidden cuts*)

Pay to play: One of the ways that school districts develop additional sources of revenue is to add participatory fees for *co-curricular* or *extra-curricular* activities. While a philosophical case may be made with *extra-curricular* music activities, these fees are not financially justifiable for participation in music.

Purchase order/PO: Designated district form that must be filled out and approved by district personnel before a purchase can be made. This form must contain a purchase order number that coincides with a district line item.

Ratio point: Every district has a dollar amount that indicates the amount equal to each increase or decrease of a ration point by (1.0) FTE. This figure may vary from \$50,000 or less in a small district to \$500,000 or more in a large district.

Secretarial/Clerical: May include any designated aide or clerical assistant.

Site administration: The administrator(s) and associated responsibilities for governance at the local school level.

State aid: Any grant made by a state government to another governmental unit.

Summer school: May include any summer arts program including beginning instrumental music lessons. It may also include the addition of fees for participation.

Tangible: Something that has a physical form, especially a financial asset.

Transportation fund: Comprised of accounts related to the pupil transportation program.

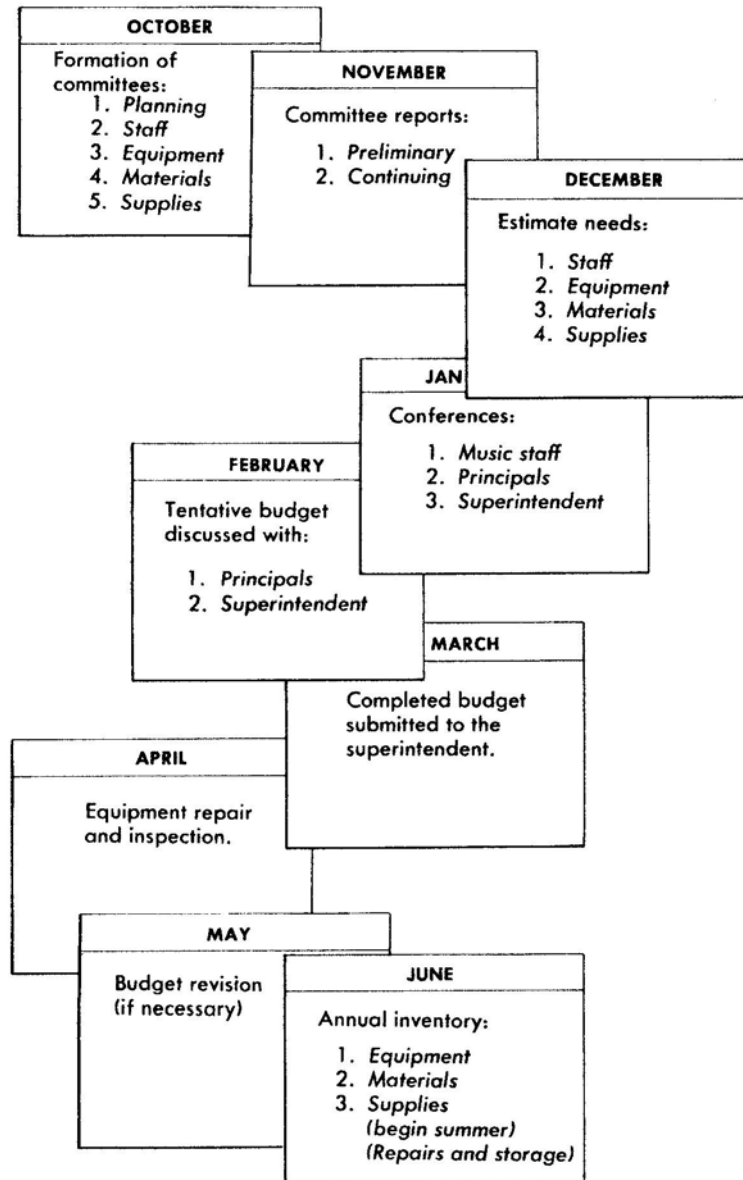
Unappropriated fund balance: Cash reserves. (See *Fund balance, Appropriated fund balance*)

Unemployment fund: Comprised of accounts related to unemployment compensation benefits.

Unexpended funds: Unused funds moved into general funds for redistribution between March and May of each year.

Source: Benham, John L. 2005. *Uncovering the mystery of the school budget: Glossary*, CounterPoint (January 27), available from <http://www.supportmusic.com/drjohn/archive/2005-01-27.mhtml>; Internet; accessed 12 March 2006.

APPENDIX C
CALENDAR/TIME LINE



Source: Snyder, Keith D. 1965. *School music administration and supervision*. Boston: Allyn and Bacon, Inc., 212.

APPENDIX D

VENDORS

Choir Apparel

Ascot Formal Wear, 7807 South Main, Houston, TX 77030
Formal Fashions, Inc., 1500 W. Drake, Tempe, AZ 85283
Southeastern Apparel, Inc., 142 Woodburn Dr., Dothan, AL 36301-9984
Tuxedo Wholesaler, 7750 E. Redfield Road, Scottsdale, AZ 85260

Choir Risers

Peery Products Co., P.O. Box 22434, Portland, OR 97222
StageRight Corp., P.O. Box 208, Clare, MI 48617
Wenger Corp., 555 Park Drive, Owatonna, MN 55060

Microphones

AKG Acoustics, Inc., 77 Selleck Street, Stamford, CT 06902
Electro-Voice, Inc., 600 Cecil Street, Buchanan, MI 49107
Peavey Electronics Corp., P.O. Box 2898, Meridian, MS 39301
Shure Brothers, Inc., 222 Hartrey Avenue, Evanston, IL 60204-3696

Music Publishers/Distributors

Concordia Publishing House, 3558 S. Jefferson Ave., St. Louis, MO 63118
J. W. Pepper & Son, Inc., 2480 Industrial Blvd., Paoli, PA 19301, 1-800-345-6296
Pender's Music Company, 314 South Elm, Denton, TX 76201, 1-800-772-5918
Southern Music Co., 1100 Broadway, P.O. Box 329, San Antonio, TX 78292, 1-800-284-5443
Warner Bros. Publications, 265 Secaucus Road, Secaucus, NJ 07096-2037
Word Music, Inc., 5221 North O'Conner Blvd., Suite 100, Irving, TX 75039

Pianos

Baldwin Piano & Organ Co., 422 Wards Corner Rd., Loveland, OH 45140-8390
Steinway & Sons, Steinway Pl., Long Island City, NY 11105
Yamaha International Corp., 6600 Orangethorpe Ave., Buena Park, CA 90622
Young Chang America, Inc., 13336 Alondra Blvd., Cerritos, CA 90701

Source: Garretson, Robert L., *Conducting Choral Music*, 7th Edition, © 1993, pp. 397-404. Reprinted by permission of Pearson Education, Inc., Upper Saddle River, New Jersey.

APPENDIX E
SECONDARY CHORAL MUSIC BUDGET ACCOUNTS

MIDDLE/JUNIOR HIGH SCHOOL

Activity Budget - Funds from booster club fundraisers, choir fundraisers, donations and fees.

- Funding for:
 - o Accompanist
 - o Awards
 - o Choir T-Shirt
 - o Field Trips (caroling, concert hall)
 - o Instrumentalists
 - o Room Decorations/Posters
 - o Uniform Dry Cleaning/Repairs

- Additional Concert Costs:
 - o Auditorium Fees
 - Custodian
 - Lighting Technicians
 - Security
 - Sound Technicians
 - Stage Crew
 - o Costumes
 - o Extra musicians
 - o Lighting
 - o Programs
 - o Scenery
 - o Sound

- Contest Fees (not UIL)
 - o Accompanist
 - o Clinicians
 - o Hurricane Harbor Registration
 - o Schlitterbahn Registration

- Music (cost above district funds)

- Reimbursements (additional supplies)

- Voice Lesson Scholarships

District Budget - General supplies and yearly expenditures.

- Awards
 - o UIL Solo & Ensemble Contest

- Accompanist
 - o Concerts
 - o Contests
 - o Rehearsals
 - o Voice Recitals

- Classroom Supplies
 - o CDs/Tapes
 - o Construction Board
 - o Dry Erase Markers/Erasers
 - o Folders
 - o Highlighter Markers
 - o Pencils

- Fees
 - o Contest fees
 - UIL Concert & Sight Reading (\$300 per ensemble)
 - UIL Solo & Ensemble (\$5 student & \$10 accompanist)

- Music
 - o Choir – 5-8 ensembles
 - All-Region
 - Fall Concert
 - Holiday Concert
 - Special Concerts (Awards Assembly, Cluster Concert & Veterans Day)
 - Spring Concert
 - UIL Concert & Sight-Reading Contest
 - UIL Solo & Ensemble Contest

- Office Supplies
 - o Computer
 - *Charms* Office Manager
 - *Finale/Sibelius* (music software updates)
 - Paper
 - Printer Ink
 - o Clip Boards
 - o Markers
 - o Notebook/Staff Paper

- Office Supplies (continued)
 - o Paper Clips
 - o Pencils/Pens
 - o Printer Paper
 - o Push Pins

- Scotch Tape
- Stapler/Staples
- Sticky Note Pads
- Piano
 - Repairs
 - Tunings
- *Professional Fees/Conferences
 - ACDA
 - TCDA
 - TMA
 - TMEA
 - Music Conference
 - Food
 - Hotel
 - Registration Fees
 - Substitute
 - Transportation
 - *Teacher Union Dues: ATPE, TCTA, TFTA, TSTA, UEA
- Transportation:
 - Bus Driver's Salary *(hourly wage and mileage)
 - Bus Mileage
- Vocal Studio
 - CD/Tape Traxs
 - Music Collections with CD
 - Octavos

CAPITAL OUTLAY - PURCHASES UNDER A MULTI-YEAR BUDGETARY PLAN.

- Classroom Equipment
 - Acoustical Shells
 - Chairs
 - Director Chair/Podium
 - Folio Cabinets
 - Music Stands
 - Piano
 - Risers
 - Trophy Display Case/Shelves
- Music Library

- CD Storage
- File Cabinets
- Labeler & Tape
- Pens/Markers
- Shelving
- Stamper & Ink Pad
- Storage Boxes/Envelopes
- Tape Storage

- Miscellaneous
 - Awards (engraving)
 - Certificates
 - Medals

- Office Furniture
 - Book Shelves
 - Computer/Printer and Software Programs
 - *Charms Office Manager*
 - *Finale/Sibelius* (music software)
 - Chair(s)
 - Desk(s)
 - File Cabinet(s)
 - Practice Piano

- Piano
 - Concert Piano/Grand
 - Piano Cover
 - Piano Dolly
 - Repairs
 - Tuning (4 times yearly)

- Sound/AV Equipment
 - CD Player
 - DVD/VCR
 - Duplicators-CD/Tape
 - Locking Sound Cabinet
 - Overhead Cart with Elmo/Overhead Projector
 - Projection Screen
 - Rehearsal CD/Tape Players (4)
 - Speakers (2 with cables)
 - Stereo Receiver
 - Tape Player
 - TV

- Uniforms-Repairs/Dry Cleaning (additional cost)
 - Choir Robes (option for boys and girls)

- Formal Wear
 - Boys
 - Bow Tie/Button Cover
 - Cummerbund/Vest
 - Pants-Black/Tux (may be supplied by student)
 - Shoes/Socks (may be supplied by student)
 - Studs/Cuff Links
 - Tux Jacket (optional for MS)
 - Tux Shirt
 - Girls
 - Dress
 - Hosiery (may be supplied by student)
 - Jewelry (optional)
 - Earrings
 - Necklace
 - Shoes (may be supplied by student)
- Voice Studio
 - CD/Tape Player
 - File Cabinet
 - Mirror
 - Music Stand
 - Piano

*Note: Not all districts pay for these costs

HIGH SCHOOL

Activity Budget - Funds from booster club fundraisers, choir fundraisers donations and fees.

- Funding for:
 - o Accompanist
 - o Awards/Senior Gift
 - o Banquet (ticket cost: decorations, DJ, facility fee, food)
 - o Choir T-Shirt
 - o Choreographer
 - o Field Trips (caroling, concert hall)
 - o Instrumentalists
 - o Room Decorations/Posters
 - o Uniform Dry Cleaning/Repairs

- Additional Concert Costs:
 - o Auditorium Fees
 - Custodian
 - Lighting Technicians
 - Security
 - Sound Technicians
 - Stage Crew
 - o Costumes
 - o Extra Musicians
 - o Lighting
 - o Programs
 - o Scenery
 - o Sound

- Contest Fees (not UIL)
 - o Accompanist
 - o Clinicians
 - o Hurricane Harbor Registration
 - o Schlitterbahn Registration

- Music (cost above district funds)

- Reimbursements (additional supplies)

- Tour (In-State and/or Out-of-State)
 - o Accommodations
 - o Accompanist
 - o Contest Fees
 - o Food
 - o Incidentals (admissions, tips)

- Transportation (bus and/or plane)
- Voice Lesson Scholarships

District Budget - General supplies and yearly expenditures.

- Awards
 - Letter Jackets
- Accompanist
 - Concerts
 - Contests
 - Rehearsals
 - Voice Recitals
- Classroom Supplies
 - CDs/ Tapes
 - Construction Board
 - Dry Erase Markers/Erasers
 - Folders
 - Highlighter Markers
 - Pencils
- Fees
 - Contest fees
 - UIL Concert & Sight Reading (\$300 per ensemble)
 - UIL Solo & Ensemble (\$5 student & \$20 accompanist)
- Music
 - Choir – 5-8 ensembles
 - All-State (District, Region, Area)
 - Fall Concert
 - Holiday Concert
 - Madrigal Ensemble
 - Scholarship Master Works Concert
 - Show Choir
- Music (continued)
 - Special Concerts (Awards Day, Baccalaureate, Cluster Concert with feeder schools, Graduation, Veterans Day)
 - Spring Concert
 - UIL Concert & Sight-Reading Contest
 - UIL Solo & Ensemble Contest
- Office Supplies

- Computer
 - *Charms* Office Manager
 - *Finale/Sibelius* (music software updates)
 - Printer Ink
 - Printer Paper
- Clip Boards
- Markers
- Notebook Paper/Staff Paper
- Paper Clips
- Pencils/Pens
- Push Pins
- Scotch Tape
- Stapler/Staples
- Sticky Note Pads

- Piano
 - Repairs
 - Tunings (4 times yearly)

- *Professional Fees/Conferences
 - ACDA
 - TCDA
 - TMA
 - TMEA
 - Music Conferences
 - All-State Choir Members (chosen in mid-January)
 - Food
 - Hotel
 - Registration Fees
 - Substitute
 - Transportation

 - *Teacher Union Dues: ATPE, TCTA, TFTA, TSTA, UEA

- Transportation:
 - Bus driver's salary *(hourly wage and mileage)
 - Bus mileage

- Vocal Studio
 - CD/Tape Traxs
 - Music Collections with CD
 - Octavos

CAPITOL OUTLAY - PURCHASES UNDER A MULTI-YEAR BUDGETARY PLAN.

- Classroom Equipment
 - o Acoustical Shells
 - o Chairs
 - o Director Chair/Podium
 - o Folio Cabinets
 - o Music Stands
 - o Piano
 - o Risers
 - o Trophy Display Case/Shelves

- Music Library
 - o CD Storage
 - o File Cabinets
 - o Labeler & Tape
 - o Pens/Markers
 - o Shelving
 - o Stamper & Ink Pad
 - o Storage Boxes/Envelopes
 - o Tape Storage

- Miscellaneous
 - o Awards (engraving)
 - o Certificates
 - o Medals

- Office Furniture
 - o Book Shelves
 - o Computer/Printer and Software Programs
 - *Charms* Office Manager
 - *Finale/Sibelius* (music software)

- Office Furniture (continued)
 - o Chair(s)
 - o Desk(s)
 - o File Cabinet(s)
 - o Practice Piano

- Piano
 - o Concert Piano/Grand
 - o Piano Cover
 - o Piano Dolly
 - o Repairs
 - o Tuning (4 times yearly)

- Sound /AV Equipment
 - o CD player
 - o DVD/VCR
 - o Duplicators-CD/Tape
 - o Locking Sound Cabinet
 - o Overhead Cart with Elmo/Overhead Projector
 - o Projection Screen
 - o Rehearsal CD/Tape Players (4)
 - o Speakers (2 with cables)
 - o Stereo Receiver
 - o Tape Player
 - o TV

- Uniforms-Repairs/Dry Cleaning (additional cost)
 - o Choir Robes (option for boys and girls)
 - o Formal Wear
 - Boys
 - Bow Tie/Button Cover
 - Cummerbund/Vest
 - Shoes/Socks (may be supplied by student)
 - Studs/Cuff Links
 - Tux Jacket
 - Tux Pants
 - Tux Shirt
 - Uniform Bag
 - Girls
 - Dress
 - Hosiery (may be supplied by student)
 - Jewelry (optional)
 - o Earrings
 - o Necklace
 - Shoes (may be supplied by student)
 - Uniform Bag
 - o Show Choir Uniform (different from previously listed uniform)
 - Boys
 - Bow Tie/Button Cover
 - Cummerbund/Vest
 - Shoes/Socks (may be supplied by student)
 - Studs/Cuff Links
 - Tux Jacket

- Tux Pants
- Tux Shirt
- Uniform Bag

- Girls
 - Dress
 - Hosiery (may be supplied by student)
 - Jewelry (optional)
 - Earrings
 - Necklace
 - Shoes (may be supplied by student)
 - Uniform Bag

- Voice Studio
 - CD/Tape Player
 - File Cabinet
 - Mirror
 - Music Stand
 - Piano

*Note: Not all districts pay for these costs.

APPENDIX F
BUDGET PROPOSAL FOR CHORAL MUSIC DEPARTMENT

Proposed budget for the Academic Year _____

A. Essential and Necessary Items*	Amount
1. Octavo music (SATB, SSA, TTBB).....	\$ _____
2. Music folders.....	_____
3. Music storage boxes.....	_____
4. Uniform maintenance and repairs.....	_____
5. Equipment maintenance.....	_____
6. Choral recordings and CDs.....	_____
Total.....	\$ _____
B. Highly Desirable Items+	
1. Additional storage cabinets.....	_____
2. Photographs (for publicity purposes).....	_____
3. Additional rehearsal room risers.....	_____
4. Additional chairs (for rehearsal room).....	_____
5. Additional standing risers (for concerts).....	_____
6. New trophy case.....	_____
Total.....	\$ _____
C. Desirable and Helpful Items++	
1. Video/DVD purchases.....	_____
2. New recording equipment.....	_____
3. DVD/VCR player.....	_____
4. Transportation expenses (festival and contests) _____	_____
5. Additional piano (for student practice).....	_____
6. Visiting clinician fee.....	_____
Total.....	\$ _____
Grand total.....	\$ _____

*Essential for operation of the department or activity during the ensuing school year.
 +Highly desirable for the future growth of the program.
 ++Desirable and helpful in terms of providing the best educational experiences for the students.

Source: Garretson, Robert L. 1993. *Conducting choral music*. Englewood Cliffs, New Jersey: Prentice Hall, 305.

APPENDIX G
FUNDRAISING BACKGROUND INFORMATION

All Fundraising Companies: free directory of 1200 companies
(www.fundraisingcompanies.net).

Association of Fund Raisers and Direct Sellers: web site and *Fundraising Fundamentals* pamphlet (www.afrds.org), 404-252-3663.

Compendium of Fund-raising Products and Marketable Services on MENC Web site: go to *Teachers; Information, Please!; Fund-Raising*, (www.menc.org).
703-860-4000.

Fundraise Painlessly: How to Earn More Funds by Chip and Ralfie Blasius, (Silverthorne, CO: Sage Creek Press, 1999), 970-468-6372.

Fundraiser: monthly Web searches and *Latest News* (www.fundraiser.com).

Fundraising for Dummies by John Mutz and Katherine Murray (Foster City, CA: IDG Books Worldwide, 2000), 800-762-2974 (www.idgbooks.com).

Fundraising.Com: Fund-Raising 101, (www.fundraising.com), 800-443-5353.

Fundsnet Services Online: extensive resources and links (www.fundsnet.com).

Fund\$Raiser Cyberzine: monthly on-line magazine, links and yellow pages
(www.fundsraiser.com), 616-691-7574.

How To Produce Fabulous Fundraising Events by Betty Stallings and Donna McMillon (Oakland, CA: Chardon Press, 1999), 888-458-8588 (www.chardonpress.com).

MENC Web Site (www.menc.org).

Music Booster Manual (Reston, VA: MENC, 1989).

Nonprofit Charitable Orgs, Fundraising Help
(www.nonprofit.about.com/careers/nonprofit/).

School Grants: Advice on fund-raising for schools (www.schoolgrants.org).

Teacher Success Kit: How to Succeed in Music Education, computer diskette,
(Reston, VA: MENC, 1998).

Excerpts from pp. 26 and 27 of *Teaching Music*, February 2001. Copyright © 2001 by MENC: The National Association for Music Education. Used with permission.

APPENDIX H
TIPS ON FUNDRAISING

*Set financial goals for the year in dollars per volunteers available. Limit fundraising projects to three per year.

*Select projects carefully. Keep an alternate plan if a project does not pan out. Avoid introducing new projects if previous returns have been consistent.

*When selecting a company, focus not on the highest profit margin, but on the most dollars raised. Research the company's reputation and product quality. Look for assistance in planning programs and avoiding pitfalls. Find out the company's methods for collecting orders and organizing fulfillment.

*Limit the time length of the project (usually two weeks). Begin early in the school year to avoid competing with other events.

*Energize volunteers by selling the project's benefits to them, either as individuals or group; concrete goals work best. Begin with leader meetings to energize a core group. Stress the need for every member's participation; encourage individual goals. Never assume that people know what they are supposed to do.

*Have the principal or director make a pitch (more effective than fundraising company reps or parents). Enlist community support through publicity (letters to parents, flyers/posters, church bulletins, business sponsorships and local media).

*Always reward volunteers who sell above the goal. Small incentives, such as free pizzas or movies donated by local businesses, can increase sales up to 20 percent. Keep competition friendly.

*Keep monies raised in a common fund; distribute them fairly according to organizational goals. Raise group solidarity with funds.

Excerpts from pp. 26 and 27 of Teaching Music, February 2001. Copyright © 2001 by MENC: The National Association for Music Education. Used with permission.

APPENDIX I
INFORMATION ON WRITING GRANTS

Arts Funding: An Update on Foundation Trends, 3rd ed., by Loren Renz and Steven Lawrence (New York: Foundation Center, 1998).

Arts Funding 2000: Funding Perspectives on Current and Future Trends, by Loren Renz and Caron Atlas (New York: Foundation Center, 1999), 800-424-9836, (fdncenter.org).

Beansprout.net: "The Proposal Process," child care professionals (www.beansprout.net/cc_resources/program/).

Chronicle of Philanthropy, The: "Guide To Grants," four years of grant listings (www.philanthropy.com/grants/).

The Complete Guide to Getting a Grant by Laurie Blum (New York: John Wiley & Sons, 1996), 415-433-1740 (www.wiley.com)

Corporation for Public Broadcasting: "Basic Elements of Grant Writing," (www.cpb.org/grants/grantwriting.html).

Council on Foundations: "Glossary of Terms," links to grant-making resources (www.cof.org), 202-466-6512.

CyberGrant\$: "OnLine GrantMaking," (www.cybergrants.com), 978-794-0900.

Fermilab LinC: "Finding, Writing, and Getting the Right Grant for You!" (on-line course) (www-ed.fnal.gov/lincon/issue_funding.shtml), 630-840-3092.

Finding Funding; Grantwriting from Start to Finish, Including Project Management and Internet Use, 3rd ed., by Charles Achilles, Ernest Brewer and Jay Fuhrman (Thousand Oaks, CA: Corwin Press, 1997), (www.corwinpress.com), 805-499-9774.

Foundation Center: books, software, and other resources (fdncenter.org), 212-620-4230.

GrantsDirect.com: "Research 101," on researching grants (www.grantsdirect.com), 301-696-0797.

Innovative Network: "Evaluation Tools" (www.innonet.org), 202-728-0727.

Maine Philanthropy Center: "Grantwriting Basics" by Jon Hardie (megrants.org/grantwriting), 207-780-4649.

MENC Web Site (www.menc.org).

Nonprofit Charitable orgs: "Help with Grants,"
(nonprofit.about.com/careers/nonprofit/?once=true&).

Polaris: "Writing Winning Grant Proposals" (www.polarisgrantscentral.net/tips.html),
800-368-3775.

Thompson Publishing Group: Grant-seeking and management publications,
(www.dc.thompson.com), 800-964-5815.

U.S. Census Bureau: "Maps" (public domain) for visual demographics,
(www.census.gov), 301-457-1722.

Winning Grants Step by Step by Mim Carlson (San Francisco: Jossey-Bass, 1995),
(www.josseybass.com), 415-433-1740.

Excerpts from pp. 26 and 27 of *Teaching Music*, February 2001. Copyright © 2001 by
MENC: The National Association for Music Education. Used with permission.

APPENDIX J
STUDENT TEACHERS BACKGROUND SURVEY

Student Teacher	1. College attending	2. Degree	3. Teaching	4. Position	5a. Do you feel prepared for the budgetary aspects of operating a secondary choral music program? YES?	5b. Do you feel prepared for the budgetary aspects of operating a secondary choral music program? NO?	Why?	6. College courses that prepared you to understand budgetary aspects of operating a secondary choral music program?	7. Where did you learn the details of operation in developing and working with the budgetary aspects of a secondary choral music program?	8. Any additional information?
A	Baylor	BME	NA	Student Teacher		Not prepared.	No course covered budgeting.	Methods course briefly touched on it.	Methods course somewhat.	
B	Southwestern University	BM	NA	Student Teacher		Not prepared.	No courses on budgeting.	None.	On the job training.	
C	Texas Christian University	BM	NA	Student Teacher		Not prepared.	Playing with fake money and dealing with real money are two different things.	Choral Organizations and Administrations.	Methods Class.	College students should be required to obtain information about rising costs in music, materials, etc., because new teachers don't know what to expect.
D	University of North Texas	BME	NA	Student Teacher		Not prepared.	Because the issue varies depending on what state, district or school you teach for.	None.	High School choir director and during student teaching.	Funding for additional purchases, classroom items and travel expenses are not budgeted sufficiently. Director has to fundraise to cover these costs and the costs to develop a music program. Gained budgetary advice from other teachers.
E	University of Texas at Arlington	BM	NA	Student Teacher		Not prepared.	No course covered just budgeting. Talked about budgeting in music education class.	Choral Literature and Ensemble Class.	Family, dad talked about household budgeting.	

APPENDIX K
SECONDARY CHORAL DIRECTORS BACKGROUND SURVEY

<i>Choral Director</i>	<i>1. College</i>	<i>2. Degree(s)</i>	<i>3. Years of Teaching</i>	<i>4. Current Teaching Position</i>	<i>5a. Did you feel prepared for the budgetary aspects of operating a secondary choral music program? YES?</i>	<i>5b. Did you feel prepared for the budgetary aspects of operating a secondary choral music program? NO?</i>
A	Texas Christian University/Texas Tech	BME/MM	17	9-12 Choral	Yes	
B	Baylor University	BME/MM	16	10-12 Choral		Not prepared
C	Texas Wesleyan	BM/Legal Studies	6	6-8 Choral		Not prepared
D	Texas Christian University	BME/MM	18	9-12 Choral		Not prepared
E	Univ. of Illinois/Valparaiso University	BS Music Ed/MME	10	7-8 Choral		Not prepared
F	Texas Tech/ University of North Texas	BME/MME	21	9-12 Choral		Not prepared
G	Tennessee Temple/East Texas State	BA/MM	24	7-8 Choral		Not prepared
H	Texas Christian University	BME	17	7-8 Choral	Yes	
I	Tarleton State / Baylor University	BME/MM	6	9-12 Choral		Not prepared
J	Stephen F. Austin University	BA	6	9-12 Choral		Not prepared

<i>Choral Director</i>	<i>Why?</i>	<i>6. College courses that prepared you to understand budgetary aspects of operating a secondary choral music program?</i>	<i>7. Where did you learn the details of operation in developing and working with the budgetary aspects of a secondary choral music program?</i>	<i>8. Any additional information?</i>
A	Ruth Whitlock Choral Methods class taken during Junior year.	Choral Organization and Management.	Methods Class and job experience.	
B		None.	On the job training. Trial and error.	
C	No college classes prepared for budget needs.	None.	Organizing campus fund raiser to get what was needed.	
D	Music methods classes gave an overview, but not much detail.	Music Methods.	On the job training.	
E	Studied how to teach choral music, but never discussed the "with what" will I teach.	Choral Methods.	Through work experience and talking to other directors.	
F		None.	Balancing a check book. School bookkeeper was an amazing source of information.	High school fundraising is a must for a successful program. Learn to ask for funding from principal and fine arts director. Grants are a pain to fill out, but can be financially rewarding.
G	There were no classes that covered anything like this.	None.	From experience.	
H	Worked in the financial office of the Tarrant County Regional Water District during college.	None.	On the job training and previous employment during college.	
I		Methods Class.	On the job training of trial and error.	
J	Was a Jazz piano minor and did not have intentions to be a music educator.	None.	Learned fom being in the classroom and experiencing it for myself.	

APPENDIX L
STUDENT TEACHERS BUDGET SURVEY

Student Teacher	1. Specifications of budget line items?	2. How monies are distributed from district and campus funds?	3. What line items are funded by district money?	4. What items are funded by school campus money?	5. What is the percentage/amount of funds which must be realized through fundraising?
A	Music, transportation, contest - UIL, uniforms, risers, chairs, repair, tunings, trips, memberships in professional organizations, convention fees and housing, clinicians, accompanists and supplies.	No idea.	Music, transportation, contest fees, tunings/repairs, uniforms and big ticket items (risers, shells).	Clinicians, other items not funded by district.	Don't know.
B	Music, instruments, accompanist, uniforms, paper, folders, office supplies.	No knowledge.	Transportation to events, risers, chairs, instruments, uniforms.	Copies, music, classroom supplies, posters.	Trips, Choir events - concerts. Budget \$5000-\$10,000.
C	Music, travel, awards, repair, contest, services.	No idea.	Sound equipment, choral risers, uniforms, fees, travel.	No idea.	Approximately \$1000
D	Music, folders, folio cabinet, stereo equipment, uniforms, competitions, office supplies, awards.	Principal is given funds per subject matter and they decide on the distribution of funds.	Sound equipment, risers, folio cabinets, piano, tunings, computer/printer, music equipment, uniforms, music.	Office supplies, printer paper, office supplies.	Trips, additional uniforms, classroom instruments, banquet money.
E	Tuning, music, piano, risers, contest, trips, uniforms.	No idea.	No idea.	No idea.	30-50%

Student Teacher	6. What are the policies concerning fundraising?	7. Is there flexibility to move funds from one line item to another within your budgeted amounts?	8. Additional comments concerning budgeting or financing?
A	Don't know.	Differ from each district.	I know nothing!
B	No director fundraisers, two per year, no conflicts with other extra curricular activities.	No.	
C	No idea.	No idea.	Going to need help with budgeting!
D	Certain products, depends on kids to sell, approved by campus administrator, do as many as you want.	Yes, upon approval.	Campus average budget - \$1500. District average budget - \$3000.
E	Two to three per year upon approval.	Yes, depends on the district.	

APPENDIX M
SECONDARY CHORAL DIRECTORS BUDGET SURVEY

Choral Director	1. Specifications of budget line items?	2. How monies are distributed from district and campus funds?	3. What line items are funded by district money?	4. What items are funded by school campus money?
A	Capital Outlay - \$1000 Music - \$1800 Uniforms - \$3000 Awards - \$3000 Note: changes yearly based on requests.	Get \$1800 for music from campus funds. All other money through district.	Transportation to UIL, UIL entry fees, 2 piano tunings yearly.	Music - \$1800 or anything else I'd like to purchase.
B	Accompanying - \$5700 Music - \$3300 Capital Outlay - \$2500/Varies yearly UIL fees - \$1300 Transportation - UIL Clinician - \$300 Judges Pre-UIL Uniforms every 7-8 years	Majority of funding from district funds. Office supplies from campus funds of \$200.	Accompanying - \$5700 Music - \$3300 Capital Outlay - \$2500/Varies yearly UIL fees - \$1300 Transportation - UIL Clinician - \$300 Judges Pre-UIL Uniforms every 7-8 years	\$200 for basic office supplies.
C	Piano Tuning - \$100 Classroom supplies - \$500 Transportation to UIL/District events.	Principal decides the breakdown of district funds in September.	Transportation to UIL/district sponsored events.	None.
D	General Budget - \$11,050 Repairs, printing, transportation, computer hardware/software, entry fees and dues, uniforms, travel, music, office supplies. Accompanist - \$6300.	District funds are generated by purchase orders of approved vendors. Campus funds are from Booster Club money. Funds are paid through the treasurer for budgeted items and expenditures.	General Budget - \$11,050. Repairs, printing, transportation, computer hardware/software, entry fees and dues, uniforms, travel, music, office supplies. Accompanist - \$6300.	Music funds from campus money. Booster Club funds pay for: additional music, instruments, hospitality items(food), senior scholarships (\$2000-3000), Voice scholarships (\$5000), composite picture board, trip, etc.
E	Music, sightreading materials, accompanist fees, uniforms, UIL fees, festival fees.	No district money for uniforms, UIL fees, Festival fees. School principal is given amount of money for the year. Each department submits a budget request and the principal decides how the money will be distributed.	The district does not cover any particular items but it is possible to ask the Fine Arts Director for assistance with a specific need.	Music and other tangible items and accompanist fees.
F	Uniforms, piano tunings, repairs, large equipment (shells, risers), clinicians, accompanists.	Request from the district what is wanted and if lucky, it is received. Limited funding, but the dollar amount is not known for large ticketed items until requested.	District - Uniforms - \$5000 changes yearly, piano tunings, acoustic shells, transportation, UIL fees.	Music, clinicians, and accompanists.
G	Music, supplies, transportation - UIL, repair money, transportation other events, uniforms.	District funds from the Fine Arts Director and campus funds from the site based committee.	Contest fees, UIL transportation, risers, pianos and other equipment repairs.	Music.
H	ISD - 20% of budget, Supply and repairs - music and sightreading material. Activity - transportation, music, accompanist, region, supplies, uniforms. Capital outlay - equipment	Supply and repair - from site based committee, Activity funds from fundraisers and Capital Outlay from the District (varies yearly).	UIL fees and transportation, Region transportation, some equipment, clinician - \$100, TMEA- \$300, TCDA - \$250.	\$1800 - supplies and repair funds mainly used for music and sightreading material.
I	Professional and contracted services, repairs, print shop, supplies and materials, postage, music, travel, transportation, fees and dues.	District funds budgeted - see #1. Activity funds from campus funds.	Professional and contracted services, repairs, print shop, supplies and materials, postage, music, travel, transportation, fees and dues.	None - all money from Fine Arts Director and district funds. This year principal paid for half the cost of new uniforms.
J	20% of funds for travel, uniforms, music, professional development.	Campus based funds - the principal distributes the funds and department heads within the school split the money among the various departments.	Transportation, uniforms, music, professional development.	Music and classroom materials.

Choral Director	5. What is the percentage/amount of funds which must be realized through fundraising?	6. What are the policies concerning fundraising?	7. Is there flexibility to move funds from one line item to another within your budgeted amounts?	8. Additional comments concerning budgeting or financing?
A	Everything above the \$1800 and what is mentioned in #3.	None.	Yes	Maintenance of equipment such as choral risers and shells need more attention.
B	\$15,500 approximately yearly by \$2000 in advertisements, ticket sales from shows, and other performances/fundraisers. Funds for: private voice scholarships- \$1300 monthly, choir trip aide - \$1500, costumes \$1500, choreographer - \$3500 and sound/light techs for concerts.	Two per year. Craft fair brings in the bulk of funds. Passbooks, cookie dough money goes toward student funds for trip.	Yes, great flexibility.	District money cannot be used to pay for financial aid as in voice lesson scholarships.
C	90% of choir budget is achieved through fundraising. Funds cover: Music, uniforms, transportation to non-UIL/district events, etc.	Two fundraisers yearly. All fundraisers must be approved before selling. Booster Club fundraisers need principal approval.	Can use money from supplies for transportation, however there is never enough money budgeted to do so.	
D	No set percentage. Booster Club budget set up for funding. \$35 choir fee per student for T-shirts, folders, hospitality, etc.	No set policy. Be cautious on frequency. Booster Club handles the fundraisers. Students receive profit gained from fundraisers to use toward trips, banquet and other choir related items.	Yes.	Always run out of money by February. Never enough money to legally buy a real copy of music for every student for every concert.
E	Uniforms, Hurricane Harbor Festival, concert extras (props), sound equipment, CD players, recording devices, sound system and keyboards can be taken out of tangible items budget but there is never enough money to cover these. Usually come from fundraisers.	Two fundraisers per year. They must be turned in to the principal in April. The School Board approves all fundraisers in August.	Yes, funds may be transferred between the two choir accounts. Note that UIL fees must be transferred from music category into a specific UIL fund.	One principal figured budget by number of students in the program. It was wonderful! Those days are gone.
F	Booster Club determines how much funds they want to raise yearly. Funds for choir banquet, senior gifts, scholarships, orchestra, and miscellaneous items. Student fundraiser funds go into an account toward their trip or banquet tickets.	Two fundraisers yearly for the choir. Booster Club can do an unlimited number which includes: madrigal dinner, talent show, baking and selling of cookies, homecoming items, season concert tickets, etc.	Some freedom in moving money around. Campus budget money can pay for clinicians. UIL funding is not able to be moved around to other items.	High school fundraising is a must.
G	Everything except music.	One fundraiser per year and there are no guidelines about what type it is.	Yes.	
H	80% - Almost everything - transportation, music, accompanists, region and solo fees, office supplies, uniforms, props for show. Scholarships for uniforms and trips.	Only fundraise at the beginning of the year so there is no overlap with the PTA fundraiser.	Yes, from supply to capital outlay. Nothing can be moved from district to the activity count and vice versa. District money must be used with a purchase order through the administration building. Activity account can be accessed by check from the school secretary.	If you don't fundraise well, then you have to charge students full price for everything and this will remove kids from lower income schools from participating.
I	Items covered are choir t-shirts, officer retreat and trip.	Must be approved by the campus administration.	Yes, must be moved by a designated date.	When spending from the activity account, you must have a tax exempt form when paying for items because tax is not reimbursed.
J	10% of funding for other items not funded by district/school	Two fundraisers yearly. Organizations can do more if desired by approval of principal. All fundraisers need principal approval.	Yes, as long as it aids the educational process.	

APPENDIX N
FINE ARTS DIRECTORS BUDGET SURVEY

Fine Arts Director	1. Can you give me a basic break down of your budget line items? Can you give me any percentages of what amount of funding goes into each area?	2. Can you give me any break down on how the money is distributed from district and campus funds?	3. What line items are covered by district money? Example: Transportation, uniforms, music, etc.	4. What items are covered by local or school campus money?	5. What money needs to be covered by campus fundraising?	6. What limitations are placed on a director in concerns of fundraising?	7. Can funds be moved within the music line items if the money is available on a district/campus level?	8. Any other items that need to be covered in a budget that you feel have been overlooked?
A	District funds are distributed based on number of students in the program. Capital outlay is on a zero based budget, determined each year as needed. Transportation is allowed for UIL competitions and recruiting trips.	Fine Arts office distributes funds to fine arts departments.	Transportation, uniforms, music.	Anything not covered by district funds.	Additional transportation for trips.	One fundraiser per year. Booster Clubs may work as many fundraisers as they wish.	Yes, but restrictions when it comes to travel money which requires board approval.	
B	Repairs, UIL transportation, music, uniforms for high school. JR High School budgets -\$2000-\$4000. HS budgets- \$3000 - \$6000.	Budgeted items are entered from a school catalog or as a lump sum. Request through PO not to exceed amount for approved vendors. No money kept at the school account. Everything must be through the schools' secretary with many signatures to approve a PO.	Uniforms for HS, UIL transportation, music varies per campus. Pianos, risers, choral shells, uniforms - needs are rotated between schools.	Music, Jr. & HS uniforms, fees, accompanist, tunings, transportation, sound equipment, and additional equipment.	Campus budgets are \$50,000-\$75,000.00 and each department is fighting for their piece of the pie. Fine Arts budgets vary per schools.	One fundraiser per semester and must be an approved vendor.	Yes, money may be moved from one item to the next through the school year.	
C	UIL, instruction, curriculum and staff development, administrative, co-curricular/extra curricular, supplies, materials, capital outlay, custodial and security. Largest expense is payroll. Materials, supplies and contract services(includes subs and travel).	No direct funds to the campuses from Fine Arts department. Each school principal has the discretion to fund programs, therefore no equality of funding for programs.	Transportation for district events. HS varsity uniforms on 4 year rotating basis.	Money for extra concert music, trips, additional needed items. Discretion of the school principal.	MS uniforms, non-varsity HS choir uniforms, equipment and trips. Some schools have to raise more money than others based on school principal discretion.	Two fundraisers per year however, some schools fundraise all year long.	Money is never moved to a school campus budget. Items needed to be paid for, are written out of District funds at the discretion of the Fine Arts Director.	Funding is different from a large urban school district than from the suburbs. Always get an approved purchase order before ordering anything.
D	Capital outlay/fixd assets - 40% Professional services (tuning/repairs) - 16% Substitutes - 15% Contract Services (clinicians/accomp.) - 14% Travel (convention fees,transportation) - 8% Fees/Dues/Awards - 5% Supplies - 5%	Campus funds are distributed at the discretion of the principal. District budget is divided among each campus for the entire Fine Arts program and not divided per discipline.	Travel, staff development, capital outlay, professional services. Capital outlay-instruments, risers, uniforms. Limited funding for travel, supply fees, dues and awards. "Emergency" funds when the campus funds are exhausted.	Contest fees, teacher subs for contest, supplies, music, additional capital outlay, transportation.	Private lesson scholarships, social events, additional equipment, trips, banquets and MS uniforms.	All fundrasiers involving students have to be approved by the School Board. Two fundraisers per year and funds are placed in an activity account managed through the central school office. Door-to-door sales are not permitted. Parent Booster Club fundraisers are less restricted.	Yes, as long as they are in the same function code. Funds can move from accounts and campuses.	
E	HS - uniforms, awards, transportation for UIL and capital outlay. MS - capital outlay, transportation and UIL. Funding varies from year to year.	Campus allocates money for supplies - music.	Transportation, uniforms, music, etc.	Music and middle school uniforms.	Everything else.	No limits as long as it does not become the primary function for the program.	Yes with restrictions.	

APPENDIX O

FINANCIAL EXCERPT FROM TEACHER'S HANDBOOK ON FINANCING

PURCHASING PROCEDURES

Please be advised that strict purchasing procedures will be followed. You will be required to follow the procedures listed below. Failure to follow these procedures will place you in violation of School Board policy.

- 1) Submit requests to the Choral Music Office for approval at least 30 days prior to need. The requests should be submitted on the purchase order request form. This form must have your principal's signature.
- 2) You will be notified in writing upon approval/denial of your request from the Choral Music Office.
- 3) Upon approval of your request, the Choral Music Office will enter a purchase order into the system. This is not a green light to receive merchandise/services. You must wait to receive formal confirmation of your purchase order number.
- 4) Final approval of a purchase order is given only by the Purchasing Department. This process should be allowed a minimum of one (1) week. Please keep in mind that the purchase order is mailed to the vendor at this point.
- 5) All merchandise is shipped to the Choral Music Office at the administration building. Once we receive the merchandise it is then delivered to your school.

These requirements are district policy and will be adhered to very strictly. These procedures ensure district payment. Invoices or receipts received without purchase orders **will not** be paid by the district.

Vendors have been notified that the district and, in particular, the Choral Music Office, **will not** be responsible for items purchased/received without a valid purchase order.

If you should fail to follow district procedures, all information and related documentation will be submitted to your principal, the Director of Curriculum, and placed in your personnel file located in the Choral Music Office.

This is a very serious offense and should not be treated lightly. You could jeopardize your employment with the district by ignoring or abusing the district's purchasing procedures. Should you have any questions or require additional assistance, please feel free to contact the Choral Music Office.

APPENDIX P
PROPOSED COURSE OUTLINE – SEMESTER I

Course Objective: Student successfully completing this course will be able to:

- Create a budget plan suitable to a choir's classification (middle school 1C to high school 5A).
- Demonstrate the proper procedures for creating a budget.
- Create a budgetary calendar in conjunction with a time line.
- Make a presentation of a finalized budget proposal.
- Demonstrate an understanding of basic budgeting vocabulary.
- Demonstrate a mastery of basic computer skills for budgeting and spreadsheets (separate lab).

I. Introduction:

Purpose of Budgeting
Procedures of Budgeting
Sources of Financial Revenue - Fundraising and Grants

II. Terminology:

Activity Account/District Account/Capital Outlay
Revenue and Expenditures
Line items

III. Steps In Creating a Budget:

Budgetary preparation
Budget presentation and approval
Budgetary management
Appraisal of the budgetary year

IV. Creating a Calendar and Time Line:

Monthly Projections from August to June
Time Sensitive Deadlines

V. Budget Analysis:

Review Budgets of Different Size Programs (middle school 1C to high school 5A)
Understanding Yearly Revenue and Expenditures
Placement of Line Items

VI. Presenting the Budget Proposal:

Department Head
School Principal
Fine Arts Administrator
Superintendent

VII. Computer Lab:

Use of Microsoft Excel®
Fundamentals of Charms Music Office Assistant
Web Based Budgetary Software

APPENDIX Q
PROPOSED COURSE OUTLINE – SEMESTER II

Course Objective: Students successfully completing this course will be able to:

- Learn district budgetary procedures based on student enrollment.
- Learn procedures for Purchase Orders (POs).
- Create an approved vendors list.
- Demonstrate an understanding of policies for additional revenue sources - Fundraisers/Grants.
- Demonstrate a mastery of basic computer skills for presentations and budgeting (separate lab).

I. Introduction:

Procedures for District Budgeting
Capital Outlay
District Policies

II. District Funding:

Transportation, Uniforms, "Big-Ticket" Items
Purchase Orders
Approved Vendors

III. Site Base/School Funding:

Supplies
UIL Fees
Professional Fees

IV. Fundraisers:

District/School Policies
Choosing a Fundraiser
Funds Distribution

V. Grants:

District/School Policies
Application & Presentation
Choosing the Correct Grant

VI. Computer Lab:

Microsoft Word®
Microsoft Powerpoint®
Charms Music Office Assistant - Inventory
Web Based Software

REFERENCES

- Beard, Kenneth et al. 2001. *Shaking the money tree: Fund-raising and grants*. Teaching Music 8:4, 25-31.
- Benham, John L. 2005. *Uncovering the mystery of the school budget: Glossary*, CounterPoint (January 27), available from <http://www.supportmusic.com/drjohn/archive/2005-01-27.mhtml>; Internet; accessed 12 March 2006.
- Collins, Don L. 1999. *Teaching choral music*. Upper Saddle River, New Jersey: Prentice-Hall, Inc., 436, 457.
- Cowden, Robert L. and Robert H. Klotman. 1991. *Administration and supervision of music*. New York, New York: Schirmer Books, 155-156, 170, 185, 187.
- Devous, Donald. 2006. *A financial resource guide for the beginning secondary choral music director*. Master's thesis, University of North Texas.
- Garretson, Robert L. 1993. *Conducting choral music*. Englewood Cliffs, New Jersey: Prentice Hall, 305, 397-404.
- Gordon, Lewis. 1977. *Choral director's complete handbook*. West Nyack, New York: Parker Publishing Company, Inc., 88.
- Grice, June. 2005. *Fundraising in secondary music programs*. Colorado Music Educator 52:2, 33-34.
- Lamble, Walter. 2004. *A handbook for beginning choral educators*. Bloomington, Indiana: Indiana University Press, 80.
- Phillips, Kenneth H. 2004. *Directing the choral music program*. New York, New York: Oxford University Press, 89-93.
- Roe, Paul F. 1970. *Choral music education*. Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 44-45.
- Sam Houston State University. 2006. *Undergraduate catalog 2006 to 2008*. Huntsville, Texas: Division of Academic Affairs, 204.
- Snyder, Keith D. 1965. *School music administration and supervision*. Boston, Massachusetts: Allyn and Bacon, Inc., 193, 202, 204, 209, 212.
- Texas Christian University. 2005. *TCU 2005-2006 undergraduate studies*. [catalog on-line], available from <http://catalog.tcu.edu/undergraduate/page.asp?page:> Internet; accessed 22 March 2006.

- The University of Texas at Arlington. 2005. *Undergraduate Catalog 2005-2007* [catalog on-line]; available from <http://wwwl.uta.edu/catalog/departments/liberalarts/music>; Internet; accessed 22 March 2006.
- University of North Texas. 2005. *Spring 2006 schedule of classes*. Division of University Relations, Communications and Marketing, October, 86-87.
- University of Texas at Austin. 2003. *Undergraduate catalog 2004-2006*. [catalog on-line], available from <http://www.utexas.edu/student/register/schedules/069/pdfs>: Internet; accessed 8 March 2006.
- Vaughan, Susan. 1996. *Insights on the budget process*. *Teaching Music* 3:5 (April), available from <http://libproxy.library.unt.edu:4791/citation>; Internet; accessed 30 March 2006, 36-38.
- Walker, Darwin E. 1996. *Teaching music, managing the successful music program*. New York, New York: Schirmer Books, 12, 65, 67-73.