

Superintendents and Fiscally Dependent School District Budget Approval

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Dissertation submitted to the faculty of the Virginia Polytechnic
Institute and State University in partial fulfillment of the requirements for the degree of

Doctor of Philosophy
In
Educational Leadership and Policy Studies

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September 1, 2017
Falls Church, Virginia

Keywords: school district budget, fiscal dependence, Virginia, superintendent, superintendent
roles, superintendent-board relations

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ABSTRACT

Because the public school budgeting process is arguably the single most important process in a school district, the budgeting process is a leadership challenge for the Superintendent. This leadership challenge is even more pronounced in fiscally dependent school districts where the school board does not have the authority to tax and must obtain funding from the local governing board. In fiscally dependent school districts, superintendents must develop and guide the school district budget through two different boards with different responsibilities and interests: a school board focusing on the educational vision of the school district and a local governing board focusing on overall community needs and tax rates.

The purpose of this study was to determine the impact of fiscal dependence on superintendent leadership during the budget process. This multi-case study utilized Stake's (2006) multi-case analysis methods to determine findings from four cases selected using a stratified, purposeful sampling of school districts in Virginia, a fiscally dependent state. The analysis resulted in eleven findings: 1) Superintendents guide school district budgets through the local government approval process. 2) The fiscally dependent method of school district funding in Virginia has a direct impact on the development of the school district budget. 3) The importance of education in a community influences the budget development process. 4) Personalities and relationships can be more important than budget processes and documents. 5) Limited local revenue has an impact on the budget development process. 6) An appointed school board increases the importance of the local governing board and influences the budget approval process. 7) The depth to which local government leaders look at the budget details influences

the district budget development process. 8) Superintendents ensure frequent and ongoing dialogue with local government leaders. 9) Superintendents maintain good relationships with the local government leaders. 10) Superintendents have a good budget process and budget document. 11) Superintendents involve and engage the larger school community. This study has implications for superintendents that work in states with fiscally dependent school districts.

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GENERAL AUDIENCE ABSTRACT

One of the most important and most difficult duties of the superintendent of schools is to develop and get the school district budget approved. This process is even more difficult in fiscally dependent school districts, or school districts where the school board does not have the authority to tax, and must obtain funding from the local city council or governing board. In fiscally dependent school districts, superintendents must develop and guide the school district budget through two different boards with different responsibilities and interests: a school board focusing on education and a local governing board focusing on overall community needs and tax rates.

The purpose of this study was to determine how the need for city council, or governing board, approval affects how the superintendent develops and guides the school district budget through the budget approval process. This study resulted in eleven findings: 1) Superintendents guide school district budgets through the local government approval process. 2) The fiscally dependent method of school district funding in Virginia has a direct impact on the development of the school district budget. 3) The importance of education in a community influences the budget development process. 4) Personalities and relationships can be more important than budget processes and documents. 5) Limited local revenue has an impact on the budget development process. 6) An appointed school board increases the importance of the local governing board and influences the budget approval process. 7) The depth to which local government leaders look at the budget details influences the district budget development process. 8) Superintendents ensure frequent and ongoing dialogue with local government leaders. 9)

Superintendents maintain good relationships with the local government leaders. 10)

Superintendents have a good budget process and budget document. 11) Superintendents involve and engage the larger school community. This research is important because superintendents can use the strategies from the findings during the budget process to maximize the funding they receive from the local government.

Acknowledgements

I cannot begin to acknowledge others without first acknowledging my Heavenly Father, from whom I have been greatly blessed.

I must thank my wonderful family, especially my wife, Wendie, for their patience as I began my doctoral journey. I could not have completed this process without Wendie's support in everything. I am a very lucky man. I would like to thank my children, Katie, Chris, Ben, Ellie, and William. They are all wonderful kids and I appreciate their help during this process as well as they watched siblings and helped around the house so I could work.

I would be severely remiss if I did not thank my "Hokie" family, my doctoral cohort. For two years, I spent just as much time with them as I did my own family. I cherish the relationships I have built with them and appreciate the unique traits each brought to the group. I also include in this family, the faculty and staff at the Virginia Tech Falls Church Center. Dr. Glenn was an amazing teacher and mentor, Dr. Mallory's experience was priceless, and Dr. Patrizio challenged me at every turn (which is a great thing). I also want to thank Dr. Brooks, who took a call unexpectedly and was willing to work with me on my journey and Dr. Cash who willingly stood in as proxy when another committee member was unavailable. I also include all of the participants of this study that were willing to give of their time and share their experience. It is understood that I could not have completed this study without their cooperation.

I want to thank all of my friends and coworkers that encouraged me, asked about my progress, gave me time to work and gave me time to laugh and finally, my local Chick-Fil-A that got me through Chapter 4 and 5 with a distraction free place to work with regular refills of Dr. Pepper.

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Chapter 1: Introduction

The Problem

The work of our public schools is vast. Public schools strive to ensure all children (including minority students, students with disabilities, students from disadvantaged backgrounds, English language learners, etc.) meet minimum standards while differentiating instruction to maximize the learning of all (Every Student Succeeds Act, 2015). School officials work to keep all students safe, both physically and emotionally, by planning for crime free school buildings (Virginia Department of Education Safety and Crisis Management, 2017). They also want to eliminate bullying both inside and outside of the school walls by instilling good character in students while recognizing student rights and respecting different beliefs and backgrounds (Code of Virginia § 22.1-208.01). Schools work to prepare students to be economically self-sufficient in an unpredictable, future economy by teaching 21st century skills and promoting the STEM fields (U.S. Department of Education, 2017).

Considering this non-inclusive list of demands placed on public schools and the costs associated with them, the Editorial Projects in Education Research Center (2011) stated, “Running schools—and improving them—cannot take place without the proper resources, and it all starts with money” (para. 1). The public shares this view, as shown by the 46th Annual PDK/Gallup Poll of the Public’s Attitudes toward the Public Schools that identifies the lack of financial support as the single, greatest issue facing public schools (Bushaw & Calderon, 2014). Because of this reality, the public school budgeting process is the single most important process in a school district (Hartman, 1988).

The school district budget process requires superintendents to understand local, state, and federal interests, roles, responsibilities, and regulations. The superintendent must then bring these interests, centered on the learning of all students, together in financial terms in the school district budget (Kratz, Scott, & Zechman, 1998). Complicating the school district budget process is the fact that developing school district budgets not only involves varied interests in and about student learning but also varied local, state, and federal funding sources and funding formulas (Federal Education Budget Project, 2014). After these variables are considered, superintendents must then consider how the locality funds the school district budget and the political dynamics that accompany the school funding process.

Over 90% of the nearly 15,000 local school districts in the United States are fiscally independent: the school board has the power and authority to levy and collect a local tax to fund the school district budget (Education Commission of the States, 2004; North Carolina School Board Association, 2011). In fiscally independent states, the school board sets the tax rate to fund the school budget and collects taxes to fill the school coffers (Lunenburg, 2010). Therefore, once the school board passes a budget and associated tax rates, the annual budget process concludes. In fiscally independent states, the superintendent only works with a school board, elected by citizens to run the school division, to develop and fund the school district budget with a single political process.

However, in fiscally dependent states, the school board does not have the authority to levy and collect taxes to fund the school budget and must obtain funding for the school district budget from the local governing board, which has such authority (Lunenburg, 2010). Therefore, both school boards and the local governing board must approve school funding through their individual political processes. In practice, this generally results in two independently elected

bodies with different purposes, interests, and key constituencies voting to approve the school district budget. This process gives local governments in fiscally dependent states a great deal of control over the school district.

While research concerning the financial impact of fiscal dependence is extremely limited, findings about the impact of fiscal dependence is mixed. Early quantitative research found that the best fiscal performance, defined in terms of school funding levels, in large city school districts occurred in fiscally dependent school districts (Gittell, Hollander, & Vincent, 1967; Vincent, 1967). However, research that is more recent has shown that spending levels are lower in fiscally dependent school districts (Downes, 1999). Existing qualitative research does not address the financial impact of fiscal dependence, but instead studies the perceptions of county and school officials in regards to fiscal dependence focusing on granting school board fiscal autonomy (Johnson, 2009; Raley, 2011). This research suggests that the dual approval process of school district budgets poses a significant technical and leadership challenge to superintendents in fiscally dependent states and can be a significant factor in the development of school district budgets by altering the political dynamics that school boards and superintendents must consider when developing school district budgets.

During the school budget approval process in fiscally dependent states, balancing the educational needs of the school district against the economic and political realities of a community often leads to conflict between the local governing board and the local school district. Because of this dual budget approval process, local governing boards, often with a focus on fiscal restraint, complain that school boards develop “wish list” budgets (Richardson, 2005). The 44th Annual PDK/Gallup Poll of the Public’s Attitudes toward the Public Schools illustrates this dichotomy of opinion in reporting that while the public opinion clearly identifies financial

support as the biggest problem facing public schools, public opinion favored balancing the budget to improving the quality of education (Scott, 2012). As a result, budget meetings can often be rife with conflict. Reporters describe such conflicts with headlines stating, “Beach, School Board still at odds over budget” (Applegate, March 2, 2011) or, “Memphis school board: No school until city pays up” (Bell & Pratley, July 20, 2011).

Need for the Study

Researchers need to study budget related leadership in fiscally dependent school systems. As complicated as the development of a school budget can be, the basic development of the budget is a managerial process where projected revenues are accounted against projected expenses. The budget approval process in fiscally dependent school districts is a leadership process where the superintendent must communicate budgetary needs and school division goals with the school board and local governing board to gain budget approval to meet the school district needs. Bird, Wang, & Murray (2009) determined that the current body of knowledge related to school budgeting is insufficient and that 97% of respondents stated that they learned their current budget development strategies from on-the-job training. In Virginia, Armbruster (2011) found that 75% of interviewed superintendents stated they were not prepared for managing a district’s budget.

This leadership process differs between fiscally independent and fiscally dependent states. Because 90% of school districts in the United States are fiscally independent, the research into school budget approval focuses on superintendents obtaining budget approval from the school board. There is a deficit of research-based support for superintendents in fiscally dependent states to help them navigate the political milieu of the school district budget approval process.

Statement of the Problem

Superintendents in fiscally dependent school districts must guide the budget past two boards that have different responsibilities and interests. Superintendents must learn to work within the current legal framework to obtain budget approval and funding from local governments, with little chance that the governance structure will change. For example, in Virginia (which has fiscally dependent school districts), Johnson (2009) in a dissertation survey of local government officials found that only 9.4% of respondents could envision school boards obtaining taxing authority in the near future.

Research Questions

The purpose of this study was to determine the impact of fiscal dependence on superintendent leadership during the budget process. Specifically, this study examined how superintendents guide school district budgets through two independently elected boards to maximize local support for the school district. The specific research question, with associated sub-questions, for this study was:

1. How do superintendents guide school district budgets from creation to final local government approval to maximize funding for the school district?
 - a. Who guides the school district budget through the local government approval process?
 - b. How does the need for local government approval influence the development of the school district budget by the superintendent?
 - c. What strategies do superintendents use throughout the process?

Significance of the Study

Because there is a deficiency in the research into the dynamics of the school district budget approval process in fiscally dependent states, this study adds to the research base in that area. Although the vast majority of school districts are fiscally independent, there are a significant number of school districts in fiscally dependent states, including Virginia, Maryland, North Carolina, and Tennessee, whose superintendents would benefit from understanding how fiscal dependency affects their school district budget and strategies used by their peers when seeking local government approval of their school district budgets. Additionally, researchers of school finance issues would benefit from this study allowing them to compare the differences between fiscally dependent and fiscally independent states. Finally, this study adds to the general knowledge base of school district budget approval.

Delimitations and Limitations

The study limitations are those factors that are beyond the researcher's ability to control but may affect the results of the study while delimitations are those factors that the researcher has some ability to control and could affect the interpretation of the results of the study (Baron, 2008).

The diversity of Virginia is a limitation of this study. Virginia's school districts range in student population from over 180,000 in Fairfax, a suburb of Washington, D.C., to just over 200 students in Highland County, in western Virginia along the West Virginia border. Likewise, demographics, economics, and community culture vary across the state. All of these factors likely influence the ability to provide local funding to school districts and the community's definition of a high quality education. These factors would have budget implications. For the purposes of this study, I assume that all localities seek high quality schools for their children that

reflect community priorities and values and that local politicians, while holding numerous political and economic philosophies, have a desire to provide an appropriate education to the students of the community.

The delimitations of this study include the facts that I conducted research in a single state, Virginia, and that Virginia has different types of school boards. Conducting research in a single state ensures that different state funding formulas and specific political processes do not confound the analysis of the data. Virginia has both elected and appointed school boards. Currently, 108 of the 134 school districts in Virginia have elected school board members (Virginia School Board Association, 2013). In 2007, Rob Jones, Director of Government Relations for the Virginia Education Association (VEA), confirmed that his experience suggests more friction arose between elected school boards and their local governing boards than with appointed school boards (Massie, 2010). To consider differences between elected and appointed school boards, I included a case from a district with an appointed school board in my study.

Overview of Methods

This study seeks to gain an in-depth understanding of the school district budget process in fiscally dependent districts to discover how superintendents demonstrate leadership. Merriam (1998) identified case study research methodology as appropriate when researching a process and its meaning. Yin (2014) preferred case study methodology when answering exploratory questions and when studying contemporary events. Finally, Stake (2006) promoted the use of multiple case studies when researchers want to consider multiple perspectives to identify generalizable principles. Therefore, I completed this study using multiple case studies.

Definitions

For this study, the following definitions are used:

- Composite Index of Local-Ability to Pay: a measure of community wealth relative to the state average used to equalize Virginia state school funding to ensure that less wealthy divisions receive more state support than the wealthier divisions that have a greater ability to raise revenue at a local level
- Fiscal dependence (fiscally dependent): a state of being when a school district does not have the authority to levy taxes to fund its budget and must rely on the local government to fund the school district budget (Lunenburg, 2010)
- Fiscal independence (fiscally independent): a state of being when a school district is granted the authority to levy and collect taxes to fund its budget by the state legislature (Lunenburg, 2010); over 90% of the nearly 15,000 local school districts in the United States are fiscally independent (Education Commission of the States, 2004; North Carolina School Board Association, 2011)
- Local governing board: the locally elected legislative body that sets policy, tax rates and approves the local budget for a geographic area, typically a county or municipality; in Virginia cities they are called city councils and in counties boards of supervisors; they can be called other names in other states including boards of county commissioners, boards of commissioners, or boards of alderman; for the purposes of this study the terms local governing board, city council, and board of supervisors may be used interchangeably
- School board: the locally elected, or appointed, legislative body that sets policy and approves the budget for a school district

- School district: a geographic and political unit represented by a school board where all public school students residing in the district attend schools supervised by the school board for the district; synonymous with a school division
- Superintendent: the chief executive of a school district responsible for the day-to-day operations of the school district; appointed by the school board

Organization of the Study

Chapter 1 included an overview of the problem, need for study, problem statement, research questions, and the significance of the study. It also included the limitations and delimitations of the study, an overview of the research methods, and the definitions used in the study. Chapter 2 offers a review of research and information relevant to general school district budgeting and school district budgeting in a fiscally dependent state, Virginia. Chapter 2 also includes research related to the superintendent's role in budgeting. Chapter 3 describes the research methods, data collection, and analysis techniques that I used in this study. Chapter 4 presents the findings of the study. Finally, Chapter 5 consists of a discussion of the findings within the context of the existing literature on the subject of superintendents and budgeting.

Chapter 2: Review of Related Literature

Chapter 1 included an overview of the problem, need for study, problem statement, research questions, and the significance of the study. It also included the limitations and delimitations of the study, an overview of the research methods, and the definitions used in the study. This chapter offers a review of research and information relevant to this study. This literature review discusses the research related to superintendent leadership with a focus on budgets and seeking local government funding of school district budgets and covers five topics. The review of literature begins with an overview of the general roles of superintendents and the superintendent's key role in developing the school district budget. Next, an introduction to fiscally dependent school districts followed by a review of the historical background and legal framework for school budgeting in Virginia outlines the school district budgeting process in Virginia. Finally, the review of literature concludes by reviewing research-identified insights and strategies for superintendents when navigating the budget process.

Superintendent Roles

The role of school superintendent is increasingly complex and challenging. Higher academic standards and expectations, public and political pressure to improve student test scores, tightening financial resources, societal change, a heightened need for safe schools, and increased student and community diversity are a few of the challenges that superintendents confront on a daily basis (Kowalski, McCord, Peterson, Young, and Ellerson, 2011). Kowalski et al. (2011) identify five distinct roles of school superintendents. These roles include the superintendent as teacher-scholar, business manager, statesman, applied social scientist, and communicator. Finally, combining all of these roles some see the superintendent role functioning as a Chief Executive Officer (CEO).

Superintendent as teacher-scholar

The superintendent as teacher-scholar was the dominant role of the superintendent from its beginning in the mid-nineteenth century to the early twentieth century. As master teachers, school boards hired superintendents to supervise instruction and ensure a uniform curriculum (Kowalski et al., 2011). Superintendents also gave advice to the school board, completed reports, and supported classroom teachers. In modern terms, superintendents must function as instructional leaders by focusing the school district on student learning. In their meta-analysis of 27 reports covering over 2,700 school districts and 3.4 million student achievement scores, Waters and Marzano (2009) found that effective superintendents function as instructional leaders by collaboratively setting and monitoring nonnegotiable student achievement and instructional goals.

Superintendent as business manager

The evolution of the superintendent as a business manager coincided with the rise of industrialism and the increased role of scientific management focusing on efficiency, productivity, and managing inputs and outputs (Brunner, Grogan & Bjork, 2002). Many large city school boards felt that the same methods used to produce efficiencies in the industrial sphere could be used in schools to improve education (Kowalski et al., 2011). The budget process described later in this literature review, illustrates the focus on management and efficiency in the budget process.

Superintendent as statesman and political strategist

The superintendent's role as a statesman emerged with the Great Depression and the need to have a superintendent advocate for education in light of scarce resources (Kowalski et al.,

2011). Boyd (1974) defined an educational statesman as a professional administrator who wields significant influence because of the deference school boards give to his recommendations because of his expertise and experience.

Superintendent as applied social-scientist

From the end of World War II into the 1970s, America experienced the baby boom, the rise of suburbs, urban decay and poverty, calls for social (including racial and gender) equality, increased drug and alcohol abuse, higher crime rates, and perceived moral decay. As a result, community and political leaders expected school districts to mitigate the effects of some of these complex social issues through school programs (Kowalski et al., 2011). The need for a superintendent to function as an applied social scientist has become even more important as federal and state accountability systems linked to the No Child Left Behind Act of 2001 hold schools accountable to ensure all students perform regardless of student background (Fusarelli & Fusarelli, 2005).

Superintendent as communicator

Our modern, increasingly democratic, and information rich society led to the development of the superintendent's role as a communicator. Superintendents could no longer retreat to the unilateral communication strategies they employed from the beginning of their position (Brunner et al., 2002; Kowalski et al., 2011). Communities expect modern superintendents to engage in two-way communication with both internal and external constituencies (Howlett, 1993).

Superintendent as CEO

As modern superintendents simultaneously fill the five roles identified by Kowalski et al. (2011) and communities expect schools to adopt business reform models, the position of superintendent is increasingly seen as the Chief Executive Officer (CEO) of the school district (Edwards, 2007; Hoyle et al., 2005). This role arises from the fact that the superintendent is the only person responsible for the school district program in its entirety (Bird, 2010; Edwards, 2007). As such, the superintendent has the authority to navigate through the myriad of interest groups in education including boards of education, central office staff, school leaders, teachers, parents, community groups, and the state and local governments (Barr, 1966; Bird, 2010; Bird et al., 2009).

In light of these roles, the school district budget is the most important task of the superintendent (Garn 2003; Staples & Rubin, 1997). As the Editorial Projects in Education Research Center (2011) stated, “Running schools—and improving them—cannot take place without the proper resources, and it all starts with money” (para. 1). The annual school district budget is the nexus of the challenges facing schools and the complex interplay of the many roles of a school district superintendent (James, Kelly, & Garms, 1969). Armbruster’s (2011) research into how superintendent’s spend their time also supports the importance of the school budget as he found that superintendents have a high level of involvement in working with the budget and an interviewed superintendent stated that most of their time is spent working with the budget.

Superintendents and Budgets

The many roles of superintendent merge during the budget development and adoption process. The annual budget process is one of the most important tasks in a school district (Staples & Rubin, 1997). The school budget reflects the school district’s educational priorities in

financial terms (Brimley & Garfield, 2005; Hartley, 1989; Hartman, 1988; Lunenburg, 2010, Odden & Picus, 2008). The key purpose of the school budget is to inform the community about the activities of the school district and provide an accounting to the taxpayers, parents, and community members of the resources entrusted to the school district (Long, 2004; Lunenburg, 2010; Staples & Rubin, 1997). Hartley (1989) describes the budgeting process as a leadership challenge. The Superintendent, as the Chief Administrative Officer of the school district, is responsible for every aspect of the district budget (Eller & Carlson, 2009). During budget development, the superintendent must simultaneously and adroitly negotiate the many roles of the superintendent to create a budget process that communicates to the board and community the resources needed to ensure student success.

Staples and Rubin (1997) identify five broad steps in creating a budget. The first step is to develop a budget process. The process of creating a school district budget is just as important as the result (Brimley & Garfield, 2005; Kratz, Scott & Zechman, 1998). This step of the budget process begins with the strategic planning process. Determining the mission and vision of the school district, setting goals, and getting feedback from staff, parents, and community members are important process items that must be undertaken before the budget process begins. The district educational program then reflects the mission and vision of the school district established through the strategic planning process (Brimley & Garfield, 2005; Kratz et al., 1998). However, the description of the educational program is theoretical until put into financial terms (Brimley & Garfield, 2005).

The second step is to prepare the budget. The three major components of the school budget are 1) a description of the educational program, 2) expenditures including instruction, support services, capital projects, and debt payments, and 3) revenues including local, state, and

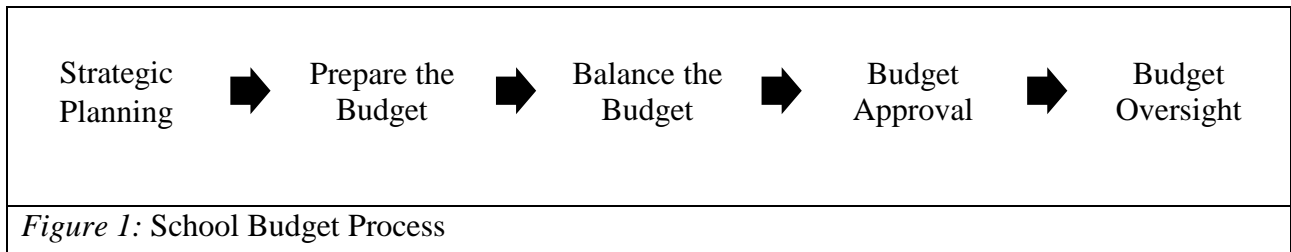
federal monies (Brimley & Garfield, 2005; Lunenburg, 2010). The desired educational program, established through the strategic planning process, determines the programs and courses offered, staffing policies, material and supply needs, and capital costs of the school district that make the budget a financial document. This step of the budget process includes a review of the student enrollment projections for the budget year to determine staffing and material needs (Mrozinski, 1983). Next, capital expenditures and debt payments are calculated. Finally, all expected revenues from local, state, federal, and other sources are estimated (Hartman, 1988).

The third step is to modify the prepared budget to meet the projected revenue of the school district. When the educational program, described as expenditures, meets projected revenues, the complexity of school district budgeting emerges. When balancing expenditures and revenues, the superintendent faces the competing priorities of mandated programs, needed programs, and desired programs (Kratz et al., 1998). At this step, superintendents must seek community feedback to make difficult decisions about reducing expenditures by cutting programs, materials, and personnel or seeking additional revenues by recommending tax increases or raising fees to ensure a balanced budget.

The fourth step is to obtain budget approval from the proper boards and/or the public. This step often will involve several sub-steps (Mrozinski, 1983). Once the superintendent presents the draft budget to the school board, the school board makes its requests for revision based on their vision and community feedback. After making these revisions to the budget, the school board approves a final budget. The school board presents this budget to the public and schedules a public hearing for comment. Following the public hearing, the superintendent makes revisions if needed and the budget goes before the school board for final approval. In many states, budget approval by the school board is the final step before they establish a tax levy to

fund the school district. However, districts in some states with fiscally dependent school districts require approval from the local governing board while other states require voter approval through a budget election (Hartman, 1988).

The final step in the budget process is managing the budget over the course of the fiscal year to ensure budget oversight. Once the appropriate body approves the budget, the superintendent must ensure the district expends the money as approved (Brimley & Garfield, 2005). The budget administration function in most school districts resides with a budget manager (Hartman, 1988; Kratz et al., 1998). However, superintendents should monitor important financial reports such as the enrollment report, expenditure reports, revenue reports, and staffing reports throughout the year (Eller & Carlson, 2009; Hartman, 1988). Finally, the budget administration function provides the superintendent information to improve the budget process in following years (Hartman, 1988). Figure 1 illustrates the five steps of the budget process as described in this section.



Fiscally Dependent School Districts

The many roles of the superintendent and the general budget process are essentially the same across the United States. However, there are distinct differences in the budget process between states that influence how superintendents fulfill their roles. In the landmark *San Antonio Independent School District v. Rodriguez* (1973) school finance decision, the Supreme Court determined that education is not a fundamental right found in the United States

Constitution. Rather, each state has the authority to determine the educational program offered to its residents through unique state constitutions and state regulations (Sutton, 2008). Because of this ruling, each state can determine its own expectations for education and the method to fund schools across the state. This has resulted in numerous methods to fund schools across the United States (Education Commission of the States, 2004; Verstegen & Jordan, 2009). Because states have the power to determine the method to finance education through the state constitution or statutes, local school districts have very little control over the taxation method used to finance schools and must follow the process determined by the state (Alexander & Alexander, 2012; Lunenburg, 2010).

Most states have delegated the authority to levy taxes to the school district. School districts that have the power to levy taxes are fiscally independent of local governments. Over 90% of the nearly 15,000 local school districts in the United States are fiscally independent (Education Commission of the States, 2004; North Carolina School Board Association, 2011). While the majority of these school districts have the authority to levy taxes to fund the school program, most states have laws limiting allowable tax rates. Other states require voters to approve the school budget through referenda (Education Commission of the States, 2004; Ehrenberg R.G, Ehrenberg, R. A., Smith, C. L., & Zhang, L., 2003).

In contrast, fiscally dependent school districts do not have the authority to levy taxes to fund the school budget and must rely on the local government to fund the school district budget (Lunenburg, 2010). Fiscally dependent school districts are predominantly located in two regions, New England and the Mid-Atlantic (Education Commission of the States, 2004; Salmon, 2007). Additionally, several large cities with strong mayoral control, including New York City, Chicago, and Philadelphia, are fiscally dependent on the municipality (Education

Commission of the States, 2004). While all are fiscally dependent, distinctions exist between the natures of the fiscal dependency in these areas. School districts in New England are fiscally dependent because of the traditional town hall model of government and have their budgets approved by a town finance committee (North Carolina School Board Association, 2011). Recent calls for strong executive control in large cities undergird the growing fiscal dependency of large city school districts (Kirst & Edelstein, 2006; Kirst & Wirt, 2009). School districts in Virginia, North Carolina, Maryland, and Tennessee are dependencies of the local government and rely on the local government for all local funding making the school budget approval process a complex task for school boards and superintendents (North Carolina School Board Association, 2011). Some would argue that this form of fiscal dependency, and related appointed school boards, emerged directly from Jim Crow era attempts to ensure that the white elite controlled local institutions (Willis, 2009).

Figure 2 illustrates the differences in the budget approval process between fiscally independent and fiscally dependent states. The chart illustrates each step of the budget approval process along with the possibility of approval or need for revision at each step. As illustrated, the main difference between the two budget approval models is that the budget approval process in fiscally dependent states has several more steps and possible needs for revision to obtain approval. This fact is what makes the budget approval process a significant leadership challenge for superintendents in Virginia and other fiscally dependent states.

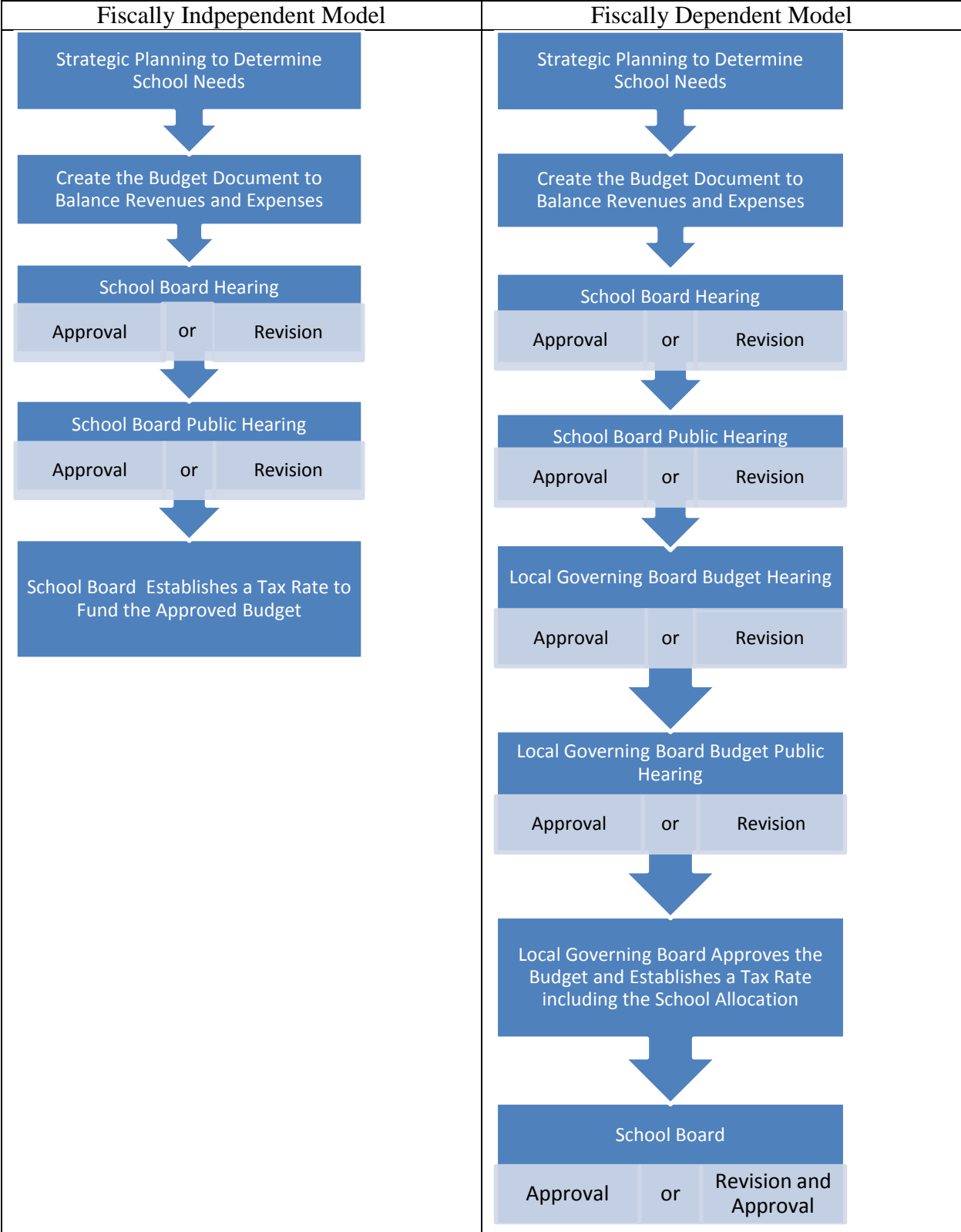


Figure 2: Fiscally Independent vs Fiscally Dependent School Budgeting

Virginia's School Financing System

As superintendents in Virginia work to obtain approval of school district budgets, they must understand how Virginia's school finance system evolved and the current law related to school finance. Virginia first passed a law addressing education in 1796 (Virginia Division of Legislative Services, 2002). This law clearly placed education as a local responsibility.

Virginia's initial attempt to provide state support for education came with the establishment of a Literary Fund in 1810 to provide a minimal education to poor white children (Driscoll, 1979; Salmon, 2010).

Following the Civil War, Article VIII § 1 of the Underwood Constitution of 1869 directed the General Assembly to establish a "uniform system of public free schools." The state legislature elected the state superintendent of public instruction, who with the governor and attorney general comprised the state board of education, and appointed every local school superintendent. This first effort to establish a statewide system of schools also provided for a state collected property tax of no less than one mill and no more than five mills to fund the newly created schools. A mill is equal to $1/1000^{\text{th}}$ of the assessed value of the property or ten cents per 100 dollars of the assessed value. Furthermore, the Constitution specifically allowed each locality to levy additional taxes, not to exceed five mills, to fund the local schools in excess of the state collected tax (Salmon, 2010; Constitution of Virginia, 1869).

The Virginia Constitution of 1902 expanded the composition of the state school board that continued to appoint all local superintendents. This Constitution aligned local school districts with county and city boundaries and required three trustees to oversee each school district. The 1902 Constitution also mandated free public schools funded by a state collected property tax between one and five mills with the allowance for localities to raise additional

revenues up to five mills. However, in a change from the 1869 Constitution, the 1902 Constitution specified that the local governing board was to levy and collect the local school taxes instead of the school district.

Currently, Article VIII of the Constitution of Virginia (1971) continues to require the state to provide a system of free public schools. The local school board selects the local superintendent instead of the state Board of Education. When it comes to financing schools, Article VIII, § 2 of the Virginia Constitution requires the state to determine a minimum educational program throughout the state called the Standards of Quality (SOQs). Article VIII, § 2 of the Virginia Constitution and the Virginia Supreme Court ruling in *Scott v. Virginia* (1994) clearly give the General Assembly the sole authority to determine how to fund schools by apportioning the cost between the state and local governments.

Virginia's current school finance system is a variation of a minimum foundation program in which the state determines the minimum requirements of the school program, the SOQs, and funds that program with the localities (Verstegen & Jordan, 2009). The General Assembly apportions the costs of the minimum program between the state and local governments based on the Composite Index of Local Ability-to-pay (Virginia Department of Education, 2009). The Composite Index of Local Ability-to-pay is a measure of division wealth relative to the state average used to equalize state school funding to ensure that less wealthy divisions receive more state support than the wealthier divisions that have a greater ability to raise revenue at a local level. It is important to note that the Virginia Board of Education, subject to revision only by the General Assembly of Virginia, reviews and revises the Standards of Quality (SOQs) every two years (Virginia Department of Education, 2014). Likewise, the state revises the Composite Index of Local Ability-to-pay every two years (JLARC, 2014). These regular revisions to both

the required education program and the state funding formula require consideration from district superintendents when creating school district budgets.

The Code of Virginia § 22.1-92 requires superintendents to determine the money needed to support the school division and submit a budget, with the approval of the school board, to the local governing board. Related to this is an obligation found in § 22.1-95 of the Code of Virginia requiring the local government to fund their share of the SOQ costs, or the required local effort. However, nothing in the current law prohibits superintendents from determining needs that exceed the Standards of Quality and school districts and localities from raising additional revenue to meet the unique needs and preferences of the community. In fact, most Virginia school divisions routinely spend in excess of the required local effort (JLARC, 2014; Salmon, 2010; Virginia Department of Education, 2009). In FY 2003, local governments in Virginia combined to spend \$2.7 billion more than the required minimum costs (Fields, 2004). During FY 2012, every division in Virginia exceeded the required local effort with the average locality exceeding their required effort by 84.98% (Virginia Department of Education, 2013). In sum, Virginia's localities spent \$3.4 billion in excess of their required local effort on K-12 education (Virginia Department of Education, 2013). The additional funding needed to provide educational programs valued by the school community beyond the SOQs can become the source of conflict between school boards and local governing boards.

In addition to the system used to apportion the costs of education between the state and local governments in Virginia, the selection of school board members in Virginia may also have a role in school division budget approval. The first elected school board members in Virginia took office in 1994 and since then the majority of localities have elected their school boards (Massie, 2010). Currently, 108 of the 134 school divisions have elected school board members

(Virginia School Board Association, 2013). While local citizens elect the majority of school boards in Virginia, Virginia did not grant these elected school boards fiscal independence. This brought the potential for conflict between elected school boards seeking to fulfill campaign promises while reliant upon the elected local governing boards to provide the money to fund their budget requests (Underwood, 1992). In 2007, Rob Jones, Director of Government Relations for the Virginia Education Association (VEA), stated that his experience suggested there was more friction between elected school boards and their local governing boards than with appointed school boards (Massie, 2010). In fact, Massie (2010) found that surveyed superintendents felt the transition from appointed to elected school boards significantly affected their role in the budgeting process. These reasons likely underlie the Virginia School Boards Association support for fiscal independence for elected school boards (Virginia School Boards Association, 2010). It is in this context that school district budgeting in Virginia can be a complex process for superintendents.

School District Budget Approval in Virginia

The previous discussion of the school district budgeting process is very similar throughout the United States. Developing the school district budget beginning with the strategic planning process through actual budget development is the same in Virginia as in other states. However, because Virginia is a fiscally dependent state, the differences in the budget approval have significant implications on superintendent actions during the budget development process.

In fiscally dependent school districts after the School Board approves the school budget, it submits their budget to the local governing board for approval and funding. If the local governing board does not fully fund the school board budget as submitted, the School Board makes further revisions to reflect the funding approved by the local governing board before

becoming the final school budget (Staples & Rubin, 1997). It is during this approval process where conflict can arise as the purposes of the two different boards collide.

Hartman (1988) noted that local governing boards and school boards often have very different priorities. The School Board is interested in having the best school district, often regardless of cost while the local governing board is concerned with the entire local government and the overall community tax rate (Hurwitz, 1972; Staples & Rubin, 1997). Richardson (2005), a former superintendent in a state with fiscally dependent school divisions, described this phenomenon typical to the budget process in fiscally dependent school districts. After the difficult work to develop and obtain School Board approval of a budget, the approved School Board budget then went to the local governing board who complained that the School Board developed a wish list budget. This criticism by the local governing board then resulted in a public hearing full of angry citizens.

In his survey of 15 Virginia superintendents, Massie (2010) found that superintendents experienced a diminished authority when caught between school board and local governing boards. In one noted instance, the mayor interrupted a superintendent presenting the school budget before the local governing board and stated he was not interested in superintendent's recommended budget but wanted to see the budget recommended by the school board. Several other superintendents reported being caught in the middle between the school board and governing board and that funding schools did not appear to be a priority for the local governing board (Massie, 2010; Witt, 2012). Armbruster (2011) interviewed a superintendent that stated, "My school board and board of supervisors are at vicious war with one another" (p. 103) and another stated, "I have to play the referee between the school board and the board of supervisors. They never agree, and they always blame each other" (p. 112). Raley (2011) interviewed a

school board member that felt the local governing board micro-managed the school division through the budget process and Witt (2012) compared the school board-governing board relationship to the parent-child relationship where the parent provides an allowance but remains financially responsible for the child. These findings likely underlie the recent Study of the American Superintendent: 2015 Mid-Decade Update in which 87.5% of responding school leaders noted that politics most inhibited their effectiveness as a superintendent and 76.4% noted state and local funding inadequacies were a problem in their present position (Finnan, McCord, Stream, Mattocks, Peterson, & Ellerson, 2015).

The unique combination of Virginia's school finance system, fiscally dependent school boards, and elected school boards create a complex and challenging environment for superintendents when seeking budget approval in Virginia. As a result, Hess and Meeks (2010) and Raley (2011) found that 75% of responding school board members felt that the fiscal dependence of school boards hindered their ability to meet the funding needs of the school division and Raley (2011) found that half of school board members support fiscal independence. While research concerning the financial impact of fiscal dependence is extremely limited, the existing research is mixed. Early research found that the best fiscal performance in large city school districts were in fiscally dependent school districts (Gittell et al., 1967; Vincent, 1967). Research that is more recent has shown that spending levels are lower in fiscally dependent school districts (Downes, 1999).

Superintendent Budget Strategies

Research identifies a number of general insights and strategies that superintendents use when developing school budgets. However, few of these insights and strategies are specific to fiscally independent or fiscally dependent school districts; most are general insights and

strategies that can assist superintendents as they seek to obtain school board and community support for the school district budget. Many of these strategies are likely applicable to this study of superintendent leadership when seeking local government approval of school budgets in fiscally dependent school districts. To establish a framework for understanding and synthesizing the research concerning school budget strategies, the insights and strategies identified in the research are organized by superintendent role.

Insights and Strategies Associated with Role as a Teacher-Scholar

Effective superintendents continue to use their teaching abilities to build consensus and buy-in to implement improvement reforms (Doremus, 1985). Lack of information about school programming, state and federal requirements, and school funding needs are often the source of opposition to school budgets. Superintendents must educate their community about the context and needs of public schools to increase community support for school budgets (Silverman, 2011). Superintendents can teach the community through open houses, forums, evening coffees, newspaper articles, editorials, and guest speaking opportunities (D’Auria, 2009; Doremus, 1985). Carr (2013) suggests that superintendents should always be prepared to teach the community about the value of public education through “elevator speeches”, one to two sentences, supported by one to two facts, accompanied with a student-centered story that can be shared at community and school events such as spelling bees, craft fairs, music concerts, and plays. These teaching opportunities can extend to members of the local governing board as well (Vernimb, 2014). One Virginia superintendent conducts a six-hour orientation of the school division budget, along with school visits, for every newly elected governing board member (Raley, 2011).

Insights and Strategies Associated with Role as a Business Manager

It is extremely important that the school budget document is thorough, meets all legal requirements and general accounting principles, and is formatted to be readable and accessible (Barr, 1966; Hartley, 1989). However, Black and English (1986) reveal a common strategy that most superintendents use when creating budgets. They argue that every superintendent “pads” the budget through the setting of budget parameters. This allows boards, which they argue must appear fiscally conservative to the voters, to cut the budget without harming the school program. Black and English (1986) describe this strategy as “spilling a little blood for the crowd”.

Superintendents are also increasingly required to account for their management of fiscal resources by tying those resources to performance measures as an indicator of the effectiveness of the school district (Edwards, 2007). Superintendents must be prepared to provide cost-benefit analyses and make the most of every dollar to justify district funding requests (Hoyle, Bjork, Collier, & Glass, 2005) and demonstrate that the school board is a good manager of public money (Barr, 1966; Raley, 2011). Some school districts do this by providing reports of key indicators to their public including both academic and operational indicators (Arlington Public Schools, 2011; Fauquier County Public Schools, 2011). The academic indicators can include standardized testing pass rates, graduation rates, Scholastic Aptitude Test (SAT) average scores, and Advanced Placement (AP) enrollment. Operational indicators can include per pupil expenditures, administrative costs, faculty educational attainment, energy use per square foot, staff turnover rates, and transportation costs per mile. The use of these indicators also allow the superintendent to be more open, candid, and prepared to answer the common questions about budget needs as Harley & Polansky (1990) suggest.

Some superintendents, through their role as a business manager, and their school boards have established revenue sharing agreements with their local governments to improve their budget adoption process (Richardson, 2005). Some local governing boards have found that establishing a share of local revenue to be dedicated to the schools can help alleviate conflict during the budget process in Virginia (Long, 2004). A small number of localities and school districts have entered into a revenue sharing agreement including Virginia Beach, Arlington, Charlottesville, Colonial Heights, Manassas, Prince William, and Roanoke (K. O'Hara, personal communication, January 11, 2012). These agreements could allow superintendents to focus on the budget as an opportunity to identify areas of cooperation and establish communication norms to promote future agreement (Kwon & Feiock, 2010).

Insights and Strategies Associated with Role as a Statesman

While nonpolitical expert superintendents seek to maintain a statesman role, there are times, such as the budgeting process, when the statesman role merges with the dangerous role of a political strategist (Boyd, 1974). Because education is such an important function of local governments and often consumes a significant part of local budgets, school budgeting is politically charged (Armbruster, 2011; Barr, 1966; Farmer, 2009; Kirst & Wirt, 2009). The most recent American Association of School Administrator (AASA) decennial survey of local school superintendents with 1,867 responses found that 31% of superintendents are often caught in the political arena, with over 15% of respondents leaving their previous superintendency because of school board conflict (Kowalski et al., 2011). This would be especially true in fiscally dependent school districts when a politically motivated local governing board must approve the budget. In his survey of 15 Virginia superintendents, Massie (2010) found that superintendents often found themselves between the school board and local governing board. Additionally, while

superintendents are educational experts, they must realize that most board members are successful, high achievers themselves and are not content simply approving final products presented by the superintendent and his staff (Richardson, 2005). Superintendents must be prepared to deal with the unique political culture of their community and involve board members in the decision making process (Farmer, 2009).

As a statesman, superintendents must have the ability to build good relationships with board members to successfully navigate the budget approval process. A strong, positive superintendent-school board relationship is key to building the trust needed in a statesman to obtain community support for school programs (Barr, 1966; Eadie, 2012; Opfer & Denmark, 2001; Raley, 2011; Richardson, 2005; Twiford & Harrison, 1986). Slossen (2000) informs superintendents that the budget process is not just about money but about relationships and argues that ignoring the social and emotional aspects of the budget process will hurt the school budget. Vernimb (2014), in his case study of budgeting during times of economic recession, found that peer-to-peer relationships were extremely important when managing the budget process in fiscally dependent school districts. These peer-to-peer relationships included those between the superintendent and school board chair, superintendent and county administrator, school board and board of supervisors chair, and even between the school district and county financial directors. Raley (2011) and Vernimb (2014) identified honesty, trust, and respect as keys to success in building relationships with local governing boards. Superintendents can build these traits by forming coalitions with local power holders, befriending those resistant to change, empathizing with different views and being honest with others (Farmer, 2009; Vernimb, 2014).

Nalbandian, O'Neill, Wilkes, and Kaufman (2013), from their background in local government management, describe a key component of relationship building in their discussion

of the gap between what is politically acceptable and administratively sustainable. Sergiovanni, Burlingame, Coombs, & Thurston (1999) described a similar gap in their theory of the educational values of equity, efficiency, choice, and excellence where educational leaders must make tough decisions balancing the values of the school district. During the budget process, superintendents, like all local government department heads, must work in this gap (Nalbandian, 2013). Both Barr (1966) and Long (2004) highlighted this concept by stating the budget process requires conflict and compromise as local decision makers balance the competing needs for improved services and fiscal restraint.

Additionally, Nalbandian (2012) argues that the public square (in which superintendents do a great deal of their work) is increasingly divided into sectors including government, business, human services, and education with unique languages and criteria for determining success in each. However, public administration scholars, researchers, and practitioners largely ignore the education sphere (Raffel, 2007). Because community leaders in fiscally dependent communities primarily have a background in public administration, it is important that superintendents work with community leaders to recognize the values of the other sectors with whom they are intertwined (Vernimb, 2014). The statesman-superintendent is uniquely qualified for this role. Like local government managers, superintendents are community leaders in that they set the agenda and suggest policy, represent the school district in their interactions with citizens, and shape how the school district interacts with and responds to the community (Howlett, 1993; Newell, 2004). Superintendents can no longer be content running an effective school district but must understand the public square surrounding the school district and articulate how the school district balances the political values of representation, efficiency, social equity, and individual

rights (Nalbandian, 2012). Because of this requirement, superintendents cannot be neutral bystanders (Newell, 2004).

However, the superintendent must always remember that he is an employee of the school board and maintain his loyalty to the school board (Bird, 2010; DeMitchell & Stipetic, 1995; Richardson, 2005; Twiford & Harrison, 1986). One key to navigating the dichotomy between being a leader and an employee is to work with the school board in advance to determine who will be spokesperson for the school district under different circumstances and find out how political the council that employs you wants you to be (Newell, 2004; Richardson, 2005). The superintendent and school board must find the middle ground between what the school district wants and what the community wants (Richardson, 2005).

When working to build relationships with local government leaders to close the gap between school district budget priorities and what is politically attainable, Block (1987) outlines several safe political skills that superintendents can utilize. These include the use of rational arguments based on data, adhering to community norms and culture, and following both the formal and informal rules of the process. However, Block also identifies several courageous acts that superintendents can use when there is a need to take reasonable risks. These acts include facing the harsh reality and planning accordingly, reflecting on one's own part in the problem, and being authentic when disagreeing with others.

Insights and Strategies Associated with Role as an Applied Social Scientist

In practice, schools must implement research-proven programs designed to overcome the effects of poverty, discrimination, and numerous other social issues to ensure all students are prepared to learn and demonstrate that learning on state assessments. The challenge to maximize student learning by implementing research-based programs to overcome social issues can result

in significant budget implications in school districts. In the 1970's, Goldhammer (1977) highlighted some of the budget implications of the applied social scientist role for superintendents by observing that historically disadvantaged groups were beginning to demand that school leaders address their concerns by implementing new programs. Superintendents were then required to budget for the costs of these programs. However, as school districts implemented new programs, due to either community demand or administrative need, opponents also emerged to argue against these new programs and their associated costs and budget debates occurred over the costs of these programs. Historically and currently, local budget debates have occurred over redistricting, busing, gender equity in sports, character education and anti-bullying programs, free lunch programs for students in poverty, and public pre-school programs. These debates are amplified when the various sides appeal to local, state, and federal governments that either question these programs or mandate programs without funding them. This explains why superintendents identify their efforts to implement innovation as an area that is most impacted by budget cuts (Ginsberg & Multon, 2011). However, Usdan (1994) argues that the need for school districts and local governments to collaborate in their shared goal to meet the needs of families by offering enhanced social programs such as health care or food programs can be an area where school districts and local governments can work together with budgets to fulfill their distinct missions.

Insights and Strategies Associated with Role as a Communicator

The school superintendent is responsible for implementing and maintaining effective communications with the school community to build cooperative relationships (Barr, 1966; Norton, 2008). To ensure effective communication and build a cohesive team, the relationships between the superintendent and board members, especially during the budget process, must be

open, candid, and collaborative (Barr, 1966; Bird, 2010; Bird, Wang, & Murray, 2009; Harley, 2005; Petersen & Williams, 2005; Richardson, 2005; Vernimb, 2014; Witt, 2012). Raley (2011) identified a county in Virginia that promoted open communication beginning with joint finance committee meetings along with regular informal conversations between peer district representatives over meetings throughout the year, not just during the budget season. Another way to promote collaborative communication is to have an annual retreat to discuss budget issues (Eadie, 2011). At the annual retreat, the superintendent can survey board members to determine their budget values and priorities to aid with understanding and collaboration. Taylor (1980) outlined a process where the superintendent individually presented over 200 scenarios to board members with paired responses that were analyzed to determine board priorities and help the board make difficult budget decisions. Frequent informal interaction is also an important form of communication that superintendents must use to build relationships (Eadie, 2012; Raley, 2011; Twiford & Harrison, 1986).

However, superintendents must also communicate with numerous groups. The 2010 AASA decennial survey found that numerous groups including school boards, administrators, teachers, parents, students, employee unions, state and local elected officials, community special interest groups, media groups, and businessmen influence superintendent decision making (Jenkins, 2007; Kowalski et al., 2011). The same survey found that over 85% of school boards placed a significant emphasis on the superintendent's role as a communicator (Kowalski et al., 2011). This requires a democratic process requiring constant involvement and frequent interaction with numerous groups (Holt, Wendt, & Smith, 2006; Howlett, 1993). This is because, as Marquart-Pyatt and Petrzelka (2008) found, that most citizens feel that they should be defining what is in the public interest not county officials. One way in which superintendents

can communicate with the larger community is through the media. Staples (1990) found that the media influences citizens who in turn pressure local politicians to make budget changes.

Insights and Strategies Associated with the Superintendent as CEO

As the CEO of the school district, the superintendent has the authority to navigate through the myriad of interest groups in education including boards of education, central office staff, school leaders, teachers, parents, community groups, and the state and local governments (Barr, 1966; Bird, 2010; Bird et al., 2009). With this responsibility, the superintendent should seize the opportunity to act in the role of a CEO (Bird et al., 2009; Hartley, 1989; Richardson, 2005) and make it clear to everyone that the superintendent is the author of the school budget (Raley, 2011; Bird, 2010).

As a CEO, the superintendent must always work to ensure that a cohesive leadership team exists between the superintendent and school board (Richardson, 2005; Mentzer, 2008). A cohesive team is especially important to support boards that are reluctant to make controversial, yet needed, decisions (Bird, 2010). Richardson (2005) was able to build a cohesive team by having the board agree to broad budget goals before compiling the budget. She then developed a multi-year budget to allow board members that did not get the programs they supported in the current budget to see the program in future years. By working as a CEO, she was able to manage the budget adoption process effectively. Research also suggests that superintendents, working as CEOs can minimize conflict within and between boards by promoting shared decision-making (Nelson & Nollenberger, 2011). As Barr (1966) stated, “The secret to positive operational relations between cities and schools is not legal mandate but personal commitment” (p. 32). The superintendent, working as CEO, would have the personal commitment to ensure positive relationships between the school and governing boards.

Conceptual Framework

As shown in the literature, the school district budget process is a very complex process and differs between fiscally independent and fiscally dependent states. While Figure 2 illustrated the differences between fiscally dependent and fiscally independent school budget processes, Figure 3 illustrates the roles that superintendents must use to navigate through each step of the process highlighting the challenge of superintendent leadership during the budget approval process in fiscally dependent school districts.

Fiscally Independent Model	Fiscally Dependent Model	Associated Superintendent Roles
<p>Strategic Planning to Determine School Needs</p> <p>Create the Budget Document to Balance Revenues and Expenses</p> <p>School Board Hearing Approval or Revision</p> <p>School Board Public Hearing Approval or Revision</p> <p>School Board Establishes a Tax Rate to Fund the Approved Budget</p>	<p>Strategic Planning to Determine School Needs</p> <p>Create the Budget Document to Balance Revenues and Expenses</p> <p>School Board Hearing Approval or Revision</p> <p>School Board Public Hearing Approval or Revision</p> <p>Local Governing Board Budget Hearing Approval or Revision</p> <p>Local Governing Board Budget Public Hearing Approval or Revision</p> <p>Local Governing Board Approves the Budget and Establishes a Tax Rate including the School Allocation</p> <p>School Board Approval or Revision and Approval</p>	<ul style="list-style-type: none"> • Teacher-Scholar • Communicator • Statesman • Applied Social Scientist • CEO <ul style="list-style-type: none"> • Business Manager • Communicator • CEO <ul style="list-style-type: none"> • Teacher-Scholar • Communicator • Statesman • CEO <ul style="list-style-type: none"> • Teacher-Scholar • Communicator • Statesman • CEO <ul style="list-style-type: none"> • Teacher-Scholar • Communicator • Statesman • CEO <ul style="list-style-type: none"> • Teacher-Scholar • Communicator • Statesman • CEO <ul style="list-style-type: none"> • Teacher-Scholar • Communicator • Statesman • CEO

Figure 3: Budget Models with Associated Superintendent Roles

Because of the differences between the budget processes as illustrated in Figure 3, superintendents likely manage the budget process differently when comparing fiscally independent and fiscally dependent school districts. Figure 4 articulates the framework for this study by identifying the roles of superintendents, how each role affects the budget process, and the questions that arise related to each role in fiscally dependent school districts.

Table 1: <i>Superintendent Roles and Budgeting in Fiscally Dependent School Districts</i>		
Superintendent Role	General Budget Implications	Questions Related to Budgeting in Fiscally Dependent School Districts
Teacher-Scholar	Superintendents must educate their communities about the needs of the school district.	What groups do superintendents need to educate about the budget? How do superintendents educate local elected leaders about the budget?
Business Manager	Superintendents must develop district budgets that are thorough; meet legal requirements; follow generally accepted accounting principles; and are readable and accessible.	How do superintendents prepare the budget document to ensure local government approval?
Statesman	Superintendents must recognize the political nature of budget approval and act accordingly.	How do superintendents get local government approval while working through the elected school board? What is the role of interpersonal relationships on budget approval? How do superintendents consider the various needs of local governments when proposing school budgets?
Social-Scientist	Superintendents must implement programs to mitigate the effects of poverty, discrimination, and other social issues to ensure students from disadvantaged groups can access their education.	How do superintendents consider program needs when creating school budgets?

Communicator	Superintendents must be able to effectively communicate with numerous groups about school budgets.	What groups do superintendents need to communicate with about the budget? When does communication about the budget take place?
CEO	Superintendents must recognize that they are solely responsible for the budget process.	What is the role of superintendents in the budget process?

Summary

In this chapter, Chapter 2, the literature review highlights the research related to fiscal dependence, school budgeting, and superintendent actions while seeking local government funding of school district budgets. This chapter covered five topics beginning with an overview of the general roles of superintendents and the superintendent’s key role in developing school district budgets. An introduction to fiscally dependent school districts was followed by a review of the historical background and legal framework for school budgeting in Virginia to outline the school district budgeting process in Virginia. The review of literature then provided a review of research-identified insights and strategies that can assist superintendents as they navigate the budget process and the conceptual framework. Finally, I synthesized the research to create a conceptual framework that provides the basis of this study.

Chapter 3: Methodology

As Chapters 1 and 2 illustrated, the budget process in fiscally dependent states is complex and represents a significant leadership challenge for superintendents in such school districts. The purpose of this study was to determine the impact of fiscal dependence on superintendent leadership during the budget process. Specifically, I examined how superintendents guide school district budgets through two independently elected boards to maximize local support for the school district. The specific research question, with associated sub-questions, for this study was:

1. How do superintendents guide school district budgets from creation to final local government approval to maximize funding for the school district?
 - a. Who guides the school district budget through the local government approval process?
 - b. How does the need for local government approval influence the development of the school district budget by the superintendent?
 - c. What strategies do superintendents use throughout the process?

In this chapter, I present the research design including case selection and data analysis. I also review the role of the researcher and discuss how the research design maximized the validity and reliability of the study. Finally, I conclude this chapter with a review of how I addressed ethical considerations throughout the study.

Research Design and Rationale

I conducted this study to gain an in-depth understanding of a contemporary event (the school district budget process) with numerous variables, perceptions, and meanings to the individuals involved to discover how superintendents demonstrate leadership when obtaining

budget approval from local governments in fiscally dependent school districts. Merriam (1998) stated that the use of a case study methodology is appropriate when investigating a process. Additionally, Yin (2014) preferred case study methodology to answer exploratory questions, such as those proposed in this study. He further supported case study research when a study examines contemporary events, especially when the relevant behaviors cannot be easily manipulated. Yin (2014, pp. 16-17) offered a twofold definition of a case study. He defined a case study as an empirical inquiry that investigates a contemporary phenomenon (the “case”) in depth and within its real-world context, especially when the boundaries between phenomenon and context may not be evident. He further stated that case study inquiry manages the technically distinctive situation in which there will be many more variables of interest than data points. As one result, case study research relies on multiple sources of evidence, with data needing to converge in a triangulating fashion, and as another result benefits from the prior development of theoretical propositions to guide data collection and analysis. Finally, Stake (2006) suggested that the use of multiple case studies is ideal when a researcher seeks to understand numerous perspectives. Therefore, I conducted this research using a multiple case design and associated analysis.

Multiple Case Studies

There are several advantages to using a multiple case study research design. In addition to providing results that are more compelling (Merriam, 1998; Yin, 2014), the use of multiple case studies increases the external validity of the findings (Merriam, 1998). Stake (2006), authored a text on multicase analysis. He used the term “quintain” to define the phenomenon that is studied across multiple cases. For the purposes of this study, the quintain being studied is superintendent leadership during the budgeting process in fiscally dependent school districts.

With the focus on the quintain, I selected individual cases to better understand the quintain (Stake, 2006). The selected cases can then be viewed as replicates of each other to confirm and enhance the findings of each (Yin, 2014).

Case Selection

Stake (2006) suggested that a multiple case study design should have no fewer than 4 and no more than 10 cases. Merriam (1998) and Patton (2002) identified numerous sampling methods to select cases. Because the purpose of a qualitative case study is to understand and gain insight into a specific phenomenon, it is appropriate to purposefully select cases from which the most can be learned (Merriam, 1998). To maximize external validity, this study selected cases by stratified, purposeful sampling, or selecting particular cases based on a key criterion (Patton, 2002).

This study consisted of four total cases. To consider possible differences based on school district size, I selected three cases based on the average daily membership of the school district. One case was selected from a district with less than 5,000 students, another case from a district with between 5,000 and 15,000 students, and a third case selected from district with more than 15,000 students. I selected the fourth case from a district that has an appointed school board to represent the 20% of school districts in Virginia with appointed school boards.

Finally, in addition to the case selection based on school district size and the purposeful inclusion of a school district with an appointed school board, I selected cases based on my ability to access the case site. I used several professional connections to introduce me to school district and community leaders in several sites. For example, in one case, a former professor introduced me to the city manager and a member of my doctoral cohort introduced me to a city council

member. In another case, a family friend introduced me to their district superintendent, city manager, and member of the city council. These introductions made it possible to obtain initial access to each case site. Appendix A includes the introduction to this study that I initially sent to each participant. While Virginia currently has 94 counties and 40 cities, after selecting locations based on size and access, I conducted this study using three cities and one county.

Data Sources

Case study data can come from numerous sources (Yin, 2014). In this study, I used multiple data sources to provide a comprehensive description of each case. The data sources in this study included a review of documents, semi-structured interviews, and a researcher’s reflective journal as described in this section. Table 2 summarizes the data points reviewed in this study by case, by theme, and by importance.

Table 2: <i>Data Points by Source</i>		
Data Points by Case	Data Points by Theme	Data Points by Importance to the Quatrain
Third Street—88	Teacher-Scholar—4	High Importance—184
Kelso’s Store—90	Business Manager—83	Medium Importance—168
Old Rusty—72	Statesman—54	Low Importance—47
Fort Tender—149	Political Strategist—60	
	Applied Social Scientist—0	
	Communicator—76	
	CEO—21	
	Relationships—67	
	Unique Situations—34	

Document Review

Yin (2014) stated that documented evidence, while not free from bias and used carefully, is relevant to every form of case study and important for corroborating and supporting the data

gathered from other sources. I used several sources of public documentation in each case because individual meaning and perception of an event may not be based in fact. These data sources included community demographics from the US Census Bureau along with community voting results from the most recent national, state, and local elections as reported to the Virginia Department of Elections to provide a data-based description of the community. The description of each case also included a review of historic, publicly available school district budget data obtained from the school district to determine overall budget requests, funding sources and recent budget trends. To obtain professional information about each participant, I requested a copy of each participants resume for review and supplemented this resume with a review of their professional background from their professional websites. Finally, I conducted an internet search for any relevant news articles about the budget process in the community being studied to augment the data collected from other sources.

Interviews

The primary data source for each case was information collected through multiple interviews. Yin (2014) stated that interviews are one of the most important sources of case study evidence. Interview data are necessary when behaviors and feelings cannot be observed, when the study is interested in past events, and when the researcher wants to know a participant's perspective (Merriam, 1998; Patton, 2002). This study, with four cases, included data from multiple interviewees from each case in order to understand multiple perspectives. Each case included an interview with the superintendent because superintendent leadership during budget approval is the quintain, or focus, of the study. To gain multiple perspectives and insight, each case also included interview data collected from at least two other sources. In three of the cases, these sources included the local government administrator and a member of the local governing

board. In one case, the additional sources included the local government administrator, a member of the local governing board, and a member of the school board. The perspectives gained from these additional interviews allowed me to triangulate the data to enhance validity.

I conducted each interview using a standardized, semi-structured interview (Patton, 2002). I developed an interview protocol with the specific interview questions and related prompts (see Appendix C). Experienced practitioners including two superintendents, two local government administrators, and two elected local government officials reviewed the interview questions to ensure the questions were understandable, relevant, and would yield appropriate data. I made changes to the interview protocol based on their feedback. I used a standardized interview protocol to ensure that I asked each interviewee the same questions to compensate for my inexperience as an interviewer, ensure the effective use of time, and to aid in data analysis (Patton, 2002). I digitally recorded and had each interview securely and confidentially transcribed for data checking and analysis. I returned the reviewed interview transcript to each participant for review and allowed them two weeks to provide clarification or correction to ensure the transcripts accurately captured their thoughts. None of the participants suggested any changes to the transcripts.

Researcher's Reflective Journal

My final data source is the researcher's reflective journal. Patton (2002) argued that the period immediately following an interview is critically important to the rigor and validity of the study. In this study, I maintained a reflective journal immediately following each interview to record details and impressions of the interview. This reflection enabled me to establish a context for interpreting the interview results, determine possible researcher bias, and reflect on what I

learned from the interview (Johnson & Christensen, 2012; Patton, 2002). I used this journal during the data analysis to reflect on my perceptions of the interviews and personalities when the data sources conflicted and as a guide to determine areas of focus especially related to the Kelso's Store case.

Analysis of Data

For the data analysis, I utilized Stake's (2006) procedures for multicase study analysis. Stake's (2006) process utilizes a series of worksheets to structure the analysis of the cases. The use of the Stake's (2006) multicase analysis added to the validity and reliability of the overall study.

The first step in Stake's (2006) multicase analysis process is worksheet 1, a graphic design of an individual case. This design included a summary of the history of the case; the cultural, educational, and political contexts of the case; the factors unique to that case; and main information questions. Figure 4 is Worksheet 1 for one of the cases from this study. The worksheet, as developed by Stake (2006), illustrated the key data sources inside the main circle: the superintendent, city manager, mayor, budget documents, and researcher's reflective journal. Outside of the main circle are figures that need to be considered in the case such as community size and makeup, the composite index, and school board type. Below the diagram are some of the issues facing the community and questions that may come up in the data analysis. The Stake (2006) worksheets for each case are in Appendix D.

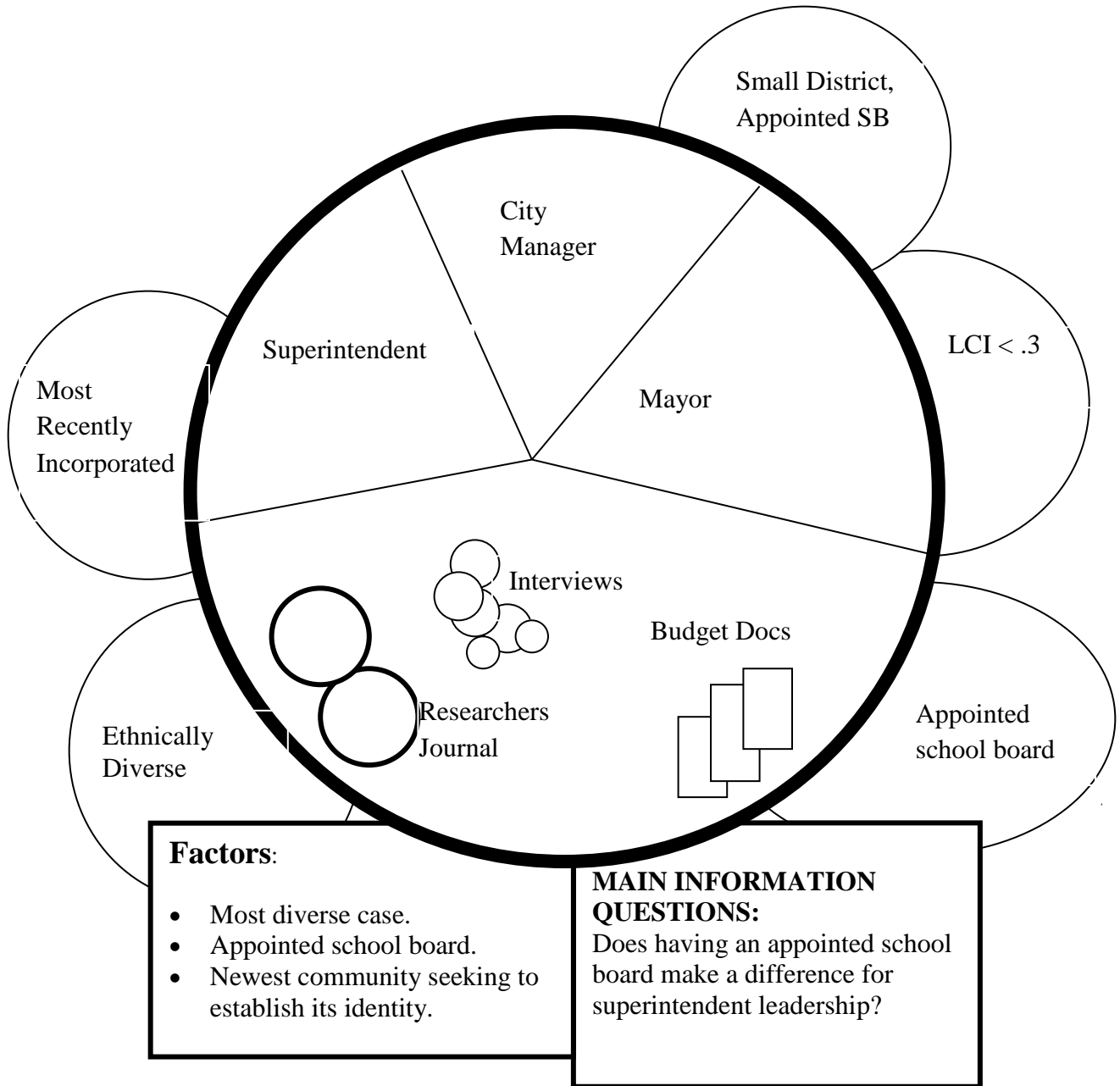


Figure 4: Stake (2006) Worksheet 1: Graphic Design of a Case Study—Kelso’s Store

Table 3, presenting Worksheet 2, lists the themes expected to emerge from the multi-case study. I initially identified these themes based on the review of related literature using the roles of superintendent as the initial themes and added additional themes, Theme 8 and Theme 9, as I analyzed the data.

Table 3:
Stake (2006) Worksheet 2: The Themes of the Multi-case Study

Theme 1: Teacher-Scholar—Superintendents use their role as a teacher-scholar to guide school district budgets through local governments.
Theme 2: Business Manager—Superintendents use their role as a business manager to guide school district budgets through local governments.
Theme 3: Statesman—Superintendents use their role as a statesman to guide school district budgets through local governments.
Theme 4: Political Strategist—Superintendents use their role as a political strategist to guide school district budgets through local governments.
Theme 5: Applied Social Scientist—Superintendents use their role as an applied social scientist to guide school district budgets through local governments.
Theme 6: Communicator—Superintendents use their role as a communicator to guide school district budgets through local governments.
Theme 7: CEO—Superintendents use their role as a CEO to guide school district budgets through local governments.
Theme 8: Relationships—Superintendents develop and use relationships to guide school district budgets through local governments.
Theme 9: Unique Agreements—Superintendents use unique agreements to guide school district budgets through local governments.

After I completed Stake's (2006) worksheet 1 as an overview of each case and worksheet 2 identifying the themes from the review of previous research, I coded each document reviewed and interview transcript by pulling out relevant pieces of data or quotes. I coded each piece of data to identify the case, participant, and theme resulting in a 3-letter code. For example, a code of KES identifies a piece of data from Kelso's Store (K), the elected official (E), related to the theme of statesman (S). I also coded each piece of data to determine its importance in relation to developing the theme using the low, medium, or high scaled used by Stake (2006). I coded the importance of each piece of data based on the uniqueness of the data or the importance the participant placed on the data. With the data coded, I used worksheet 3 to analyze each case to identify findings from each case, their relevance to the themes of the quintain, and pull out

excerpts for the multi-case report. Table 4 presents worksheet 3 from the Third Street case. This worksheet for each individual case is in Appendix D.

<p>Table 4: <i>Stake (2006) Worksheet 3: Analyst's Notes While Reading a Case Report</i> Case ID: <u>Third Street</u></p>	
<p><u>Synopsis of case:</u> Third Street is a small, affluent, well-educated city. The city follows a typical budget process but having a well-crafted budget document, communicating with the well-educated community, and the importance of education in the city stand out as key points.</p> <p><u>Uniqueness of case situation for program/phenomenon:</u> The Third Street case is average when it comes to who guides the budget and the strategies used by the Superintendent. However, Third Street is unique when it comes to the impact of the local government on approving the school budget.</p> <p><u>Relevance of case for cross-case Themes:</u></p> <p>Theme 1 (T) __L__ Theme 2 (B) __H__ Theme 3 (S) __M/H__ Theme 4 (P) __M/H__ Theme 5 (A) __L__ Theme 6 (C) __H__ Theme 7 (X) __M__ Theme 8 (R) __M__ Theme 9 (U) __H__</p> <p>L : Low importance; M: Medium Importance H: High Importance</p> <p><u>Factors (optional):</u> A well-educated, affluent community that places a great deal of emphasis on the school district. The community is highly engaged and wants to be informed. The community was established to allow residents to have more control over the schools.</p> <p><u>Commentary:</u> It was surprising to see that during the recession, while the school budget decreased the percentage of the city budget earmarked for schools increased. As shared by all participants, it is clear that education is a priority in Third Street but that the engaged community wants to know the details.</p>	<p><u>Case Findings:</u></p> <p>I. Have a good budget process and a solid budget document</p> <p>II. Unique Situation-Education is very important</p> <p>III. The community must be involved and engaged</p> <p>IV. The Council looks at the big picture</p> <p>V. Have frequent and ongoing dialogue with the City leaders</p> <p><u>Possible excerpts for cross-case report:</u></p> <p>TEU-Q9, TSC-Q24, TMX-Q5, TEB-Q12, TMP-Q9, TSS-Q33, TMS-Q11, TSR-Q35, TSC-Q36, TMR-Q14, TSB-Q38, TSP-Q41, TEP-Q26, TMU-Q20, TSX-Q40</p>

I then used worksheet 4, presented in Table 5, to compile the results about the themes from the worksheet 3 of each case. This worksheet allowed me to see each case and their relation to the themes to develop assertions, or findings, from the multiple cases. Stake (2006) also developed this worksheet as part of the analysis to determine the importance of each case to develop the themes.

Table 5: <i>Stake (2006) Worksheet 4: Ratings of Expected Utility of Each Case for Each Theme</i>				
Utility of Cases	Third Street	Kelso's Store	Old Rusty	Fort Tender
Original Multicase Themes				
1. Teacher-Scholar	L	L	L	L
2. Business Manager	H	M	M	M
3. Statesman	M/H	M	H	M
4. Political Strategist	M/H	M	M	M
5. Applied Social Scientist	L	L	L	L
6. Communicator	H	M	M/H	M
7. CEO	M	M	M	M/H
Added Multicase Themes				
8. Relationships	M	H	M	H
9. Unique Situations	H	H	M	H

H = high utility; M = middling utility; L = low utility. High utility means that the Case appears to be one of the most useful for developing this Theme. As indicated, the original Themes can be augmented by additional themes even as late as the beginning of the cross-case analysis. Descriptions of each Theme can be attached to this worksheet, so that the basis for estimates can be readily examined.

The data analysis then moved to worksheet 5b, where I again referred to worksheet 3 to cross-reference the coded data against the relevant themes of the study to develop the theme-

based assertions. Stake (2006) also developed this worksheet as part of the analysis to determine the importance of each case in developing the themes. Table 6 presents worksheet 5b.

Table 6: <i>Stake (2006) Worksheet 5b: A Matrix for Generating Theme-Based Assertions from Merged Findings Rated Important</i>		Themes								
Merged Findings	From Which Cases?	1	2	3	4	5	6	7	8	9
		T	B	S	P	A	C	X	R	U
Superintendents guide school district budgets	Third Street Old Rusty Fort Tender	M	M	M	M	L	M	H	M	M
Budgeting in Virginia is difficult	Third Street Old Rusty Kelso's Store Fort Tender	L	H	H	H	L	H	M	H	M
Education is very important	Third Street Kelso's Store	L	L	H	L	L	L	L	L	H
Personalities and relationships are more important than budget processes and documents	Kelso's Store Fort Tender	L	L	H	M	L	H	L	H	H
Local revenue is limited	Old Rusty Fort Tender	L	H	L	L	L	L	L	L	H
An appointed school board increases the importance of the city council	Kelso's Store	L	L	M	H	L	L	L	M	M
Most councils look at the big picture but some look at the details	Third Street Old Rusty Fort Tender	L	H	L	L	L	M	M	M	H
Have frequent and ongoing dialogue with local government leaders	Third Street Old Rusty Fort Tender	L	L	H	M	L	H	M	H	L
Maintain good relationships with the local government	Old Rusty Fort Tender	L	L	H	H	L	M	M	H	L
Have a good budget process and budget document	Third Street Old Rusty	L	H	L	L	L	M	M	M	L
The community must be involved and engaged	Third Street	L	L	M	M	L	H	M	M	L

The Findings are Case-based, not Theme-based. From an entry in a cell at the intersection of a Merged Finding with a Theme comes the impetus to compose an Assertion. H = high importance; M = middling importance; L = low importance. A high mark means that for this Theme, the Merged Finding or Special Finding is of high importance. Parentheses around an entry means that it should carry extra weight when Assertions are being drafted.

I used the final worksheet, worksheet 6, to use the theme-based assertions from worksheet 5 to determine the final assertions, or merged findings, of the multi-case analysis with the relevant themes and evidence from specific cases. This worksheet assisted me as I reported the study findings. Worksheet 6 is presented in Table 7.

Designator	Assertions	Related to Which Themes of Factors?	Evidence Referenced in Which Cases?
CDJ	Superintendents guide school district budgets through the local government approval process.	CEO	Third Street Old Rusty Fort Tender
CDJ	The fiscally dependent method of school district funding in Virginia has a direct impact on the development of the school district budget.	Business Manager Statesman Political Strategist Communicator Relationships	Third Street Old Rusty Kelso's Store Fort Tender
CDJ	The importance of education in a community influences the budget development process.	Statesman Unique Situations	Third Street Kelso's Store
CDJ	Personalities and relationships can be more important than budget processes and documents.	Statesman Communicator Relationships Unique Situation	Kelso's Store Fort Tender
CDJ	Limited local revenue has an impact on the budget development process.	Business Manager Unique Situation	Old Rusty Fort Tender
CDJ	An appointed school board increases the importance of the local governing board and influences the budget approval process.	Political Strategist Unique Situation	Kelso's Store
CDJ	The depth to which local government leaders look at the budget details influences the district budget development process.	Business Manager CEO Unique Situation	Third Street Old Rusty Fort Tender
CDJ	Superintendents ensure frequent and ongoing dialogue with local government leaders.	Statesman Communicator Relationships	Third Street Old Rusty Fort Tender
CDJ	Superintendents maintain good relationships with the local government leaders.	Statesman Political Strategist Relationships	Old Rusty Fort Tender
CDJ	Superintendents have a good budget process and budget document.	Business Manager	Third Street Old Rusty
CDJ	Superintendents involve and engage the larger school community.	Communicator	Third Street

Role of the Researcher and Researcher Bias

Creswell (2014) noted that qualitative research is naturally interpretive. The researcher is typically involved with the participants. In this study, I collected all data and completed all analysis of that data. Because of this, I must identify my personal background, values, and potential bias.

I am currently a school-based administrator with twelve years' experience as an Assistant Principal in several public middle schools. Prior to my administrative experience, I was a social studies teacher at a public high school. My academic background is in the fields of history, political science, and education. My interest in local government led me, as part of my doctoral coursework, to complete a graduate certificate in local government management. I have long-term ambitions to serve as a school district superintendent and on a local governing board, though not concurrently. These experiences allowed me, as a researcher, to better understand the information collected from school and local government data sources to enhance the study analysis and discussion of the findings.

I value both education, as the way to sustain healthy communities, and local governments, as the most representative and effective level of government. These values, along with living through the financial difficulties resulting from the Great Recession of 2008, led me to this study of superintendent leadership during the budget approval process in fiscally dependent school districts. However, my support for both public schools and local government helped temper my bias toward either. The one instance where I needed to be most aware of my values affecting my research findings was when my values related to representative and effective government made me question the transparency of the budget process in Kelso's Store. In this

instance, I closely coded and analyzed the data as I received it while being aware of my bias to limit the impact on my research findings.

Reliability, Validity, and Ethics

The goal of all good research is produce valid and reliable findings in an ethical manner (Merriam, 1998). Researchers use four common design tests to determine the quality of social research (Yin, 2014). Each of these tests are used to ensure that the research is rigorous and that the findings accurately reflect the data that are collected. These tests include construct validity, internal validity, external validity, and reliability.

Construct Validity

Construct validity is the test that ensures a study is using the correct measures for the concepts being studied. In this study, that concept is superintendent leadership during the budget approval process. Yin (2014) identified three ways to increase the construct validity of a study including multiple sources of evidence, establishing a chain of evidence, and having the draft case study report reviewed by key informants, including the participants. Yin (2014) defined the chain of evidence as how the researcher describes the steps taken to illustrate how the research findings are derived from the data. In this study, I used multiple sources of evidence including documents and interviews. Additionally, the chain of evidence is established using Stake's (2006) worksheets and multicase data analysis methods. These design characteristics enhanced the construct validity of the study.

Internal Validity

The internal validity of a study attempts to establish that the study findings are an accurate representation of reality (Merriam, 1998). Yin (2014) identified four ways to enhance

the internal validity of a study during data analysis. These strategies include pattern matching, explanation building, addressing rival explanations, and the use of logic models. Pattern matching is a way to analyze case study data by comparing the pattern within the collected data to the pattern defined prior to data collection based on the review of literature. Explanation building refers to the use of case study data to develop an explanation about the quintain being studied. Rival explanations are the plausible alternatives to the case study findings addressed in the data analysis. Finally, logic models are conceptual frameworks developed before the data are collected that are compared to the conceptual framework based in the collected data.

Yin (2014) further states that internal validity is primarily a concern in explanatory case studies. Although this study is primarily exploratory and descriptive in nature, establishing internal validity is still important. Worksheet 5 (Stake, 2006) matched the findings against the themes identified in the research while worksheets 3, 4, 5, and 6 (Stake, 2006) all work to build an explanation about superintendent leadership during budget approval. Finally, my reflective research journal allowed me to identify possible rival explanations for the collected data.

External Validity

External validity addresses the extent to which study finding can be generalized to other situations (Merriam, 1998; Yin, 2014). Both Merriam (1998) and Yin (2014) stated that the best way to improve the external validity of a study is to have multiple cases. This study consisted of four cases to increase the external validity of the findings. While four cases may not seem like many, each case involved a review of documents and several interviews. Additionally, I selected each case to represent different types of school districts. Therefore, collectively, the multicase

study included data from four uniquely different school districts and the perspectives of thirteen unique participants.

Reliability

Reliability refers to ability to replicate the study with the same findings (Merriam, 1998). Yin (2014) suggested the reliability of a study is improved with the use of a case study protocol and the development of a case study database. The protocol for this study was described in this chapter concerning the research methodology allowing any future research to replicate this study. Additionally, the use of the Stake's (2006) worksheets in the research protocol assists with future replication of this study. Finally, I managed all data electronically, with a system of password protection, for analysis.

Ethics

“Because qualitative methods are highly personal and interpersonal...and because in-depth interviewing opens up what is inside people—qualitative inquiry may be more intrusive and involve greater reactivity than surveys, tests, and other quantitative approaches.” (Patton, 2002, p. 407). Because of Patton's observation about qualitative research, it was extremely important that I acted ethically at all times. This study adhered to the ethical guidelines established by the Virginia Tech Institutional Review Board for the Protection of Human Subjects. I obtained approval of the IRB before conducting any research involving human subjects (see Appendix B). As required in that approval, I informed all participants that their participation was voluntary and that they may withdraw from the study at any point. Additionally, I obtained a signed, informed consent document from each participant. I have separated each signed consent document from the interview data and it will be stored in a locked

safe until three years after the completion of this study. At that point, I will destroy all consent forms from this study.

I stored all data collected as part of this study on a password-protected personal computer. Essential to adhering to sound ethical principles, I am making every reasonable effort to protect anonymity of all study participants and case sites by assigning pseudonyms to all localities and school districts and using position titles in place of names. I arbitrarily assigned each participant a gender randomly to recognize that community leaders can be of any gender while protecting the unique identity of each participant. Additionally, the gender used in this research does not necessarily represent the participants' true gender. Finally, I will destroy all data collected as part of this study upon successful completion of the doctoral defense for which this study was undertaken.

Summary

In this chapter, I reviewed the purpose of the study and illustrated the rigorous nature of the research design to ensure accurate study findings. The research design included the methods of case selection and data collection. This chapter also included an overview of how the data are analyzed using the multicase analysis method designed by Stake (2006). Finally, the chapter concluded with a review of the role of the researcher, a discussion on maximizing the validity and reliability of the study, and a summary of several ethical considerations. The next chapter presents the findings of this study.

Chapter 4: Findings

Chapter 1 introduced the leadership challenge that superintendents in fiscally dependent school districts face as they guide school district budgets through the local governing board to obtain the funding needed to operate the local school district. Chapter 2 expanded on this challenge by reviewing research highlighting the differences between budgeting in fiscally dependent and fiscally independent school districts. Additionally, Chapter 2 reviewed the multiple roles of superintendents identified by Kowalski et al. (2011) and the budget strategies related to each of those roles to establish the conceptual framework for this study. Chapter 3 provided an overview of the research design of the study.

This chapter presents the findings that have emerged from the multicase analysis in two parts. The first part consists of an overview of each case including demographic data, a review of the key people, and a review of the information collected from budget and news sources. The second part of this chapter presents the eleven research findings from the multicase analysis using Stake's (2006) multicase analysis methodology. I organized the research findings by the research questions and I present the findings in no particular order.

Case 1 Overview: Third Street

Third Street is a small city located within an urbanized area of Virginia. Third Street is both growing faster than and had a larger percentage of the population under the age of 18 than both the national average and the other three selected cases. The city was less ethnically diverse than the national average, with the two largest minority groups being Asian and Hispanic (U.S. Census Bureau, 2014). Third Street was also an economically advantaged community with one of the highest Composite Index of Local Ability-to-Pay in the state (Virginia Department of Education, 2014). Additionally, Third Street is one of the most educated communities in the

country. Over 75% of the adult population has attained a college degree, more than twice the national average. The median household income and the median value of a home are far greater than the national average (U.S. Census Bureau, 2014). Politically, Third Street was a blue city with over two-thirds of the electorate voting for Democratic candidates in recent presidential and gubernatorial elections since 2008 (Virginia Department of Elections, 2016).

The community has a strong historical tradition focused on education. The city history of Third Street began when the community sought to incorporate so its residents could have more influence over the schools their children were attending. City officials can relate stories of city council members that lost re-election campaigns because they failed to support the school district through their budget votes. The city manager of Third Street stated, “There’s lots of stories in the past of city councils that were not supportive of the school board and the story is they all were tossed out, so let that be a lesson to you. Everybody...absorbs that lesson” (TM, 1232-234). A city council member in Third Street echoes this sentiment and said, “For the most part, the schools get everything they ask for,” (TE, 1185) and that the superintendent can “can easily round up PTA people and others to advocate” (TE, 1204-205).

The study participants from Third Street include the superintendent, the city manager, and a member of the city council. The superintendent has nearly 25 years’ experience in education, working in several states and internationally as a teacher and administrator, including the last four as the superintendent in Third Street. A city council member described the superintendent as a “freight train” (TE, 1257) who will “run over” (TE, 1258) you with his strong opinions which are “often right, but he’s kind of pushy” (TE, 1259). The same city council member describes the city manager as “soft spoken” (TE, 1260) and an “opposite personality” (TE, 1261) to the superintendent. He has served as the city manager in Third Street for nine

years. Prior to the appointment as city manager in Third Street, he served as an assistant city manager, a town manager, a staff member on Capitol Hill, and in the office of governmental relations for a private company. The final study participant from Third Street is a member of the city council in her first term and has lived in Third Street for nearly twenty years. She served in a number of volunteer capacities in her children's schools before accepting a position with the school division. Several years ago, after watching a heated city council meeting where a city council member she described as a "grumpy old man" (TE, 1318-319) argued over the school budget, she decided to run for the city council defeating an incumbent that did not fully support the school budgets.

News reports and approved budgets of Third Street Public Schools clearly document community support for the school district in recent history. This begins with the FY10 budget, for the 2009-10 school year, following the Great Recession. The previous superintendent proposed the first decrease in the school budget in the 50-year history of the school district. However, while the city appropriation for the district operating budget decreased, the percentage of the city general fund used to fund the school budget increased by over one percent. A similar situation occurred in the FY11 budget. After large turnouts at school board meetings, including students speaking on behalf of specific staff members, the percentage of the city general fund allotted to the district operating budget increased by three percent. However, the city general fund revenues decreased drastically and the school transfer also declined by about six percent.

The FY12 budget process began with an attempt by the city council to have the school board agree to budget parameters prior to the budget season. The school board did not agree to the arrangement, so school funding remained relatively flat. Since then, while there have been debates over the specific dollar amount, each year from FY13 through FY16 has seen an increase

in both the raw dollar amount of the city transfer to the district operating budget and the percentage of the city general fund allocated to the district operating budget. The FY17 budget saw an increase in the raw dollar amount of the city transfer to the district operating budget but a very slight decrease in the percentage of the general fund allocated to the district operating budget. In a local newspaper article, a previous school board chairperson best articulated this commitment to the school district, “Our schools are one of the most important assets of our city. What we do uniquely here is maintain the highest quality education system, and we get a lot of value for what we pay.”

Case 2 Overview: Kelso’s Store

Kelso’s Store is a small city located within an urbanized area of Virginia. It has the highest percentage of children under the age of 5 years old and the smallest percentage of residents over 65 years old among the cases. It was also the most diverse community of the cases having the smallest percentage of white, non-Hispanic residents along with several minority groups each exceeding 10% of the population including black, Asian, and Hispanic groups. Additionally, it had the highest percentage of foreign-born persons of all four cases, about three times the national average. Roughly, half of the city residents speak a language other than English at home (U.S. Census Bureau, 2014).

Kelso’s Store was less wealthy than Third Street. It had one of the lowest Composite Index of Local Ability-to-Pay scores in the state (Virginia Department of Education, 2014). The per capita income in Kelso’s Store was also below the national average. The residents of Kelso’s Store were less educated compared to the other cases and the national average (U.S. Census Bureau, 2014). Politically, Kelso’s Store can be described as a purple area. The current city council as of 2016 had a Republican majority. In both the 2008 and 2012 presidential elections,

Kelso's Store overwhelmingly voted for the Democratic candidate, but in 2016 the Democratic candidate won by a much slimmer margin. In the most recent gubernatorial elections, Kelso's Store voted Democratic in 2013 but solidly Republican in 2009 (Virginia Department of Elections, 2016).

Many would assume, incorrectly, based on its demographic and economic characteristics that Kelso's Store was a struggling school district. However, support for education in Kelso's Store is strong. In the last decade, state assessment scores in Kelso's Store have increased because of the community's effort and persistence in turning around its school district. Several modern facilities demonstrate the support that the community has given the school district. The current mayor won election after opposing the previous mayor who advocated for taking money from the school district. City officials were aware of this legacy. The city manager stated that, "We actually had a situation a few years ago where one of the governing body members, who's not on our board anymore, pissed off the school board and he wasn't re-elected and I think our folks know that" (KM, /33-36) and that, "our current governing body is very pro-schools" (KM, /127).

The study participants from Kelso's Store include the superintendent, the city manager, and the mayor. The superintendent in Kelso's Store worked his way up the administrative ladder. He obtained his first principalship in Kelso's Store and rose through the ranks, first as an associate superintendent, then finally as superintendent. At the time of the interview, the city manager had served in that capacity for less than two years after serving in a number of capacities including department director, assistant city manager, and town manager.

It was clear that the key personality in Kelso's Store was the mayor. A career federal employee, the mayor began as an appointed member of the Kelso's Store school board in the early 1990s. She served on the school board for over a decade, with the majority of that time as the chairperson. As discussed above, after learning that the previous mayor was going to decrease the financial support to the school district, she ran against him and won the election. She has served as the mayor of Kelso's Store for over a decade and has been instrumental in the turn around that occurred in the Kelso's Store school district over the last twenty years. Her force of personality in selecting and working with school district leaders and city officials was key to this turnaround. An in-depth article in a national newspaper about this turnaround quoted a former Kelso's Store city council member who said, "[The mayor] got [the superintendent], and it has been meteoric since then, and thank God for them." I got a sense of her determined personality during our interview. She had a vision of success for Kelso's Store and tirelessly worked to make this vision a reality.

Newspaper reports and budget information to analyze community support for the school district and the superintendent's work were lacking. Because Kelso's Store is a small city situated within a much larger urban area, the media outlets that covered the area overlooked news about its budget process. The main online news source for Kelso's Store had not published a story about the Kelso's Store school district budget in over three years. During that time, the news source has published numerous articles about school closings and delays, student accomplishments in sports and college, and even a few pieces of budget news from its larger neighboring communities.

Unfortunately, the school division website does not offer additional budget information. A detailed, line-item school budget could not be found on the Kelso's Store school district or city

government website. In fact, at the time of this writing, of the eight links from the school financial services website to current and previous school budgets, seven redirected to a “page not found” error. The only functioning link was to a nine-page power point presentation of the FY17 revised, proposed school board budget that included proposed budgeted expenditures and revenues for four different school funds. The final piece of available information from the Kelso’s Store school district website is a link to the city comprehensive annual financial report, or CAFR, an extensive document documenting the city’s finances with a few pages concerning the money transferred to the school division. A review of the city budgets illustrates that local support for the school district has remained steady for the last 4 years as a percentage of the city general fund at 30%. This highlight of available budget information was important in Kelso’s Store, as it had become source of contention between the city manager on one side and the superintendent and mayor on the other.

Case 3 Overview: Old Rusty

Old Rusty is a large city located in an urban area of Virginia. Old Rusty was by far the largest of the cases in this study. The largest racial groups were white, with a slight majority, black, the largest minority group, and smaller minority populations evenly distributed between Hispanic, Asian, and two or more races. Educationally, nearly the entire population had earned a high school diploma but only about a quarter of the population had earned at least a Bachelor’s degree (U.S. Census Bureau, 2014).

Economically, Old Rusty was the most diverse and robust of all four cases. Old Rusty had four times the retail sales and ten times the manufacturing of the next highest case. However, Old Rusty had the lowest median household income and the highest number of residents living in poverty (U.S. Census Bureau, 2014). As a measure of community wealth to

support education, Old Rusty had a Composite Index of Local Ability-to-Pay that is about average for the state (Virginia Department of Education, 2014).

Politically, Old Rusty mirrored the state in statewide and national elections in the 2008 and 2012 presidential elections, as well as the 2009 and 2013 gubernatorial elections. However, in the most recent Presidential election, the Republican candidate narrowly won in Old Rusty although the state as a whole voted for the Democratic candidate (Virginia Department of Elections, 2016). In local elections, the Republican candidates tend to dominate the elections. While listed on the ballot as Independents, the superintendent stated that the school board is comprised of nine Republicans and the city council has a single Democrat and eight Republicans.

The study participants from Old Rusty include the superintendent, city manager, and a member of the city council. The superintendent of schools has served in education for nearly 50 years. He began as a teacher in a neighboring city and rose through the ranks to become the director of budget. After 26 years working in the neighboring school district, he came to Old Rusty as the budget director. After 15 years in Old Rusty, he was appointed to serve as an assistant superintendent and was named the Superintendent over five years ago. The city manager has served in Old Rusty for nearly five years. She began her career in public service as a prosecuting attorney near a large, Midwestern city. After a little more than a decade, she began working in local government as director of administration and later as a chief of staff. She then moved to become the county manager for a large, growing county in a southern state before coming to Old Rusty as the city manager. The city council participant from Old Rusty has a long career in education working as a teacher and school administrator in a neighboring city. After retirement, he became very involved in local politics and served on the school board in Old

Rusty before being elected to the city council. During this time, he also served on the state board of education for two terms and currently serves on the regional planning board.

Like nearly every other school district in Virginia, Old Rusty exceeds the minimum state requirements for its educational program and spends a great deal on education. Because of its size, Old Rusty had an annual school district budget of nearly a half-billion dollars. Of this amount, about 45% of the funding for the school district comes from the city. The city and school district have had a longstanding revenue sharing agreement where the city earmarks 50% of specific revenues to fund the school district budget. In the two years following the recession, the Old Rusty school district cut the budget by over 7% each year. Although the school budget has still not recovered to the pre-recession level in 2008-09, it has grown every year since 2011. Between 2011 and 2015, the school budget grew by an average of 1.6% per year with an average increase in local funding of 1.7% per year during that time. The current budget cycle for the 2016-17 school year, resulted in a 5.7% increase in the budget with both an increase in funding from the local government and the state.

The recent, significant increase in local funding illustrated the collaborative work between the local government and school district, but this collaboration can also be seen in the budget requests throughout the process. In the 2014-15 school district budget, the superintendent's proposed budget and the school board approved budget were identical, but the local government cut funding by 0.57% in the final, approved local government budget. In 2015-16, the school board approved budget exceeded the superintendent's proposed budget, but the final, local government approved budget was between those two figures. The most interesting phenomenon is that in the current, 2016-17, school district budget the superintendent's proposed, school board approved, and local government approved budgets were all identical.

The regional newspaper consistently covered the school and local budget approval process. Going back over a year, local news reports make clear that the focus of the superintendent in Old Rusty is the inadequacy of state funding. The superintendent has gone as far to call the failure of the state to adequately fund schools in the state unconstitutional. He stated in a January 2015 article that, “The responsibility of the General Assembly is not simply ethical. It is constitutional.” In a winter 2015 guest column, he made an argument for increased funding placing the responsibility squarely on the shoulders of the state.

Another focus in Old Rusty is budget sustainability. The city and school district have discussed sharing certain services as a cost-savings measure. In a regional newspaper, the city manager stated, “We are serious about it because we think this is really the only way we can reach a sustainable solution.” The 2016-17 budget increase was possible after increased property assessments and developing a plan to increase savings in post-employment benefits as the city manager stressed her goal to put the city on a sustainable path.

Case 4 Overview: Fort Tender

Fort Tender is a medium sized county located in a suburban/rural area outside of a major urban area in Virginia. While Fort Tender had a large number of rural areas, it also was a significant bedroom community to nearby urban areas. According to the most recent census data from 2014, it was the case with the lowest percentage of children under the age of five and the highest percentage of residents over 65 years old. It was also the least ethnically diverse community of all four cases having the highest percentage of white, non-Hispanic residents. No other minority group exceeding 9% of the population (U.S. Census Bureau, 2014).

Fort Tender fell just behind Third Street in terms of economic stability. The per capita income was nearly \$15,000 higher than the national average. The percentage of people living below the poverty level was half of the national average (U.S. Census Bureau, 2014). Using the Composite Index of Local Ability-to-Pay as a measure of community wealth, Fort Tender was well above the state average (Virginia Department of Education, 2014). In relation to land area, Fort Tender was nearly twice as large as the next largest case with a population density that is 85% lower than the next highest case and 98% lower than the highest case (U.S. Census Bureau, 2014).

Politically, Fort Tender is a conservative community. The board of supervisors was comprised of four Republicans and one Independent. The members of the school board all ran as Independents. The Republican candidates for President and Governor have won Fort Tender with 60% of the vote or more since 2009. Interestingly, President Obama won the vote in Fort Tender in 2008 with over 55% of the vote while only a year later the Republican candidate for Governor won with nearly 68% of the vote (Virginia Department of Elections, 2016).

The study participants from Fort Tender include the superintendent, the county administrator, the chairperson of the school board, and a recent member of the local governing board. The superintendent came to Fort Tender less than five years ago from a small, rural county in Virginia. He rose through the administrative ranks in rural school districts in central Virginia before ultimately serving as an assistant superintendent and then superintendent for eight years. His counterpart with the local government, the county administrator, had served in that capacity for the last 10 years. Prior to serving as county administrator, she served as the county attorney for over 15 years. The chairperson of the school board had been a member of the board for five years. He represents the most urban district of Fort Tender. He won re-

election to the school board in the most recent election and was elected as chairperson. His professional background involves working in non-profit management. The member of the board of supervisors served for 8 years before deciding not to run for re-election in the most recent local election. He represented the most rural district on Fort Tender as an Independent. During his time on the board, he served as the vice-chairperson for 4 years. He is a licensed attorney and real estate investor.

The school district budget in Fort Tender, like most school districts in the state of Virginia, has yet to recover from the Great Recession of 2008. At its height, the total school budget for FY09 (SY08-09) was over \$125 million. The most recent Fort Tender school district adopted budget for FY17 (SY16-17) plans total revenue and expenditures of just about three million dollars less. For three straight years, from FY10 through FY12, the Fort Tender school district budget saw decreases in the total budget and the local transfer from the county to fund the school district budget.

During the time of declining budgets in Fort Tender, the relationship between the school district and local government also deteriorated. The strained relationship between the two bodies reached its low point during the FY13 budget process when the then superintendent stated that if the school district did not receive its full request he would recommend cutting sports programs. In an email to a principal documented in the local online newspaper, the then-chairperson of the board of supervisors, accused the superintendent of taking “a no holds barred approach to getting his way” and “holding our children, my children and their teachers hostage.” The then-chairperson concluded by stating, “I don’t trust him anymore and I don’t give taxpayer money to people I don’t trust.” This exchange led to a member of the school board calling on the board of supervisors to “either remove the chairperson or censure him” as cited by the local online

newspaper. The ultimate result was that although the county administrator recommended an increase to the school transfer of \$2.5 million, the board of supervisors voted to give no increase to the school district. The FY13 adopted budget was the first budget to show an overall increase in the school district budget although the local transfer remained the same as the previous year. The superintendent announced his retirement less than a year later.

With the previous superintendent's retirement, the associate superintendent led the FY14 budget process. With a concerted effort by new chairpersons of both the school board and board of supervisors, the school district received over \$1 million dollars in additional revenue from the board of supervisors. This trend has continued during the current superintendent's tenure. Each subsequent year has seen an increase in local funding for the school district including an almost \$3 million increase during the current superintendent's first budget cycle in Fort Tender. This does not mean that the superintendent has not been arguing for additional funding from the local government. In the most recent FY17 budget process, he has highlighted the decreasing support from the local government from FY06 in which 54% of the local general fund was allocated to schools to FY16 when that number dropped to 47.9% of the budget. The superintendent has also pointed out that the school district was receiving one of the lowest increases in its budget compared to other county departments.

Findings Related to Research Sub-Question A: Who guides the school district budget through the local government approval process?

Finding 1: Superintendents guide school district budgets through the local government approval process

Although the budget is presented to local governments differently in each case, the superintendent guides school district budgets through the local government approval process. Because the Code of Virginia §22.1-92 requires superintendents to determine the money needed to support the school district and develop a budget, the budget process in each case begins with, and is directed by, the superintendent. The budget process differed across the cases, but one commonality was the leadership of the superintendent.

In Kelso's Store, the superintendent asks "budget holders to start at zero" (KS, 115) and "adopt a needs-based approach" (KS, 112) to focus budget requests of school and district needs. The superintendent in Third Street focuses on getting feedback from building principals and central office staff to ensure the budget is "on target" (TS, 163) as a way to justify the budget requests. In Fort Tender, the superintendent leads a budget retreat to determine budget goals prior to developing the budget. In all of the cases, the superintendent makes the difficult decisions as to what is included in the proposed budget then presents and justifies that budget to the school board.

After the development of the budget and school board approval, the district budget is presented to the local government in different ways in each of the four cases. In Third Street, the chairperson of the school board presents the budget to the city council. The budget document is given to city council members without a formal presentation in Old Rusty. In Fort Tender, the superintendent and school board have joint work sessions with the board of supervisors to

discuss the district budget request. Finally, in Kelso's Store the mayor describes the budget presentation as a "team pitch" (KE, 1128). The city manager says the superintendent presents the budget while the superintendent states that the chairperson of the school board presents the budget. However, the city manager of Third Street described the role of the superintendent during the school district budget process best when he said, "the superintendent is the heavy lifter in all information requests and answering questions" (TM, 152-53). Similarly, in Old Rusty, the city manager stated that she either answers the questions from council members based on her regular meetings with the superintendent or passes the questions back to the superintendent's office for response. The school board chairperson in Fort Tender explained that because the superintendent is the educational expert for the school district. "The superintendent holds much more authority, power, and responsibility" (FSB, 1168-169) and therefore answers most of the questions from the board of supervisors.

The superintendents guide the budget through the local government approval process in a number of other ways to maximize community support. Some examples illustrate the superintendent's leadership in the local government approval process. In Third Street, the city council member stated the superintendent hosts community meetings with "stakeholder groups: PTAs, professional employee's group, and support employee's group" (TE, 117-18) and makes sure "there's lots of engagement" (TS, 166-67) with his involved community. In Kelso's Store, the superintendent hosts after-school budget meetings to educate the teaching staff about the budget to enable them to be advocates for the budget in the community. In Old Rusty, the superintendent has taken the lead in educating the community about the inadequacy of state funding to express district needs in a way that does not blame the city by hosting a "state of the school system" (OS, 1288) address and advocating to the General Assembly for additional

funding. Finally, in Fort Tender, the Superintendent shared his frequent interaction with the county administrator during the budget process and a former board of supervisors member shared how the Superintendent personally works to foster relationships with local government leaders to help during the budget approval process. More about this use of relationships is addressed in Findings 4 and 9. These findings make it clear the superintendent is the person that guides the district budget through the local government approval process.

Findings Related to Research Sub-Question B: How does the need for local government approval influence the development of the school district budget by the superintendent?

This study identified several findings, presented in no particular order, that illustrate how the need for local government approval influences the development of the school district budget. To begin, the fiscally dependent method of school district funding in Virginia requires local government approval of the school district budget creating a direct influence on the district budget process. Additionally, the importance of education in a locality influences the budget process. This study also found that personalities and relationships influence the development of the district budget. The Old Rusty and Fort Tender cases illustrate that limited local revenue influences the district budget process. Because an appointed school board increases the importance of the city council, it also influences the district budget process. Finally, the depth to which local government leaders look at the budget details can influence the development of the district budget.

Finding 2: The fiscally dependent method of school district funding in Virginia has a direct impact on the development of the school district budget

Fiscally dependent school districts do not have the authority to levy taxes to fund the school budget and must rely on the local government to fund the school district budget

(Lunenburg, 2010). School districts in Virginia, like those in North Carolina, Maryland, and Tennessee are dependencies of the local government and rely on local government approval of the budget making the school budget approval process a complex task for school boards and superintendents (North Carolina School Board Association, 2011). As a result, the budget approval process in fiscally dependent states has several more steps and possible needs for revision to obtain approval for funding by the local government. This fact makes the budget approval process a significant leadership challenge for superintendents in Virginia.

Participants in each case noted the challenges of working in a state with fiscally dependent school districts. The superintendent in Third Street, who came to Virginia from another state, said, “I think there’s a different skill set that you need to be a superintendent in Virginia” (TS, *l303*). “You don’t really quite realize how intense it is and...the compromises and the back-and-forth,... It is very, very political in Virginia, and that’s not the case everywhere” (TS, *l308-311*). The mayor in Kelso’s Store, a district with an appointed school board, speaking in opposition to elected school boards said, “Unfortunately, I think sometimes it gets too caught up in politics...I believe it was an injustice to say you can be elected, but you can’t control your own budget...That’s not fair. Not fair to the government side, not fair to the school board side” (KE, *l168, 171-172, 176-177*). The city manager in Old Rusty who came to Virginia after experience in other states said, “The cities are making the decisions on the tax rate, but the school board is making the decisions on how that budget is applied to individual priorities. That’s a recipe for disaster, because you’ve given both people a total excuse to be bad managers” (OM, *l447-450*). The city manager in Kelso’s Store said the school budget was the worst and most frustrating part of the community budget process every year.

Study participants from each case also agreed that ultimately the need for local government approval affected the school budget process. The city manager in Old Rusty said there was “no question” (OM, /456) about the impact of city council approval on the development of the school budget. The city council member from Third Street added, “I think it (the budget document) would look different, but I don’t know how” (TE, /184). Third Street’s city manager stated the need for local government approval is most pronounced when the school district is looking for increased funding. He said, “Typically, if it didn’t need a tax increase, it would probably be a fairly quiet and not a lot of ruckus about it” (TM, /130-131). A former supervisor in Fort Tender agreed and said, “The reality is, frankly, if the superintendent comes in with a budget where he’s not asking for any more money than he asked for last time...the supervisors...probably wouldn’t even get into it at all...and that would be the end of it” (FE, /314-317). The superintendent in Kelso’s Store, had a different perspective that still acknowledged the impact of the need of local government approval when he said, “I think we’re realists...we understand that we don’t have taxing authority, we can’t raise our own money...We have to accept the fact that...they hold the purse strings...We just work within those parameters. It doesn’t affect us; we just do what we have to do” (KS, /268-272).

Participants noted several specific ways that the budget process is impacted by the need for local government approval of the school district budget. The superintendent in Old Rusty shared that the need for local government approval influenced the development of the budget because, “It really doesn’t help a lot to have a \$5 million deficit going over to city council hoping they’ll fund it, because we don’t think that’s going to happen” (OS, /63-65). As a result, the superintendent eliminates many requests during the budget development process. The superintendent in Third Street said he develops a budget that is very “needs-based...but not to be

excessive” (TS, 1164-165). In both Fort Tender and Kelso’s Store, the superintendents shared that they balance budget requests against school board goals to ensure the budget request is not excessive. A city council member in Old Rusty shared that the superintendent has long wanted to implement a full-day kindergarten program throughout the city but has not included it in the school district budget because the superintendent knew the \$15 million cost would not be approved by the city council and the request could cause contention. The superintendent in Fort Tender related a very direct impact when he said, “Typically, the county administrator takes our proposed budget...and there’s a mark-up and mark-down process...where they’ll literally go line-by-line though our budget, and they’ll support this, they won’t support that” (FS, 135-42).

Finding 3: The importance of education in a community influences the budget development process

As illustrated by examples in Third Street and Kelso’s Store, community support for education influences the school budget to benefit the school district. Third Street was incorporated as a city after community members wanted to have more control over the school district. Additionally, the city charter has a provision that states that city manager shall incorporate the School Board’s budget request into the budget that he presents to the council. Over the course of the history of Third Street, city council members who were not supportive of the school board then lost re-election campaigns, serving as a lesson that future city council members learned. Because of this support, during the FY10-FY12 budget cycles reacting to a nationwide recession, local funding of the school district decreased in raw funding but increased as a percentage of the city budget. Each year from FY13 through FY16 has seen an increase in both the raw dollar amount of the city transfer to the district operating budget and the percentage of the city general fund allocated to the district operating budget. In the FY17 budget, although

the district percentage of the city budget decreased, the school district saw an increase in the raw dollar amount of the city transfer to the district operating budget.

In Kelso's Store, the city manager said, "Our current governing body is very pro-schools" (KM, 1127) and "In this community anyway, there's that sense that the schools are the most important thing" (KM, 1123). The mayor was a former chairperson of the school board and ran for mayor after the previous mayor threatened to limit the money for the school district. The mayor stated, "I also believe that there is a requirement for the partnership between the municipality and the school board" (KE, 146-47) The city manager recalled a situation a few years ago where one of the governing body members, who is not on the council anymore, upset the school board and was not re-elected. The current members of the city council are aware of that story. Finally, the current vice-mayor was a former vice-chairperson on the school board and six of the seven members of the current city council have either a child or grandchild in the school district.

The impact of the importance placed on education in the community can be seen in the budget development and approval process. According to the superintendent in Third Street, "Our school board says, 'We are going to bring forth the budget that we know we need to run our schools'" (TS, 186-87). The city manager said that the process in Kelso's Store is "school board driven" (KM, 191). Of the school district in Third Street, a member of the city council said, "For the most part, the schools get everything they ask for" (TE, 1185). This was seen when reviewing the budget documents as Third Street actually increased the percentage of city funds allocated to the school district during the height of the recession in 2008-2010. While Kelso's Store used to have a revenue sharing agreement between the city and school district, when the school district was slated to lose money because of the recession, the city allowed the school

board out of the agreement so additional money could be allocated to the school district. Following Kelso's Store's financial crisis and two consecutive years of very limited school budgets resulting from a financial plan, the city council found an additional \$500,000 for the school district beyond what the city had budgeted. The city manager reported that after behind the scenes lobbying in Kelso's Store, the school board, "usually end[s] up getting not as much as what they had asked for but more than what we recommend" (KM, 122-23). The City Manager in Third Street said of the budget process on the city side, "If there's going to be real political work to be done, that work needs to be done in November, before the school board plants its flag...It's real hard after they've adopted their request...for the council to cut it" (TM, 196-98).

Comparing Third Street and Kelso's Store to Fort Tender shows how the importance of education in the community influences the budget process. As covered previously, support for education in Third Street and Kelso's Store is strong, resulting in increased school funding. However, support for the school district in Fort Tender is inconsistent. The county administrator in Fort Tender said, "We have had such a small amount of participation by the general public in our budget process" (FM, 184-85). Because of this lack of participation, the percentage of the county budget allocated to the district budget has steadily decreased from nearly 54% in FY06 to 47.9% in FY16. However, during the FY16 budget process, the county budget hearing had a more people than normal show up to support the school district resulting in the local governing board providing additional money to the school district. Community support for education can influence the budget development process.

Finding 4: Personalities and relationships can be more important than formal budget processes and documents

The importance of personality and relationships on the school budget process was seen most clearly in Kelso's Store and Fort Tender. In Kelso's Store, a small, diverse, economically struggling city, the current mayor is a very important figure in the city. The mayor places a great deal on the power of relationships. She stated, "The closer the relationship between the members of government and the members of school administration the better the outcome I think for students... You've got to be able to work together. It has to be close... Only when the team comes together, and that's on the city side or the school side... it takes a team to work. Anything other than that is destined to fail at some point" (KE, 1242-245, 329-331). When it comes to relationships, she quickly stated, "The guy who's the superintendent of the schools, I hired... Associate superintendent, I hired... There is a very close personal relationship with these guys. I can call them... most of the folks who are principals today, I hired as teachers" (KE, 1228-231).

The Kelso's Store case illustrates how strong relationships can be more important than a sound budget process. In Kelso's Store, the unwillingness to provide a line-item budget has been a point of contention with the city manager. As a result, he argued that he was unable to analyze the school budget as he did with other city departments to develop his recommended budget to the city council. Although the Mayor stated "we get the whole spreadsheet" (KE, 1154) when it comes to the school budget, the lack of budget information made available to the public via the school district budgeting webpage supports the city manager's claim. However, the local government continues to highly support and fund the school district budget in Kelso's Store. The city manager said, "sometimes I just have to sit back and bite my tongue" (KM, 131-32)

realizing that “usually they’ve done some behind the scenes lobbying of specific governing body members and they usually end up getting not as much as what they had asked for but more than what we recommend” (KM, 122-23). The city manager concluded by saying,

Those relationships prevail when it comes to passing a budget and not that the city council doesn’t take management recommendations into consideration, but at last minute will say we’re going to give them an extra \$500,000 and for us that’s four pennies on tax rate. It’s a lot of money (KM, 1158-161).

The experience in Fort Tender also highlights the importance of relationships in the budget process. At the beginning of the recovery from the recession, the school district in Fort Tender was seeking additional funds from the county. As described by a member of the board of supervisors, the previous superintendent took the approach of, “If he wanted money, to ask for it, damn the torpedoes, and let the chips fall where they will” (FE, 1255-256). Contention between the county and schools escalated when the previous superintendent threatened to cut music and athletic programs from the budget if the county did not fully fund the school budget request. As documented in the local online newspaper at the time, a member of the board of supervisors emailed a school principal and accused the superintendent of taking “a no holds barred approach to getting his way” and that he was “holding our children, my children and their teachers hostage.” The supervisor concluded by stating, “I don’t trust him anymore and I don’t give taxpayer money to people I don’t trust.” This exchange led four members of the school board calling on the board of supervisors to “either remove the chairperson or censure him.” As a result, a former supervisor said, “It damaged the school division’s ability to get a fair hearing in the budget process” (FE, 1258-259). The county administrator recalled that during this conflict the school district declined an offer of hundreds of thousands of dollars from the board of

supervisors to maintain middle school sports. This left the supervisors even more frustrated with the school board and the school board feeling that the supervisors were meddling in an area in which the school board had already made a decision. Ultimately, although the county administrator recommended an increase to the school transfer of \$2.5 million, the board of supervisors voted to give no increase to the school district and the superintendent announced his retirement less than a year later.

Two years later in Fort Tender, with the same school budget director leading a similar budget process, the current superintendent took a different approach to the budget process. A former supervisor described the current superintendent's approach as "much more low-key, collegial, team-oriented process, without any attempt to confront the [supervisors]" (FE, 1261-263). The chairperson of the school board said that the current superintendent came in and engaged and reached out to all of the members of the board of supervisors to rebuild the strained relationship. The superintendent said, "I try to be realistic about it. I'm not going to put a number out there that I know is not going to fly. I'm just not going to do it" (FS, 1263-265). A former supervisor said that this approach was very effective. Because of this new approach, the current superintendent obtained a \$3 million dollar increase in local funding for the school district in its first budget cycle.

The examples of Kelso's Store and Fort Tender illustrate the importance of relationships and how relationships can transcend the budget process for both good or ill. The Mayor in Kelso's Store says, "It is a personality driven issue based on the makeup of the city council...and the nature of the people in the school board" (KE, 1166-168). Likewise, a former supervisor in Fort Tender said,

I've worked with superintendents...who absolutely wore blinders...and they could care less about anybody else's needs, and weren't particularly interested in being team players. I've also worked with superintendents...who were absolutely team players...I think this is very much a function of inherent personality (FE, 1190-200).

Finding 5: Limited local revenue has an impact on the budget development process

When local governments have limited revenues, there is an impact on the school budget process in fiscally dependent districts. In this study, this dynamic can be seen in Old Rusty and Fort Tender, which have limited, available local revenue. In Old Rusty, the city council limits revenue by what the city manager called “a policy and it predates me...that they don't want to see a change in the tax rate or at least that that's a last resort” (OM, 1229-232). She shared that in her time in Old Rusty, the city council has not approved an increase in the tax rate while all of the neighboring localities have raised tax rates to provide additional revenue to meet city and school needs. The significant reluctance to raise the tax rate combined with a revenue sharing formula between the city and schools, led the city manager to say that there is “no question” (OM, 1229) that the need for local government approval and funding of the school budget impacts the school budget process. The superintendent in Old Rusty said that when it comes to determining local revenues for the school district, “We pretty much know what we're going to get... Unless they change their revenue projection, our number doesn't change, it stays the same... and there's not much wiggle room on that” (OS, 1170-171).

In Fort Tender, the superintendent said, “We're a very conservative community... where it's relatively anti-growth...so there's a much heavier tax burden on our citizens to pay, mainly through property tax, to support the schools...They don't like to raise taxes” (FS, 1159-166). The

superintendent added that the county does not “have a lot of options, and to their defense, they don’t have a lot of choices” (FS, 1171-172). As a result, the chairperson of the school board is “a bit cautious on developing the budget” because “we don’t really have the tax revenue to come in to make major changes...first and foremost like a doctor we want to first do no harm, and then look at developing some new things” (FSB, 1209-215). The superintendent shared that while the community does have limited revenue sources, as the local economy improved, the school district was able to receive additional local revenue again illustrating the impact that limited local revenue has on the school budget process in fiscally dependent localities.

Finding 6: An appointed school board increases the importance of the local governing board and influences the budget approval process

Unlike the other three cases, Kelso’s Store has an appointed school board. The city council appoints members of the school board through an application and interview process. This method of school board selection creates a different dynamic for superintendents to manage during the budget process because as the mayor said, it “forces a closer tie, I believe, between the government side...and the school board side and the school administration, than exists in those places where we’re dealing with elections. I think elections have proven to be somewhat divisive in communities instead of bringing programs together” (KE, 149-52). The mayor added that he likes dealing with an appointed school board because “It forces that tie and it forces the dialogue in a different way” (KE, 1178-179). The city manager sees the impact on the school budget because “those relationships prevail when it comes to passing a budget” (KM, 1158) as described in the example in finding four where the school district and city council seem to routinely pass budgets in spite of the city manager’s concern about the budget document.

Finding 7: The depth to which local government leaders look at the budget details influences the district budget development process

The final finding related to the impact of the need for local government approval and funding of the school district budget involves the depth to which local governing board members review the budget document and budget requests. In Fort Tender, a former supervisor stated, supervisors “are not going to get into the weeds. Hundreds of pages of budget materials are not going to get read” (FE, /362-363). He add that that supervisors want, “the 1, 2, 3, 4 page executive summary that shows the highlights, and that’s what they’re going to focus on” (FE, /363-365). The superintendent in Old Rusty similarly said, “Most of what they look at is the comparison: what raise are we given, what raise is the city given, what’s our hospitalization plan look like, what does theirs’s look like. That’s...pretty typical” (OS, /151-153). However, the city manager in Old Rusty warns that while most council members are primarily focused on the bottom line, “That’s not true of all of them, some of them look at it in more detail....For some councilmen, there may be some very specific line items they pay attention to” (OM, /204-207). The Superintendent in Fort Tender has seen both and said comparing Fort Tender to a previous locality, “Their level of involvement in terms of the specificity of approving or not approving is very high here, but in the other places I’ve worked, it doesn’t work that way. It’s just, we ask for 3 million additional, they give you 2 and then you spend it how you like, but it doesn’t work that way here” (FS, /150-153).

The county administrator in Fort Tender said, “There are perceptions on both sides as to how deep both sides go or should go...Whether or not that...feeling like the board is tinkering with the school’s budget often depends upon the relationship between the boards at that particular time” (FM, /124-131). The council member from Old Rusty argued for seeing budget

details and said, “I think it is important to see the details, because...we can go to it and research and find the answers, and determine what we can afford, if we can fully fund what their budget requests are” (OE, /119, 136-138). Being unable to find answers about the budget request has been a source of contention between the city and school administration in Kelso’s Store. The city manager of Kelso’s Store said,

The city administrative staff, finance officer and myself, definitely feel like there is a sense of entitlement on the part of the school board when they make their budget requests and an unwillingness to share a line item budget. Asking for a line item budget, you would think you were asking for the Taj Mahal. They’re very unwilling to turn over a line item budget (KM, /135-140).

Several superintendents discussed the benefits of being open and transparent with the school budget request. The superintendent in Old Rusty makes a point to be open and address all budget questions. He said, “The [city council] asks me questions all the time. I get questions more from certain members than others. I think it’s very important to develop a level of trust...If they don’t trust me, if they don’t think I’m doing the budget correctly, there’s nothing I can say that would change their minds” (OS, /184-188). The superintendent in Third Street agrees and said, “We have a really highly engaged community, so it doesn’t matter how much you put out, they never know enough. That’s the biggest challenge for us” (TS, /101-109) and that as a result “you’ve got to have a lot of data and you’ve got to be able to show them on paper exactly why you need what you need” (TS, /282-283). The superintendent in Old Rusty sees this process as part of the council members “civic duty to make sure that they show the citizens that they’re monitoring carefully what happens with schools. I think it’s very important to keep that level of trust. That’s what keeps that from becoming an issue” (OS, /192-195).

As another form of transparency, the superintendent in Fort Tender shared that he only asks for what he needs in his development of the school budget. He feels that if asking for more money than needed to meet School Board goals will hurt your credibility. He said, “It’s tempting to come out with a big number and then they hope that they give you what you really need. I don’t like that at all...I think it hurts your credibility” (FS, 1255-257). He also added, “When it comes to money, don’t play shell games, ever. You say you’re going to use the money to do this thing, do it. Don’t play around” (FS, 1337-338). The superintendent in Fort Tender does not limit this transparency to requests but also uses the budget document to highlight areas in which the school district has worked to save money limiting the request for extra funds from the county. He said, “They love that because it looks like you’re being really accountable. You’re being really frugal with your money” (FS, 1454-455). As a result, the county administrator in Fort Tender stated, “That has been the most effective method. He not only got in the last couple of budgets what he asked for but in some cases more than he asked for as other issues came up, because I think the board has been very cognizant that he has been a good steward of the funds that they’ve given him and the School Board” (FM, 1267-270). These superintendents’ understanding of the depth to which local governing board members review the budget request and documents have limited the negative impacts of the need for local government approval of the school district budget.

Findings Related to Research Sub-Question C: Superintendents use several strategies throughout the budget development and approval process

In light of the previous findings related to superintendent leadership and how the need for local government approval affects the school budget development process, this study identified several strategies, presented in no particular order, that superintendents use to guide school

budgets from development through local government approval. Superintendents ensure frequent and ongoing dialogue with local leaders. Superintendents maintain good relationships with the local leaders. Superintendents have a good budget process and budget document. Finally, superintendents involve and engage the larger school community.

Finding 8: Superintendents ensure frequent and ongoing dialogue with local government leaders

Study participants from every case and from every role talked about the importance of frequent and ongoing dialogue between the school and local government throughout the budget development and approval process. Several participants said that budgeting needs to be a yearlong event. The superintendent in Fort Tender advised, “Budget is 12 months out of the year. You should always be talking about budget. Always keep budget under the nose of the local politicians when you get a chance to talk to them or the county administrator” (FS, 1370-372). A former supervisor in Fort Tender agreed and added that by talking all year long, supervisors can be advocates for the school district because, “by the time it got to budget time...there has been a lot of discussion about it...You don’t sort of keep to yourself and then wait to make a formal presentation to the board of supervisors two weeks before the budget” (FE, 1166-171)

This ongoing dialogue is so important because many of the decisions are made prior to the official, formal budget process. The city manager in Third Street said, “If there’s going to be real political work to be done, that work needs to be done in November before the school board plants its flag” (TM, 196-98). A former supervisor in Fort Tender agreed and said, “I’m a big believer in folks trying to work things out before anybody needs to or feels they have to draw a

line in the sand somewhere. In whatever I do, I love the opportunity to have a dialogue before anything gets too far down the line” (FE, 1101-104). The county administrator in Fort Tender said these conversations should be “frank discussions” about the pressures on both the school and county side and the “appetite for a tax increase...and how we might try to massage those numbers to help...both entity” (FM, 147-49). The city manager in Old Rusty, added that the conversation should include salary and benefit increases and revenue expectations and said that, “The budget staff of the school and my budget staff have frequent conversations...They usually have a pretty good idea from talking to each other...what the resources and expenses look like outside of the school, so they know whether we’re in an especially tight budget year” (OM, 111-19). The county administrator in Fort Tender said that ongoing discussion between the superintendent and city council members before the official budget process “can vastly impact what the schools get in the end” (FM, 159-60).

Much of this discussion between school and local government staff occurs outside of the formal budget process when real, honest dialogue can occur. The school board chairperson in Fort Tender said, “Actually the side conversations after that presentation are the effective times when people are asking some very poignant questions” (FSB, 1151-153). The mayor in Kelso’s Store said she would hold what she called “Board of Directors” meetings on Saturday mornings involving the school board, city council, superintendent, city manager, and the finance director “to have some real open discussion, not associated with a government body meeting, a school board meeting, or any of that, but we can talk about program, we can talk about where we want to go, we can talk about vision and that kind of stuff” (KE, 1263-265).

Participants also shared several other ways that school and local government leaders meet to discuss budget issues. The former supervisor in Fort Tender said there are “personal

friendships...so it isn't unusual for there to be some informal discussion, typically one-on-one discussion...while the budget is being prepared by the superintendent" (FE, 123-26). He added that he often got "together for coffee or lunch with the superintendent or with one of the school board members, and we would just chat about what was going on" (FE, 1162-164). He felt that "those kinds of interactions, I think, were absolutely key" (FE, 1165-166). A city council member in Old Rusty said the city manager and superintendent meet weekly to discuss school needs and the budget. In Third Street, the school board initiated a buddy system where each school board member meets with a city council member to review a talking packet that explains the school budget so everybody really understands what the school is asking for. Fort Tender has a similar process where they have one-on-one meetings with members of the board of supervisors to convince them to provide additional funding beyond what the county administrator recommends.

Finding 9: Superintendents maintain good relationships with the local government leaders

Study participants from every case and the document review illustrate the importance of maintaining good relationships with local government leaders. When asked what the most effective strategy to use when seeking local government approval of the school budget, the superintendent in Fort Tender did not hesitate to say, "Relationships, first and foremost" (FS, 1360). He said this was so important because, "If they like you and they trust you, they'll be more likely to help you. That's the bottom line" (FS, 1362-363). The mayor of Kelso's Store said, "The closer the relationship between the members of government and the members of school administration the better the outcome I think for students" (KE, 1244-245). The city manager of Third Street agrees and said, "As a general rule, I think good relations results in

lower costs. That's been my observation. Bad relations result in a more expensive school budget" (TM, 1165-167).

Working together was cited as a key to maintaining good relationships with the city. The superintendent in Kelso's Store said, "It's trying to come across as, we're in this together...and the idea is that we move the city forward by working together" (KS, 1355-356). A city council member in Old Rusty shared that it is important to "accept the fact that there are certain things that just cannot be funded at this time" (OE, 1197-198). The county administrator in Fort Tender shared that the superintendent benefitted from being "fiscally responsible and fiscally aware of the budgetary constraints that the city council has" (FM, 1153-154) and crafting a budget that "understands that we're not going to have all the money he needs and so he tries to craft his budget in a way that he gets what he needs but doesn't ask for more" (FM, 1157-159). The city council member shared that the superintendent in Old Rusty is "amazingly concerned about the entire city, and when you talk with him...He does consider our needs too and he states that... he understands it, and he cooperates with us" (OE, 1147-151). The superintendent shared several examples in Kelso's Store where the school and city share staff and equipment when needed. For example, the school district has offered school space to city staff during a recent renovation of City Hall, shared school district owned utility vehicles with the city for city events, and allowed the school maintenance department to help the city when needed. In turn, the city works with the school to move heavy snow, repair buses on cold mornings, and provides city spaces for large school events.

Maintaining positive relationships with the local government requires a certain mindset, personality, and determination from the superintendent. The superintendent in Kelso's Store said, "There are issues but we don't go at each other. We don't fight and bicker and yell and

scream. It's just not in my personality; that's not who I am" (KS, 1349-351). A former member of the board of supervisors in Fort Tender stated that the current superintendent has been very effective at building positive relationships by being "low-key, collegial, team-oriented process, without any attempt to confront the [supervisors]" (FE, 1261-263). The school board chairperson in Fort Tender warned against "calling out an individual member on either side for a particular issue" (FSB, 1353). The superintendent in Fort Tender added, "The relationship between the two governing bodies is extremely important. It's one that is very easily damaged. It just takes one or two public comments, derogatory comments that can just crush a relationship. You've got to be really disciplined" (FS, 1300-303). Fort Tender's county administrator experienced that in the past when supervisors and school board members became estranged and said that "blocks that communication that's necessary to do a really good job on getting the budgets done" (FM, 1106-108).

Building trust is another part of maintaining positive relationships. The superintendent in Old Rusty said, "I think it's very important to develop a level of trust...If they don't trust me, if they don't think I'm doing the budget correctly, there's nothing I can say that would change their minds. They'll always have a question in their mind" (OS, 1185-189). The superintendent in Fort Tender said, "I need to have a good relationship with the county administrator, and a lot of that is...the ability to maintain confidentiality. The ability to, if I say it, I'm going to, do it. Stick to your word" (FS, 1299-301). The school board chairperson in Fort Tender said this trust is essential because members of the local governing board who "are making the decision on a final appropriation want to sit across the desk from somebody and look somebody in the eye and say, 'Is this really what's going to happen?'" (FSB, 1319-321).

Communication is required to build and foster positive relationships. A former supervisor in Fort Tender said building relationships through open communication is essential to the budget process and must be built before the budget process. He said, “If you have no interaction with those people, they don’t know you from Adam, they don’t understand your motivations, they don’t understand your goals, they never have discussions with you about the trade-offs you’re making in your own mind, how can you have a productive discussion about the budget when it gets to budget season” (FE, 1244-248). He also shared that when the current superintendent came to Fort Tender, “he made it his business to go around and visit with and try to engage every single one of the supervisors in a direct dialogue. It didn’t necessarily work with all of them, but he got points for trying...I think that was about the smartest thing he could do as a superintendent coming in” (FE, 1282-286). The school board chairperson in Fort Tender added that “individual meetings between the supervisors and the superintendent in their various offices” (FSB, 1344-345) and meeting with the county administrator “on a monthly basis” (FSB, 1345) to “keep a pulse on things that are going on” (FSB, 1346) were very important to maintaining positive relationships.

Finding 10: Superintendents have a good budget process and budget document

The superintendent in Kelso’s Store shared that the budget side of being the superintendent has been a challenge. He noted that as educators move into the superintendency, their background is typically teaching and learning but they need to be educated on the money component of running a school district. He said, “I’m not a finance person. My degree is not in business management. I’m an English teacher...When you move into this thing you’ve got to get up to speed on the money...Oh my gosh, it’s a quagmire...Knowing the money has been important” (KS, 1433-440). Because of this, the superintendents of Third Street, Old Rusty, and

Fort Tender all said it was very important to have a great budget director who can tell the story of the budget, using the numbers in the budget document, to illustrate the vision and needs of the school district. A city council member in Third Street said, “As a city council member, I need to be able to tell a story with those numbers” (TE, 1289-290).

A strong budget document begins with a strong budget process. All of the participants shared that the annual budget process begins at each school building by reviewing school needs and current staffing to submit budget requests to the superintendent and budget office. It was also shared in each case that these requests were ranked by the superintendent and budget office according to school district goals. A school board member in Fort Tender said this process is important because, “We can justify so many of the requests that we’re making, saying these are the people on the ground managing education, day to day... This is what they see as the needed resources” (FSB, 1124-126). He said, “It really helps us with the budget that we listen to those groups and align our budget to the extent we can around that. It also provides some checks and balances for us internally, because you can have stronger advocates even internally on the budget development process” (FSB, 1126-129). After weighing the requests and expected revenue, as the school board chairperson in Fort Tender said, “Normally, we have a budget that far exceeds the revenue” (FSB, 134).

At this point, the superintendent makes difficult decisions about the budget request. The superintendent in Old Rusty says, “I think the number that we send to council is the most critical part. It’s my job to make sure the board’s informed before they make that decision” (OS, 178-79). As a result, superintendents need to be, according to Third Street’s superintendent, “very thoughtful and respectful...because we can’t...go out and ask for a 50-cent tax increase... I try

to make sure the superintendent's budget is very needs-based, to keep us on the cutting edge for a great school district, but not to be excessive" (TS, 1162-165).

Once the school district, led by the superintendent, determines the final request, the budget document then needs to reflect the need. Although most participants felt that the council members look at the big number, the city manager in Old Rusty said, "That's not true of all of them, some of them look at it in more detail...For some councilmen, there may be some very specific line items they pay attention to" (OM, 1204-207). This was also true in Old Rusty where a council member said, "I think it is important to see the details, because...we can go to it and research and find the answers, and determine what we can afford, if we can fully fund what their budget requests are" (OE, 1136-138). The contention in Kelso's Store over the lack of availability of a line-item budget also illustrates the need to have a good budget document that tells the school budget story.

The superintendent in Third Street says, "you've got to have a lot of data and you've got to be able to show them on paper exactly why you need what you need" (TS, 1282-283). The city manager and city council member in Third Street both shared that if the "premises or a justification for budget request... doesn't hold water... then you've lost your legitimacy, you're really on the defensive then" (TM, 1187-188) as "people started to ask questions and... pick it apart" (TE, 1249). This can become a challenge for the budget process. The superintendent in Fort Tender shared a related strategy where he only asks for what he needs in his development of the school budget. He said, "It's tempting to come out with a big number and then they hope that they give you what you really need...I think it's just a matter of time before the folks will figure out that...and it hurts your credibility" (FS, 1255-257). He also suggested highlighting areas in which the school district has worked to save money limiting the request for extra funds

from the county. He said, “They love that because it looks like you’re being really accountable. You’re being really frugal with your money” (FS, 1454-455).

The analysis of this study also illustrated that the budget process does not end with the approval of the school district budget by the local governing board. Fort Tender’s superintendent said, “Here’s the most important thing. You have to do what you say you’re going to do...Don’t play around...If you say you need a million dollars to give a raise then you better give a raise if you get the million dollars” (FS, 1338-345). One of the frustrations voiced by the city manager in Kelso’s Store was that, “There’s a lot of moving around of funding after the budget’s adopted that’s different from what they presented” (KM, 1104-105). A school board member in Fort Tender added, “Another thing is they look at carryover money. If we’re only spending 97 or 98% of the budget as opposed to 99+ percent of the budget, they look at the budget and say, ‘You could have budgeted for 2 or 3% less and been fine.’ One of the important things for us is fully utilize a strategic budget and spending it on things” (FSB, 1274-277). Because of these strategies in Fort Tender, the county administrator stated, “That has been the most effective method. He not only got in the last couple of budgets what he asked for but in some cases more than he asked for as other issues came up, because I think the board has been very cognizant that he has been a good steward of the funds that they’ve given him and the School Board” (FM, 1266-271).

Finding 11: Superintendents involve and engage the larger school community

The city manager in Third Street said that the best way to obtain local government approval of the school district budget was to “pack a hearing room” (TM, 1185). This requires an involved and engaged community. The challenge for superintendents is to ensure that, as the

mayor of Kelso's Store reports, "every citizen in the community" is educated about the budget (KE, 1110). She says, "People fundamentally do not understand how their money is spent. They whine about taxes, but they have no clue where the money goes. They don't know the investments that are made" (KE, 1110-112). It is especially important for superintendents because, as a former supervisor in Fort Tender said, "If you want to have effective budget negotiations...there's nothing that beats having a strong personal constituency, because people know you...The kids love you, the parents love you" (FE, 1386-390).

Superintendents need to engage numerous groups during the budget process. In addition to the groups commonly cited, including school board members, city council members, teachers, parents, PTA members, the local education association members, and other employee groups, a city council member in Third Street argued that superintendents need to ask, "Who are the other key players in the room...In the social media age, it's the online commentators....There are people who are so opinionated and can become knowledgeable and can drive a budget conversation as an outsider" (TE, 1417-418). The county administrator in Fort Tender also included the people that local governing board members regularly communicate with and from which they take advice and receive their thoughts. However, the county administrator noted that the superintendent could be unaware of these advisors unless the superintendent has cultivated a very good relationship with that supervisor.

Because Third Street has a really highly engaged community, their superintendent said, "It doesn't matter how much you put out, they never know enough" (TS, 1108-109) He must make sure there is lots of engagement. The data collected from the cases find a number of ways to engage the community. Old Rusty's superintendent meets with the stakeholder groups, PTA's, professional employee's group, and support employee's group as well as holding

Saturday community meetings. The school district in Third Street also emails the district “Daily Announcements” to those that register for the service and social media sites including Facebook and Twitter to distribute information to the community. Third Street also records School Board meetings so they can be viewed on-demand by anyone interested. The superintendent in Fort Tender has a YouTube channel called where he answers questions submitted by community members about the school district every week. Fort Tender also sends out a “Superintendent’s Annual Report” to all county residents highlighting the accomplishments of the school district every year. Old Rusty takes advantage of the public access channels and newsletters, to inform parents about what is going on, especially when it comes to the budget and the needs of the school system. Finally, Fort Tender has held joint town hall meetings where both the school board member and supervisor answer community questions.

Each case also had participants that discussed how they communicate school needs with school and local government leaders to provide them with the information they need to be advocates to the community for the school district. The superintendent in Kelso’s Store held what he called “Finance 101” meetings during faculty meetings to explain the budget to school district staff. He also reviews school finance with the School Board on a regular basis. Every case mentioned that having individual, one-on-one meetings with members of the local governing board was important. The school board chairperson in Fort Tender shared that they have meetings with senior staff, the budget director, superintendent and school board members at a time so that ample feedback is shared amongst the school leaders who can then communicate the information to the community. In Fort Tender, the school board chairperson and superintendent invite supervisors into the schools to see what is happening in the schools on a day-to-day basis and how the school budget affects the instructional program.

While this community engagement is important when trying to obtain support for the school district budget, both the local government managers of Third Street and Fort Tender cautioned that it can backfire. In Fort Tender, a former supervisor said he has seen superintendents try to “get a hundred vociferous people to come out to a public hearing and spend three hours each of them pounding their fist on the dais, saying exactly the same thing” (FE, 1292-294). He noted that this strategy does not work because “No supervisor wants to be accosted by a bunch of irate people on any particular subject...They would much prefer to have rational conversations about these issues and work it out, and typically work them out in advance” (FE, 1297-301). Fort Tender’s superintendent also said that “going from school to school and community to community, having a forum and lambasting the board of supervisors to try to get more money, that will backfire on you” (FS, 1401-403). As a result, superintendents must be cautious. The superintendent in Old Rusty said, “I’ve tried to promote the idea that council is not our problem, the state’s our problem...It’s critical to make sure everybody understands that...All they see is: we’re not getting a raise, we got to go to city council and speak” (OS, 1344-347). This allows the superintendent to maintain positive relationships while requesting additional help from the city. A city council member in Third Street suggests instead of bringing out the masses, find the “community people who are highly respected, when they’re speaking in support of what the superintendent requested. I think that is really important” (TE, 1377-379). She also suggested bringing in a champion and said, “If the champion is the teacher who’s talking about how they’re going to leave if their salary doesn’t go up, that matters a lot more than the superintendent saying, ‘I know there’s 10 people who are going to leave.’ That doesn’t have as much credibility” (TE, 1459-462).

This chapter, Chapter 4, presented the findings that have emerged from the multicase analysis. I organized this chapter into two parts. The first part consisted of an overview of each case including demographic data, a review of the key people, and a review of the information collected from budget and news sources. The second part of this chapter presented the eleven research findings from the multicase analysis using Stake's (2006) multicase analysis methodology. I organized the research findings by the associated research questions.

Chapter 5: Discussion

Chapter 1 introduced the leadership challenge that superintendents in fiscally dependent school districts face as they guide school district budgets from creation through the local governing board to obtain the funding needed to operate the local school district. Chapter 2 expanded on this challenge by reviewing research highlighting the differences between budgeting in fiscally dependent and fiscally independent school districts by reviewing the budgeting process both generally and in a fiscally dependent state, Virginia. Additionally, Chapter 2 reviewed the multiple roles of superintendents identified by Kowalski et al. (2011) and the budget strategies related to each of those roles to establish the conceptual framework for this study. Chapter 3 provided an overview of the research design of the study. Chapter 4 presented the findings of this study including the case reports and the eleven research findings based on the assertions developed from the use of Stake's (2006) multicase analysis method.

This chapter begins by reviewing the purpose of the study and revisiting the conceptual framework. As in Chapter 4, I organized the discussion by research sub-question and I present the findings in no particular order. For each finding, I connected the research findings to prior research, analyzed the extent, if any, to which fiscal dependency impacts the budget process by comparing and contrasting the findings with what researchers know from both fiscally independent and fiscally dependent school districts, and discuss the implications for practice arising from the research findings. Finally, this chapter concludes with recommendations for future study of this topic, a summary of this research study, and a personal reflection.

Purpose of Study and Conceptual Framework

Superintendents in fiscally dependent school districts must guide the school district budget past two boards that have different responsibilities and interests, the school board and the local governing board. The purpose of this study was to determine the impact of fiscal dependence on superintendent leadership during the budget process. Specifically, this study examined how superintendents guide school district budgets through two independently elected boards to maximize local support for the school district. The specific research question, with associated sub-questions, for this study was:

1. How do superintendents guide school district budgets from creation to final local government approval to maximize funding for the school district?
 - a. Who guides the school district budget through the local government approval process?
 - b. How does the need for local government approval influence the development of the school district budget by the superintendent?
 - c. What strategies do superintendents use throughout the process?

After reviewing the prior research in Chapter 2, I developed a conceptual framework illustrating the various roles of the superintendent, the related budget implications, and the questions related to budgeting in fiscally dependent school districts that arose from the prior research. Table 8 adds to this conceptual framework by noting the finding in which the related questions are addressed and discussed.

Table 8:
Superintendent Roles and Budgeting in Fiscally Dependent School Districts and Related Research Findings

Superintendent Role	General Budget Implications	Questions Related to Budgeting in Fiscally Dependent School Districts	Related Research Findings
Teacher-Scholar	Superintendents must educate their communities about the needs of the school district.	What groups do superintendents need to educate about the budget? How do superintendents educate local elected leaders about the budget?	3, 7 8, 9, 11
Business Manager	Superintendents must develop district budgets that are thorough; meet legal requirements; follow generally accepted accounting principles; and are readable and accessible.	How do superintendents prepare the budget document to ensure local government approval?	7, 10
Statesman	Superintendents must recognize the political nature of budget approval and act accordingly.	How do superintendents get local government approval while working through the elected school board? What is the role of interpersonal relationships on budget approval? How do superintendents consider the various needs of local governments when proposing school budgets?	1, 2 4 8, 9, 10, 11
Social-Scientist	Superintendents must implement programs to mitigate the effects of poverty, discrimination, and other social issues to ensure students from disadvantaged groups can access their education.	How do superintendents consider program needs when creating school budgets?	5, 7, 9, 10

Communicator	Superintendents must be able to effectively communicate with numerous groups about school budgets.	What groups do superintendents need to communicate with about the budget? When does communication about the budget take place?	3, 6, 7 8, 9, 10, 11
CEO	Superintendents must recognize that they are solely responsible for the budget process.	What is the role of superintendents in the budget process?	1, 8, 9, 10, 11

Discussion of Findings Related to Research Sub-Question A: Who guides the school district budget through the local government approval process?

Through the first research sub-question, I sought to answer a key question about budgeting in fiscally dependent school districts, who guides the budget through the local government process? In fiscally dependent school districts, the superintendent creates the budget, which must be approved by the school board and the local governing board. Therefore, both bodies are involved in local government approval. This research illustrated that while the superintendent and school board worked together, the superintendent was the lead person when seeking local government approval of the school budget.

Finding 1: Superintendents guide school district budgets through the local government approval process

The position of superintendent increasingly is seen as the Chief Executive Officer (CEO) of the school district (Edwards, 2007; Hoyle et al., 2005). This role arises from the fact that the superintendent is the only person responsible for the school district program in its entirety (Bird, 2010; Edwards, 2007). As a result, superintendents cannot be neutral bystanders (Newell, 2004).

This finding is true in both fiscally independent and fiscally dependent school districts (Armbruster, 2011; Barr, 1966; Bird, 2010; James, Kelly, & Garms, 1969). The difference is that in fiscally dependent school districts, school board approval of the budget does not conclude the superintendent's work. In fiscally dependent school districts, superintendents must also guide district budgets through the local government approval process. When talking about the difficulties of the budget approval process, participants in every case spoke about the challenge of obtaining approval from the local government.

This study illustrated that superintendents and school boards in fiscally dependent school districts work together as a team to obtain district budget approval from the local government supporting the findings of Vernimb (2014). Additionally, budget data reflected this teamwork because nearly every reviewed superintendent's proposed budget was identical to the school board's approved budget. Study participants described the superintendent and school board's budget efforts as a "team pitch" (KE, /128) and a "combined effort" (KS, /210) though the superintendent directed the process because, as the school board chair in Fort Tender explained, the superintendent is the educational expert for the school district and holds a great deal of "authority, power, and responsibility" (FSB, /168). This finding contrasts with the relationship between superintendents and school boards in fiscally independent school districts where superintendents work to obtain funding from the school board (Barr, 1966; Farmer, 2009; Finnan, McCord, Stream, Mattocks, Peterson, & Ellerson, 2015; Hoyle, Bjork, Collier, & Glass, 2005; Kirst & Wirt, 2009).

Implications. A superintendent in a fiscally dependent school district must consider a broader policy context when he or she oversees the budget process. In all school districts, the superintendent must ensure that he guides the school board through a strategic planning process

to develop school board goals and make the difficult decisions to prioritize school budget requests to create the proposed budget that begins the public budget process (Brimley & Garfield, 2005). However, in fiscally dependent districts, the superintendent must propose the budget before a local governing board that also considers overall community needs, such as public safety, public works, public health, parks and recreation, to give a few examples. The example of Old Rusty illustrated this because the superintendent took the lead in understanding overall community needs and placed the budget request in the context of overall community. Nevertheless, in both fiscally dependent and independent school districts, the superintendent is the “heavy lifter” (TM, 152) when it comes to budget approval although superintendents in fiscally dependent districts must make additional considerations.

Discussion of Findings Related to Research Sub-Question B: How does the need for local government approval influence the development of the school district budget by the superintendent?

I posed this research sub-question to discover how the need for local government approval influenced the development of the school district budget. The six findings, presented in no particular order, address the different ways that fiscal dependency influences the development of the school district budget. While some of these findings are unique to fiscally dependent school districts, some of these findings are not unique and are seen in fiscally independent school districts.

Finding 2: The fiscally dependent method of school district funding in Virginia has a direct impact on the development of the school district budget

Figure 2, found in Chapter 2, illustrates the differences in the budget process between fiscally independent and fiscally dependent school districts. The main difference is fiscally

dependent school districts must make revisions to the budget that reflect the funding approved by the local governing board, if the local governing board does not fully fund the school board budget as submitted (Staples & Rubin, 1997). This extra step can lead to conflict because local governing boards and school boards often have very different priorities (Hartman, 1988). The school board is interested in having the best school district, often regardless of cost, while the local governing board is concerned with the entire local government and the overall community tax rate (Hurwitz, 1972; Staples & Rubin, 1997). Richardson (2005) described this conflict as typical to the budget process in fiscally dependent school districts.

The finding that the need for local government approval of the school district budget affects the development of the school budget supports the prior research. Study participants from each case agreed that ultimately the need for local government approval influenced the school budget process. The city manager of Old Rusty, said there was “no question” (OM, *l456*) about the effect of city council approval on the development of the school budget. The study participants gave examples of items, such as expanded kindergarten programs, additional school programs, and employee raises and benefits, which superintendents eliminated from the proposed budget knowing that there was limited local government support for the increased funding required. However, sometimes superintendents and school boards worked together to advocate for additional funding for the school district budget with members of the local governing board. As the superintendent in Third Street shared about working with the local government, “Just the compromises and the back-and-forth... It’s very political” (TS, *l309-310*).

Implications. The need for local government approval of the school district budget has several implications. Superintendents must maintain an ongoing dialogue with both the school board and the local governing board. Superintendents communicate with the school board to

determine budget priorities, but must communicate with the local governing board to determine local revenue. As several participants noted, it does no good for a superintendent to ask for local funding that far exceeds the locality's ability to provide. Unique to fiscally dependent districts, considering overall local needs serves superintendents well. Several participants noted that superintendents that focused solely on the school district and did not work with the local government were less successful. Superintendents should follow the advice of the superintendent from Kelso's Store who said, "We have to accept the fact that they have, ultimately, the control. They hold the purse strings; they're the pass through. We just work within those parameters" (KS, 1270-272).

Finding 3: The importance of education in a community influences the budget development process

The importance of education in a community can vary greatly between school districts. In some communities, and with some groups, education is the top priority for the government. In other communities, it is one of many competing priorities. Additionally, several reform efforts have focused on the role of education in remedying social problems. Some communities expect schools to help mitigate the effects of a myriad of social concerns, including social equality, drug and alcohol abuse, and crime rates, through school programs (Kowalski et al., 2011). Additionally, the importance of federal and state accountability systems, focusing on student achievement regardless of student background and demographics, has led to significant testing and achievement requirements that schools must meet (Fusarelli & Fusarelli, 2005). In both of these instances, the importance of education in a community effects the budget development process regardless of the nature of fiscal dependency.

In Kelso's Store, the city manager said, "In this community anyway, there's that sense that the schools are the most important thing" (KM, /123). Members of the city council in Third Street are also aware of community support for education. As the city manager shared, "Stories in the past of city councils that were not supportive of the school board and the story is they all were tossed out, so let that be a lesson to you. Everybody...absorbs that lesson" (TM, /232-234). Because of this community support, the school district budget in Third Street increased as a percentage of the local general fund allocated to the school district during the most recent recession and has seen annual increases in local funding. Of the school district in Third Street, the city council member said, "For the most part, the schools get everything they ask for" (TE, /185).

On the other hand, in Fort Tender, education was one of many competing priorities and support for education seems to be limited. The county administrator in Fort Tender stated, "The present superintendent, is very what I consider fiscally responsible and fiscally aware of the budgetary constraints that the board of supervisors has" (FM, /153-154). On support for education, he said, "We have had such a small amount of participation by the general public in our budget process" (FM, /84-85). Because of this lack of participation, the percentage of the county budget allocated to the district budget has steadily decreased from nearly 54% in FY06 to 47.9% in FY16.

Implications. The key implication of this finding is that, in communities that place a high importance on education, superintendents can rely on community support for schools and district budget requests. This finding is true regardless of the governance structure of the school district and superintendents report a high level of involvement in the budget process (Armbruster, 2011). For that reason, superintendents in such districts are able to obtain more funding for the school

district than individual members of the school or local governing board may have liked. As noted and discussed further in Finding 11, superintendents in districts with high community support for education, must keep the community involved and informed to maintain the high level of support.

Finding 4: Personalities and relationships can be more important than budget processes and documents

A key finding in the Kelso's Store and Fort Tender cases is relationships can trump good budgeting. In Kelso's Store, despite the failure to have a transparent, line-item budget document, the city provided funding beyond the school district request because of the relationships developed and maintained by the mayor. The opposite occurred in Fort Tender in spite of a solid budget process, including developing a relationship with the county administrator and a transparent budget document. The board of supervisors did not provide additional money to the school district, even though the county administrator recommended a significant increase, because the relationships between the supervisors and school district had deteriorated.

This finding is consistent with previous research. Slossen (2000) argued that the budget process is not just about money, but also about relationships. Therefore, ignoring the social and emotional aspects of the budget process will hurt the school budget. Vernimb (2014) found that peer-to-peer relationships were extremely important when managing the budget process in fiscally dependent school districts. Peer-to-peer relationships included those between the superintendent and city manager, the school board and city council chairs, and even between the school and city financial directors. Raley (2011) and Vernimb (2014) identified honesty, trust, and respect as keys to success in building relationships with local governing boards.

Implications. Superintendents must remember Slossen’s (2000) finding that the budgeting process is just as much about relationships as it is about numbers. The importance of relationships when it comes to budgeting exists in both fiscally independent and dependent school districts. In fiscally independent school districts, the relationship between the superintendent and school board is paramount; a great deal of research analyzes this relationship (Barr, 1966; Bird, 2010; Bird, Wang, & Murray, 2009; DeMitchell & Stipetic, 1995; Eadie, 2011; Eadie, 2012; Farmer, 2009; Harley, 2005; Kowalski et al., 2011; Massie, 2010; Opfer & Denmark, 2001; Peterson & Williams, 2005; Raley, 2011; Richardson, 2005; Slossen, 2000; Twiford & Harrison, 1986; Vernimb, 2014; Witt, 2012). However, in fiscally dependent school districts, superintendents must work to build and maintain positive relationships with local government leaders and encourage the school board members to do the same. In fiscally dependent districts, the school board is a separate body, often independently elected, that hires the superintendent removing the natural connection between the body that hired the superintendent and the body that taxes its citizens. As the school board chair in Fort Tender said, “At some point the supervisors who are making the decision on a final appropriation want to sit across the desk from somebody and look somebody in the eye and say, ‘Is this really what’s going to happen?’” (FSB, 1319-321).

Finding 5: Limited local revenue has an impact on the budget development process

As the Editorial Projects in Education Research Center (2011) stated, “Running schools—and improving them—cannot take place without the proper resources, and it all starts with money” (para. 1). Many argue that Virginia’s current school finance system does not adequately fund education across the state. A council member in Old Rusty stated, “for the past eight years... the state has not adequately funded the school system and it has cost our school

system alone about thirty million dollars a year, and that's been difficult for the city, because we have to try to make up that difference" (OE, I14-17). This is not unique to Old Rusty. During FY 2012, every division in Virginia exceeded the required local effort, with the average locality exceeding their required effort by 84.98% (Virginia Department of Education, 2013).

Limited funding affects a superintendent's ability to innovate. Ginsberg & Multon (2011) argued that efforts to implement innovation was the area most impacted by budget cuts. For example, in Old Rusty the superintendent has been unable to expand kindergarten programs due to lack of funding. Of course, this phenomenon exists in every government body. However, in fiscally dependent school districts, several study participants noted that superintendents must consider the overall needs of the community when developing and working to obtain funding approval from the local government. In fiscally independent school districts, the superintendent does not need to be concerned about specific local needs other than the locality's willingness to fund the school district budget (Mrozinski, 1983).

Implications. Superintendents in fiscally dependent districts must be creative when developing school budgets and work closely with local government leaders to develop long-range plans. When local revenue is limited, school leaders must find areas of savings in their budget. The superintendent in Fort Tender said, "Local folks love, especially local politicians, is when...you say, 'We identified this savings in our budget, so we're going to put it towards raises...' They love that because it looks like you're being really accountable. You're being really frugal with your money" (FS, I452-455). The Old Rusty superintendent and city manager reduced the district's needs by creating savings in post-retirement benefits and looking at areas in which the city and school district could share staff.

Finding 6: An appointed school board increases the importance of the local governing board and influences the budget approval process

In 2007, Rob Jones, Director of Government Relations for the Virginia Education Association (VEA), stated that his experience suggested there was more friction between elected school boards and their local governing boards than with appointed school boards (Massie, 2010). Massie (2010) found that surveyed superintendents felt the transition from appointed to elected school boards significantly affected their role in the budgeting process. Superintendents reported increased conflict with elected school board members who held conflicting ideas about budget priorities or “pet projects” and increased stress due to the political conflict between elected school boards and local governing boards. This previous research is consistent with the finding from Kelso’s Store, which was the only case in this study with an appointed school board. The mayor said that having an appointed school board “forces a closer tie...between the government side, the city council and the mayor, and the school board side and the school administration, than exists in those places where we’re dealing with elections. I think elections have proven to be somewhat divisive in communities instead of bringing program together” (KE, 149-52). In Kelso’s Store, the city council appoints the school board through an application and interview process. A consequence of this process is that school board members understand that they are accountable to the city council rather than to the voters of Kelso’s Store. The mayor stated, “I also believe that there is a requirement for the partnership between the municipality and the school board” (KE, 146-47). As a result, the direct relationship between the mayor and school staff during the budget process in Kelso’s Store supersedes effective and transparent budgeting.

Implications. Superintendents in localities with appointed school boards must acknowledge this different dynamic. In districts with appointed school boards, superintendents must be prepared to work directly with the local governing board. While an independent, elected body hires superintendents in localities with elected school boards, superintendents in localities with appointed school boards must understand that a council-appointed body hired them. Superintendents with appointed school boards must place a greater emphasis on maintaining positive relationships with the city council.

Finding 7: The depth to which local government leaders look at the budget details influences the district budget development process

Prior research discovered that school board members were frustrated with the depth to which local governing boards reviewed school district budgets. Raley (2011) interviewed a school board member that felt the local governing board micro-managed the school division through the budget process. Similarly, Witt (2012) compared the governing board-school board relationship to the parent-child relationship where the parent provides an allowance but remains financially responsible for the child.

This study supports these previous findings. While most council members are primarily focused on the bottom line, “That’s not true of all of them, some of them look at it in more detail” (OM, /204-207) according to the city manager in Old Rusty. The superintendent in Fort Tender said, comparing Fort Tender to a previous locality, “Their level of involvement in terms of the specificity of approving or not approving is very high here. But in the other places I’ve worked, it doesn’t work that way...We ask for three million additional, they give you two and then you spend it how you like” (FS, /150-153). A former supervisor in Fort Tender said,

There are perceptions on both sides as to how deep both sides go or should go, that I have seen in my history here where boards have tried to reach into the school budget because of something they did like or not like. It's usually something they're trying not to fund... Whether or not that feeling, feeling like the board is tinkering with the school's budget often depends upon the relationship between the boards at that particular time (FM, /124-131).

Implications. Superintendents and school boards need to understand what local governing board members are looking for to be sure those items are transparent and clearly addressed in the budget. Superintendents may be able to limit the how much scrutiny local government leaders give to the budget if local leaders have a positive relationship with and trust the person who created the budget.

Discussion of Findings Related to Research Sub-Question C: Superintendents use several strategies throughout the budget development and approval process

To discover the strategies that superintendents in fiscally dependent school districts use to guide district budgets from creation through local governing boards considering the influence of fiscal dependency on the budget development and approval process, I asked this sub-question. Many of these strategies are similar to the strategies that superintendents in fiscally independent school districts use to guide their budgets through their school boards. I presented these findings in no particular order.

Finding 8: Superintendents ensure frequent and ongoing dialogue with local government leaders

The school superintendent is responsible for implementing and maintaining effective communications with the school community to build cooperative relationships (Barr, 1966;

Norton, 2008). Prior research also suggested there was a difference between fiscally independent and fiscally dependent school districts. Fiscally independent districts required effective communication between the superintendent and school board while fiscally dependent school districts also required effective communication with the local government. To ensure effective communication and build a cohesive team, the relationships between the superintendent and governing board members, especially during the budget process, must be open, candid, and collaborative (Barr, 1966; Bird, 2010; Bird, Wang, & Murray, 2009; Harley, 2005; Petersen & Williams, 2005; Richardson, 2005; Vernimb, 2014; Witt, 2012).

Raley (2011) identified a county in Virginia whose superintendent promoted open communication by organizing joint finance committee meetings along with a process to ensure regular, year-long informal conversations by pairing school board members with their district peers on the governing board. Another way to promote collaborative communication is to have an annual retreat to discuss budget issues (Eadie, 2011). Frequent informal interaction is also an important form of communication that superintendents use to build relationships (Eadie, 2012; Raley, 2011; Twiford & Harrison, 1986).

This study supports frequent and ongoing communication between the superintendent and governing board as well. This ongoing dialogue is so important because officials make many of the decisions prior to the official, formal budget process, in which real, honest dialogue can be inhibited. A former supervisor in Fort Tender said, “I’m a big believer in folks trying to work things out before anybody needs to or feels they have to draw a line in the sand somewhere” (FE, /101-104). The county administrator in Fort Tender said these conversations should be “frank discussions” about the pressures on both the school and county side and the “appetite for a tax increase...and how we might try to massage those numbers to help...both entities” (FM, /47-49).

Fort Tender's school board chairperson, said, "Actually the side conversations after that presentation are the effective times when people are asking some very poignant questions" (FSB, 1151-153). The county administrator in Fort Tender noticed that ongoing discussion between the superintendent and supervisors before the official budget process "can vastly impact what the schools get in the end" (FM, 159-60).

This study also identified several other strategies that superintendents can use to ensure frequent, ongoing dialogue with local government leaders. The superintendent in Fort Tender advised, "Budget is 12 months out of the year. You should always be talking about budget. Always keep budget under the nose of the local politicians when you get a chance to talk to them or the county administrator... Don't ever let them forget about it" (FS, 1370-372). The mayor of Kelso's Store held what she called "Board of Directors" meetings on Saturday mornings involving the school board, city council, superintendent, city manager, and the finance director "to have some real open discussion, not associated with a government body meeting" (KE, 1263-264). A city council member in Old Rusty said the city manager and superintendent meet on weekly basis to discuss school needs and the budget. In Third Street, the school board initiated a buddy system where each school board member meets with a city council member to review a talking packet that explains the school budget so everybody really understands what the school is asking for. Fort Tender has a similar process where they have one-on-one meetings with supervisors to convince them to provide additional funding beyond what the county administrator recommends. This is similar to prior research in fiscally independent school districts in which superintendents are encouraged to communicate with school board members on a regular basis to discuss the school district budget (Eadie, 2012).

Implications. Superintendents must take the lead in ensuring this dialogue is taking place. Superintendents should work with their school boards to develop communication plans that specify when and how the superintendents and school board members will communicate with local government leaders about the budget. By working with the school board to develop this plan, the superintendent can ensure he maintains his loyalty to the school board (Bird, 2010; DeMitchell & Stipetic, 1995; Newell, 2004; Richardson, 2005; Twiford & Harrison, 1986).

Finding 9: Superintendents maintain good relationships with local government leaders

While effective communication with local government leaders is part of building relationships, relationship building involves more than just open communication. As a statesman, superintendents must have the ability to build good relationships with board members to successfully navigate the budget approval process. A strong, positive superintendent-school board relationship is key to building the trust needed in a statesman to obtain community support for school programs (Barr, 1966; Eadie, 2012; Opfer & Denmark, 2001; Raley, 2011; Richardson, 2005; Twiford & Harrison, 1986). Slossen (2000) informs superintendents that the budget process is not just about money but about relationships and argues that ignoring the social and emotional aspects of the budget process will hurt the school budget. While superintendents are educational experts, to maintain effective relationships they must realize that most board members are successful, high achievers themselves and are not content simply approving final products presented by the superintendent and his staff (Richardson, 2005). Superintendents must be prepared to involve board members in the decision making process (Farmer, 2009).

Superintendents recognize that one strategy to maintain effective relationships is to understand that they are working in the gap between what is politically acceptable and

administratively sustainable (Nalbandian, O'Neill, Wilkes, and Kaufman, 2013). Both Barr (1966) and Long (2004) highlighted this concept by stating the budget process requires conflict and compromise as local decision makers balance the competing needs for improved services and fiscal restraint. Block (1987) outlines several safe political skills that superintendents can utilize. These include the use of rational arguments based on data, adhering to community norms and culture, and following both the formal and informal rules of the process. However, Block also identifies several courageous acts that superintendents can use when there is a need to take reasonable risks. These acts include facing the harsh reality and planning accordingly, reflecting on one's own part in the problem, and being authentic when disagreeing with others.

Study participants from every case and the document review similarly illustrated the importance of maintaining good relationships with local government leaders. When asked what the most effective strategy to use when seeking local government approval of the school budget, the superintendent in Fort Tender did not hesitate to say, "Relationships, first and foremost" (FS, /360). He said this was so important because, "If they like you and they trust you, they'll be more likely to help you. That's the bottom line" (FS, /362-363). The mayor of Kelso's Store said, "The closer the relationship between the members of government and the members of school administration the better the outcome I think for students" (KE, /244-245).

Both a city council member in Old Rusty and the county administrator from Fort Tender gave examples of how superintendents can maintain effective relationships by adhering to the findings of Nalbandian, O'Neill, Wilkes, and Kaufman (2013) and Block (1987). A city council member in Old Rusty said it is important to "Accept the fact that there are certain things that just cannot be funded at this time" (OE, /197-198). The county administrator in Fort Tender added that the superintendent "understands that we're not going to have all the money he needs" (FM,

1157-159). The example from the superintendent in Old Rusty of looking toward the state is a great illustration of one way a superintendent can lobby for additional funds without harming the relationship between the schools and local government.

Maintaining positive relationships with the local government requires a certain mindset, personality, and determination from the superintendent. The superintendent in Kelso's Store said, "There are issues but we don't go at each other. We don't fight and bicker and yell and scream" (KS, 1349-351). A former supervisor in Fort Tender shared that the current superintendent has been very effective at building positive relationships by being "low-key, collegial, team-oriented process, without any attempt to confront the [supervisors]" (FE, 1261-263). The school board chair in Fort Tender warned against "calling out an individual member on either side for a particular issue" (FSB, 1353) and the superintendent added, "It just takes 1 or 2 public comments, derogatory comments that can just crush a relationship. You've got to be really disciplined" (FS, 1301-303).

Several additional strategies were identified in this research. The superintendent in Kelso's Store shared a strategy used to maintain positive relationships where the school and city share staff and equipment when needed. For example, the school district has offered school space to city staff during a recent renovation of City Hall, shared school district owned utility vehicles with the city for city events, or allowing the school maintenance department helps the city when needed. In turn, the city works with the school to move heavy snow, repair buses on cold mornings, and providing city spaces for large school events. A former supervisor in Fort Tender connected relationships to communication and said building relationships through open communication is essential to the budget process and must well established before the budget process. He said, "If you have no interaction with those people, they don't know you from

Adam, they don't understand your motivations, they don't understand your goals, they never have discussions with you about the trade-offs you're making in your own mind, how can you have a productive discussion about the budget when it gets to budget season?" (FE, 1244-248). The school board chair added that "individual meetings between the supervisors and the superintendent in their various offices" and meeting "on a monthly basis" with the county administrator to "keep a pulse on things that are going on" were very important to maintaining positive relationships (FSB, 1344-346). Old Rusty uses a similar strategy where the superintendent and city manager meet on a weekly basis.

Implications. Superintendents must take the lead in developing strong relationships with the local government. While every superintendent has a unique personality, as the superintendent in Fort Tender said, "You've got to be really disciplined" (FS, 1303). The superintendent in Old Rusty said when politicians make the political statements they will always make, as superintendent, "I try to let that roll off" (OS, 1312). Superintendents must realize the political nature of their jobs. Superintendents also need to be willing to work with the local government as the example in Kelso's Store highlights. The superintendent's willingness to share school staff, materials, and facilities with the city when needed will help maintain positive working relationships between the school district and local government.

Finding 10: Superintendents have a good budget process and budget document

The school budget reflects the school district's educational priorities in financial terms (Brimley & Garfield, 2005; Hartley, 1989; Hartman, 1988; Lunenburg, 2010, Odden & Picus, 2008). The key purpose of the school budget is to inform the community about the activities of the school district and provide an accounting to the taxpayers, parents, and community members of the resources entrusted to the school district (Long, 2004; Lunenburg, 2010; Staples & Rubin,

1997). Barr (1966) and Hartley (1989) both argued that it is important that the school budget document is thorough, meets all legal requirements and general accounting principles, and is formatted to be readable and accessible. Superintendents are also increasingly required to account for their management of fiscal resources by tying those resources to performance measures as an indicator of the effectiveness of the school district (Edwards, 2007).

Superintendents must be prepared to provide cost-benefit analyses and make the most of every dollar to justify district funding requests (Hoyle, Bjork, Collier, & Glass, 2005) and demonstrate that the school board is a good manager of public money (Barr, 1966; Raley, 2011). The use of these indicators also allow the superintendent to be more open, candid, and prepared to answer the common questions about budget needs as Harley & Polansky (1990) suggest.

The districts in this study understood the value of having good budget processes and documents. Of the budget document, a city council member in Old Rusty said, “I think it is important to see the details...the book is about an inch and half thick with the operating budget and needs, but we have the access to it and we can go to it and research and find the answers” (OE, /135-138). The superintendent in Third Street agreed and said, “You’ve got to have a lot of data and you’ve got to be able to show them on paper exactly why you need what you need” (TS, /282-283). Old Rusty’s superintendent expressed how important it was to address all budget questions. He said, “The [city council] asks me questions all the time. I get questions more from certain members than others. I think it’s very important to develop a level of trust...If they don’t trust me, if they don’t think I’m doing the budget correctly, there’s nothing I can say that would change their minds. They’ll always have a question in their mind” (OS, /184-188). This was seen in Third Street when, according to a city council member, “People didn’t believe the superintendent...because his numbers were kind of fuzzy, and he didn’t do such a good job

explaining them...and then people started to ask questions...That became a really big issue” (TE, 1246-250).

Black and English (1986) argued that every superintendent “pads” the budget through the setting of budget parameters. This allows boards, which they argue must appear fiscally conservative to the voters, to cut the budget without harming the school program. Black and English (1986) describe this strategy as “spilling a little blood for the crowd”. The findings of this research do not support this strategy. The city manager in Old Rusty said the least effective budget strategy he has seen a superintendent use was “trying to slip something by the other, because it never works, either side...That’s much worse and you lose credibility” (OM, 1424-425). The superintendent of Fort Tender agreed. When he speaks with new superintendents, he says, “One of the things I always say to them about budgeting is, I think it’s disingenuous to take this approach...It’s tempting to come out with a big number and then they hope that they give you what you really need...It’s just a matter of time before they figure it out, and it hurts your credibility” (FS, 1253-257).

Implications. A strong budget document begins with a strong budget process. All of the participants in this study shared that the annual budget process begins at each school building by reviewing school needs. This process will ensure that the budget is based on current school need. When developing school district budgets superintendents must use accurate numbers that justify their budget request. They must have good budget directors that can ensure the budget meets generally accepted accounting guidelines. They must make sure the budget is transparent and clearly explained to the school board and local governing board members. Superintendents must avoid playing budget games by either trying to sneak something past the boards or asking for more than needed hoping to get the amount that is really wanted. Finally, superintendents

must make sure that they manage the budget over the year and ensure they spend the money according to the budget.

Finding 11: Superintendents involve and engage the larger school community

Silverman (2011) suggested that superintendents educate their community about the context and needs of public schools to increase community support for school budgets. The 2010 AASA decennial survey found that numerous groups including school boards, administrators, teachers, parents, students, employee unions, state and local elected officials, community special interest groups, media groups, and businessmen influence superintendent decision making (Kowalski et al., 2011). Similarly, the city manager in Third Street said, the best way to obtain local government approval of the school district budget was to “pack a hearing room” (TM, /185). This requires an involved and engaged community.

Superintendents find strategies to engage the community. This involves two-way communication with both internal and external constituencies (Howlett, 1993). To begin, superintendents need to ask, “who are the other key players in the room because it’s not just the city council, the school board...In the social media age, it’s the online commentators...There are people who are so opinionated and can become knowledgeable and can drive a budget conversation as an outsider” (TE, /417-418). The county administrator in Fort Tender also included the people that supervisors regularly communicate with and from which they take advice and receive their thoughts. However, the county administrator noted that a superintendent might not know the identity of these advisors without cultivating a very good relationship with individual supervisors. Being able to engage these groups is especially important for superintendents because when surveyed 85% of school boards placed a significant emphasis on the superintendent’s role as a communicator (Kowalski et al., 2011).

To reach these groups, there are several strategies that superintendents can use as discovered in this, and prior, research. These include meetings with stakeholder groups like the PTAs, professional employee's group, and support employee's group as identified by the superintendent in Third Street. D'Auria (2009), Doremus (1985), and Carr (2013) suggest the use of open houses, forums, evening coffees, guest columns and editorials. The superintendent of Old Rusty submitted several guest columns and editorials to local newspapers highlighting the need of increased state funding for his school district. The superintendent of Third Street also shared that holding Saturday community meetings, hosting joint town hall meetings where both the school board and city council members will answer community questions; emailing the district "Daily Announcements"; using public access television channels and newsletters; and using social media sites including Facebook and Twitter to distribute information to the community were effective ways to engage her knowledgeable and involved community. In Fort Tender, the superintendent uses a YouTube channel where he answers questions submitted by community members about the school district every week. Fort Tender also sends out a "Superintendent's Annual Report" to all county residents highlighting the accomplishments of the school district every year.

Implications. Superintendents must communicate school needs with school and local government leaders to provide them with the information they need to be advocates to the community for the school district. This can be done through "Finance 101" meetings during faculty meetings and reviewing school finance with the school board on a regular basis as suggested by the superintendent of Kelso's Store. Every case in this study used individual, one-on-one meetings with local governing board members. Raley (2011) shared that one superintendent held a six-hour orientation on the school budget, accompanied with school visits,

for every newly elected governing board member. Superintendents can also invite local governing board members into the schools to allow them to see school district needs first hand.

However, this study also uncovered a warning. Superintendents must be careful to ensure that their efforts to obtain community support do not backfire. Massie (2010) found that superintendents often found themselves between the school board and local governing board. Likewise, as the county administrator manager in Fort Tender said, “No supervisor wants to be accosted by a bunch of irate people on any particular subject, who really don’t know the facts but have been wound up by somebody with an agenda. They would much prefer to have rational conversations about these issues and work it out, and typically work them out in advance” (FE, 1297-301). Fort Tender’s superintendent agreed and said that “going from school to school and community to community, having a forum and lambasting the board of supervisors to try to get more money, that will backfire on you” (FS, 1401-403). As a result, superintendents must be cautious.

Recommendations for Future Study

This study has raised several questions that merit further study. This study collected data from four cases in a single, fiscally dependent state. Comparing these findings to a fiscally independent state would help determine the exact differences between budgeting and the strategies used by superintendents in fiscally dependent and fiscally independent states. Further study in other fiscally dependent states would increase the generalizability of the findings from this study. Similarly, this study included a single case with an appointed school board. There are 25 other localities in Virginia with appointed school boards. Further research into these localities may add to or modify the findings of this study concerning the impact of appointed school boards. Finally, while Yin (2014) prefers the use of case studies to answer exploratory

questions, such as those proposed in the study, quantitative studies of these findings would add depth to this area of inquiry.

Summary

Hartman (1988) and Staples & Rubin (1997) stated that the public school budgeting process is the single most important process in a school district. As a result, Hartley (1989) described the budgeting process as a leadership challenge for the superintendent. This multi-case study looking at how superintendent's guide school budgets through the local government approval process in fiscally dependent states found that the superintendent is the person responsible for guiding the school district budget through the process, that the requirement for local government approval has an impact on the development of the school district budget, and that there are several strategies superintendents use to ensure the process goes smoothly. These strategies include superintendents ensure frequent and ongoing dialogue with local government leaders, superintendents maintain good relationships with local government leaders, superintendents need to have a good budget process and document, and superintendents need to involve and engage the entire school community.

The findings of this study illustrate that while superintendents in all school districts face a leadership challenge during the budget process, superintendents in fiscally dependent school districts face a unique leadership challenge. After gaining approval from the school board, in fiscally dependent districts the superintendent must guide the budget to obtain funding from an elected body facing multiple competing interests. Superintendents in fiscally dependent districts must be prepared for this unique dynamic during their superintendency, be aware of the key players in the local government, and know how to gain their support for the school budget using the strategies articulated in this study.

Personal Reflection

During my research, the superintendent of Kelso's Store argued that because most superintendent's rise through the teaching and administrative ranks, they are often unprepared for the demands of the budget process. As I conclude and reflect on my research, I hope that my research can help prepare new and aspiring superintendents for the demands of the position. I am pleased that my study has built on the work of others to expand the research-based knowledge about superintendent leadership during the budget process. I feel that my research has validated what most would have expected to see. However, my research did reveal several findings that seemed stronger than I expected to find around common assumptions including the close collaboration between superintendents and local government managers and the importance of relationships. I am very interested to see if quantitative data would support my findings. Because my research question into how the need for local government approval influenced the budget process directly led into my research question about strategies superintendents could use, I found it difficult to organize the findings so each finding would be separate and unique from the others. However, I hope any readers of my dissertation will find the practical applications of my last research question helpful.

While an intellectual challenge, I found my doctoral work and the dissertation process to be very rewarding. The coursework deepened my understanding of numerous topics in educational leadership. I assume it is an old saying among doctoral students that "the best dissertation is a done dissertation." However, following this advice paid real dividends during this process. As I concluded the doctoral process, I realized that by following this simple saying, I simply followed the advice of my doctoral committee and stood on the shoulders of giants. By following their advice, I gained from their experience. The advice I received, though it

challenged my thinking, made my work better and helped me become a scholar. I feel the dissertation process has taught me how to think systematically through a problem to find the answer: a skill that will help in many aspects of life.

Overall, the dissertation process has strengthened my intellectual and emotional stamina and taught me a lot about myself. I am very happy that I have been able to meet my personal goal to earn a doctorate. Additionally, I have a sense of pride that I, as the son of a working-class, divorced mom from Hopewell, VA was able to complete this process: not a pride in myself but a testament to my mom and my educational experiences, both in and outside of the school walls, in Hopewell, VA and at Virginia Tech.

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Appendices

Appendix A Email Introduction

Appendix B Virginia Tech Informed Consent

Appendix C Interview Protocol Guide

Appendix D Completed Stake (2006) Worksheets

Appendix A: Email Introduction

Greetings,

My name is Chris Johnston and I am a doctoral student working with Dr. Bill Glenn at Virginia Tech. We are conducting a research study about superintendent leadership when seeking budget approval. I am emailing to ask if you would be willing to schedule a phone call to discuss your participation in this important study.

If you agree to participate in the study, you will be asked to participate in an in-person, audio recorded interview not to exceed one hour. You will also be asked for a copy of your resume highlighting your experience for data analysis. Participation is completely voluntary and your answers will be confidential.

If you are interested in participating, please reply to this email to schedule a time for a phone call.

If you have any questions, please do not hesitate to contact me (cjohnsto@vt.edu or 540-226-3365) or Dr. Bill Glenn (wglenn@vt.edu).

Thank you for your time.

Chris Johnston

Doctoral Student

Virginia Tech

Appendix B: Virginia Tech Informed Consent Letter

VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY Informed Consent for Participants in Research Projects Involving Human Subjects

Title of Project: Superintendents and Fiscally Dependent School District Budget Approval

Investigator(s): William Glenn, Associate Professor
wglenn@vt.edu / (703)538-8493

Christopher Johnston, Graduate Student
cjohnsto@vt.edu/(540)226-3365

I. Purpose of this Research Project

The purpose of this study is to determine the impact of fiscal dependence on superintendent leadership during the budget process by examining how superintendents guide school district budgets through two, independently elected boards to maximize local support for the school district. The results of this study will be research used for a doctoral dissertation. This study will involve 12 subjects who currently serve as school district superintendents, local government administrators, school board members, or members of the local governing board.

II. Procedures

Should you agree to participate, you will be asked to submit a copy of your resume and participate in a 60-minute audio-recorded interview. Your resume will be used to gather data about your experience. As part of the interview process, the interviewer will ask a series of pre-determined questions about the school budget process. You will be given the opportunity to review the interview transcript for clarification. The interview will occur at a mutually agreeable time and location, most likely your office on a date and time of your choosing.

III. Risks

There is a risk that you may find some of the questions about your work on the school budget to be sensitive. However, I do not anticipate any of the interview questions to be more sensitive than what you experience in your day-to-day experience as a leader in your community. Therefore, because of this potential risk your confidentiality will be ensured by assigning pseudonyms to all participants and study sites.

If, as a result of this study, you feel you need to seek counseling, any expenses accrued for seeking or receiving treatment will be your sole responsibility and not that of the research project, research team, or Virginia Tech.

IV. Benefits

While there are no direct, tangible benefits to you for your participation in this study, the information you share is essential to this study that will help both school and local government leaders better understand how they can work together to improve the school budget process in their communities. No promise or guarantee of benefits has been made to encourage you to participate.

V. Extent of Anonymity and Confidentiality

I will collect personally identifiable data from you to determine your experience. However, all collected data will be coded confidentially at both the individual and locality level. All identifiable information will be stored separately and securely from coded data and will be destroyed upon successful completion of the doctoral defense related to this study. At no time will the researchers release identifiable results of the study to anyone other than individuals working on the project without your written consent. The Virginia Tech (VT) Institutional Review Board (IRB) may view the study's data for auditing purposes. The IRB is responsible for the oversight of the protection of human subjects involved in research.

VI. Compensation

You will not be compensated for your participation in this study.

VII. Freedom to Withdraw

It is important for you to know that you are free to withdraw from this study at any time without penalty. You are free not to answer any questions that you choose or respond to what is being asked of you without penalty. Please note that there may be circumstances under which the investigator may determine that a subject should not continue as a subject. Should you withdraw or otherwise discontinue participation, you will be compensated for the portion of the project completed in accordance with the Compensation section of this document.

VIII. Subject's Responsibilities

I voluntarily agree to participate in this study. I have the following responsibilities:

1. I will provide the researcher a copy of my resume.
2. I will answer the interview questions thoroughly and honestly.

IX. Questions or Concerns

Should you have any questions about this study, you may contact one of the research investigators whose contact information is included at the beginning of this document. Should you have any questions or concerns about the study's conduct or your rights as a research subject, or need to report a research-related injury or event, you may contact the VT IRB Chair, Dr. David M. Moore at moored@vt.edu or (540) 231-4991.

IX. Subject's Consent

I have read the Consent Form and conditions of this project. I have had all my questions answered. I hereby acknowledge the above and give my voluntary consent:

_____ Date _____
Subject signature

Subject printed name

Virginia Tech Institutional Review Board Project No. 15-760
Approved August 11, 2015 to August 10, 2016

Appendix C: Interview Protocol Guide

Superintendents and Fiscally Dependent School District Budget Approval

Participants Name: (pseudonym) _____

Script – with recorder running.

*I am sitting with _(Pseudonym)_____ in (location) _____
for our interview today. It is approximately _____ (time) on _____(date).*

I want to thank you for participating in this study. My name is Chris Johnston. I am a doctoral student at Virginia Tech and I am undertaking this dissertation study in partial fulfillment of the requirements for a doctoral degree. This interview will take approximately one hour and I would like to have your permission to record it so that I may accurately document the information you share for analysis. All your responses are confidential and will be used to develop a better understanding of the leadership actions of superintendents during the budget process in fiscally dependent school districts.

At this time, I would like to remind you of your written consent to participate in this study. The chair of my dissertation committee, Dr. William Glenn, is the Principal Investigator of this study and I am the Co-Principal Investigator. You and I have both signed and dated the consent form, certifying that you consent with this interview. You have received a copy of the consent form and I will keep the other under lock and key.

Your participation in this interview is completely voluntary. If at any time you need to stop or take a break, please let me know. You may also withdraw your participation at any time without consequence.

Do you have any questions or concerns before we begin?

Again, I want to thank you for your participation in this study. I believe your input will be valuable for this study on leadership actions of superintendents during the budget process.

Then with your permission, we will begin the interview.

1. Please provide me an overview of the budget development and approval process in your school district?

Prompt: What step of the budgeting process you identified is the most important when working to obtain local government approval?

Prompt: Does the school district and local government have pre-budget discussions?

Prompt: If not, why not?

Prompt: When do the pre-budget discussions take place?

Prompt: Who participates in those discussions?

Prompt: What types of budget issues are discussed in pre-budget meetings?

Prompt: Does your community have any unique processes, for example a revenue-sharing agreement, when it comes to budget approval? If so, please describe it and rate its effectiveness.

2. What groups do superintendents need to educate about the school district budget? What forms of communication do they use?

Prompt: How and when is the budget officially presented to the community and local government?

Prompt: Who presents the school district budget to the community and local government?

Prompt: Who answers questions from the community and local government about the budget?

Prompt: Who is responsible for disseminating information about the budget and advocating for school district needs to the community and local government?

Prompt: How does the superintendent include school board members in educating the community and local government when advocating for school district needs?

Prompt: How deeply do local government leaders delve into the school budget?

3. How do you feel the need for local government approval affects the development process of the school district budget?

Prompt: What do you think is done differently when developing the school district budget considering the need for local government approval?

Prompt: Do you think the budget document would look differently if local government approval was not needed? If so, how?

Prompt: What impact do you think local government approval has on school district program needs (either new or existing programs)? Do you feel that programs have been specifically included or excluded from the school district budget because of the need for local government approval?

4. What is your perception of school/local government leaders, in general, when it comes to the budget approval process?

Prompt: How do you perceive local government leaders' understanding of school district needs? or school leaders understanding of community needs?

Prompt: Do you evaluate the overall financial needs of the entire community during the budget process? If so, how?

Prompt: What types of issues stop, or stall, progress on local government approval of the school district budget in the past? For example, cutting music or sport programs.

5. Describe the typical relationship between school district leaders and local government leaders, especially as it relates to school district budgeting.

Prompt: Can you describe the important relationships required during the budget development process? Which of these relationships do you feel is the most important?

Prompt: Can you provide me with examples of when these relationships make a difference in the budget approval process?

Prompt: How important do you think the relationships between the school district and local government staff is during the budget development process?

Prompt: In your experience, what can be done to build and improve these relationships?

6. In your experience, describe the most effective strategy you have seen used to ensure local government approval of the school district budget.

Prompt: Describe the least effective strategy you have seen used when trying to obtain local government approval of the school district budget.

7. What should I have asked you about superintendent leadership when seeking local government approval of the school district that I did not think to ask?

Conclusion:

This concludes our interview today. I will be sending you a transcript of this interview within the next few weeks. Once you receive the transcript, you will have two weeks to review the transcript to be sure it states your opinions or thoughts accurately. After the two weeks, I will begin to analyze the data contained in the transcript. I may find the need to speak with again for clarification or other reason...

May I contact you if that is required?

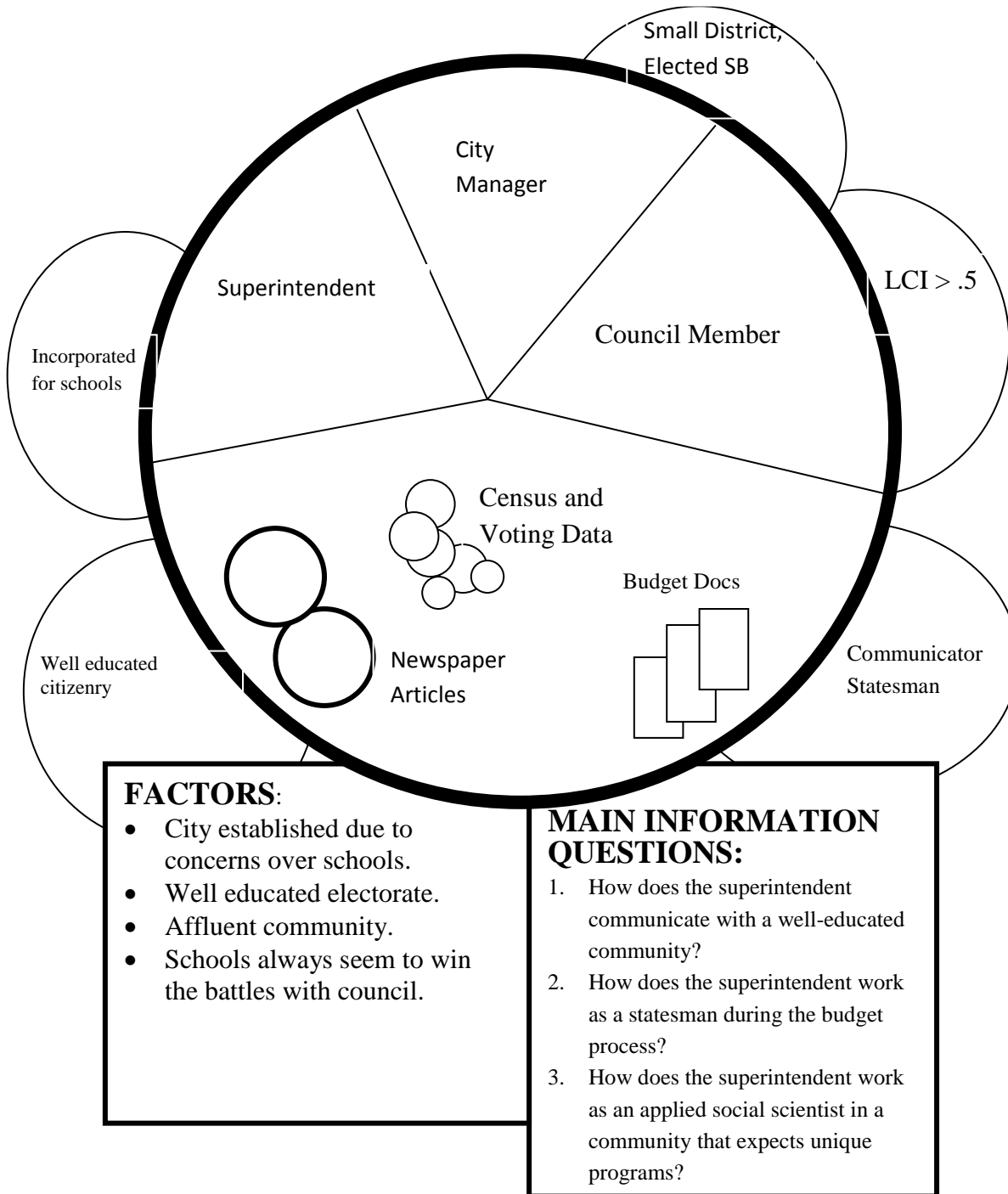
Again, I want you to know that once I have good written transcript of the interview, the recording will be erased/destroyed. I also want to remind you that your name will never be associated with this interview. You and your school community will be identified by an assigned pseudonym.

Thank you again for your time.

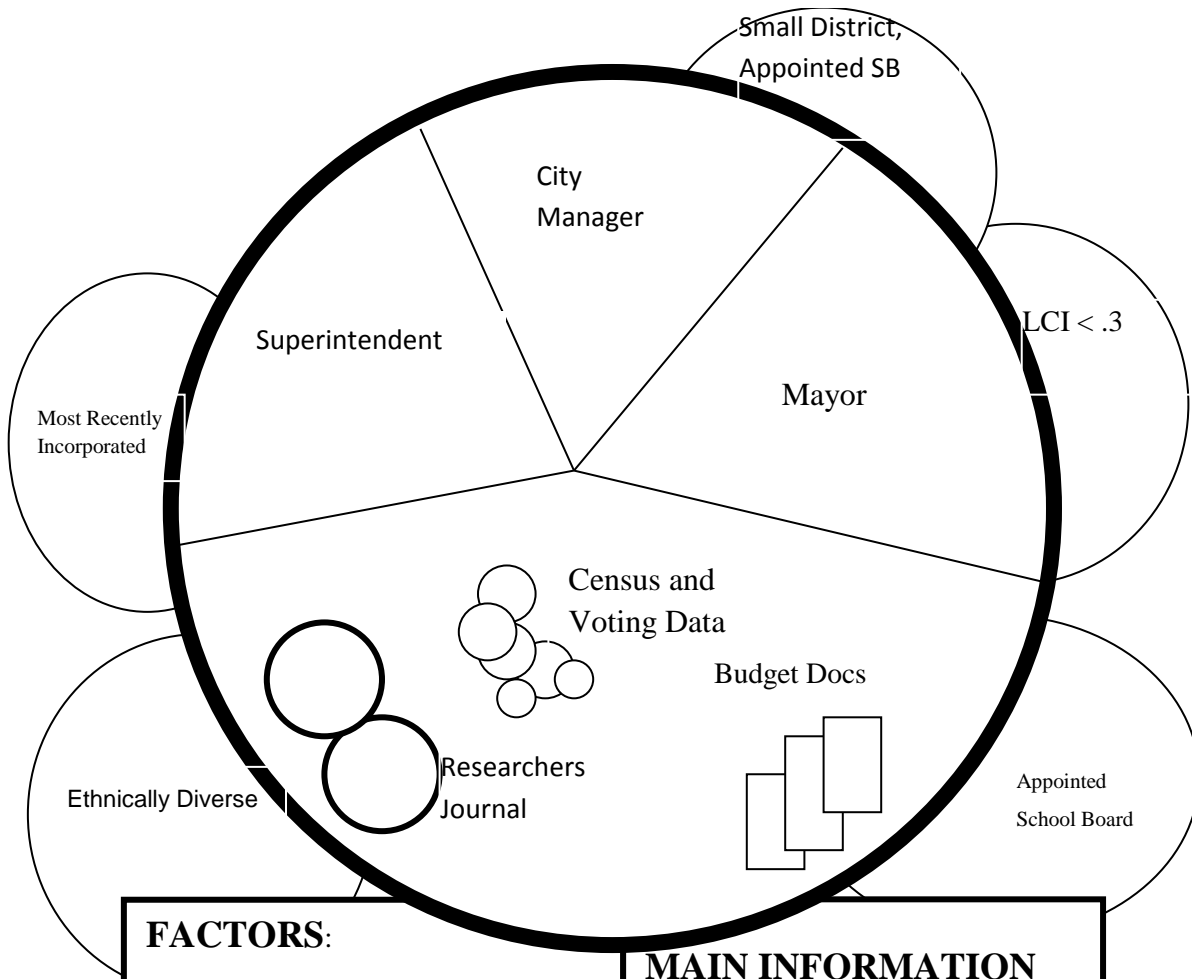
I will now turn off the recorder.

Appendix D: Completed Stake (2006) Worksheets

Stake (2006) Worksheet 1: Graphic Design of the Case Study—Third Street

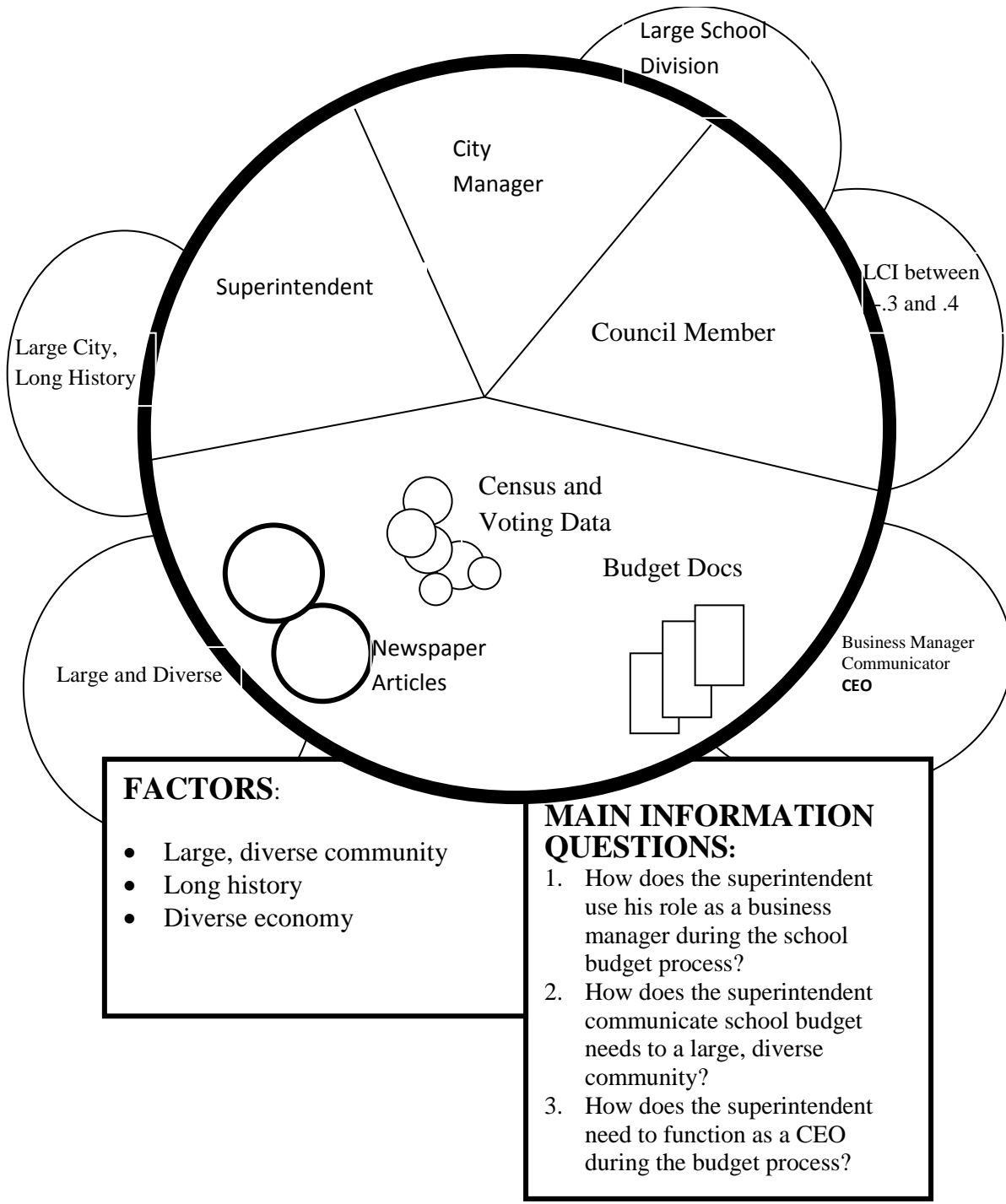


Stake (2006) Worksheet 1: Graphic Design of a Case Study—Kelso’s Store

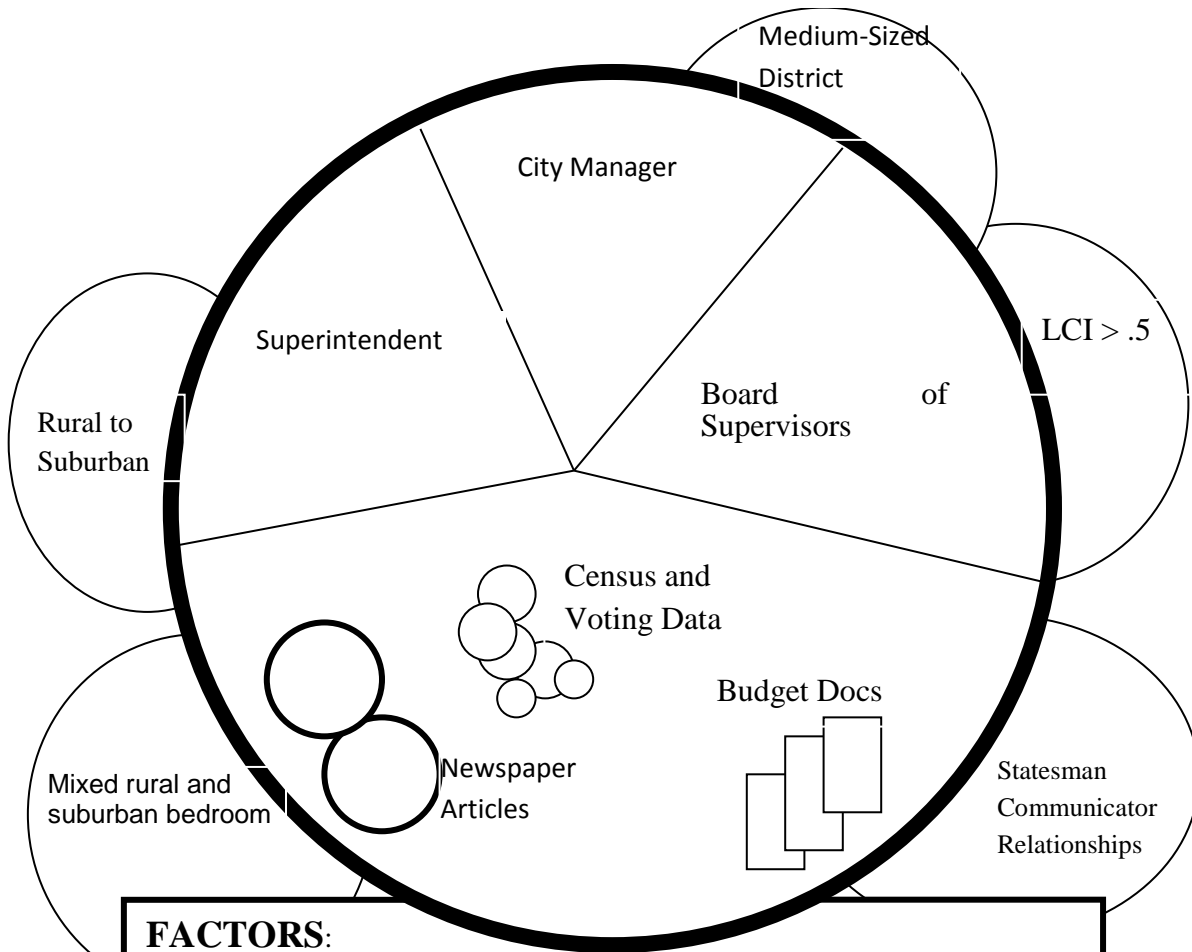


<p>FACTORS:</p> <ul style="list-style-type: none"> • Most diverse case. • Appointed school board. • Newest community seeking to establish its identity. 	<p>MAIN INFORMATION QUESTIONS:</p> <ol style="list-style-type: none"> 1. Does having an appointed school board make a difference for superintendent leadership? 2. How does the superintendent work with the school board and city council when the school board is appointed?
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Stake (2006) Worksheet 1: Graphic Design of a Case Study—Old Rusty



Stake (2006) Worksheet 1: Graphic Design of a Case Study—Fort Tender



<p>FACTORS:</p> <ul style="list-style-type: none"> • Tension between established residents resistant to growth while newer, suburban residents seek more services 	<p>MAIN INFORMATION QUESTIONS:</p> <ol style="list-style-type: none"> 1. How does the superintendent use his role as a statesman during the school budget process? 2. How does the superintendent communicate school budget needs to a large, diverse community? 3. What is the importance of relationships in the budget process?
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Stake (2006) Worksheet 2: The Themes of the Multicase Study

Theme 1: Teacher-Scholar—Superintendents use their role as a teacher-scholar to guide school district budgets through local governments.
Theme 2: Business Manager—Superintendents use their role as a business manager to guide school district budgets through local governments.
Theme 3: Statesman—Superintendents use their role as a statesman to guide school district budgets through local governments.
Theme 4: Political Strategist—Superintendents use their role as a political strategist to guide school district budgets through local governments.
Theme 5: Applied Social Scientist—Superintendents use their role as an applied social scientist to guide school district budgets through local governments.
Theme 6: Communicator—Superintendents use their role as a communicator to guide school district budgets through local governments.
Theme 7: CEO—Superintendents use their role as a CEO to guide school district budgets through local governments.
Theme 8: Relationships—Superintendents develop and use relationships to guide school district budgets through local governments.
Theme 9: Unique Agreements—Superintendents use unique agreements to guide school district budgets through local governments.

Stake (2006) Worksheet 3: Analyst’s Notes While Reading a Case Report

Case ID: Third Street

<p>Synopsis of case: Third Street is a small, affluent, well-educated city. The city follows a typical budget process but having a well-crafted budget document, communicating with the well-educated community, and the importance of education in the city stand out as key points.</p>	<p>Case Findings:</p> <p>I. Have a good budget process and a solid budget document</p> <p>II. Unique Situation-Education is very important</p> <p>III. The community must be involved and engaged</p>
<p>Uniqueness of case situation for program/phenomenon: The Third Street case is average when it comes to who guides the budget and the strategies used by the Superintendent. However, Third Street is unique when it comes to the impact of the local government on approving the school budget.</p>	<p>IV. The Council looks at the big picture</p> <p>V. Have frequent and ongoing dialogue with the City leaders</p>
<p>Relevance of case for cross-case Themes:</p> <p>Theme 1 (T) __L__ Theme 2 (B) __H__</p> <p>Theme 3 (S) __M/H__ Theme 4 (P) __M/H__</p> <p>Theme 5 (A) __L__ Theme 6 (C) __H__</p> <p>Theme 7 (X) __M__ Theme 8 (R) __M__</p> <p>Theme 9 (U) __H__</p> <p>L : Low importance; M: Medium Importance H: High Importance</p>	<p>Possible excerpts for cross-case report:</p> <p>TEU-Q9, TSC-Q24, TMX-Q5, TEB-Q12, TMP-Q9, TSS-Q33, TMS-Q11, TSR-Q35, TSC-Q36, TMR-Q14, TSB-Q38, TSP-Q41, TEP-Q26, TMU-Q20, TSX-Q40</p>
<p>Factors (optional): A well-educated, affluent community that places a great deal of emphasis on the school district. The community is highly engaged and wants to be informed. The community was established to allow residents to have more control over the schools.</p>	
<p>Commentary: It was surprising to see that during the recession, while the school budget decreased the percentage of the city budget earmarked for schools increased. As shared by all participants, it is clear that education is a priority in Third Street but that the engaged community wants to know the details.</p>	

Stake (2006) Worksheet 3: Analyst’s Notes While Reading a Case Report

Case ID: Kelso’s Store

<p>Synopsis of case: Kelso’s Store is a small, diverse, poor city with strong schools as evidenced by increasing standardized test scores resulting from strong community support as supported by voting results and interview data.</p>	<p>Case Findings:</p> <p>I. Unique Situation-Education is Very Important</p> <p>II. Unique Situation-Personalities and Relationships are more important than the formal budget process and documents</p> <p>III. Unique Situation-An appointed school board increases the importance of the city council in the approval process</p>
<p>Uniqueness of case situation for program/phenomenon: Kelso’s Store is average when it comes to who guides the budget and the strategies used by the Superintendent. However, Kelso’s Store is extremely unique when it comes to the impact of relationships on approving the school budget.</p>	
<p>Relevance of case for cross-case Themes:</p> <p>Theme 1 (T)_L_____ Theme 2 (B)__M_____</p> <p>Theme 3 (S)_M_____ Theme 4 (P)__M_____</p> <p>Theme 5 (A)_L_____ Theme 6 (C)__M_____</p> <p>Theme 7 (X)_M_____ Theme 8 (R)__H_____</p> <p>Theme 9 (U)_H_____</p> <p>L : Low importance; M: Medium Importance H: High Importance</p>	<p>Possible excerpts for cross-case report:</p> <p>KES-Q10, KES-Q16, KES-Q17, KES-Q18, KER-Q20, KEP-Q21, KEU-Q22, KER-Q25, KER-Q26, KER-Q27, KEC-Q30, KES-Q-33, KMR-Q2, KMR-Q3, KMP-Q4, KMR-Q7, KMX-Q10, KMR-Q12, KMR-Q13, KMU-Q15, KMR-Q16, KMR-Q18, KSU-Q11, KSU-Q12, KSS-Q23, KSS-Q24, KSR-Q30, KSR-Q31</p>
<p>Factors (optional): Recently the city faced a financial crisis that had significant impacts on school funding. The appointed school board seems to not be highly involved in the budget process. The lack of support budget documents illustrate what seems to be a lack of transparency about the budget process in spite of the interview data collected from the Superintendent and Mayor.</p>	
<p>Commentary: The Mayor of Kelso’s Store is a dominant personality and a visionary. It seems that he accomplishes his work through leveraging the relationships he has built. During the interview, it was clear that the City Manager did not fit in Kelso’s Store and it was interesting to see that she left Kelso’s Store within 6 months of our interview. The lack of a clear budget document supports the City Manager’s complaints about the budget process in Kelso’s Store and highlights the power of the Mayor.</p>	

Stake (2006) Worksheet 3: Analyst's Notes While Reading a Case Report

Case ID: Old Rusty

<p>Synopsis of case: Old Rusty is a large urban city that is both racially and economically diverse. While they have struggled to meet the needs of the school district, they have maintained positive relationships through frequent, ongoing communication and looking to the state instead of each other.</p>	<p>Case Findings:</p> <p>I. Have frequent and ongoing dialogue with the City leaders.</p> <p>II. Maintain good relationships with the city</p> <p>III. Have a good budget process and a solid budget document</p> <p>IV. Unique Situation-Local revenue is limited</p>
<p>Uniqueness of case situation for program/phenomenon: Old Rusty is average when it comes to who guides the budget and the impact of relationships on approving the school budget. Old Rusty is unique in the strategies that the Superintendent uses to guide the budget.</p>	
<p>Relevance of case for cross-case Themes:</p> <p>Theme 1 (T)_L_____ Theme 2 (B)__M_____</p> <p>Theme 3 (S)_H_____ Theme 4 (P)__M_____</p> <p>Theme 5 (A)_L_____ Theme 6 (C)__M/H_____</p> <p>Theme 7 (X)_M_____ Theme 8 (R)__M_____</p> <p>Theme 9 (U)_M_____</p> <p>L : Low importance; M: Medium Importance H: High Importance</p>	<p>Possible excerpts for cross-case report:</p> <p>OEP-Q2, OEP-Q3, OES-Q5, OEP-Q10, OEB-Q14, OES-Q15, OER-Q17, OEC-Q19, OMC-Q3, OMB-Q8, OMU-Q9, OMB-Q12, OMB-Q13, OMU-Q21, OMU-Q23, OMU-Q26, OSP-Q8, OSP-Q13, OSR-Q16, OSS-Q23, OSU-Q24</p>
<p>Factors (optional): During the most recent budget cycle, the Superintendent's proposed, school board approved, and city council approved budgets were identical. The Superintendent is leading efforts to highlight the failure of the state to adequately fund schools instead of placing the blame with the City.</p>	
<p>Commentary: I found it interesting that the Superintendent is focusing his blame on the state and found it was an interesting strategy to make the case that more money is needed without placing blame on the City. This strategy allows the City to always be the good guys. I was also surprised at how closely and regularly the Superintendent and City Manager meet.</p>	

Stake (2006) Worksheet 3: Analyst’s Notes While Reading a Case Report

Case ID: Fort Tender

<p>Synopsis of case: Fort Tender is a mid-sized, rural/suburban bedroom community in the process of rebuilding the relationships between the county and school district.</p>	<p>Case Findings:</p> <p>I. Have frequent and ongoing dialogue with the county leaders.</p> <p>II. Maintain good relationships with the county</p> <p>III. Unique Situation-Personalities and Relationships are more important that the formal budget process and documents</p>
<p>Uniqueness of case situation for program/phenomenon: Old Rusty is average when it comes to who guides the budget and the impact of relationships on approving the school budget. Old Rusty is unique in the strategies that the Superintendent uses to guide the budget.</p>	<p>IV. Unique Situation-County leaders look at the details</p> <p>V. Unique Situation-Local revenue is limited</p>
<p>Relevance of case for cross-case Themes:</p> <p>Theme 1 (T)_L_____ Theme 2 (B)_M_____</p> <p>Theme 3 (S)_M_____ Theme 4 (P)_M_____</p> <p>Theme 5 (A)_L_____ Theme 6 (C)_M_____</p> <p>Theme 7 (X)_M/H_____ Theme 8 (R)_H_____</p> <p>Theme 9 (U)_H_____</p> <p>L : Low importance; M: Medium Importance H: High Importance</p>	<p>Possible excerpts for cross-case report:</p> <p>FES-Q3, FER-Q9, FEP-Q11, FER-Q15, FEB-Q29, FEP-Q17, FEU-Q18, FER-Q22, FEP-Q23, FER-Q24, FER-Q26, FER-Q30, FER-Q32, FMB-Q8, FMB-Q9, FMB-Q10, FMB-Q19, FMB-Q20, FMB-Q21, FMS-Q23, FMB-Q29, FSS-Q5, FSC-Q8, FSU-Q16, FSU-Q17, FSR-Q21, FSR-Q22, FSR-Q23, FSB-Q29, FSB-Q30, FSR-Q31, FSC-Q32, FSP-Q35, FSB-Q38, FSBC-Q12, FSBC-Q21, FSBP-Q22, FSBS-Q26, FSBR-Q32, FSBR-Q37, FSBR-Q42, FSBR-Q43</p>
<p>Factors (optional): The relationship between the prior superintendent and county leaders was strained.</p>	
<p>Commentary: This was a useful case because it highlights the differences between the two different leadership styles of two superintendents in recent history and its impact on the budget process.</p>	

Stake (2006) Worksheet 4: Ratings of Expected Utility of Each Case for Each Theme

Utility of Cases	Third Street	Kelso's Store	Old Rusty	Fort Tender
Original Multicase Themes				
1. Teacher-Scholar	L	L	L	L
2. Business Manager	H	M	M	M
3. Statesman	M/H	M	H	M
4. Political Strategist	M/H	M	M	M
5. Applied Social Scientist	L	L	L	L
6. Communicator	H	M	M/H	M
7. CEO	M	M	M	M/H
Added Multicase Themes				
8. Relationships	M	H	M	H
9. Unique Situations	H	H	M	H

H = high utility; M = middling utility; L = low utility. High utility means that the Case appears to be one of the most useful for developing this Theme. As indicated, the original Themes can be augmented by additional themes even as late as the beginning of the cross-case analysis. Descriptions of each Theme can be attached to this worksheet, so that the basis for estimates can be readily examined.

Stake (2006) Worksheet 5b: A Matrix for Generating Theme-Based Assertions from Merged Findings Rated Important

Merged Findings	From Which Cases?	Themes								
		1 T	2 B	3 S	4 P	5 A	6 C	7 X	8 R	9 U
Superintendents guide school district budgets	Third Street Old Rusty Fort Tender	M	M	M	M	L	M	H	M	M
Budgeting in Virginia is difficult	Third Street Old Rusty Kelso's Store Fort Tender	L	H	H	H	L	H	M	H	M
Unique: Education is very important	Third Street Kelso's Store	L	L	H	L	L	L	L	L	H
Unique: Personalities and relationships are more important than budget processes and documents	Kelso's Store Fort Tender	L	L	H	M	L	H	L	H	H
Unique: Local revenue is limited	Old Rusty Fort Tender	L	H	L	L	L	L	L	L	H
Unique: An appointed school board increases the importance of the city council	Kelso's Store	L	L	M	H	L	L	L	M	M
Most local governing boards look at the big picture but some look at the details	Third Street Old Rusty Fort Tender	L	H	L	L	L	M	M	M	H
Have frequent and ongoing dialogue with local government leaders	Third Street Old Rusty Fort Tender	L	L	H	M	L	H	M	H	L
Maintain good relationships with the local government	Old Rusty Fort Tender	L	L	H	H	L	M	M	H	L
Have a good budget process and budget document	Third Street Old Rusty	L	H	L	L	L	M	M	M	L
The community must be involved and engaged	Third Street	L	L	M	M	L	H	M	M	L

The Findings are Case-based, not Theme-based. From an entry in a cell at the intersection of a Merged Finding with a Theme comes the impetus to compose an Assertion. H = high importance; M = middling importance; L = low importance. A high mark means that for this Theme, the Merged Finding or Special Finding is of high importance. Parentheses around an entry means that it should carry extra weight when Assertions are being drafted.

Stake (2006) Worksheet 6: Multicase Assertions for the Final Report

Designator	Assertions	Related to Which Themes of Factors?	Evidence, Persuasions, Reference in Which Cases?
CDJ	Superintendents guide school district budgets through the local government approval process.	CEO	Third Street Old Rusty Fort Tender
CDJ	The fiscally dependent method of school district funding in Virginia creates a dynamic where the need for local government approval impacts the development of the school district budget.	Business Manager Statesman Political Strategist Communicator Relationships	Third Street Old Rusty Kelso's Store Fort Tender
CDJ	The importance of education in a community has a unique impact on the budget process.	Statesman Unique Situations	Third Street Kelso's Store
CDJ	Personalities and relationships can be more important than budget processes and documents in unique localities.	Statesman Communicator Relationships Unique Situation	Kelso's Store Fort Tender
CDJ	When local revenue is limited in a community, the Superintendent must deal with a unique environment.	Business Manager Unique Situation	Old Rusty Fort Tender
CDJ	An appointed school board increases the importance of the city council and creates a unique dynamic for the Superintendent.	Political Strategist Unique Situation	Kelso's Store
CDJ	How local government leaders look at the budget details can create unique situations for Superintendents.	Business Manager CEO Unique Situation	Third Street Old Rusty Fort Tender
CDJ	Superintendents ensure frequent and ongoing dialogue with local government leaders.	Statesman Communicator Relationships	Third Street Old Rusty Fort Tender
CDJ	Superintendents maintain good relationships with the local government leaders.	Statesman Political Strategist Relationships	Old Rusty Fort Tender
CDJ	Superintendents have a good budget process and budget document.	Business Manager	Third Street Old Rusty
CDJ	Superintendents involve and engage the larger school community.	Communicator	Third Street
Commentary (other important points to make about the Quintain, possibly regarding a finding from a single case)			