

A Product Evaluation of the Selective Abandonment Process for School Budgeting

By

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Abstract

A PRODUCT EVALUATION OF THE SELECTIVE ABANDONMENT PROCESS FOR SCHOOL BUDGETING

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The purpose of this study is to evaluate the degree to which the selective abandonment budget process objectives were achieved by analyzing stakeholder perceptions. Use of this evaluation may enable the district to become more effective, efficient, and more fiscally responsible when developing future program budgeting plans.

Program evaluation was used as a guideline for collecting data about the district's newly created Selective Abandonment budgeting process. Defined, selective abandonment is a process aimed to reduce or eliminate programs or services that fail a cost-benefit analysis and lack a clear, mission-related need.

Specifically, this research will focus Daniel Stufflebeam's CIPP Model. The population included certified and classified staff, building level administrators and the Central Office Leadership team. Core principles from CIPP include key stakeholders making solid decisions, identifying and measuring the merit and worth of a program, additionally it provides a philosophy of evaluation and a practical framework for designing and conducting evaluation (Stufflebeam, 1971a). CIPP's product evaluation process was used as a guide for the evaluation process, from data collection to possible implications.

As with many CIPP evaluations, this study included both formative and summative assessments. The evaluation of the Research School District Selective Abandonment budget process was formative in nature, while the process created, as a result of its implementation, was summative. Quantitative data was collected through a statistical analysis of Likert scale questions. Additionally, a qualitative analysis of the responses to open-ended questions administered to district level administration, building level administrators, as well as to all certified and classified staff within the Research School District was also completed.

The results of this program evaluation indicate that the perceptions from certified and classified staff, building level administrators and central office leaders are in agreement that the Selective Abandonment process is (1) transparent, (2) well-received and (3) fair. The information gathered from this study suggests that the research school district should continue to utilize the Selective Abandonment budgeting process to review programs and/or services that should be considered for reduction and/or elimination.

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Chapter 1

Introduction

Public education in America faces a multitude of challenges today, with demands for more choice, stronger student achievement, accountability, an increase in effective teaching, more rigorous academic standards - all at a time when public school budgets are being increasingly pinched. Students, teachers, taxpayers, principals, superintendents, and school boards are expected to do more with fewer resources. In their quest for increasing productivity, school district leaders must make difficult decisions regarding the staffing and programming needs of their districts. Brimley and Garfield (2005) indicate that the budgetary decisions made by superintendents are not always clear or well defined. This makes the determination of programs and services very difficult.

In its early years, public education was financed primarily through voluntary contributions from the local residents or by direct payments from parents. It wasn't until the late 19th century that responsibility for financing public education was given local governmental control, which relied heavily on revenues from local property taxes. By the turn of the century, public officials and school leaders began to express concerns regarding the inequities in public school finance, (Reschovsky, 1994). The original concerns, which are very similar to the concerns raised by school leaders, parents, business owners, and legislators today, include a long history of attempts by state governments at fiscal equalization for financing public school education.

Many school districts around the country are faced with the challenge of providing a quality education in a time when state and federal funding is being cut or eliminated. This is not a new problem for school leaders. Reschovsky (1994) and

Brimley and Garfield (2005) suggest that leaders focus on the potential financial stressors they face, as well as identify potential strategies to soften their financial stress. As school districts continue to deal with falling revenues as a result of the economic down turn of 2007-2009, they must examine the possibility of making cuts, postponing orders, and eliminating programs. Financial uncertainty is unavoidable, however, proper planning and a greater understanding of their state's funding formula may assist leaders as they manage their district's resources.

Like every school district in the United States, the Research School District strives to deliver the highest quality education to its students and community. As the school district is faced with slimming down its budget and shaping up the programs and services it offers, the school leaders recommended to the board of education at its meeting in August 2014, that it must consider reviewing the effectiveness and efficiency in which its programs and services are offered and delivered. This review process would be called Selective Abandonment, or a process aimed to reduce or eliminate programs or services that fail a cost-benefit analysis and lack a clear, mission-related need. In an address at a General Administration meeting on February 3, 2015, the key decision makers, indicated that it is practically impossible to make difficult decisions without the guidance of our strategic plan and our program budgeting process.

At a meeting of the Board of Education on April 20, 2015, the board unanimously voted 6-0 in favor of accepting the Selective Abandonment Reports presented by the administration team at its previous board meetings earlier in the spring and that the administration proceed with further development of the District's fiscal year 2016 Budget incorporating such recommendations. An extensive evaluation of the Research School

District's, Selective Abandonment budget process will provide valuable information to key decision makers for future development of the district's annual budget.

Theoretical Frameworks

There is no one-way to make a quality decision. Administrative decision-making is common practice in all organizations and research indicates that shared decision-making can improve the quality of decisions and promote cooperation, (Hoy & Tarter, 1993). The level of involvement and the extent of the stakeholder's input depend greatly on their knowledge of the issues (expertise) and having a personal interest in the outcomes (relevance). Furthermore, one of the major factors affecting an administrator's ability to make a decision is the feeling of not having enough time. Hoy and Tarter note that there are many reasons why decision makers do not have enough time; such as fluid situations, un-clear directives and goals, sparse information and the sheer volume of decisions that are required are seemingly never-ending. When decisions need to be made, time is viewed as a precious commodity. Lack of adequate time may restrict the number of options a decision maker can generate and consider.

The Hoy-Tarter model of shared decision-making requires leaders to determine the level of participation of stakeholders and decide which leadership role he/she needs to hold in the process. Cannon-Bowers, Salas, and Converse (1993) note that team decision-making requires that all stakeholders' process and filter data, apply their expertise, communicate relevant information, and make recommendations to key decision makers. Herein lies the problem: there is no formal process in place for school leaders to use when charged by the school board to reduce or modify the budget.

Purpose Statement

The purpose of this study is to analyze the perceptions of the research school district's stakeholders in regard to a newly created budget reduction process called Selective Abandonment. Use of this process may enable the district to become more effective, efficient, and more fiscally responsible when developing future program budgeting plans.

Research Domains and Questions

Domain #1: What are the perceptions of different stakeholder groups regarding the Selective Abandonment budget process used by the Research School District in the reduction and/or elimination of programs and/or services?

Question #1. What are the perceptions of the Research School District building administrators regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services?

Question #2. What are the perceptions of the Research School District certified and classified staff members regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services?

Question #3. What are the perceptions of the Research School District Central Office Leadership team regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services?

Question #4. Was there a difference between Research School District building administrators, certified and classified staff, and the Central Office Leadership

team total perceptions of Selective Abandonment as it relates to a way to determine which programs and/or services should be reduced or eliminated?

Domain #2: After Selective Abandonment was implemented and decisions were made, how did the process used by the Research School District for the reduction and/or elimination of programs and/or services impact the stakeholders?

Question #5. Was the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services transparent to stakeholders?

Question #6. Did the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services create any negative backlash or harsh feelings from any of the stakeholders?

Question #7. Was the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services perceived as fair to all stakeholders involved?

Definition of Terms

The following terms will be used consistently throughout the study:

Central Office Leadership Team: The individuals in the Research School District Central Office. The team consists of the Superintendent, Associate Superintendents, and Directors.

CIPP Model. A decision oriented Program Evaluation model that serves administrators when making difficult decisions. This type of evaluation will provide a

thorough summary of the program's merit, worth, and significance (Fitzpatrick, Sanders, & Worthen, 2011)

Learning Community. Eleven Nebraska school districts that have a common property tax levy and governed by a coordinating council. The Learning Community shares the common property tax revenue and state aid based on the needs of each member school district.

Program Budgeting. An attempt to apply a cost-benefit analysis to the allocation decision, allocation expenditures by program, and assess results of programs in relation to objectives.

Program Evaluation. Pertinent information used by those who hold a stake in whatever is being evaluated, helping them to make educated, informed decisions (Fitzpatrick et al., 2011).

Selective Abandonment. The process aimed to reduce or eliminate programs or services that fail a cost-benefit analysis and lack a clear, mission-related need.

Strategic Planning. A systematic process of envisioning a desired future, and translating this vision into broadly defined goals or objectives and a sequence of steps to achieve them.

Limitations and Delimitations

Every school district has many different stakeholders. For this study stakeholders were limited to central office administrators, building level administrators, certified staff, and classified staff. Data is limited to the list of written questions. This study will be limited to one school district and one fiscal year budget.

Significance of the Study

Although Strategic Planning has been a part of the Research School District for the last 25 years, a structured, systemic process has not existed to study the district's existing programs and services. The purpose of this study is to evaluate the degree to which the selective abandonment budget process objectives were achieved by analyzing stakeholder perceptions. The data collected in this study will evaluate a newly created process that assists the Superintendent and the Board of Education with decision-making regarding which programs, if any, can be modified or reduced in order to provide the resources needed to implement new initiatives. As budgets become stretched farther, it is important to have a budget decision-making process in place that is not only effective and efficient for decision makers but also transparent for all stakeholders. This system would work for any entity that needs to make objective decisions that can often be subjective and complex by nature.

Outline of Study

Chapter Two provides a review of selected literature supporting the evaluation study. In Chapter Three, the researcher will discuss the rationale for using Stufflebeam's (1971a) CIPP product evaluation process as the study design. The researcher will also identify the population of the study, selection of the survey measurement tools, collection of data, and the analysis of procedures. In Chapter Four the researcher presents the specific research findings for each of the two Domains including seven research questions, posed in this study. Chapter Five will include conclusions and implications regarding the use of Selective Abandonment.

Chapter 2

Review of Literature

Budget cutting has become one of the most controversial and unpleasant responsibilities a superintendent and Boards of Education must face as leaders of their respective school districts. Reductions to school budgets has always been part of the cycles of surplus and deficit, “doing more with less” is even more of a common place facing district leaders today. Crampton, Wood, and Thompson (2015) feel that “nothing will make budget cuts for schools and communities less wrenching, but a rational, thoughtful approach may minimize the pain.”

Deer Valley Unified School District in Arizona, a district similar in size and enrollment to the Research School District in Nebraska, has also faced difficult and undesirable decisions when they received less money from their state government in 2010. Deer Valley Unified School District covers 367 square miles in Northern Maricopa County, Arizona. It is the state’s fifth largest school district with 37 schools. The 2009-2010 daily membership saw a decrease of 2% down to 34,396 students. The district employs just over 3,500 certified and support personnel. Additionally, the district’s assessed valuation used to establish the fiscal year 2011 tax rate decreased 10%, “Fiscal Services Department”, 2010. This is the first tax rate decrease in 18 years and is consistent with housing values around the country. As a result of the decrease in valuations and student population, Deer Valley Unified Schools key decision makers, reviewed the district’s budget priorities which asks that he create sound fiscal management strategies in developing a budget that accommodates their strategic plan, statutory, and mandated requirements, and retain reserve funds adequate to

facilitate unanticipated events. Quade (2013) notes that in order to meet the district's needs, DVUS Superintendent, needed to evaluate all programs and services as potential areas where reductions and or cuts could be made.

What should district's do when they receive less money from their state? Unfortunately, there are no systematic studies that have been conducted to determine an answer. Crampton et al. (2015) stress that district leaders must rely on their budget and strategic planning to guide their decision making, but what if the planning doesn't take into account what reductions or cuts should be made or what expenses are the schools and community willing to sacrifice in order to meet the needs of all students. School leaders for Deer Valley School District and the research school district needed to create a fiscal plan with guidance from their strategic plans to guide them in setting priorities for budget reductions. "We are faced with having to make difficult decisions. No matter what decisions are made, someone in our community will be upset. Although you may not agree with the decisions that are made, understand that they are what's best for our district," (Superintendent, Research School District). As an operational leader, he decided that for the district to meet the needs of all students, that he must communicate our strategic plan and share the budget goals and processes, (see figure 4 below) to all of our stakeholders or possibly risk losing all of their support.

History

Funding for education and taxation have always been closely woven together. It is the context, which surrounds these issues that often serve as the catalyst for a resolution between them. This is particularly evident when reviewing the circumstances the Nebraska legislature faced in the 1960's and the 1990's. A pending 1990 lawsuit

forced legislators to take a serious look at school finance reform. Some lawmakers sought to change the school finance system before any judicial action would otherwise require the state to do so. The driving force during the mid-1960's constitutional crisis nearly left the state without any substantial financial means to operate. As a result, the crisis not only produced the most wide sweeping changes in taxation in the history of Nebraska, but also produced a new school finance system.

The property tax was established as the sole means to fund public schools under the Common Schools Act, which was passed by the Nebraska Territorial Legislature in 1855, (Neb. Laws, joint resolutions and memorials). Interestingly, the well-established discourse regarding property taxes and education funding was established well before Nebraska became a state. What may not be realized is that for many years Nebraska's property taxes were levied at both the local and state levels. In fact, the predominant means of financing state government, derived from a state general property tax until the mid-1960s, (Nebraska Blue Book). State income taxes and sales taxes were often the subject of legislative consideration in Nebraska, but nothing was ever passed.

The primary source of funding Nebraska's schools has always been local property taxes. And until 1965, the primary channel of financing state government came from a general state property tax, (Dulaney, 2007). This allowed the Legislature to create the first state income tax, which prompted a current constitutional process to automatically eliminate the state property tax. This led to a major political battle between the state's most powerful economic interests. Then in 1966, the Nebraska business leaders convinced voters to repeal the state income tax. The agricultural community countered with its own ballot measure to eliminate the state property tax, which also passed.

Ultimately, the State of Nebraska was without any real source of revenue. A 1967 compromise between business leaders and agricultural leaders prompted the Legislature to establish a state income tax and a state sales tax as sources of revenue for Nebraska.

A short time later the Nebraska legislature, sponsored by Senator Warner established the first comprehensive school funding reform plan known as the School Foundation and Equalization Act. According to LLB 448, the three components of the law were:

1. Foundation aid - Based on the number of students attending a school district.
2. Equalization aid - A formula meant to equalize the amount of funding between school districts based on property valuation.
3. Incentive aid - Given to school districts that offered summer school programs, employed teachers with advanced degrees or both.

Lawmakers had hoped that the state would cover 40% of the cost of K-12 education through the School Foundation and Equalization Act. However, the most the state ever covered was 13%, despite several legislative efforts to correct the underfunding of the overall state aid formula, (LRD Report). Therefore, schools continued to rely on local property taxes for the bulk of their funding. An additional concern was that some districts were being labeled as “tax havens” where property taxes were lower because they included only elementary schools. In sum, a property owner in an elementary-only school district was paying remarkably less in property taxes than someone in a neighboring K-12 district.

The 1986 legislature, with Senator Johnson leading the way, brought to the floor a controversial bill that attempted to bring about more equity to school funding.

Legislative bill 662, also known as (LB662) would have increased the sales tax rate to generate more state revenue for education. Furthermore, it would have required more than 1,000 school districts to consolidate to address the tax-haven issue. Nebraskans viewed this consolidation as a great threat to have local control over their schools, ultimately; voters rejected the measure in a 1986 referendum. Thus leaving the tax-haven issue to go unresolved until 1990. According to the Nebraska Tax Equity and Educational Opportunities Support Act (TEEOSA) or (LB1059), at the beginning of the 1988/89 school year, there were significant tax and spending disparities between school districts across the state. Additionally, district property tax levies ranged from 75 cents to \$3.25 per \$100 of property valuation – interestingly though, the highest rates were found in districts with low property wealth. Essentially, the owner of property with a valuation of \$100,000 for tax purposes would have been paying anywhere from \$750.00 to \$3,250.00 a year in property taxes to the local school district, depending on where the property was located. Even with the less wealthier districts with much higher tax levies, property tax disparities were so large that the districts with the most property wealth had more than five times as much total funding per student as the lowest-wealth district: \$7,120 compared to \$1,313. And yet the state did very little to address these concerns.

Legislative Bill 1059, crafted in 1990, is considered to be the template for the present state aid formula for public school funding in Nebraska. LB1059 replaced the School Foundation and Equalization Act that had been in place since 1967. The goals of LB1059 were very similar to the recommendations of the School Finance Review Commission, however its primary focus was on lowering property taxes.

LB1059 raised income tax and state sales tax rates to provide greater financial support for public schools, striving to reduce the burden on local property taxes, and constructed the simple idea for the present state aid formula. That idea, (Needs minus Resources = Equalization Aid) is intended to contribute sufficient state aid to a school district to adjust some of the difference between its needs and the local wealth it can access, such as property taxes. This difference is called “equalization aid.” Needs, are the expenses a school district incurs to educate its students. Resources are the revenue sources – such as local, county, ESU, state and federal taxes a school district may obtain to generate money for educating its students. Equalization Aid is provided by the state to assist districts in making up the difference between the needs of a school district and its resources, (Chuck Chevalier notes from class, June 19, 2014).

The formula used to determine equalization aid changes often during legislative negotiations to balance the state budget, which often results in less state aid to schools. According to LB235 (2011), multiple changes to the formula reduced state funding an estimated \$189 million in 2011/12 and \$222 million in 2012/13 as part of efforts to reduce the state budget in the wake of the Great Recession. The Nebraska Department of Education indicates that state aid has declined 14% since 1992-1993.

The formation of the “Learning Community” in the Omaha Metropolitan area in 2006 is one of the more significant changes since LB1059 was introduced. The Learning Community is comprised of 11 school districts that have a common property tax levy and is governed by a coordinating council. The Learning Community shares the common property tax revenue and state aid based on the needs of each member school district. The Learning Community was created to share resources and equalize resources, but was also

formed to address the provocation of urban education on a broader basis than just one district. The Learning Community of Douglas and Sarpy Counties in Nebraska consists of the following school districts (Omaha, Elkhorn, Douglas County West, Millard, Ralston, Bennington, Westside, Bellevue, Papillion, Gretna, and South Sarpy).

Meeting the educational needs of all students is the fundamental goal of every school district across the state of Nebraska. Nebraska must remain committed to funding their education finance system. Additionally, school districts must have honest dialogue about how an equitable education will be delivered to all students when demographics, student needs, and valuations are constantly changing. According to Nebraska's Constitution, "Legislature shall provide for the free instruction in the common schools of this state," however there is no mention of how public education in the state of Nebraska will be paid for. Nebraska has heavily relied on local sources of revenue such as property taxes to fund its schools. Here in lies the problem! The education funding system has created an un-equitable formula which pits districts with high property values praising the system, against districts with low property values. School boards, superintendents, legislators, policy makers and community members are becoming more educated to better understand how school districts in Nebraska are funded.

Research School District: Financial Overview

An Associate Superintendent for the research school district reported to the school board on April 20, 2015, that the student enrollment in the District continues to grow, but the growth has moderated from the rapid pace of the past. (See Figure 1.)

Chart 1 PK-12 STUDENT ENROLLMENT

[Source: Fall Enrollment Report – Last Friday in September]

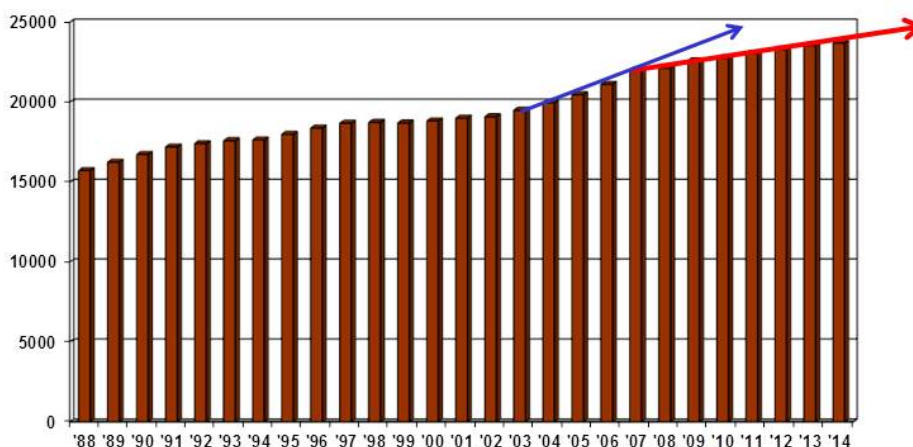


Figure 1. Pre-kindergarten through 12th grade student enrollment Fall 2014

Tax levies and property values. The State of Nebraska has a statutory “levy lid” that provides a maximum property tax levy that school districts are permitted to adopt (without a special election). The District is currently levying at that maximum. In the past, when the property values in the District were growing rapidly, a fixed tax rate continued to provide the District with increased revenue each year. Recently, however, the property values have “flattened.” (See, Figure 2.) This has resulted in “flattened” revenue for the District as well.

Chart 2
ASSESSED VALUE
 [Source: August 20th County Assessor's Certifications – \$ Billions]

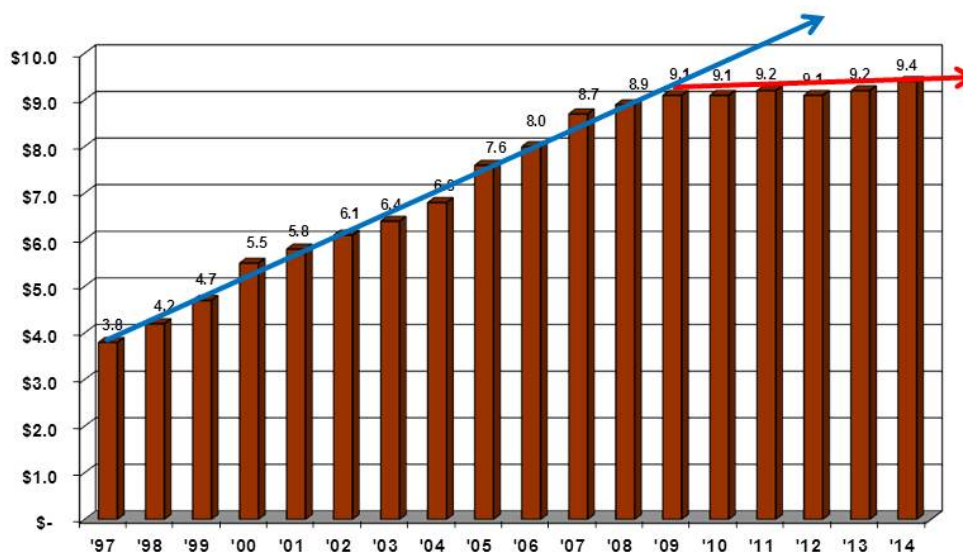


Figure 2. Douglas County Assessor's Certification of Home Valuations

State aid. The Nebraska Legislature changes the state aid formula on an almost annual basis -- 2014 was no exception. The major changes made in the formula in 2014 will impact the District in two ways (both negative). First there will be an elimination of the Instructional Time Allowance. Second, there will be the elimination of the Teacher Education Allowance. The total amount that the research school district receives for these allowances is \$5.6 million. The allowances will be phased out over two years, so half will be lost in FYE16 and the remainder will be lost in FYE17.

Based upon the information above, it would be easy to conclude that the District will be losing about \$5.6m in state aid due to the phase-out of the two allowances. The total amount of the "allowances" is about \$11.2 million. However, one-half of that

amount is paid out as “aid” which is considered as a “resource.” It appears confusing when the formula is presented in words only, but the net result is that the District receives about half of the \$11.2 million – i.e., \$5.6 million. This conclusion, however, would not be entirely correct. Under the workings of the state aid formula, when an allowance is removed, the amount of money previously distributed through that allowance is thrown back into the “pot” of money that funds the statewide formula.

Ultimately, the net loss the District expects as a result of the elimination of the Teacher Education Allowance and the Instructional Time Allowance is \$4.0 million, half of that will be lost in FYE16 and the other half in FYE17. Notwithstanding the above reductions in state aid, there are some increases in the formula that the District expects to offset the losses. In particular, the District has experienced some enrollment growth (though not as rapid as in the past) and that growth will provide some increase in state aid. Additionally, the state aid formula has some “growth” contained in its calculations which will also provide some increase to help offset the loss resulting from the allowances. The net impact expected by the District will be some growth in state aid, but, that growth will be significantly less than the growth received by other districts who were not negatively impacted by the loss of the two allowances noted above.

Chart 3
CASH RESERVE
 [Source: Annual Audit Reports – General Fund - \$Millions]

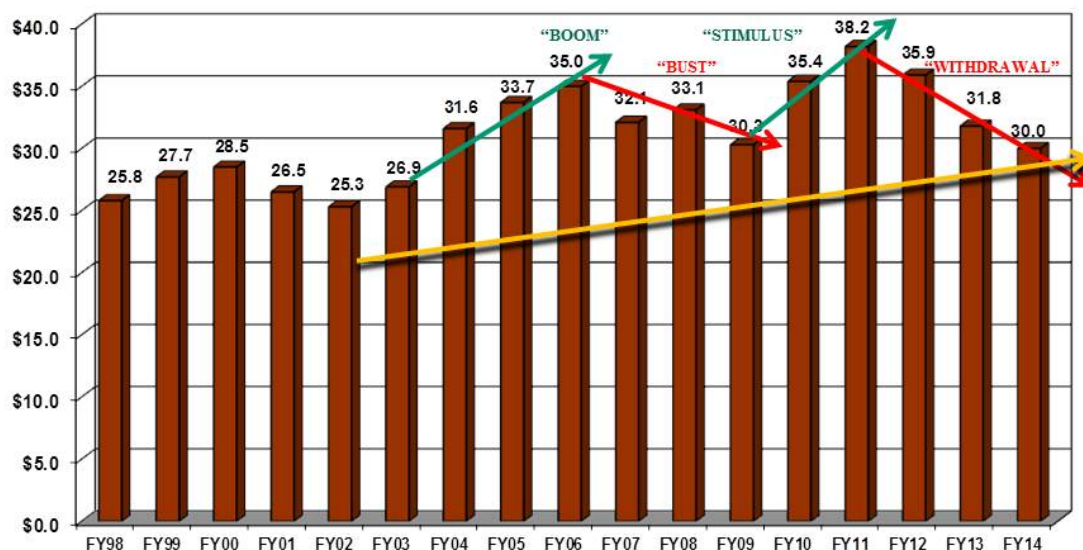


Figure 3. Research School District’s Cash Reserve (General Fund)

Cash reserve. The year-end cash reserve is one of the better ways of evaluating the financial health of a school district when there are multiple changes occurring at the same time. The cash reserve for the school district has been on a seesaw in the past few years. (See Figure 3. above) When the real estate values declined and the “great recession” began, the District’s cash reserve went down with it. The reason for the decline in the reserve was related primarily to the fixed tax levy combined with the continued increase in operating expenses. It should be noted that property taxes are the largest source of revenue for the District. When the stimulus moneys came into play, the cash reserve increased. When the stimulus moneys ceased (and the supplanted state aid was not replaced), the cash reserve returned to its downward trend.

The District has a Board rule that provides for a budgeted cash reserve of between 4% and 16% of the budget of expenditures. An Associate Superintendent noted that in informal discussions with other larger districts, it appears that the research school district's practices are consistent with those of the larger schools. The smaller, rural schools often carry a higher cash reserve since they receive little state aid (which comes in monthly payments) and are more reliant on property taxes (which mostly come in two big payments during the year). Further, state statutes provide caps on budgeted cash reserves. For large schools the cap is 20%. For the smallest schools it's 50%. The District's practice has been to keep the reserve at or near the high end of the range in order to avoid having to borrow funds during the year to meet its cash flow needs. During the fiscal year 2014 (i.e., FYE14), the cash reserve actually required to meet cash flow needs was about 15%. The District has the statutory authority to do inter-fund borrowing. So, if needed, the General Fund could temporarily borrow funds from the Building Fund (or other District funds). The precise percentage needed for a cash reserve will vary from year to year. Nonetheless, it would seem reasonable to assume that the percentage needed in future years will be similar to FYE14.

Program Budgeting Process

Strategic Planning has been a common practice in the Research School District program budgeting process since 1990, (Research School District website). The original members of the research school district's Strategic Planning team set parameters that are still followed to this day. The following two parameters are crucial to the District's program budgeting process and the driving force supporting this topic. The first parameter - No new program, course, and/or service will be added unless: 1. it meets a

clearly demonstrated, mission-related need; 2. it survives a cost-benefit analysis; 3. its impact on other programs/courses/services is addressed; 4. adequate staffing, staff development, funding, and facilities are provided; and 5. it contains an evaluation procedure. This parameter is known as Strategic Planning. While the second parameter - No existing program, course, and/or service will be maintained unless it: 1. meets a clearly demonstrated, mission-related need; and 2. survives a cost-benefit analysis and periodic evaluation. This parameter, Selective Abandonment, was added to the program budgeting process and is the center of my evaluation. These parameters support the district's mission in guaranteeing that each student develops the character traits and masters the knowledge and skills necessary for personal excellence and responsible citizenship by developing a world-class educational system with diverse programs and effective practices designed to engage and challenge all students.

Figure 4 below describes the Research School District's program budgeting process in its current version. The right side of the chart indicates the first parameter mentioned above - adding of programs (Strategic Planning), while the left side of the chart focuses on the second parameter - program maintenance, reduction or elimination (Selective Abandonment).

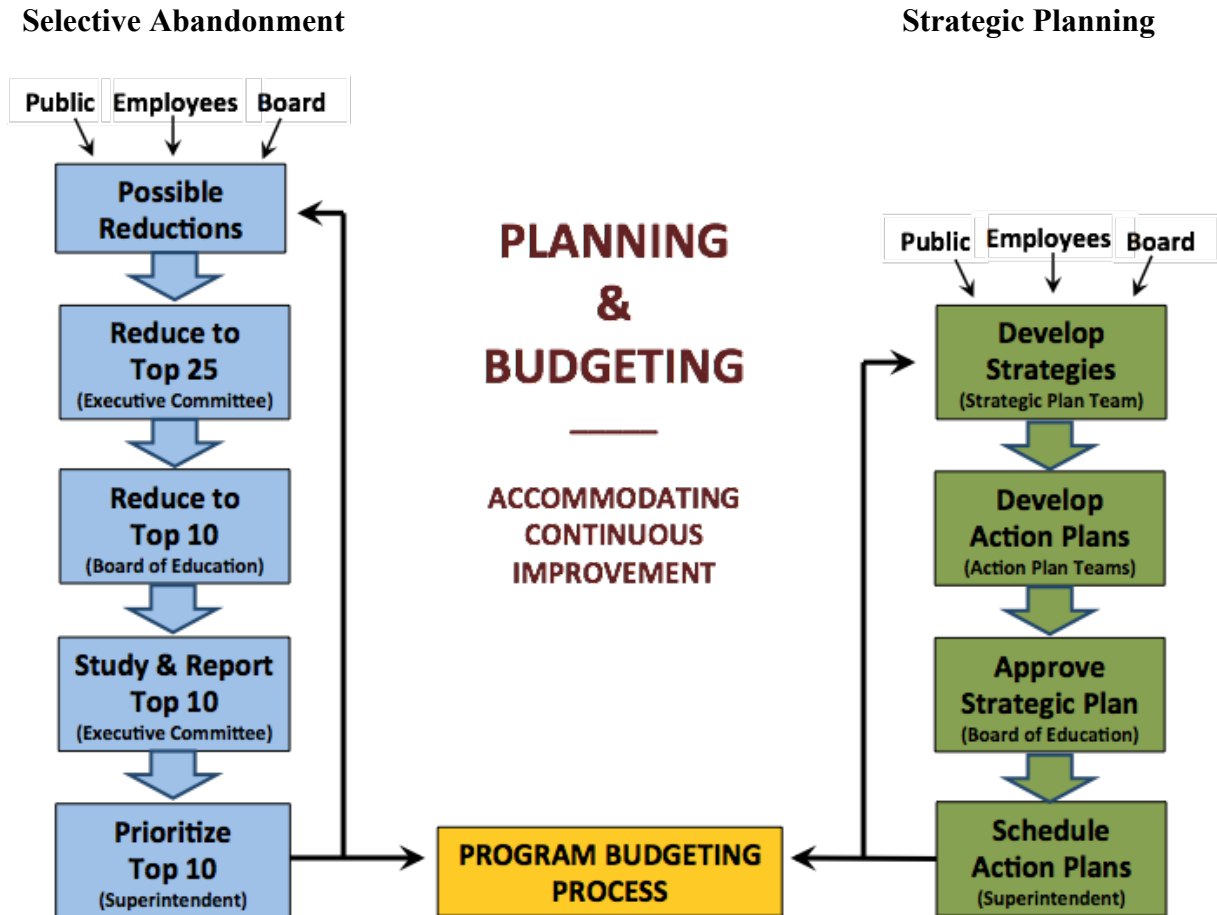


Figure 4. Research School District's Program Budgeting Process

Selective Abandonment added to Program Budgeting Process

As district finances and state aid slowly dwindles, the district leaders, after much research and communication with other school leaders from around the country, opted to create their own budget reduction process and titled it, Selective Abandonment. This newly created process, aligns with our strategic planning parameter in that no existing program, course, and/or service will be maintained unless it: 1. meets a clearly demonstrated, mission-related need and 2. survives a cost-benefit analysis and periodic evaluation, (Associate Superintendent for Business Services, personal communication, November 11, 2014).

An overview of the Selective Abandonment process approved by the Board of Education on November 10, 2014 involves seven clearly defined steps as noted below.

1. Provide Opportunity for Input
2. Review Suggestions
3. Reduce to Top 25 (Central office administration)
4. Reduce to Top 10 (Board of Education)
5. Conduct Studies and Reports (Central office administration)
6. Develop Reduction Priorities (Central office administration)
7. Adopt Reduction Priorities (Board of Education)

In a personal conversation with the Associate Superintendent for Business Services on Monday, Nov. 24, 2014 he indicated that he was intentional when he developed the one and only survey question regarding Selective Abandonment. Via Google Survey, he asked the following groups, (Board members, administrators, certified and classified staff, parents, community, and students) to “share with us your thoughts regarding any school programs or services that you believe should be studied for possible modifications, reductions, or elimination.” It was extremely important to the key decision makers that this new process be as transparent as possible. They wanted all groups to have input and be part of the process. The results of this initial stakeholder survey provided several hundred responses. The Associate Superintendent for Business Services then categorized these study suggestion responses into 12 main categories.

1. Elementary School Programs
2. Middle School Programs
3. High School Programs

4. Central Office
5. Technology
6. Activities and Athletics
7. Transportation
8. Operations and Maintenance
9. Special Education
10. Food Service Program (Note: not part of General Fund)
11. Utilities
12. Other

From these 12 main categories, Central Office Administration narrowed the massive study suggestion list down to a more manageable list of just over 150 suggestions. The Central Office Leadership team reviewed the suggestions, asked clarifying questions as needed, consolidated like suggestions and tapered the list to the Top 25. Figure 5 below shows the Top 25 as suggested by the Central Office Leadership team as well as the Top 10 suggestions to be studied. Note: the lists are actually 27 and 11 rather than 25 and 10 respectively.

TOP 25 - TOP 10

- **Increase in Open Enrollment Students**
- **General Ed Paras - District Wide**
- Pre-School Programs
- **Middle School Alternative Program (MSAP)**
- **MS High Ability Learner (HAL) Facilitators**
- **Middle School Montessori Program**
- Middle Level Hexter Schedule **(Study for 16-17)**
- **Career Academies**
 - Distribution & Logistics Management (MHHS)
 - Entrepreneurship (MSHS)
 - Technology Mini-Magnet (MSHS)
 - Culinary Arts (MHHS)
 - Education (MWHS)
 - Health Science (MHHS)
- **High School Foreign Languages**
 - Japanese
 - Latin
- **High School Small Class Size Courses**
- **4th Grade Strings**
- Marching Band for PE Credit **(Study for 16-17)**
- Transitions Between Levels
- HS Assistant Principals
- **Substitute Utilization**
- Curriculum Cycle/Adoptions
- Wellness Program **(Study for 16-17)**
- **Travel to Conferences/Conventions**
- MS Partial Parent Pay Bus Transportation **(Study for 16-17)**
- Elementary Bus Transportation
- Food Service Contracted Employees
- MS Football **(Study for 16-17)**
- Audiologist/Nurses
- Secretaries - District Wide
- Technology Use
 - Smartboards
 - 1:1 Initiative
- District Teacher-Leader Positions **(Study for 16-17)**
 - CADRE Associates (1 FTE Reduction Made for 15-16)
 - MEP Facilitators (1 FTE Reduction Made for 15-16)
 - District Instrumental Music Dept Head Extra-Duty (1 FTE Reduction Made for 15-16)
- Interventionists/READ Teachers

Figure 5. List of topics to be considered for Selective Abandonment

In order to get from over 150 suggestions to a more manageable number of 25-30, the Central Office Leadership team used the Kepner-Tregoe decision-making process to assist in this step of the Selective Abandonment Process. Kepner-Tregoe is a researched based, data driven thinking process that helps business leaders reduce company costs and improve efficiency (www.kepner-tregoe.com). By using this decision making process, the Associate Superintendent for Business Services eliminated any responses that included programs or services that the district is required by law to provide. He then calculated and assigned a positive score if the suggestion had a positive fiscal impact for the district. Additionally, he calculated the negative scores for the educational/system and political impact any suggestion had on the district. Finally, he calculated a combined score and used both professional judgment and the Kepner-Tregoe score to get to the Top

25. Ultimately, the Central Office Leadership team had created a systematic process that would aid them in their reporting to the board which categories should be considered for selective abandonment. The board of education heard the reports at two separate board meetings on March 16, 2015 and April 6, 2015. Community members, faculty and staff members, administrators, and the media heavily attended these board meetings. Many of the parents in attendance spoke to the board about not making cuts, as the particular program they were there to support had a positive impact on their child's life.

The Research School District Board of Education had the dubious task of reviewing and prioritizing the detailed studies completed by the Central Office Leadership team. According to Board packets, as seen from the Top 25 / Top 10 chart, the categories highlighted in red were given to the board by the Central Office Leadership team for possible reduction, modification, or elimination. After the board had time to review and prioritize the Top 25 / Top 10 list, they decided to alter the Top 10 list and asked the Central Office Leadership team to add the category of District Teacher Leader Positions to be studied for possible reduction, modification, or elimination. The Top 10 list had grown to 12 categories that required additional study by the Central Office Leadership team. Research school district Superintendent then assigned the central office administrators to review and prepare summary reports for the following Top 12 categories for the board of education to review. Below are the notes taken from the board meeting minutes on March 16, 2015 and April 6, 2015 where an administrator responsible for preparing the report shared to the board their Selective Abandonment recommendations. Board meeting packets and minutes can be found online at www.mpsomaha.org.

1. **Increase Open Enrollment:** Associate Superintendent for Business Services recommended to the board on March 16, 2015, that they add one additional kindergarten section at one of two selected elementary schools. Also, for the following two school years, they add one additional kindergarten section at either of these two schools, conditioned upon the continued availability of space and the interest of open enrollment students in attending the selected site. Currently, Research School District has 2,588 open enrollment students. When broken down, approximately one out of every nine students comes from another district.
 - It should be noted that although increasing open enrollment would bring in additional dollars to the district, the Superintendent charged Associate Superintendent for Business Services to complete a study similar to the program evaluations highlighted in the newly created Selective Abandonment process. Therefore, until the board approves this recommendation, it is yet to be determined how much additional funding the district will see as a result of increasing open enrollment.
2. **General Education Paraprofessionals:** It was reported to the board on March 16, 2015, that 310 educational paraprofessionals are currently utilized in 35 school buildings in the Research School District system. Central office administration is recommending that one hour of general education paraprofessional time be cut from each of the 35 building's allocation. The cost savings to cut one hour per day from each building would result in a savings of just over \$91,000.00.
3. **Middle School Alternative Program:** It was reported to the board on March 16, 2015, that the Middle School Alternative Program was created 15 years ago. The

program addresses the needs of specific at-risk students from all six middle schools, grades 6-8. Students are placed in the program based on attendance, discipline and academic issues. It is recommended to end the Middle School Alternative Program at the end of the 2014-2015 school year. Students currently enrolled would return to their home school for the 2015-2016 school year. The space for the program at the Middle School would be available for the Young Adult Program, which will also let the district discontinue, leased space in the community and save additional funds. With the elimination of the program, savings would equal \$352,000.00. The Young Adult Program moving into the vacated space at the Middle School would eliminate the lease space they currently occupy for a total savings of \$373,000.00.

4. **Career Academies:** It was reported to the board on March 16, 2015, that the Culinary Skills Academy has not met enrollment capacity and is not increasing in enrollment. Additionally, it has high support costs for items such as food and labs. It is recommended that no year 1 students be accepted into the Culinary Skills Academy, that students enrolled in year 2 of the program (2015-2016) be allowed to complete the program and that the Culinary Skills Academy be eliminated at the end of the 2016-2017 school year. If the program elimination is phased out over years, the cost savings will be approximately \$66,000.00. Additionally, the Distribution and Logistics Management Academy will continue for the 2015-2016 school year and that efforts and means to increase student enrollment be examined and implemented for 2016-2017. The program will be subject to yearly analysis for continuation. There would be no fiscal impact for the 2015-2016 school year.

5. **High School World Languages:** It was reported to the board on March 16, 2015, that the number of available Latin teachers is very small. Nebraska Department of Education records show only seventeen active educators with Latin endorsements statewide under the age of sixty. Only the University of Nebraska Lincoln supports a Latin endorsement, and they credentialed only one teacher-candidate this 2014- 2015. The administration recommends Latin end at one of their high schools and anyone wishing to continue their Latin studies may transfer to one of the other high schools still offering Latin. Administration recommends continuing with one full time Latin position at one of the other high schools. It was also recommended to hold on the purchase of new textbooks and materials. Cost savings would be approximately \$125,000.00.

- Japanese is only offered at one high school. The administration recommended phasing out of the language over a three-year period so students currently enrolled could continue the curriculum. The total cost savings over a three year period would equal approximately \$85,000.00

6. **Travel to Conferences/Conventions:** It was reported to the board on March 16, 2015, that administration is recommending that a 20% cut be made to the travel budget. An administrator stated that several programs offered in the research school district require teachers to attain additional training and traveling to conferences as a source for innovative ideas. Due to the ramifications of our budget shortfall, it is felt that a 20% cut in the 2015-2016 travel budget is currently feasible. Any out of state travel will be analyzed in 2015-2016. The impact of the 20% cut would be a savings of nearly \$85,000.00.

7. **District Teacher-Leader Positions:** Multiple administrators contributed and presented to the board on March 16, 2015, that District Teacher-Leader positions include the following: Special Education Program Facilitators, Interventionists, CADRE Associates, Facilitators, Technology Staff Developer, District Department Heads, and a non-administrative Coordinator for Grants. Administration is recommending two full time District Teacher-Leader positions be left open due to retirements that will not be filled. The Department of Secondary Education and the Department of Leadership & Learning has re-organized job responsibilities with the remaining staff. The stipend for the District Department head for Music will also be cut. The total savings for these cuts would be approximately \$169,000.00.

8. **Middle School High Ability Learner Facilitators:** It was reported to the board on April 6, 2015 the High Ability Program consists of three different levels of service, (district, building, and classroom). Additionally, an administrator indicated that there are 3.5 FTE Middle School HAL facilitators. Three of the facilitators are split amongst six buildings. It was recommended that the 3.0 FTE be eliminated at the completion of the 2014-2015 school year and that the Office of Secondary Education will work with the six middle schools to make program adjustments for 2015-2016. With the elimination of 3.0 FTE for HAL program facilitators, the district would save nearly \$230,000.00.

9. **High School Small Class Sizes:** It was reported to the board on April 6, 2015 that a three-year analysis of high school course enrollments found that there were 62 courses with enrollments of 15 or fewer for the three consecutive years taught at the three high schools. In addition, there were 58 courses that had an enrollment of 15 or fewer in two of the three consecutive years and 85 that had low enrollments for one of the three

years studied. The courses and programs of study that consistently indicate that small class sizes are an issue included, but are not limited to, Computer Science, Industrial Technology, and World Languages - French and German.

The Administration made the following recommendations:

- That Policy and Rule be presented to the Board of Education that ensures that Small Class Sizes will be examined on a yearly basis and reported to the Board with recommendations for action that might include, but not be limited to, course cancellation, combination, or continuation,
- That said recommendations be incorporated into the High School Curriculum Handbook and provide buildings parameters for student scheduling for the following academic year,
- That a minimum number of fourteen (14) students per section be created to guide high school principals and registrars in creating student schedules,
- That the areas of Computer Science, Industrial Technology, and the World Languages of French and German, as well as others that may be revealed from the data, be studied during the 2015-2016 school year with possible recommendations for program modifications for the 2016-2017 school year. These areas of study may be impacted by other Selective Abandonment recommendations, and
- That the bond additions at two of the district's three high schools for Industrial Technology be postponed until such time as a study on class configuration and program structure be completed.
- It was noted that this study is ongoing and that there would be no cost savings at this time.

10. **4th Grade Strings:** It was reported and later recommended to the board on April 6, 2015 to reduce elementary 4th grade strings to 3.0 FTE and to implement a new proposed schedule for the 4th grade strings program. The estimated cost savings of this reduction would total \$229,000.00.

11. **Substitute Utilization:** It was reported to the board on April 6, 2015 that substitute utilization at all 35 buildings, as well as the District departments, were analyzed in the area of professional development. Data was analyzed over a period of three years. Substitute utilization in the District has been on the rise in recent years. One possible reason for this is the lengthening of the school day three years ago. There is not as much time for teacher training before and after school and this has led to more substitute utilization to ensure that all needed and required training is taking place. This caused some buildings to look for times during the student day when effective trainings could occur and substitutes would be provided. Substitute utilization at the building level has been increasing over the years as well because of increased sub days for teachers attending RTI +I, curriculum implementation, data retreats, and assessment planning. An administrator stated that buildings do an effective job of providing some of this training and curriculum work during the school day during common planning periods, utilization of staff development days and utilizing current staff to cover for each other. It was recommended that the research school district reduce 10% of the substitute utilization at all 35 buildings as well as District departments related to staff development and curriculum writing. The estimated cost savings of this reduction would total \$75,000.00.

12. **Middle School Montessori Program:** At the April 6, 2015 board meeting, an administrator described the Montessori program and the length of time it has been in

existence. He stated that the enrollment numbers have been improving over the last few years. The number of students for 2015-2016 school year have been established with an incoming group of 27 students in 6th grade. There will be 24 7th grade students and 20 students in 8th grade. The recommendation is to continue the Middle School Montessori program for the 2015-2016 school year, that the program facilities be reviewed in anticipation of increased enrollments, that the program's design and grade level configuration be reviewed to maximize enrollment, student opportunities, and facility concerns and that the program and its status be review in 2015-2016.

- It was noted that this study is ongoing and that there would be no cost savings for 2015-2016.

Results 2014-2015 Selective Abandonment Process

On April 20, 2015 the Research School District Board of Education made a motion that the Selective Abandonment recommendations made by the Superintendent and his Central Office Leadership team at board meetings on March 16, 2015 and April 6, 2015 be approved with one recommendation. The board decided to delay action on the Middle School High Ability Learner Facilitators and the elimination of 3.0 FTE. The decision to not eliminate the 3.0 FTE for HAL facilitator's positions means \$230,000.00 will remain in the district's 2015-2016 annual budget. Had all 11 of the possible recommendations been approved by the board, the district would have saved approximately \$1,510,000.00. As a result of incorporating Selective Abandonment into the Program Budgeting Process the district ended up saving nearly \$1,282,000.00.

Chapter 3

Methods

Introduction

The purpose of this study is to evaluate the degree to which the Selective Abandonment budget process objectives were achieved by analyzing stakeholder perceptions. Selective Abandonment supports the research school district board of education as they identify potential programs and services that may need to be reduced or eliminated. The Selective Abandonment budget process allows research school district administrators, certified and classified staff, other employees, the community, and the School Board to develop strategies and create action plans that culminate into Program Budgeting. Use of the Selective Abandonment budget process has enabled the district to become more effective, efficient, and fiscally responsible when developing future program budgeting plans.

The study used an evaluation-based design. The evaluation findings may be reported to school board members, district and building administration, certified and classified staff, and to the community. Additionally, this study may be used as a resource for future program budgeting processes completed annually by the research school district. School district program budgeting data was collected using board policies, board meeting minutes, Superintendent Cabinet notes, Nebraska Department of Education annual financial reports, and previously administered input forms to the research school district administrators, teachers, and staff members, community and school board members. In addition, a questionnaire was given to the Central Office Leadership team,

building administrators, certified and classified staff to collect information regarding their perceptions after their involvement in the Selective Abandonment budget process.

Design

Every type of evaluation has an implicit assessment design. At different points in a program cycle, one may need to use different types of evaluation designs. The design is the logical sequence that bridges the empirical data to the study's research questions, and then to the study's conclusions (Yin, 2009). One way of depicting an evaluation is by its purpose, formative or summative. An evaluation is considered to be formative if the primary purpose is to deliver information relating to program improvement. In sharp contrast to formative evaluation, summative evaluations are best used in providing information to serve or assist in making judgments about a program adoption, continuation, or expansion. This design used both summative and formative aspects.

Evaluation is an integral part of the education process. From using verbal mediated evaluations as part of the learning process in Horace Mann's comprehensive reports on Massachusetts education in the 1800's, to the emergence of contemporary program evaluation in the United State Elementary and Secondary Act of 1965, people have been using evaluation in education, (Fitzpatrick et al., 2011). Evaluation does have a significant role in program planning. Patton (1997) states, "as not everything can be done, there must be a basis for deciding which things are worth doing." Program evaluation is the pertinent information used by those who hold a stake in whatever is being evaluated, helping them to make educated, informed decisions (Fitzpatrick et al., 2011). Additionally, it is used to make sound judgments and informative decisions regarding future programming. The decision-oriented approaches of program evaluation

were created to address problems encountered with evaluation in the 1970's. Research based, theory approaches provide leaders with the evaluative information deemed essential to making sound decisions. Evaluating a program requires several important questions to be asked. What is the purpose of the evaluation? How will the information be used? What will be known after the evaluation that wasn't already known? What actions will leaders take as a result of the findings?

This study is based on program evaluation theory. Patton (1997) states that program evaluation theory is a systematic collection of information about the activities, characteristics, and outcomes of a program. Evaluation goes beyond particular methods and tools to include a way of thinking, (Schwandt, 2008). This way of thinking may guide the participants to learn the logic of program evaluation. Program evaluation was used as a guideline for collecting data about the district's newly created Selective Abandonment budgeting process. Specifically, this research focused on the product evaluation phase of the CIPP model. CIPP's core principles focus on key stakeholders making solid decisions, judging merit and worth of a program, additionally it provides a philosophy of evaluation and a practical framework for designing and conducting evaluation (Stufflebeam, 1971a). CIPP's product evaluation process was used as a guide for the evaluation process, from data collection to possible implications. Using the CIPP product evaluation process allowed the evaluator to recognize elements of the program that are not satisfactorily meeting intended outcomes, as well as provide valuable information to key decision makers regarding the development of the overall program budgeting process.

CIPP's core principles focus on key stakeholders making solid decisions, judging merit and worth of a program, additionally it provides a philosophy of evaluation and a practical framework for designing and conducting evaluation. Additionally, this type of evaluation provides a full description of the actual process, as well as, delivers a comparison of its intended outcomes with actual outcomes. Moreover, use CIPP's product evaluation is fixated on implementation strategies, modifications that were made during the process, barriers that may have affected the program's success and possible modifications the district should make moving forward.

Clearly identifying the individuals who benefited from this evaluation process was critical. Stakeholders in the research school district (Central Office Leadership team, building administrators and certified and classified staff) have interest in the results of this evaluation, as the Central Office Leadership teams are the individuals who make judgments and decisions about the program budgeting process. A solid plan is essential for these decision makers. Expanding the program budgeting process inappropriately may be possible when these decision makers lack information about the foundation of the program's success. At times, decisions can be made with limited, imperfect data. Use of CIPP's product evaluation process will assist stakeholders in limiting uncertainties. Stakeholders will receive useful, accurate information via the interpretation of data that is understandable, believable, and valid. It is my intention that I be considered an internal program evaluator. The Central Office Leadership team may have varying philosophies concerning what Selective Abandonment is supposed to look like, but through the evaluation process, these important stakeholders will better understand policy, priorities, and the district's program budgeting process. CIPP's

product evaluation process provided choices, offered possibilities, and may assist key decision makers in providing possible alternatives for reducing or eliminating current programs or services.

As with many CIPP evaluations, this study included both formative and summative assessments. The evaluation of the Research School District Selective Abandonment budget process was formative in nature, while the process created, as a result of its implementation, was summative. Quantitative data was collected through a statistical analysis of Likert scale questions. Additionally, a qualitative analysis of the responses to open-ended questions administered to district level administration, building level administrators, as well as to all certified and classified staff within the Research School District was also be carried out.

A detailed understanding of the current budget reduction process used by the Research School District is essential (Appendix A). Elements that are not effective and those that are effective are addressed. Stakeholders will have the opportunity to use this information to increase communication with our community, become more self-sufficient, and have a better sense of direction regarding the financial state of the Research School District.

Research Domains and Questions

Domain #1: What are the perceptions of different stakeholder groups regarding the Selective Abandonment process used by the Research School District in the reduction and/or elimination of programs and/or services?

Question #1. What are the perceptions of the Research School District building administrators regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services?

Question #2. What are the perceptions of the Research School District certified and classified staff members regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services?

Question #3. What are the perceptions of the Research School District Central Office Leadership team regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services?

Question #4. Was there a difference between Research School District building administrators, certified and classified staff, and the Central Office Leadership team total perceptions of Selective Abandonment budget process as it relates to a way to determine which programs and/or services should be reduced or eliminated?

Domain #2: After Selective Abandonment was implemented and decisions were made, how did the process used by the Research School District for the reduction and/or elimination of programs and/or services impact the stakeholders?

Question #5. Was the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services transparent to stakeholders?

Question #6. Did the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or

services create any negative backlash or harsh feelings from any of the stakeholders?

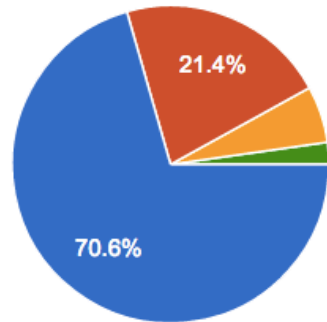
Question #7. Was the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services perceived as fair to all stakeholders involved?

Subjects

The survey population included 2,909 district employees who received a district-approved email that included the survey questionnaire titled “Follow up to the 2014-15 Selective Abandonment Process.” Of the 2,909 employees who received the email, 849 employees responded to the survey instrument. One of the required demographic questions asked employees to indicate their employment position during the 2014-2015 school year. The categories indicating employment include: 1. Classified staff (hourly staff, para-professionals, support staff, etc.), 2. Certified staff (teachers, counselors, district level leaders, etc.), 3. Building level administrators (principals and assistant principals), and 4. Central office administrators (superintendent, associate and assistant superintendents, directors, etc.).

Of the 2,909 employees who were surveyed, 849 responded for a response rate of 29.19%. Total numbers of respondents by employment position during the 2014-2015 school year and percentage of the total are as follows: 599 certified staff responded or 70.5%, 182 classified staff responded or 21.4%, 49 building level administrators responded or 5.8% and 19 central office administrators responded or 2.2%.

8. Please indicate your position during the 2014-2015 school year.



certified staff (teachers, counselors, district level leaders, etc.)	599	70.5%
classified staff (hourly staff, paras, support staff, etc.)	182	21.4%
building level administrator	49	5.8%
central office administrator	19	2.2%

Figure 6. Population employment status during 2014-2015 school year

Data Collection

Data for the evaluation was collected from a questionnaire completed by the Central Office leadership team, building administrators, and certified and classified staff. With this type of research, also known as survey design, it is important to note that the purpose is to make inferences about the attitudes or perceptions of a sample of the population. Creswell (2009) and Babbie (1990) indicate that this type of design is most advantageous in that it can identify useful attributes from its population and is relatively inexpensive to construct, deliver, and receive. Additionally, results can be gathered and interpretation can begin quite promptly.

An accepted method of collecting data for survey design is using Likert scales, these are used for measuring attitudes or perceptions which require respondents to choose a statement from a number of states that range from 'strongly agree' to 'strongly

disagree' (Zickmund, 2003; Saunders, Lewis, & Thornhill, 2007). The respondent typically chooses a response from a set of five to seven statements where each response is assigned a weight, which allows the researcher to perform statistical analysis (Zickmund, 2003). The choice the respondent makes designates their level of agreement with the statement, which allows them to convey their feelings.

The data collection in this study involved creating a web-based, Google form and administering it via school district email. Using the district provided email allowed the researcher access to all Central Office administrators; all building level principals and all classified and certified staff. Furthermore, the use of district email provided responders with a sense of comfortability while responding. The electronic questionnaire was administered on February 26, 2016. The researcher closed the survey after a period of one week.

Instruments

In order to develop a valid evaluation, measurements must be compiled (Royse, Thyer, Padgett, & Logan, 2006). Data was collected using the research school district's board policies, board meeting minutes, Superintendent Cabinet notes, Nebraska Department of Education annual financial reports and previously administered input forms to school district administrators, teachers, staff members, community, and school board members.

A researcher-designed questionnaire along with a cover letter was administered to the Central Office leadership team, building level administrators, and all certified and classified staff. The researcher acquired permission from the district to use this instrument, (Appendix B). The questionnaire was comprised of two sections: (1)

Background information prior to final decisions being rendered, and (2) Likert scale and open-ended questions regarding perceptions to the Selective Abandonment Process used by the District for its annual budgeting process.

Data Analysis

One of the more obvious problems with survey research is the sense of honest response. Creswell (2009) states that minimizing error is essential in the development and use of questionnaires; therefore, it is the researcher's intentions to create a systematic evaluation tool that provides valid and reliable data. Even though respondents might have been tempted to answer questions in ways that they think are expected of them, the researcher attempted to take steps to ensure that the responses obtained are accurate.

Summary

The methodology is based on principles included in Daniel Stufflebeam's CIPP Evaluation Approach. The data collection in this study includes survey research comprised of a series of questions regarding the perceptions of the research school district's newly created Selective Abandonment budget process. From this data, the evaluator intends to provide the stakeholders with the results in a graphic design format within an executive summary of the findings. Archival data was collected and reviewed in order to gain an understanding of the Research School District program budgeting process and previous budget reduction processes. Analysis of portions of board policy and data from questionnaires administered to all stakeholders was used. The research includes response rate, provides descriptive statistics as well as offers inferential statistics to analyze the research questions. The findings will be available to stakeholders as well as anyone who requests such information.

Chapter 4

Results

Chapter Four will address parts of each research question posed in this study. Prior to reporting on each of the research domains and questions in this study, an explanation of how data was calculated is necessary. The research school district's Director of Assessment, Research and Evaluation approved the questionnaire used in this study. Questionnaire data, board policy manuals, school board meeting minutes and personal conversations with stakeholders were used to help answer the research questions concerning the district's Selective Abandonment process for school budgeting. The survey instrument was administered through a district approved Google Survey. The survey was sent out on February 26, 2016 and was active for one week.

Domain 1 examines the perceptions of different stakeholder groups regarding the Selective Abandonment process used by the Research School District in the reduction and/or elimination of programs and/or services.

Domain 2 examines the impact to stakeholders after the Selective Abandonment budget process was implemented and decisions were made by the Research School District regarding the reduction and/or elimination of programs and/or services.

Survey Results

The mean for every Likert-scale item (1: strongly agree / 3: agree / 5: strongly disagree) on the survey instrument is analyzed and included in Table 1. The following are the results/data for all research questions 9-14.

Additionally, a qualitative analysis of the responses to open-ended questions administered to central office administration, building level administrators, as well as to

all certified and classified staff within the Research School District is included in the results of each research question.

Research Questions

Domain 1, research question 1 focused on the perceptions of building administrators to determine their perceptions regarding the Selective Abandonment budget process implemented by the district.

Research Question 1

What are the perceptions of the Research School District building administrators regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services?

Building Administrator Perceptions

As indicated in Table 1, row 7, there is an agreement among the research school district building administrators that the Selective Abandonment process was Fair ($M=2.163$), that they were provided an opportunity share suggestions ($M = 2.224$), that they had the opportunity to share opinions on the initial survey ($M = 2.061$), that they had the opportunity to share their opinions with decision makers ($M = 2.081$), believe that the Selective Abandonment process was transparent ($M = 2.081$) and believe that the Selective Abandonment process was well received by all stakeholders ($M = 2.837$).

Portions of the comments to open-ended questions administered to building level administrators are as follows.

- “It is impossible to abandon/eliminate programs with everyone agreeing with the decision. However, given the difficulties associated with doing so, I thought there were plenty of opportunities to share input and hear about the process.”

- “I believe that this process fits nicely with our Strategic Planning process. It allows the District to continue to examine and explore if programs still meet our District's needs as compared to other programs.”
- “At times I thought the decisions were made prior to moving through the entire selective abandonment process and the process was a mere formality.”
- “I think the selective abandonment process allows us to think about absolutes and artifacts. Absolutes represent the "why" and "beliefs" in our school community. Artifacts are the systems/programs/practices we have developed/adopted along the way to help us reach the absolutes at specific time in our communities history (educational trends). Selective abandonment is a way to examine/reflect on our artifacts to ensure there is a match to our absolutes. If these don't match, it provides a way to let go of ineffective practices/programs/systems and make way for change!”

Research question 2 focused on the perceptions of certified and classified staff to determine their perceptions regarding the Selective Abandonment budget process implemented by the district.

Research Question 2

What are the perceptions of the Research School District certified and classified staff members regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services?

Certified Staff Perceptions

As indicated in Table 1, row 5, there is an agreement among the research school district's certified staff that the Selective Abandonment process was Fair ($M = 2.755$), that

they were provided an opportunity share suggestions ($M = 2.720$), that they had the opportunity to share opinions on the initial survey ($M = 2.369$), that they had the opportunity to share their opinions with decision makers ($M = 2.768$), believe that the Selective Abandonment process was transparent ($M = 2.907$) and believe that the Selective Abandonment process was well received by all stakeholders ($M = 3.346$).

Portions of the comments to open-ended questions administered to certified staff members are as follows.

- “I understand that it is something that must be done but it is a very emotional process. I appreciate that the district is involving others and not just making a top down decision. It involves a lot of hard conversations about hard topics. I think the district is going about this the right way.”
- “I know that difficult decisions needed to be made in regards to budget cuts; however, I feel that the process was "rushed by" the community and quite honestly, staff. Perhaps I am just not recollecting that there were meetings held at large, but I don't think that it was communicated properly to all of the stakeholders. I think a more thorough dissemination of information needs to be done when this process is done again. I realize that there are time lines and numerous decisions that need to be made; however, I also feel that involving all members with the process will gain better results.”
- “There needed to be better communication at the beginning of the process. It was better as the process was proceeding but a lot of people I talked with didn't know about a lot of the programs that were up for Selective Abandonment until the process had started.”

- “First off, I think it would have been helpful to explain the different "buckets" from which funding comes for all parts of the district's budget. As a parent and a teacher in the district, I would like to have been sent a copy of or link to the cost-benefit and efficacy analyses of all of the programs that were being considered in the SA process before the final decisions were made.”
- “I don't think you can say that all stakeholders agree with anything. I do believe that this process was done as fairly as possible. You will never please everyone, especially when people are as passionate about their programs as teachers. Teachers want what is best for kids, and that is different for every student and every child. So, any cut will effect the "best" for any given child.”
- “I think that in tough time tough decisions had to be made. I think the opportunities for our students to participate in whatever they enjoy is still readily available to all of them. The process was done with a great amount of research and in the end I think the best decision was made by our leaders in this district.”
- “The whole issue was a lose - lose situation. We lost good staff members through the process and it did pit different parts of the music department against each other. However, hard decisions had to be made.”
- “It was a difficult process to have to cut millions of dollars, but the district had to make those cuts. State aid isn't keeping up with the demands of our district, so something has to give. Hopefully we can start making changes in the TEEOSA formula to help fund the amazing programs that Millard Public Schools provide our students.”

- “I felt we were presented with strong and fair reasons why we needed to go through this process (budget issues) and we were kept informed as decisions were being made.”

Classified Staff Perceptions

As indicated in Table 1, row 3, there is an agreement among the research school district’s classified staff that the Selective Abandonment process was Fair ($M = 2.724$), that they were provided an opportunity share suggestions ($M = 3.133$), that they had the opportunity to share opinions on the initial survey ($M = 2.773$), that they had the opportunity to share their opinions with decision makers ($M = 3.01$), believe that the Selective Abandonment process was transparent ($M = 2.967$) and believe that the Selective Abandonment process was well received by all stakeholders ($M = 3.177$). The mean score for the 182 classified staff members who responded to questions 9-14 of the survey instrument is 2.964.

Portions of the comments to open-ended questions administered to classified staff members are as follows.

- “I believe the process was not as well received by some stakeholders because change is always hard and concerning for many.”
- “From what I have heard, and can tell, I believe the process was well thought out and fair.”
- “The superintendent has been available at all times to discuss any questions or concerns on this. He has done a great job of explaining the reasoning behind the selective abandonment as well as what it looks like going forward.”

- “A clear goal of the District is to provide students and teachers with as many of the tools as we can for teaching and education. However, as budgets decrease we will need to find methods that are more effective and efficient. Not everything needs to change all at once and some things may never change. Everyone will not agree with the changes or the timing of the changes, but change is necessary.”
- “To be honest, this was one of those things that floated in the back of my mind whenever I heard it mentioned but I didn't give it much attention because I don't believe anyone in my position would have been "heard" no matter who I spoke with or what I had to say. I think decisions are made in this district before discussions are held. Secretaries are always told, not asked, no matter how it's phrased.”
- “I believe anytime we cut hours of support staff, children pay the price. Increasing class sizes, fewer staff, and increase school day hours put strain on everyone including the students.”
- “I believe that there are some misconceptions that the money being saved by doing this abandonment process is helping to fund other initiatives at the expense of the item being abandoned and this has caused some hard feelings with staff. Ex.-Cutting teachers/programs to fund one-to one device initiative when in reality the one-to one initiative is also saving the district money compared to the current technology model. Ex.-Conception that sports are more important then curriculum because turf fields were installed when we are cutting programs, when in reality they were provided through generous donations.”

- I was told that selective abandonment would take place as a way to reduce district expenditures, but the process itself was not explained to me. Had the process affected my position in any way, I would have made an effort to be more involved and more educated on the subject. The only departments I know of for sure that were affected by the selective abandonment process are music education and some of the high school level language courses.
- “MPS must be fiscally responsible. It is admirable that MPS didn't RIF employees. In my opinion, the Selective Abandonment wisely chose areas to reduce spending. My hours have been reduced as a result of Selective Abandonment.”

Research question 3 focused on the perceptions of the central office leadership team to determine their perceptions regarding the Selective Abandonment budget process implemented by the district.

Research Question 3

What are the perceptions of the Research School District Central Office Leadership team regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services?

As indicated in Table 1, row 9, there is an agreement among the research school district's central office leadership team that the Selective Abandonment process was Fair ($M = 1.632$), that they were provided an opportunity to share suggestions ($M = 1.421$), that they had the opportunity to share opinions on the initial survey ($M = 1.421$), that they had the opportunity to share their opinions with decision makers ($M = 1.473$), believe that the Selective Abandonment process was transparent ($M = 1.579$) and believe

that the Selective Abandonment process was well received by all stakeholders ($M = 2.864$).

Portions of the comments to open-ended questions administered to central office leadership team are as follows.

- “Cutting programs or FTE is never well-received, despite the necessity of it due to budget restrictions. I applaud the district for using a process like "Selective Abandonment" to assist the district in making tough budget decisions. It was a transparent process that gave all staff the opportunity for input. I wish there was a better term to use for the process because for some the term "Selective Abandonment" could have had a negative connotation. Did people hesitate to complete the survey or to embrace the process as a result of the term? If so, that would be disappointing because it truly is an effective process.”
- “The communication regarding the selective abandonment was well thought out and executed. I applaud the District for their use of various modes of communication (i.e., surveys, meetings, social media) to inform and gather input from all stakeholders.”
- “I believe that this process fits nicely with our Strategic Planning process. It allows the District to continue to examine and explore if programs still meet our District's needs as compared to other programs.”
- “External and internal stakeholders were given many opportunities to voice opinions and give input.”

Research question 4 focused on the difference between Research School District building administrators, certified and classified staff, and the central office leadership

team total perceptions of Selective Abandonment budget process as it related to a way to determine which programs and/or services should be reduced or eliminated?

Research Question 4

Was there a difference between Research School District building administrators, certified and classified staff, and the Central Office Leadership team total perceptions of Selective Abandonment budget process as it relates to a way to determine which programs and/or services should be reduced or eliminated?

As indicated in Table 1, column H, there is an agreement among the research school district's building administrators (row 7), certified staff (row 5), classified staff (row 3) and central office leadership team (row 9).

The mean score for the 49 building administrators who responded to questions 9-14 of the survey instrument is $M = 2.241$.

The mean score for the 559 certified staff members who responded to questions 9-14 of the survey instrument is $M = 2.814$.

The mean score for the 182 classified staff members who responded to questions 9-14 of the survey instrument is $M = 2.964$.

The mean score for the 19 central office leadership team members who responded to questions 9-14 of the survey instrument is $M = 1.702$.

Portions of the comments to open-ended questions administered to all research district employees are as follows.

- “I found the ideas including in the Selective Abandonment process were well thought out and informed. As a parent and an educator, my feeling was that each idea from the process was well researched and the impact on students and student

- achievement remained the focus at all times. There were opportunities for input several times throughout the process.”
- “It is a name for a process that had to be done. No easy way to cut programs or funds without hurting someone’s feelings. For the most part the process kept us from having to pink slip employees.”
 - “I feel like we, as administrators, saw it coming a mile away. I appreciated the communication early and often. Teachers were across the spectrum in terms of being receptive to the process.”
 - “I feel that I was presented with the information enough times to understand what was being proposed. Since none of the abandoned items directly affected me or the classes I teach, I did not attend any school board meetings. I am aware of others who did attend and speak out, particularly in regard to music education. Giving stakeholders an opportunity to voice their concerns either as staff or as parents is important in this process.”
 - “I truly appreciated how our district handled this difficult process. I feel that as both a parent and employee, I was asked my opinion and was given opportunities to participate in the process.”
 - “Receiving information regarding issues and concerns within the district could be more user friendly when making efforts in informing fellow staff members other than administrators. At the level of position I hold, I question how much impact my opinion throughout surveys, interviews and questionnaires, actually matters.”
 - “Not an easy process but as good as any the district has tried when dealing with very difficult fiscal issues”

- “I think once you look at numbers and statistics it makes sense, but need some information with it and explanation what it means for the future is important. That part was hard to see and wasn't explained the best at the beginning.”

Domain 2, research question 5 focused on how transparent the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services was to stakeholders.

Research Question 5

Was the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services transparent to stakeholders?

There is agreement that the Selective Abandonment process was transparent. Out of the 849 research district employees who completed the survey, 125 (14.7%) strongly agree, 203 (23.9%) somewhat agree, 288 (33.9%) agree, 150 (17.6%) somewhat disagree and 84 (9.9%) strongly disagree that the research school district's Selective Abandonment process was transparent. Table 2 summarizes the data for this question.

Portions of the comments to open-ended questions administered to all research district employees are as follows.

- “I feel that this process has been excellent in terms of transparency and serving the best interest of our students. We continue to maintain excellent services while evaluating the use of our resources. Every decision made truly has the intention of continuing to meet the needs of all of our students. I have seen many positives come from this process. We continue to focus on quality teaching and instruction and Millard teachers and students continue to excel.”

- “I feel that perhaps the level of transparency prior to administering the first survey was not what it could have been. I think that impacted the topics that were identified to be studied. This leads me to believe that the District may not have studied all of the "right" topics that are/were actually concerning to teachers.”
- “I thought it was a very transparent well run process, personally I would have thought the cuts would have been a little deeper.”
- “I believe that the parents in the district should have been given more information. That is why I believe this process wasn't transparent.”
- “Ultimately this is an unfortunate process to have to go through. I do, however, understand that it is necessary. I feel relieved (even though I may not always agree) that the district is taking an approach of attempted transparency when looking through our finances and our needs vs. wants.”

Research question 6 focused on the negative backlash or harsh feelings the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services was to stakeholders.

Research Question 6

Did the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services create any negative backlash or harsh feelings from any of the stakeholders

There is agreement that the Selective Abandonment process was well received. Out of the 849 research district employees who completed the survey, 31 (3.6%) strongly agree, 122 (14.4%) somewhat agree, 388 (45.6%) agree, 210 (24.7%) somewhat disagree

and 99 (11.6%) strongly disagree that the research school district's Selective Abandonment process was well received. Table 3 summarizes the data for this question.

Portions of the comments to open-ended questions administered to all research district employees are as follows.

- “There was a sense that all the input seeking was for show and many decisions were already decided.”
- “I felt it was done the best it could have been considering the ramifications if it did not happen.”
- “I would like to see more updates sent to teachers through email and see what data was generated before the decisions were made.”
- “Although we were well-informed before the process was completed, I didn't feel the results were very well communicated.”
- “I think it would have been helpful to explain the different "buckets" from which funding comes for all parts of the district's budget. It's hard to watch building improvements take place and new ACT/testing programs get initiated while buildings lose para-professional hours and programs. Sadly, the parents whose children are in need of a special program like MSAP do not feel empowered to or know how speak up on behalf of their kids. The opposite is true for parents of HAL and Montessori students. As a parent and a teacher in the district, I would liked to have been sent a copy of or link to the cost-benefit and efficacy analyses of all of the programs that were being considered in the SA process before the final decisions were made.”

- “Communication at the building level seemed after the fact and only if individuals asked instead of being more transparent throughout the process. Having lived through an abandonment process that was transparent, it was disappointing that with all of the great professional development and other district communication, the ball seemed dropped during the 2014-2015 selective abandonment process.”

Research question 7 focused on how fair the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services was to stakeholders.

Research Question 7

Was the Selective Abandonment budget process used by the Research School District for the reduction and/or elimination of programs and/or services perceived as fair to all stakeholders involved?

There is agreement that the Selective Abandonment process was fair. Out of the 849 research district employees who completed the survey, 117 (13.8%) strongly agree, 245 (28.8%) somewhat agree, 326 (38.4%) agree, 109 (12.8%) somewhat disagree and 53 (6.2%) strongly disagree that the research school district’s Selective Abandonment process was fair. Table 4 summarizes the data for this question.

Portions of the comments to open-ended questions administered to all research district employees are as follows.

- “I believe the selective abandonment process is fair, but the initial survey was very broad in scope and didn't directly identify some of the programs that were being considered for selective abandonment.”

- “Selective abandonment may be one of the best ways to let everyone voice their opinion by having a fair outcome for the majority.”
- “The selective abandonment process is never easy. Someone or some group is usually not happy with the outcomes. I feel it was a fair process and every avenue was looked at to limit the impact of the reduction.”
- “I think the district attempted to be fair and have all stakeholders offer input. Sometimes, that input felt like throwing a program or person under the bus. Once a program was on the cut list, I was not aware of any additional research completed by the district via interviews, questions of people in that position or interviewing parents.”
- “I felt we were presented with strong and fair reasons why we needed to go through this process (budget issues) and we were kept informed as decisions were being made.”

Table 1. Data results ($M = \text{Mean}$) using a standard Likert scale from survey instrument questions 9-14.

	A	B	C	D	E	F	G	H
1	ROLE IN DISTRICT	Question 9	Question 10	Question 11	Question 12	Question 13	Question 14	ROLE TOTALS
2								
3	Classified	2.724	3.133	2.773	3.01	2.967	3.177	$M = 2.964$
4	N = 182							
5	Certified	2.755	2.72	2.369	2.786	2.907	3.346	$M = 2.814$
6	N = 559							
7	Building Administrator	2.163	2.224	2.061	2.081	2.081	2.837	$M = 2.241$
8	N = 49							
9	Central Office Admin.	1.632	1.421	1.421	1.473	1.579	2.684	$M = 1.702$
10	N = 19							Role Total Mean ($M = 2.43$)
1		Question 9	Question 10	Question 11	Question 12	Question 13	Question 14	
2	QUESTION TOTALS	$M = 2.689$	$M = 2.748$	$M = 2.415$	$M = 2.761$	$M = 2.841$	$M = 3.263$	Questions Total Mean ($M = 2.786$)

Survey instrument question 9: I believe the Selective Abandonment process was Fair?

Survey instrument question 10: I had the opportunity to share my suggestion(s) for possible reductions?

Survey instrument question 11: I had the opportunity to share my opinions through the initial survey?

Survey instrument question 12: I had the opportunity to share my opinions with the superintendent, central office administrator(s) or building level administrator(s)?

Survey instrument question 13: I believe the Selective Abandonment process was transparent?

Survey instrument question 14: I believe the Selective Abandonment process was well received by all stakeholders?

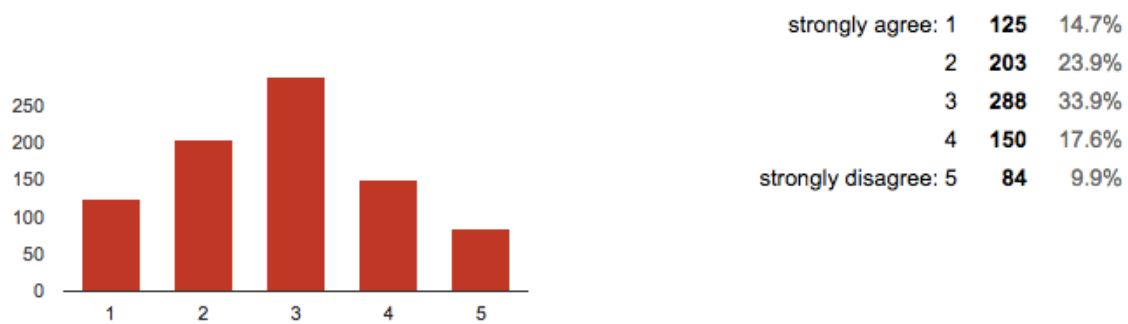
Table 2. Transparency**I believe the Selective Abandonment process was transparent?**

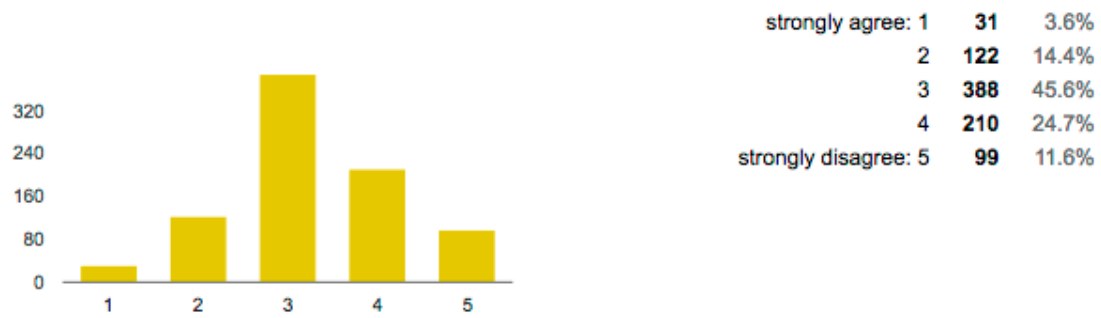
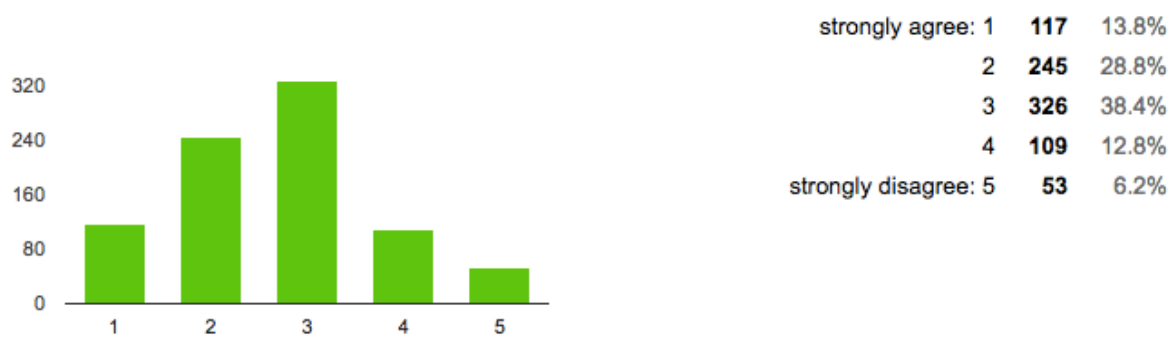
Table 3. Negative Backlash or Harsh Feelings**I believe the Selective Abandonment process was well-received by all stakeholders?**

Table 4. Fairness**I believe the Selective Abandonment process was "fair?"**

Chapter 5

Conclusions, Discussion, Suggestions and Implications

The results of the study were produced in Chapter 4. Chapter 5 includes discussion of the research school district's stakeholder's perceptions regarding the use of Selective Abandonment. This chapter will conclude with discussion and suggestions topics as well as possible implications that school leaders may consider for future use when having to modify, reduce, or eliminate programs and/or services.

The data collected for this program evaluation indicates that stakeholder's were in agreement regarding perceptions of the research school district's Selective Abandonment process. While varying levels of agreement exist among all four employment types, a closer look at the data reveals that the stakeholders furthest away from the decision making process were in less agreement than those closest to making the decisions. Those making these decisions are often faced with dilemmas. School district leaders often find themselves in one type of dilemma (problem) or another. Hoy & Tarter (2008) indicate that the dilemmas school superintendents face are inherent within the institution of school itself. Therefore, decisions cannot bring forth a solution to the dilemma, as the choices are not solutions, but merely the selection of one alternative over another. For a myriad of reasons, some under their control and others not, the research school district decision makers were forced to develop a decision making process (Selective Abandonment) to evaluate possible programs and services that could be modified, reduced or eliminated. Selective Abandonment, now part of the district's Program Budgeting Process, works in conjunction with the Strategic Planning Process. Refer to Appendix A for the Research School District Program Budgeting Process Flow Chart.

It seems clear from the survey data gathered for this research, that the financial matters of the research school district are important to stakeholders. Even though the perceptions of classified and certified staff, building level administrators and central office leadership frequently differ in their perceptions of characteristics identified in this program evaluation, there is evidence that the entire staff's overall perceptions are mainly positive regarding the new Selective Abandonment process. The completion of this study provides the district with many significant findings.

Conclusions

Domain 1, Question 1 Conclusions

The purpose of Domain 1, question 1 was to gauge the perceptions of the Research School District building administrators regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services. Building level administrators were in agreement and had mostly positive responses towards open-ended questions. Building level administrators, second highest only to central office leaders in their level of agreement, positively perceive the Selective Abandonment Process implemented by the district.

It is interesting to note that common themes emerged from building level administrators open-ended comments. Themes as identified by building level administrators indicate that the Selective Abandonment process was well thought out, considered the potential for severely negative impacts on student achievement and that there were several opportunities for all stakeholders to provide input throughout the process.

Domain 1, Question 2 Conclusions

The purpose of Domain 1, question 2 was to gauge the perceptions of the Research School District certified and classified staff members regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services. Certified and classified staffs were in somewhat of agreement and had mostly neutral responses towards open-ended questions.

It is interesting to note that common themes emerged from certified and classified staff member open-ended comments. Themes as identified by certified and classified staff members indicate that the Selective Abandonment process was emotional and difficult to process, that it was completed fairly and was somewhat transparent. Additionally, certified and classified staff feels that the district provided a real purpose for the possible reductions, however they feel that cuts should stay as far away from the classroom as possible. Respondent number 379 states, "I believe there were many people involved sharing information to the administration as well as the Board of Education so they can make an informed decision. I believe any decision to do away with a program is a difficult one and so all stakeholders will not be pleased. I believe we have a lot of support in our community for our leaders to make decisions." Additionally, respondent number 490 indicates, "Ultimately, this is an unfortunate process to have to go through. I do, however, understand that it is necessary. I feel relieved (even though I may not always agree) that the district is taking an approach of attempted transparency when looking through our finances and our needs vs. wants.

Domain 1, Question 3 Conclusions

The purpose of Domain 1, question 3 was to gauge the perceptions of the

Research School District central office leadership team members regarding the Selective Abandonment budget process used by the District in the reduction and/or elimination of programs and services. Central office leadership staff was in strong agreement and had mostly positive responses towards open-ended questions.

Encouraging themes also emerged from central office leadership team open-ended comments. Topics such as communication, strategic planning and program exploration were evident from central office leadership members. Respondent 58 states, “The communication regarding the selective abandonment was well thought out and executed. I applaud the district for their use of various modes of communication (i.e., surveys, meetings, social media) to inform and gather input from all stakeholders. Interestingly, respondent number 55 indicates, “selective abandonment is a difficult process for all involved. The amount of time, energy, and resources put into all programs across the district is substantial. Asking staff who are deeply invested in those programs and practices to then reduce or eliminate them is gut-wrenching and no one takes pleasure in it. I believe the process the district went through is a fair and equitable process to follow.”

Domain 1, Question 4 Conclusions

The purpose of Domain 1, question 4 was to determine if there is a difference between Research School District building administrators, certified and classified staff, and the Central Office Leadership team total perceptions of Selective Abandonment budget process as it relates to a way to determine which programs and/or services should be reduced or eliminated. The range of means for all four employment groups varied from a lesser agreement for classified staff, to the stronger levels of agreement for central office leadership team members. The four employments groups combined were in

overall agreement and were somewhat in agreement with their responses towards open-ended questions. Quantitative data from Tables 1-4 and qualitative information from respondent's open-ended comments indicate that there is a difference between certified and classified staff, building level administrators and central office leadership team member's perceptions of the Selective Abandonment budgets process.

Domain 2, Question 5 Conclusions

The purpose of Domain 2, question 5 was to determine the level of transparency stakeholders felt the research school district used in the Selective Abandonment budget for the reduction and/or elimination of programs and/or services. An interpretation of the data shows that 72.5% of the respondents either agree, somewhat agree or strongly agree that the Selective Abandonment process was transparent. To support this statement, respondent number four makes this comment, "I believe this process is transparent and collaborative, taking input from all stakeholders." Additionally, respondent number 23 states, "I feel that this process has been excellent in terms of transparency and serving the best interest of our students. We continue to maintain excellent services while evaluating the use of our resources. Every decision made truly has the intention of continuing to meet the needs of all of our students. I have seen many positives come from this process. We continue to focus on quality teaching and instruction and the district's teachers and students continue to excel." The remaining 27.5% either somewhat disagree or strongly disagree. Supporting this level of disagreement, respondent number 366 states, "The teachers I spoke with throughout the process of decision-making have almost universally felt betrayed. Many of us feel like our district is way too concerned with the appearance to taxpayers of fiscal conservatism. The emphasis is so often on how little we

spend per pupil, it's almost like our district's leaders are running for public office, attempting to convince voters that we'll get them everything they want (i.e. "World-class education, guaranteed!), without spending anything to do it. Selective Abandonment has come across as part of that mission. I know the state is doing less and less for our district, which is a travesty. But at some point our leaders need to stand up and tell parents and other taxpayers in this district that our students can only receive a world-class education if it's paid for. I also know we have to cut something. However, it has felt like decisions on what to cut haven't exactly followed our opinions. Being allowed to take part in the decision-making process is valuable, however the results don't seem to follow what teachers have shared.”

Domain 2, Question 6 Conclusions

The purpose of Domain 2, question 6 was to determine whether or not stakeholders felt the research school districts use the Selective Abandonment budget process for the reduction and/or elimination of programs and/or services was well received. An interpretation of the data shows that 63.6% of the respondents either agree, somewhat agree or strongly agree that the Selective Abandonment process was well received by stakeholders. To support this statement, respondent number 359 comments, “I applaud the results. Cutting unnecessary things to save money is always positive management.” Respondent 513 states, “Selective abandonment is a process all businesses and industries must go through. The educational world is no exception.” Subsequently, the remaining 36.4% of the respondents either somewhat disagree or strongly disagree that the Selective Abandonment process was well received. Supporting this level of disagreement, respondent number 473 states, “Looking back to 2014-15 school year

when this process originated, I wish more factual information was presented orally and in print to the staff. Much time was spent speculating the ramifications of such a move that people were unsure and unclear of their job status and department responsibilities.”

Respondent 396 also disagrees and states, “The unintentional consequences are a sad reality and the results are putting a lot back on teachers. Add even more staff development and other duties, while not removing anything from our plate, and you are making the entire process unpopular.”

Domain 2, Question 7 Conclusions

The purpose of Domain 2, question 7 was to determine whether or not stakeholders felt the research school districts use of the Selective Abandonment budget process for the reduction and/or elimination of programs and/or services are fair. An interpretation of the data shows that 81.0% of the respondents either agree, somewhat agree or strongly agree that the Selective Abandonment process was perceived as fair by stakeholders. To support this statement, respondent number 743 states, “I think the process is fair. I also think it will not always be viewed as fair, especially by the people who are directly affected. I appreciate the predicament the district is in and I think they do a fine job working through a very difficult process.” Additionally, respondent number 588 indicates, “I think the process was done fairly. Corporate America uses it. Warren Buffet is always talking about trimming the fat in his businesses. I would like to make further suggestions for abandonment.” The remaining 19.0% of respondents who somewhat disagreed or strongly disagreed that the Selective Abandonment process was fair to stakeholders. Respondent number 106 asserts, “I want to believe the process is fair. I’d like to see more updates sent to all employees through email so we can see what

data was generated before decisions are made.” In addition, respondent number 230 shares, “I felt the process was difficult for all parties involved. Fairness is difficult to gauge and change typically is a hard process for people to accept.”

Discussion

Superintendents and other educational decision makers are faced with problems or dilemmas that challenge their leadership literally on a daily basis, and they must draw upon well-developed skills to make decisions or solve problems in a responsible fashion. Their success as effective decisions makers depends on these honed skills. The decision makers in the research school district were tasked to cut nearly 1.5 million dollars from the budget.

Hoy and Tarter (2008) developed a situational model to help administrators decide when to make decisions by themselves and when it is best to involve others in the process. In general, if people have an investment in a decision they should be involved in the decision making process in some capacity. Most decisions in schools impact everyone but the key is determining the degree to which all employees care about the outcome. If a specific group of employees are indifferent, their participation then is not likely to be beneficial.

Another element to consider is how much representative stakeholders can contribute to the quality of a decision. A group(s) with some level of expertise associated to the issue or problem being addressed can contribute to inquiry and the selection of plausible solutions. People with limited knowledge or expertise in the area can be keen participants but are less likely to make a significant contribution to the decision process.

According to the Hoy-Tarter model, if staff has some level of expertise related to

the problem as well as have a stake in the outcome, they should be involved in the decision. If staff indicates that they don't care about the outcome and provide little to no expertise in the problem area, an autonomous decision must be made. When employees are concerned about the outcome of a decision but lack expertise, or have expertise but are unconcerned to the outcome, then limited participation is appropriate.

Respondent number 255 clearly states why the research school district should further investigate the Hoy-Tarter decision making process, "Unfortunately this process is difficult. I was very discouraged that the district chose not to look at all the options available to them. I also do not agree with the input process for the initial surveys. I don't feel that everyone should be involved or that everyone is qualified to make a decision of this nature."

Areas of Strength

What follows is a summary of the stakeholder perceptions related to the Selective Abandonment budget process.

- Nearly half of the respondents indicate that they feel they were well informed about the Selective Abandonment process.
- Presentations by the Superintendent, other central office leadership team members and by building principals were the most frequently selected choices of respondents when sharing how they were made aware of the Selective Abandonment process.
- An overwhelming number of respondents indicated that they responded to the initial online survey asking for their input regarding possible items to be considered for Selective Abandonment.

- 81% of all respondents agree, somewhat agree or strongly agree that the Selective Abandonment process was fair.
- 71% of all respondents agree, somewhat agree or strongly agree that they had an opportunity to share their suggestions for possible reductions.
- 72.5% of all respondents agree, somewhat agree or strongly agree that the Selective Abandonment process was transparent.
- 63.6% of respondents agree, somewhat agree or strongly agree that the Selective Abandonment process was well received by all stakeholders.
- Themes from open-ended comments include:
 - “Difficult decisions need to be made”
 - “A cost benefit analysis for programs and services is good business practice”
 - “Selective Abandonment is mission consistent and plays a valuable role in the Program Budgeting process”

Areas of Concern

Although most participants were in agreement regarding their perceptions of the Selective Abandonment budgeting process some respondents expressed concerns. Below are some of their responses.

- Nearly half of the respondents indicate that they feel they were minimally informed or not made aware at all about the Selective Abandonment process.
- Use of print media and board-meeting packets were the least selected methods of how respondents indicated they were made aware of the process.

- Over 90% of all respondents indicated that they did not attend any of the board meetings where Selective Abandonment was discussed.
- Over 64% of all respondents chose not to share their thoughts with decision makers.
- Themes from open-ended comments include:
 - “Improve communication by sharing study reports with all employees rather than burying them in the board packets”
 - “Keep cuts as far away from the classroom as possible”
 - “My opinions don’t matter. What’s the point?”
 - “Those who support the fine arts, activities or athletics think the others should be cut or eliminated, while their favorite should be spared”

Suggestions

The following bullets are the researcher’s suggestions for any school leaders or key decision makers regarding the implementation of a process similar to the Selective Abandonment process implemented by the research school district.

- Select a decision making process that meets the needs of your district.
- Identify the stakeholders whose input will be most beneficial in determining which programs or services should be considered for possible Selective Abandonment. It is possible that not all stakeholder input is necessary.
- Identify the stakeholders whose participation in the decision-making will be most effective. Generally, these people are invested in the results and understand that the decisions that need to be made are for the greater good.
- After programs or services have been identified as possibly being selectively

abandoned, provide stakeholders with a current cost/benefit analysis for every program or service under consideration.

- After programs and services have been identified for possible selective abandonment, school leaders and key decision makers should develop an instrument for stakeholders to provide feedback as well as provide opportunities for stakeholders to share their thoughts without the perception of it being held against them.
- Develop a communication strategy where district and school leaders personally share study reports and final decisions with all stakeholders regardless of their level of expertise.
- Creatively implement a social media strategy for the purpose of strategically sharing information throughout the entire process with your community.

Questions for school leaders and key decision makers to consider asking

- What impact will cuts have on student outcomes in the long run?
- What research is available to help inform our decision?
- What have other districts done to be more efficient?
- What will need to be changed about the way we fund education in the future?
- How can we work together to map out the most cost effective and educationally sound approaches for addressing the short-term and long-term budget?
- What other governance functions must we perform to secure the future financial and educational well being of the school district?
- How can we inform the stakeholders of the circumstances to avoid loss of support because of unpopular cuts?

- How can we build support for future efforts to pass budgets and tax levies in hard economic times?
- How can we communicate with state officials to provide them with a clear long-range picture of local conditions?

Implications

Clearly, the current system of school funding isn't working. For schools to flourish in the long run, school boards, school leaders, and the stakeholders need to revise how public education is funded at the local, state, and federal levels. We need a new system that will stop the hemorrhaging permanently by providing steadfast and sustainable funding for public education. What that new funding system looks like should be the subject of a serious conversation—and the subject of comprehensive research.

Districts need to communicate how severe the long-term outlook is and work to ensure that students who are just starting school now will be able to be college and career ready when they graduate from high school. Asking schools to do more with less does not make sense. How much less can schools have before they are unable to do more?

The results of this evaluation illustrate that when a school district is forward thinking, committed to all stakeholders from a number of different perspectives, and has clearly defined policies and procedures in place, no challenge is too large or too small for key decision makers to act upon.

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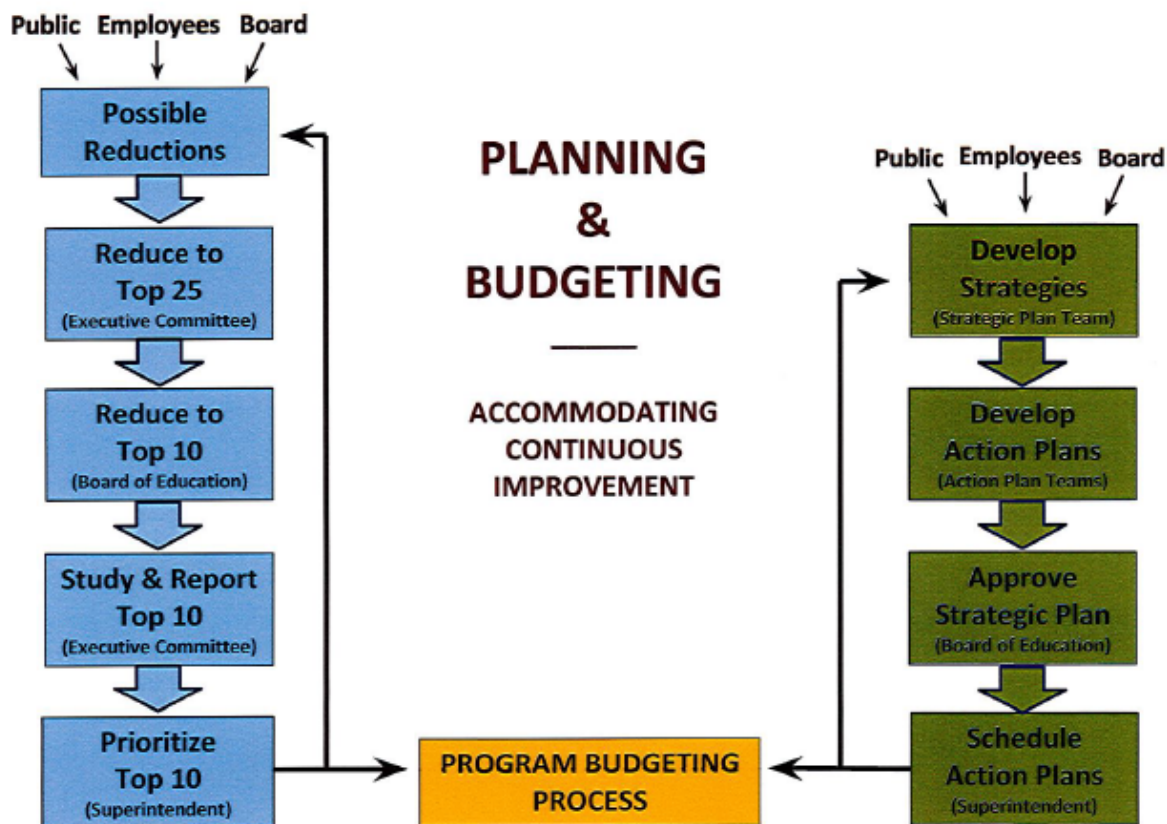
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Appendix A: Research School District Program Budgeting Process Flow Chart



Appendix B: Survey Instrument Administered Via Google Forms

Follow up to the 2014-15 Selective Abandonment Process

This research is part of my Doctoral in Education Administration program at the University of Nebraska-Omaha. This project was approved by the University of Nebraska Medical Center's Institutional Review Board (IRB # 099-16-EX) on February 18, 2016.

I would like you to complete the following research survey for my dissertation topic "A Product Evaluation of the Selective Abandonment Budget Process for School Budgeting. If you were not an employee of the Millard Public Schools during the 2014-2015 school year please delete this survey.

During the 2014-15 school year the Millard Public Schools returned to the language in its Strategic Plan and spent more time studying its existing programs and services. These studies assisted with decision-making regarding which programs, if any, could be modified, reduced or eliminated in order to provide the resources needed to implement new initiatives. Selective Abandonment has since become part of the district's Program Budgeting Process. I would like you to take part in a questionnaire that will take approximately 5 minutes to complete so that I can obtain your opinion on the issue – employee perceptions with regard to the 2014-2015 Selective Abandonment process. I will evaluate what you say and use it in my dissertation, occasionally quoting your direct responses.

CONFIDENTIALITY

I will ensure your confidentiality by not naming you at all. Your responses will be identified only by number (i.e. respondent #12). In doing this, I will make sure that you remain anonymous. All of the information I collect will be kept safely and destroyed once the research is complete.

WITHDRAWAL

You can ask to withdraw from the research at any stage and have all information collected from you destroyed if necessary. Please contact me Christopher M. Loofe via e-mail (cmloofe@mpsomaha.org) if you wish for your results to be destroyed.

DISCLAIMER

By taking part in this questionnaire you are confirming that you:

- have read the information provided by myself and understand what I am asking you to do.
- agree to take part in this questionnaire.
- agree that your words can be used anonymously in my work.
- understand that all data collected will be kept safely and securely.
- understand that you can withdraw at any time and all information collected will be destroyed at that point.
- understand that in any circumstances I will maintain confidentiality.
- understand that all data will be destroyed on successful completion of the research project.

Please answer all of the questions honestly and objectively, being as insightful as you possibly can. This will provide me with valuable and hopefully interesting results. The results of my dissertation will be made available and can be sent to you via e-mail request to Christopher M. Loofe (cmloofe@mpsomaha.org) if you are interested in the conclusions that are made. Thank you for taking part!

* Required

1. To what extent do you feel you were well-informed about the Selective Abandonment process? *

- very informed
- minimally informed
- not aware at all

2. How were you made aware of the process? (indicate all that apply) *

- newspaper
- presentation by superintendent
- presentation by central office administrator(s)
- presentation by my building principal
- email survey
- board meeting packets
- word of mouth

Other

3. Did you respond to the initial online survey sent to all employees? *

- yes
- no

4. Did you read the reports submitted to the board? *

- yes
- no

5. Did you attend any board meetings where Selective Abandonment reports were presented or voted on? (indicate all that apply) *

- yes, March 16, 2015
- yes, April 6, 2015
- yes, April 20, 2015
- yes, but I can not remember the date
- no, I didn't attend any of these meetings

6. Did you share your thoughts with decision-makers? (indicate all that apply) *

- yes, via email or phone conversations my building principal, central office administrator(s) or with the superintendent
- yes, via one-on-one personal conversations with my building principal, central office administrator(s) or with the superintendent
- no

Other

7. Did any of the topics studied impact you? (indicate all that apply) *

- impact your personal job responsibilities
- impact program(s) for your own children
- no impact

Other

8. Please indicate your position during the 2014–2015 school year: *

- certified staff (teachers, counselors, district level leaders, etc.)
- classified staff (hourly staff, paras, support staff, etc.)
- building level administrator
- central office administrator

Please indicate your level of agreement or disagreement for each item.

9. I believe the Selective Abandonment process was "fair?" *

1 2 3 4 5

strongly agree strongly disagree

10. I had the opportunity to share my suggestion(s) for possible reductions. *

1 2 3 4 5

strongly agree strongly disagree

11. I had the opportunity to share my opinions through the initial survey. *

1 2 3 4 5

strongly agree strongly disagree

12. I had the opportunity to share my opinions with the superintendent, central office administrator(s) or building level administrator(s) *

1 2 3 4 5

strongly agree strongly disagree

13. I believe the Selective Abandonment process was transparent? *

1 2 3 4 5

strongly agree strongly disagree

14. I believe the Selective Abandonment process was well-received by all stakeholders? *

1 2 3 4 5

strongly agree strongly disagree

15. Please add any additional comments you may have with regards to the Selective Abandonment process. *

Submit

Never submit passwords through Google Forms.