-

A MULTI-SITE CASE STUDY OF THE

SHARED SUPERINTENDENCY IN NEBRASKA

by

Caroline B. Winchester

A Dissertation

Presented to the Faculty of

The Graduate College at the University of Nebraska

In Partial Fulfillment of Requirements

For the Degree of Doctor of Educational Administration

Major: Educational Administration

Under the Supervision of Professor Larry Dlugosh

Lincoln, Nebraska

December 2003

A MULTI-SITE CASE STUDY OF THE SHARED SUPERINTENDENCY IN NEBRASKA

Caroline B. Winchester, Ed.D.

University of Nebraska, 2003

Adviser: Larry Dlugosh

Schools in Nebraska shared a superintendent to become more efficient and to reduce expenses. The purpose of the study was to determine the financial impact of sharing a superintendent. Fifteen schools, that shared a superintendent in 1998-1999 and were still sharing in a superintendent in 2001-2002, were studied. Each of the 15 districts was paired with a district of similar size, resources, and cost grouping that did not share a superintendent. Financial data was obtained from the Annual Financial Report and from the Nebraska State Aid Supplement. Data was gathered for the year before sharing a superintendent, the year after sharing, and for the 2001-2002 school year.

The first year after sharing, shared districts noted the following: savings in superintendent and total administration expenses, budget percent decreased in the areas of superintendent and total administration, increased principal and general fund expenses, decreased administrative per pupil cost, and decreased per pupil cost. For the 2001-2002 school year shared districts experienced the following: savings in superintendent and business services expenses, budget percent decreased in the areas of superintendent and total administration, increased principal and general fun expenses, increased state aid, and lower per pupil costs and lower administrative costs than non-shared districts. In addition, shared districts maintained average daily membership. Shared districts, also, shared staff both certified and non-certified, equipment, and worked together on curriculum and assessments.

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF APPENDICES

Chapter One

Introduction

The Topic of the Study

The topic of the study was the financial impact of superintendent sharing in Nebraska. The study examined whether (a) financial savings occurred the first year after the sharing arrangement began, and (b) was there still savings four or more years later in 2001-2002. Sharing a superintendent was one-way two or more school districts attempted to reduce costs without diminishing quality education. A superintendent was the executive head of the school district given the legal title of superintendent of schools, while a shared superintendent was one who served two or more school districts as the chief executive officer for the board of education. Also, the shared superintendent

served two or more boards of education while a non-shared superintendent served as the chief executive officer for only one school district and one school board.

Superintendents were arguably the most influential persons in a school district. Effective schools research by Edmonds (1979), Goodlad (1984), Boyer (1995), Lightfoot (1983), and Rutter, Maughan, Mortimore, and Ouston (1979) identified consistent elements of educational excellence. Among these were strong, positive leadership; high expectations of student and teacher achievement; respectful relationships among students, teachers, and administrators; fair and frequent feedback to both students and teachers on their performance (emphasizing positive reinforcement of success and progress); a friendly, but businesslike, classroom and school climate; and a tolerance for individual initiatives and for trying new approaches to learning (Sher, 1988). Tanner and Tanner (1995) identified several ways in which the superintendent influenced curriculum improvement. They were valuing teacher expertise; providing time, human resources, and material resources; and creating a professional learning environment. Thus research on the sharing of superintendents was vital in improving schools and student learning.

The Context of the Problem

According to the Nebraska Department of Education publication, "Statistics and Facts About Nebraska Schools 2001-2002," school districts across Nebraska were experiencing and were projected to experience declining enrollments through the year 2006-2007. Rural districts were particularly susceptible because the number of full-time farms (where operators list their principal occupation as farming) has dropped by 12,000 in Nebraska according to the Loup Basin RC & D Regional Economic Development Plan (2002). This report did not take into account the fact that many of those operators were retirement age. In addition, the U. S. Census Bureau (U.S. Census Report, 2001) reported that between 1990 and 2000 only 53 of Nebraska's 93 Counties experienced population growth. A recent study by the Bureau of Business Research indicated that 34 of the smallest counties (populations less than 5,000) in Nebraska were predicted to have a population decrease of 15.8 percent between 2000 and 2020 (Loup Basin RC & D Economic Development Steering Committee, 2002). According to Goudy (2002), rural counties not adjacent to a metropolitan center were less likely to gain people in the working age group (18-64). The working age group is most likely to have school age children living at home. Goudy (2002) stated the working age group important for the growth of school districts. Kliewer (2001) reported 29% of Nebraska's school districts experienced an enrollment decline of 10% or more from 1993 and 1997.

Because school state aid was in part based on the number of students in a district, school districts with

declining enrollments experienced decreases in state aid. In addition, the State of Nebraska had reduced revenues, which resulted in a potential budget deficit. Since state aid to K-12 education was one of the largest recipients of state funds, the state in the spring of 2002 decreased aid to public schools. Schools were also under lids to their budget and levy. In 1998, the legislature passed LB1114 and LB 806 (Winchester, 1999). LB 1114 put lids on budgeted income and expenditures. Under the levy lid school districts in Nebraska were allowed by law to only levy $1.10 per $100 of assessed property valuation starting July 1, 2000. The levy lid decreased to $1.00 on July 2001. On the expenditure side the budget limit was sit at 2.5%. The board could by a three-fourths vote exceed the budget lid by 1% to a maximum of 3.5%. An additional allowance was provided for student growth. LB 806 allowed for free holding transfers of land, cost groupings based on sparsity, and budget changes for Class 1 school districts. Schools were also given the ability to exceed the levy by a majority vote of the patrons in the district. This provision had to be used with caution by districts with fewer than 60 students in grades 9-12. In free holding, if a district with under 60 students had a levy that exceeded $1.00, then landowners within the district could freehold their land into an adjoining district that was at or lower than the $1.00. The result was to reduce the property valuation of the smaller district and thus lower tax revenues even more (Molnar & Scherer, 1998).

In order to keep a school in the community, school boards had to investigate ways to decrease costs and increase efficiency. Sharing a superintendent was one possible cost cutting measure that districts have tried. The first superintendent sharing arrangement in Nebraska was between the school districts of Palisade and Stratton (Burton, Haddix, & Jochum, 1998). In 1998-1999, there were 15 shared superintendent arrangements: Ansley/Sargent, Arcadia/Loup County, Axtell/Wilcox, Bruning/Davenport, Callaway/Stapleton, Cedar Bluffs/Prague, Clarks/Fullerton, Dawson-Verdon/Humbolt, Exeter/Milligan, Geneva/Fairmont, Greeley/North Loup-Scotia, Guide Rock/Red Cloud, Howells/Dodge, Litchfield/Ravenna, and Stratton/Trenton. In 2001-2002, there were 9 shared superintendents: Arcadia/Loup County, Arnold/Sargent, Elba/Wolbach, Greeley/North Loup-Scotia, Howells/Dodge, Litchfield/Ravenna, Cedar Bluffs/Prague, Axtell/Wilcox, and Exeter/Milligan (Nebraska Department of Education, 2002).

In a field study by Winchester (1999) on shared superintendents, the most prevalent reason for sharing a superintendent was reported as budget savings. Other reasons were possible school district merger and the inability to find a suitable replacement for the departing superintendent. A potential shortage of school leaders came at a time when there was pressure from media reports to improve the quality of education. Improving the quality of education

required strong leadership and considerable resources. The impact of the demands to meet state standards and new federal No Child Left Behind (NCLB) legislation was being expressed by all sizes of schools, both rural, suburban, and urban. Loven (1991) stated that smaller school districts were affected more than larger ones, by state mandated improvement initiatives because of size, population sparseness, and isolation. The sharing of a superintendent was one way school districts could collaborate.

The Purpose of the Study

The purpose of the study was to determine the financial impact of shared superintendents over a four-year period from 1998-1999 to 2001-2002. Specifically, did shared superintendent expenditures lead to reduced expenses? In addition, did sharing a superintendent lead to other cooperative ventures between the school districts? The results of this study could be used to make recommendations to Nebraska school districts considering the efficiency of superintendent sharing.

The Research Question

The research question focuses the finances for the 15 districts in the study. A major question asked was: What were the financial changes as measured by dollars and by percent of budget allocated for districts that shared a superintendent in the areas of: Board of Education, Superintendent, Principal, Total Administration-Business Services, Total Administration, Administrative Per Pupil Cost based on Average Daily Membership (ADM), State Aid, General Fund Expenditures, and Annual Cost Per Pupil Based on ADM?

Other sub questions that were addressed were:

- Did either or both districts experience cost savings after the shared superintendent arrangement?
- Did school districts that share a superintendent have greater decreases in financial expense accounts than districts that did not share a superintendent?
- Did the percent of the budget devoted to administrative costs change with the shared superintendent arrangement?
- What changes in ADM occurred after the shared superintendent arrangement?
- Did changes in numbers of net option students occur after the shared superintendent arrangement?
- Did changes in state aid occur after the shared superintendent arrangement?
- Did changes in the levy occur after the shared superintendent arrangement?
- What changes in fiscal efficiency as measured in per pupil costs based on ADM took place after the

shared superintendent arrangement?

- Did the district enter into other sharing arrangements with neighboring districts?
- What unexpected costs were there in the shared arrangement?
- Did the district conduct a levy override? Did it pass? How much was the levy override?
- What changes in state/federal laws permitted districts to share administrative staff?

Data Collection

The 15 school districts in the state of Nebraska that shared superintendents in 1998-1999 and were still sharing a superintendent in 2001-2002 were studied. Shared superintendent districts were matched with a district that did not share a superintendent but was of similar size, resources, and cost grouping. A control group was employed to ascertain whether the changes were due to sharing a superintendent. Districts were matched for membership, resources, and cost grouping. These factors were chosen because they were variables in the Nebraska finance formula. Financial data the year before and the year after the superintendent sharing was enacted and 2001-2002 financial data were obtained from Annual Financial Reports (NDE 03-036) at the Nebraska Department of Education. Financial data was also obtained from a control group of
15 districts of similar size, resources and cost grouping that did not share a superintendent. The Statistics and Facts About Nebraska Schools 2001-2002 (Nebraska Department of Education, 2001-2002) served as the resource for size. System resources and cost grouping was obtained from the
2001-2002 State Aid Components found at the Nebraska Department of Education Website (http://ess.nde.state.ne.us/SchoolFinance/StateAid/Search/). Net Option Students and General Fund Levy were obtained from the State Aid Supplement (NDE 03-018) for the years involved. The superintendents of the 15 shared districts were interviewed by phone.

Descriptive data was tabled and analyzed in the following manner. Data from AFR reports was collected for the following categories: Board of Education Expenses, Superintendent Expenses, Principal Expenses, Business Services Expenses, Total General Fund Expenditures, Annual Cost Per Pupil ADM, and ADM. Data was collected from the State Aid Supplement in the following areas: Net Option Students and General Fund Levy. Total Administration Cost was calculated by adding Board of Education, Superintendent, Principal, and Business Services Expenses. Administrative per pupil cost was calculated by dividing the calculated total administrative cost by ADM. Each category was recorded for the year before sharing a superintendent, the year after sharing a superintendent, and

the 2001-2002 year. The difference the year after sharing was calculated by subtracting the first year from the year before in each of the financial categories. The difference for the 2001-2002 year was calculated by subtracting the

2001-2002 year from the year before sharing a superintendent. Dividing the financial category by the total general fund expenditures and multiplying by 100 calculated percent of budget. Difference in percent of budget the first year was calculated by subtracting the percent of budget the first year from the percent of budget the year before sharing a superintendent. The difference in percent of budget for the 2001-2002 year was calculated by subtracting the percent of budget for the 2001-2002 year from the percent of budget before sharing a superintendent. The difference the first year in each financial category was recorded for each school district and averaged. Taking the sum in the financial category and dividing it by the number of districts calculated the average. The average differences for the first year and the 2001-2002 year was recorded in a table for each financial category and for shared and non-shared districts.

Data analysis of the interviews was done using a methodology described by Miles and Huberman (1984). The interviews were recorded and transcribed. First a code, a single word or term, was created. Codes that were similar were clustered together.

One-word codes were put in the left margin, and conceptual and analytical comments were listed on the right margin. Next, meaning or patterns were derived from the data. After coding the interviews, the codes were listed on a spreadsheet (Appendix E). At the top of the column was the question. The codes were listed in the column. The column was formatted in alphabetical order. Reoccurring codes that occurred in all of the interviews were noted.

A List and Definition of Technical Terminology

A study of sharing superintendents required a common set of terms.

- Shared Superintendent—The shared superintendent was one who served two or more school districts as the chief executive officer for the board of education. Contract arrangements varied. The individual school district may both contract with the person or the contract could be held by one district with the other district purchasing services. The contract could be 50-50 where the superintendent spends 50% of their time in each district and each districts shared equally in the superintendent expenses. A variety of time-sharing arrangements might be found.
- Non-shared Superintendent—A non-shared superintendent was a person who serves as chief executive officer of only one district.

- Efficiency—The definition of efficiency was the definition currently used by the Nebraska State Department of Education which was per pupil cost (Sher, 1988).
- Per Pupil Cost—Per pupil costs based on ADM was the general fund expenditures on the annual financial report (AFR) divided by the ADM of the district for the reported year.
- Total Administrative Cost—Total Administrative Costs was the sum of Board, Superintendent, Principal, and Business Services cost.
- Administrative Per Pupil Cost—Administrative per pupil cost based on ADM was calculated by dividing Total Administrative Costs by the ADM.
- Percent of Budget—Dividing the individual category by the total general fund expenditures and multiplying by 100 calculated percent of Budget.
- Code—A single word term used to analyze interview data. (Miles & Huberman, 1984)

De-limitations, limitations

De-limitations were defined as the restrictions imposed by the study design that prevent the findings for being true for all times and places. This study was de-limited in its transferability because it was a study of superintendent sharing in only Nebraska from 1998-2001. Data was averaged so individual school districts may experience different financial savings or efficiencies than found by this study. Limitations were built-in limits about the chosen method. This study was limited because it dealt with only 15 Nebraska districts that shared a superintendent and only for the time frame from 1998-2001. Note that this study occurred when levy and expenditure lids were in place in Nebraska's school finance system.

Significance

LB 1114 and LB 806 imposed a tax-levy lid of $1.10 on districts for the years 1999-2001 (Winchester, 1999). In the school year 2001-2002, the lid dropped to $1.00. Due to the legislative imposed levy lids most districts needed to reduce budgets and do so in a manner that represented real savings and efficiency. This study was to identify the financial impact of sharing a superintendent and the efficiency of sharing a superintendent.

Decker and Talbot (1991) did extensive research in Iowa on the attitudinal aspects of sharing a superintendent. They examined why districts share superintendents, the redefined role of the superintendent, attitudes in shared districts, and concluded with advice for districts considering superintendent sharing. Decker and Talbot (1991) in Iowa and Charles Sederberg (1988) in Minnesota found the major reason for sharing a superintendent was

financial. Neither of these studies reviewed the actual district operating costs before and after entering into a shared-superintendent agreement or the short and long term financial impact. Moreover, a literature search did not reveal any studies in Nebraska or other states that analyzed actual district expenses either short or long term (four years). The results of this study could be used to make recommendations to Nebraska school districts considering the efficiency of sharing a superintendent.

Chapter Two

Review of Literature

In an effort to meet the demands of efficiency, school boards looked for ways to reduce costs. One way school districts attempted to reduce expenses was through cooperative programs such as purchasing supplies and equipment; sharing teachers, administrators, and facilities; and cooperative programs in art, music, and driver education. Jones and Hendrickson (1988) surveyed 62 Idaho school districts with enrollments less than 300 students. They found that the most practiced program involving cooperative action in Idaho was the purchasing of supplies. Another form of cooperation in Idaho was for school districts to combine programs such as art, music, and driver education. In Iowa, Decker and Talbot (1991) reported increased state funding for schools that shared classes, teachers and administrators. The incentives were passed by the Iowa legislature in 1986. By 1991-1992 119 school districts were sharing a superintendent (Bolten, 2003). Furtwengler, Furtwengler, Turk and Hurst (1997) studied collaboration between two school districts in Kansas. The two districts in Kansas shared resources in order to increase efficiencies while maintaining quality education for their children. Bass (1987) surveyed state education personnel for the 50 states. Bass (1987) found that greater efficiency could be obtained in small rural school districts by inter-district cooperation in sharing students, teachers, administrators, and facilities. In Minnesota, Sederberg (1988) reported that, through cooperation, schools could work together to increase efficiency and educational program opportunity. Sederberg's model involved federated districts. A 1986 Midcontinent Regional Educational Laboratory publication titled "Redesigning Rural Education: Ideas For Action" discussed about inter-district sharing. It was noted in this article that the information age requires independent thinkers who can work together. The article reported that rural schools should take advantage of the strengths of rural communities and form clusters of schools. It was suggested that these schools should be of the same size and be within driving distance. A common agenda or problem would be the driving force to establish such clusters. Cowles (1995) reported that school districts in California have cost advantages in sharing facilities with other public schools or public agencies such as towns or cities. In addition, the school districts stated that increased public relations and expanded opportunities for youth programs were benefits of sharing facilities. Sharing facilities with another public agency enhanced the school's public image as efficient users of tax dollars. Decker and May (1989) examined school districts in Iowa who had entered into an interdistrict sharing arrangement. In their study districts were sharing administrators, teachers, facilities, activities, and technology. Decker and May (1989) reported that inter-district sharing could help deal with

the problem of declining enrollment while striving to maintain or improve educational climate.

Sharing a superintendent is one cooperative program that school districts chose to address declining financial resources. Bratlie (1990), Decker and McCumsey (1992), Decker and Talbot (1989), Hull (1988), and Sederberg (1988) did much of the research on shared superintendents. These studies revealed that the sharing of superintendents was quite common nationally. The East and West coasts reported the earliest activity of shared superintendents and, later the popularity, spread to the Midwest. In Iowa, Iowa Code 280.15 (Bratlie, 1990) allowed for school districts that shared a superintendent to add additional students thus increasing their state aid. Bratlie (1990) found that most districts participating in the program had K-12 enrollments of less than 600 students and were less than 15 miles apart.

Several studies cited finances as the reason for sharing a superintendent. Sederberg (1988) cited a 1987 study of 63 shared superintendents in 21 states. In this study finances was the reason schools shared superintendents. Sixty percent of these shared-superintendent districts were low enrollment districts. Most of the school boards in the school districts perceived that a multiple-district administrative team could improve administrative efficiency and effectiveness. Studies done by Decker and Talbot (1991) and Decker and McCumsey (1992) in Iowa also found that a major reason for sharing superintendents was financial. In Iowa there were generous monetary inducements for districts that engaged in sharing practices. Districts that shared superintendents could claim as many as 25 additional students for funding purposes which resulted in increased state aid or revenue. Another reason for sharing was the desire on the part of school boards to investigate possible whole-grade sharing in the future. In whole-grade sharing, one district sends students to another district. For example, one district may house grades 7-9 while the other district contains grades 10-12. Decker and McCumsey (1992) reported, also, that school board presidents felt that sharing superintendents was a way to bring the districts together for an eventual merger. Some districts used the additional dollars for programs such as curriculum coordinators, increased support staff, more faculty, and additional administrators.

Other studies found financial issues as the reason for sharing a superintendent. Bratlie (1990) studied school districts in Minnesota and Iowa that were sharing superintendents. Financial savings was the primary reason school districts decided to share a superintendent. The majority of the superintendents and school board presidents felt that sharing a superintendent assisted in accomplishing intended school board goals. Loven (1991) did a qualitative case study of three shared superintendent districts in northeast Iowa. He found financial efficiency as the initial

motivating factor for sharing superintendents. He concluded that superintendent sharing was desirable if the long-range goals were to enter into collaborative efforts such as whole-grade sharing, or merger of districts. Schiefelbein (2000) cited the major reasons for sharing a superintendent were financial, geographical proximity of the school districts, and declining student enrollment. Winchester (1999) found that 88% of the responding superintendents in Nebraska listed finances as the reason for sharing a superintendent. Other reasons for sharing a superintendent were possible merger of districts (75%) and inability to find a suitable superintendent candidate (50%). In Winchester's (1999) study, significant savings occurred after the shared superintendent arrangement in superintendent salary, total superintendent costs (2320), and percent of administrative costs. Fifty percent of the superintendents responded that the district would share a superintendent even if it did not represent cost savings. Thirty-eight percent said they would not and 12% were not sure.

Superintendent sharing had their drawbacks. Heath (1980) described Vermont that as having many shared superintendent districts called supervisory union districts. Superintendents in rural areas often served as many as a dozen school districts. Each of these districts had a board of education. This meant a superintendent had 12 board meetings and would be spending a numerous hours on the road between districts. Vermont experienced high superintendent turnover rates in shared districts. From his studies Heath (1980) stated that school boards could expect high turnover in a shared superintendent arrangement. Bluhm (1998) and Decker and McCumsey (1992) found similar results. The majority of the superintendents in shared districts reported the arrangement as being more stressful. Role ambiguity and role overload occurred when there were competing community expectations and multiple district problems. Decker and McCumsey (1992) found the greatest weakness in sharing a superintendent was that it was time consuming. Heath (1980) described the concern as "being overtaken by events" (p. 35).

Winchester (1999) found that 88% of the superintendents, 72% of the principals and 55% of the clerical staff perceived they had more responsibility after the shared superintendent arrangement. A significant change in time spent on the job per week occurred for superintendents, principals, and clerical staff. Superintendents reported they spent five more hours on the job per week, principals indicated they spent an increase of six hours, and clerical staff felt the increase in time per week was two hours. In addition, a significant decrease in the number of students was noted in districts that shared a superintendent. Also, per pupil costs significantly increased $504 in shared superintendent districts.

Bratlie (1990) found a number of disadvantages to sharing superintendents. Burnout and availability were the

most frequent disadvantages cited by schools boards and superintendents. Superintendents of two-shared districts did two of many things: two board meetings per month and two of the many the state reports due throughout the year. In addition, activities are doubled and it is impossible to be in two places. If a perceived crisis arises the superintendent may be at the other district. That was why Schiefelbein (2000) cited availability and visibility of the superintendent in both districts as a drawback. He found a lesser problem was increased workload on the principals and secretaries.

Districts that entered into sharing arrangements with superintendents had legal interlocal agreements. An interlocal cooperative agreement involved the sharing of resources between a school district and another local governmental unit. Interlocals could be established for a number of different reasons and could take a number of different forms. These legal arrangements stipulated the conditions of the sharing arrangement. In Nebraska school districts were authorized to enter into cooperation agreements under the Interlocal Cooperation Act Nebraska Statutes 13-801 to 13-827. Decker and McCumsey (1992) found contracts ranged from 50-50 to 75-25 percent splits. In most cases superintendents were allowed to be flexible in their schedules and spend time in a manner they deemed most appropriate.

Decker and McCumsey (1992) found the role of the building principal to be affected by the shared superintendent arrangement. In very small districts the building principal took on added responsibilities. Overseeing food service, transportation, and buildings and grounds were some areas that now became the principal's job. This study found that principals were compensated between $1,000 and $8,000 for their added responsibilities.

A major purpose of sharing a superintendent was to promote efficiency. The school finance literature contained extensive discussion about efficiency and how it should be defined. Simkins (1994) defined efficiency as "the achievement of given outcomes at least cost" (p. 16). He also distinguished between numerous efficiency concepts.

> *Production* efficiency concerns the relation between resource inputs and outputs: It comprises *technical* efficiency-combining resources in ways which maximize output per unit of input and *price* efficiency-choosing that combination of resources which makes best use of a budget given a particular pattern of relative prices. (Simkins, 1994, p. 16)

Simkins (1994) found that when budget losses increased and schools got smaller, efficiency strategies were replaced by economy strategies. The main concern of economy strategies was to save money whatever the long-term costs, while efficiency strategies were designed to pursue key priorities with fewer resources. An example of an

economy strategy would be not replacing staff that left the school district regardless of the position they occupied.

Hallak (1967) defined efficiency as the capacity to produce maximum results with constant effort or minimum effort with constant result. Hallak stated that to improve efficiency in education one must change the nature and make up of the system. Hallak felt the efficiency of educational systems could be improved by adjusting the targets, by making the best use of factors consumed, or by improving the process. Hallak felt that productivity was also a measure of efficiency. In order to measure productivity, a type of weighing system needed to be found. One such system considered the students' active life income. Thus schools with significant numbers of students that failed to graduate would be deemed less efficient.

The state of Oregon defined efficient schools as those districts that achieved greater economies of scale by educating a larger number of students at lower costs (Verstegen, 1990). Bass (1987) defined the efficiency of operation as the ability to achieve greater educational output per unit of resource input. As a result, large districts could provide greater efficiency because of larger classes, which provided the ability to allocate fixed costs over a larger enrollment base. In the 1950's, Harvard President James Conant felt that for a school to be efficient it had to have at least 100 students in the graduating class. Many districts followed Conant's industrial model still today (Sher, 1988).

The traditional definition of efficiency was price per unit of production (Hickrod & Genge, 1994). In education terms price per unit of production was converted to cost per pupil. The Nebraska Department of Education used per-pupil costs to make school comparisons for efficiency (Sher, 1988). Sher also stated that per pupil costs was not a valid indicator of efficiency and discriminates against rural schools. Hickrod and Genge (1994) found that districts could achieve economic efficiency if they did not have children with special needs, did not transport students over many miles, and if they did not need to provide highly specialized courses such as advance placement courses. Few districts were blessed with such circumstances. Hickrod and Genge (1994) stated, "In public education it does not appear that one can maximize the goal of economic efficiency and also maximize the goal of professional effectiveness" (p. 221).

In Iowa, Greimann (1992) reported that in 1981-1982, there were two school districts that shared one superintendent; in 1985-1986, 10 districts shared five superintendents; in 1991-1992, 116 school districts reported sharing 58 superintendents. A review of the 2001-2002 Iowa Public School District Directory data found 20 districts

that were sharing 10 superintendents.

The literature review revealed school districts used a number of cooperative programs such as: sharing administrators, sharing teachers, sharing facilities, sharing activities, and purchasing supplies. Cooperative programs were one way school districts attempted to reduce expenditures while maintaining quality education. Some state such as Iowa provided monetary incentives if districts to school districts that shared superintendents or teachers or engaged in whole grade sharing. Some school districts have shared facilities with other public agencies like cities and these cooperative agreements resulted in increased public relations and expanded opportunities for youth programs.

The biggest reason for sharing superintendents that was given by most studies was to reduce expenses and to increase administrative efficiency. Sederberg (1988), Decker and Talbot (1991), Bratlie (1990), Loven (1991), Winchester (1999), and Schiefelbein (2000) all cited finances as a major reason for sharing a superintendent. Winchester (1999) found significant savings occurred in the areas of superintendent salary, total superintendent expenses, and percent of administrative budget. Other reasons for sharing a superintendent included declining enrollment, possible merger of districts, and inability to find a suitable superintendent candidate. Drawbacks to sharing a superintendent included high turnover rates, increased stress, time consuming, increased responsibility for principals, availability, and visibility.

Increasing administrative efficiency was a major concern of school districts that were faced with declining enrollments and declining resources. The traditional definition in education was per pupil cost.

Chapter Three

Methodology

In 1998, the legislature passed LB1114 and LB 806 (Winchester, 1999). LB 1114 put lids on budgeted income and expenditures. Under the levy lid school districts in Nebraska were allowed by law to only levy $1.10 per $100 of assessed property valuation starting July 1, 2000. The levy lid decreased to $1.00 on July 2001. In addition, the State of Nebraska had reduced revenues, which resulted in a potential budget deficit. Since state aid to K-12 education was one of the largest recipients of state funds, the state in the spring of 2002 decreased aid to public schools. With declining revenues, school districts in Nebraska were looking for ways to increase administrative efficiency and reduce administrative costs. This study was undertaken to see what cost savings school districts could expect if they decided to share a superintendent with another district.

The 15 school districts in the state of Nebraska that shared superintendents in 1998-1999 and in 2001-2002 were studied. The 15 shared districts were: Sargent,
Cedar Bluffs, Prague, Wilcox, Axtell, Greeley, North Loup-Scotia, Milligan, Exeter, Dodge, Howells, Arcadia, Loup County, Litchfield, and Ravenna. Sargent shared a superintendent at first with the Ansley School District and later with the Arnold School District during this time period. Howells and Dodge started sharing a superintendent in 1989-1990. Sargent started sharing a superintendent in 1996-1997. Greeley and North Loup-Scotia shared a superintendent beginning the 1997-1998 school year. Ten districts began their sharing endeavor in 1998-1999. Shared superintendent districts were matched with a district that did not share a superintendent but was of similar size, resources, and cost grouping. These factors were selected because they were variables in the Nebraska finance formula. A control group was employed to ascertain whether the changes were due to sharing a superintendent. Districts were matched for size using the 2001-2002 Statistics and Facts About Nebraska Schools (Nebraska Department of Education, 2002). Each of the 15 shared districts was paired with a district of similar size that did not share a superintendent. The 15 shared districts had an average of 206 students while the non-shared districts had an average student enrollment of 212. The paired district also had similar resources as reported by NDE in the 2001-2002 State Aid Components found on NDE's Web Site (Nebraska Department of Education, 2002). Shared districts averaged $1,111,808 in resources. Non-shared districts averaged $1,286,113. The paired district also was in the same cost grouping as reported by State Aid Components. The Nebraska State Aid formula used cost groupings to determine the amount of state aid per pupil each district received. The three cost groups were standard, sparse, and

very sparse. For the 2001-2002 school year the standard per pupil payment was $4,814.02, sparse was $5,633.78, and very sparse was $6,483.60 (Inbody, Knoche, Meyer, Bergquist, & Eret, 2003). A districts cost grouping was determined by the number of students per square mile in the school district. Nine of the shared and nine of the non-shared districts were in the standard cost category whereas six of the shared and non-shared districts were in the sparse category. Table 1 listed the paired arrangements.

Financial data in the areas of board of education expenses (01-2-02310-000), superintendent expenses (01-2-02320-000), principal expenses (01-2-02400-000), total general administration-business services (01-2-02510-000), total general fund expenses

Table 1

Paired Districts

School	Number of Students*	Resources in Dollars**	Cost Group**
Arcadia	115	552,379	Sparse
Hay Springs	159	817,069	Sparse
Axtell	312	1,863,543	Standard
Scribner-Snyder	314	1,743,204	Standard
Cedar Bluffs	301	2,040,694	Standard
Shelby	299	1,874,032	Standard
Dodge	164	1,277,482	Standard
Rising City	167	1,194,115	Standard
Exetor	206	1,355,749	Standard
Dorchester	211	1,240,700	Standard
Greeley	130	711,466	Sparse
Spaulding	130	743,247	Sparse
Howells	223	1,196,998	Standard
Clay Center	227	1,075,417	Standard
Litchfield	121	867,755	Sparse
Lodgepole	124	961,524	Sparse
Loup County	134	905,629	Sparse
Wheatland	139	1,052,022	Sparse
Milligan	132	729,371	Standard
Hildreth	134	1,151,259	Standard
North Loup Scotia	217	1,046,666	Sparse
Cedar Rapids	202	1,509,147	Sparse
Prague	151	682,377	Standard
Beemer	151	719,789	Standard
Revenna	472	2,143,346	Standard
Plainview	458	2,279,730	Standard
Sargent	228	1,168,939	Sparse
Callaway	244	1,471,194	Sparse
Wilcox	207	1,384,738	Standard
St. Edwards	221	1,459,245	Standard

*Statistics and Facts About Nebraska Schools 2001-2002
**2001/2002 NDE School Finance & Organization Services State Aid Components

(01-2-20400-000), state aid (01-1-03110-000), ADM (00-0-99820-000) and per pupil costs based on ADM (00-0-99860-000) were obtained from the AFR (NDE 03-036). The numbers in parentheses represent the line numbers from the Nebraska AFR Form. The number of net option students and general fund levy were found in the Nebraska State Aid Supplement (NDE 03-018). This data was gathered for the year before sharing a superintendent occurred, the first year of sharing a superintendent, and the 2001-2002 year of sharing a superintendent.

Total Administration Cost was calculated from the sum of the board, superintendent, principal, and general administration-business services categories. Administrative Cost Per Pupil based on ADM was calculated by taking the Total Administration Cost divided by ADM. The difference the year after sharing was calculated by subtracting the first year from the year before sharing in each of the financial categories. The difference for the 2001-2002 year was calculated by subtracting the 2001-2002 year from the year before sharing a superintendent. Difference the first year of sharing and difference for the 2001-2002 year was recorded in a table for each school in each category. The results from the 15 shared schools were averaged for each category. Results for the non-shared schools were averaged as well.

The percent of the budget was calculated for board expenses, superintendent expenses, principal expenses, general administration-business services, and total administration for the years before sharing a superintendent, the year after sharing started and the 2001-2002 school year. Taking the item expense and dividing it by the total general fund expenditures and multiplying the quotient by 100 found the percent of the budget. The difference in the percent of the budget the first year was calculated by subtracting the percent of the budget before sharing from the first year. The percent of budget the last year was found by subtracting the percent before from the 2001-2002 year for each of the categories. The results from the 15 shared schools were averaged for each category. Results for the non-shared schools were averaged as well.

The superintendents of the shared districts in 2001-2002 were interviewed by phone. Prior to the interview the superintendents were sent a cover letter (Appendix A) and a list of the questions (Appendix B). The interviews covered the following questions:

- Why did your district start sharing a superintendent?
- Are you still sharing a superintendent? If not sharing, what arrangements do you now have?
- If not sharing, why was the sharing arrangement discontinued?
- What are/were the advantages of sharing a superintendent?

- What are/were the disadvantages of sharing a superintendent?
- What other shared arrangements have you entered into as a result of sharing a superintendent?
- Did sharing a superintendent assist with district goals?
- Did you conduct a levy override? When and much was the levy override?
- What changes in state/federal laws may have caused you to share a superintendent?
- Are there any special circumstances in the last five years that may have impacted your budget?
- Would you recommend districts enter into a shared superintendent arrangement?
- What else can you tell me about the shared superintendent arrangement?

The interviews were conducted between September 30, 2003 and October 3, 2003. The superintendents were all male. All the interviews were semi-structured using a standardized protocol designed by the author (Appendix C). The author limited participation to asking the questions in the protocol. Occasionally, the author gave a brief response to the questions such as, “That was a good thought.” The author took notes and recorded the interviews on tape.

The author designed the interview protocol. At the top of the page the protocol listed the title of the research project. An information section that included the name of the subject, date of the interview, location, and school where the subject was superintendent followed it. An introduction followed the information section. There were two paragraphs that were read to the participants. In the first paragraph, the participants were thanked and the reason for the superintendent’s selection was explained. The paragraphs, also, outlined the interview procedure. The protocol was formatted so that there were no more than two questions per page. Margins were set so that there were 3 inches on the left hand margin. Space was left below the question for notes. To the right of the question in the right hand margin, comments and other observations were made.

With the participant’s permission, an audiotape player/recorder recorded the interviews. Following the interviews, the tapes were replayed and transcribed verbatim. A computer was used to record the written transcriptions. Margins were set at one and one half inches on the left side and two and one half inches on the right side to facilitate the coding of the data. The interviews were then coded. Key words and phrases were underlined. The words and or phrases were written in the right hand column. Observations and themes were written on the left column.

Data analysis of the interviews was done using a methodology described by Miles and Huberman (1984).

First a code, a single word or term, was created. Codes that were similar were clustered together. One-word codes were put in the left margin, and conceptual and analytical comments were listed on the right margin. Next, meaning or patterns were derived from the data. After coding the interviews, the codes were listed on a spreadsheet (Appendix E). At the top of the column was the question. The codes were listed in the column. The column was formatted in alphabetical order. Reoccurring codes that occurred in all of the interviews were noted.

A copy of the transcribed interview was sent to each of the participants (Appendix D). The superintendents reviewed the transcripts of the interviews and either approved or disapproved the interview and provided changes if needed. In addition, the superintendents were given the emerging themes and made comments and observations. They were asked if the themes that emerged were important to the subject and if the considerations made sense. For reliability, a second person that was not familiar with the participants or the sites coded the interviews and discussed his/her findings with the researcher. To protect the anonymity of the participants, pseudonyms were used. Tapes and notes were kept in a secured file. The author was the only one with access to the material.

Chapter Four

Findings

Reporting of Findings

Fifteen school districts in the state of Nebraska that shared superintendents in 1998-1999, and were still sharing a superintendent in 2001-2002, were studied. Identical financial data was obtained from 15 school districts of similar size and resources but who did not share a superintendent. The first question addressed by the study was: What were the financial changes as measured by dollars and percent of budget allocated for districts that shared a superintendent in the areas of Board of Education

(01-2-02310-000), Superintendent (01-2-02320-000), Principal (01-2-02400-000), Total General Administration-Business Services (01-2-02510-000), Total Administration, Administrative Per Pupil Costs Based on ADM, Total General Fund Expenditures
(01-2-20400-000), State Aid (01-1-03110-000) and Annual Cost per Pupil based on ADM (00-0-99860-000)? For the purpose of this study total Administration was calculated to be the sum of Board, Superintendent, Principal, and Business Services costs. Administrative per Pupil cost based on ADM was calculated by dividing the Total Administrative Costs by the ADM. The data for this question was obtained by examining the AFR of the 15 schools and their paired districts. The difference in the AFR line items between the year before sharing a superintendent and the first year of sharing a superintendent was calculated for the 15 districts and their pairs. To look at the long-term effects, a similar calculation was made between the year before the shared superintendency and the school year 2001-2002 to look at the long-term effects. The results were averaged for the 15 schools and their pairs and were illustrated in Table 2.

Table 2

Annual Financial Report Data for Shared and Not Shared Superintendent Schools

Category	**Average Difference Shared ($)**	**First Year Not Shared ($)**	**Average Difference Last Year ($)**	
			Shared	**Not Shared**
Board	-1,073	-4,045	3,361	891
Superintendent	-12,607	-42	-1,181	15,180
Principal	3,829	-1,967	25,095	10,604
Business Services	1,425	2,702	3,988	6,624
Total Administration	-8,425	-3,352	31,262	33,299
ADM	-3	-5	-7	-24
Administrative Cost per Pupil on ADM	-21	15	207	269
Total General Fund Expenditures	19,304	10,698	307,168	260,495
State Aid	-20,211	-14,722	32,703	-19,650
Annual Cost/Pupil Based on ADM	198	284	2,029	2,183

The percent of budget was calculated when each line item was divided by the General Fund Expenditures for the year before sharing a superintendent and multiplying the quotient by 100. Percent of budget was calculated for the line items of Board, Superintendent, Principal, Business Services, and Total Administration. This was done for the

year before sharing a superintendent, the year after the sharing stated and the 2001-2002 year. The difference was then calculated by taking the percentage the first year from the percentage before sharing. The difference for the 2001-2002 year was determined by subtracting the before sharing percentage from the 2001-2002 year percentage. This method was used to calculate percentages for all 15 shared superintendent districts and for the non-shared paired districts. The results were presented in Table 3.

Table 3

Percentage of Budget for Selected Line Items for Shared and Non-Shared Districts (%)

Category	Average Difference Shared	First Year Not Shared	Average Difference Last Year Shared	Not Shared
Board	-0.10	-0.47	0.01	-0.14
Superintendent	-1.01	-0.10	-1.28	-0.48
Principal	0.22	-0.15	0.60	-0.50
Business Services	0.13	0.16	-0.28	-0.14
Total Administration	-0.76	-0.41	-0.95	-1.26
Total Budget	1.36	1.61	27.56	19.92

Seven shared superintendent districts showed a decrease in board expenses the first year. One shared superintendent district showed no change and seven districts showed an increase in Board expenses. The average was a decrease of $1,073 the first year of sharing a superintendent. For the districts that did not share a superintendent in the first year period, 12 showed a decrease and 3 had an increase in Board expenses. The average was a decrease of $4,045 the first year.

For the percent of budget for Board Expenses, one shared district showed no change, 8 shared districts had a decrease in expenses and 6 shared districts showed an increase. The average for the 15 shared superintendent districts was a decrease of .10%. For the non-shared districts, 12 had a decrease in percent Board expenses and 3 had an increase. The average for non-shared districts was a decrease of .47% the first year.

As in an earlier study by Winchester (1999), the area of the superintendent showed the most decrease the first year. In the first year, 11 of the shared districts showed a decrease in superintendent costs, and 4 showed an increase. The average was a decrease $12,607 in the shared superintendent districts the first year of the shared superintendency. For the districts that did not share a superintendent in the first year period, 5 showed a decrease in

superintendent costs while 10 showed an increase. The average change for non-shared districts was a decrease of $42 the first year.

In percent difference for shared superintendents, 12 shared districts showed a decrease in percent of budget while 3 showed an increase. The average was a decrease in percent of budget of 1.01%. For the non-shared districts, 8 districts showed a decrease in percent of budget the first year. Seven districts showed an increase in percent of superintendent budget expenses. The average for the non-shared districts was a decrease of 0.10% the first year.

In the area of Principal expenses the first year of sharing a superintendent,
3 shared superintendent districts showed a decrease, but 12 showed an increase. The average for the shared districts was an increase of $3,829 for the first year of sharing. For the districts that did not share a superintendent, 5 showed a decrease in principal costs. Ten districts showed an increase. The average for the non-shared districts was a decrease of $1,967 in the first year period.

In percent difference the first year in the area of Principal expenses, five shared districts showed a decrease in percent of budget. However, ten showed an increase. The average was an increase of 0.22%. For the non-shared districts, eight showed a decrease while seven showed an increase in percent of budget for the area of Principal. The average for the non-shared districts was a decrease of 0.15%.

Eleven shared superintendent districts showed a decrease in General Administration Business Services the first year of sharing a superintendent. Four showed an increase. The average for the first year of sharing a superintendent was an increase of $1,425. Six districts that did not share a superintendent the first year, had a decrease in Business Services, and nine had an increase. The average increase for the non-shared districts in Business Services was $2,702.

In the first year the percent difference for General Administration Business Services for shared districts showed 13 districts with a decrease in percent of the budget. Two shared districts showed an increase in percent. The average for the 15 shared districts was an increase of 0.13%. For the non-shared districts, 7 showed a decrease while 8 had an increase. The average for the non-shared districts in General Administration Business Services was an increase of 0.16%.

Total Administration was the sum of Board, Superintendent, Principal, and Business Services costs. Total Administrative costs in the first year of sharing a superintendent showed a decrease in eight of the districts the first year. On the other hand, seven districts had an increase in total administrative costs. The average the first year for the

shared districts was a decrease of $8,425. For the non-shared districts in the first year period, there were eight districts that showed a decrease in total administrative costs. Seven districts had an increase. The average for the first year period for the

non-shared districts was a decrease of $3,352.

The Percent Difference the first year for shared districts for Total Administration revealed 11 districts had a decrease. Four shared districts had an increase. The average percent difference for shared districts was a decrease of 0.76%. In the non-shared category, 11 districts had a decrease in percent Total Administration while 4 districts had an increase. The average for non-shared districts was a decrease of 0.41%.

Taking the Total Administrative Cost and dividing it by the ADM calculated Administrative Per Pupil Cost based on ADM. For the shared districts, nine districts had a decrease in per pupil costs the first year. One district showed no change, and five districts had an increase in Administrative per Pupil Costs the first year. The average for the shared districts was a decrease of $21. For the non-shared districts, seven districts had a decrease while eight showed an increase. The average for the non-shared districts in Administrative Per Pupil Cost based on ADM was an increase of $15.

Seven shared districts showed a decrease in General Fund Expenditures the first year. However, eight shared districts had an increase. The average for the shared districts was an increase of $19,304. In the non-shared district category for General Fund Expenditures, five districts showed a decrease, but ten districts increased their General Fund Expenditures the first year. The average the first year for non-shared districts the first year was an increase of $10,698.

For the percent difference the first year for shared districts in General Fund Expenditures, seven districts had a decrease, but eight districts exhibited an increase. The average for the first year of sharing a superintendent was an increase of 1.36% of the General Fund Expenditures. In the non-shared district category, ten districts had an increase in percent of General Fund Expenditures, but five districts displayed a decrease. The average was an increase of 1.61%.

In the area of state aid receipts, ten of the shared districts lost state aid in the first year of sharing a superintendent. Five districts gained state aid. The average for shared districts the first year was a loss of $20,211. The districts that were not sharing a superintendent had nine districts that lost state aid. Six of the non-shared districts gained state aid in the first year period. The non-shared districts also had an average loss in state aid of $14,722.

Four shared districts showed a decrease in per pupil costs based on ADM the first year a superintendent was shared. Eleven districts showed an increase, and the average was an increase of $198. For the non-shared districts, two districts had a decrease in per pupil costs based on ADM the first year period. Thirteen districts increased their per pupil expenditures. The average for the non-shared districts during the first year period was $284.

The financial data was examined for the year 2001-2002 to check for the long-term effects of sharing a superintendent. Five of the shared superintendent districts for the 2001-2002 year showed a decrease in board expenses. Ten districts showed an increase in Board expenses. The average was an increase of $3,361 for the 2001-2002 year of sharing a superintendent. For the districts that did not share a superintendent in the 2001-2002 year period, eight showed a decrease, and seven had an increase in Board expenses. The average was an increase of $891 for the 2001-2002 year for non-shared districts.

For the percent of budget for Board Expenses, 7 shared districts had a decrease in expenses, and 8 shared districts showed an increase. The average for the 15 shared superintendent districts was an increase of 0.01%. For the non-shared districts, 10 had a decrease in percent Board expenses, and 5 had an increase. The average for non-shared districts was a decrease of 0.14% for the 2001-2002 year.

In the 2001-2002 year, 8 of the shared districts showed a decrease in superintendent costs, and 7 showed an increase. The average was a decrease $1,181 in the shared superintendent districts for the 2001-2002 year of the shared superintendency. For the districts that did not share a superintendent in the first year period 2 showed a decrease in superintendent costs while 13 showed an increase. The average change for non-shared districts was an increase of $15,180 for the 2001-2002 year.

In percent difference in Superintendent expenses for shared superintendents, 13 shared districts showed a decrease in percent of budget while 2 showed an increase. The average was a decrease in percent of budget for Superintendent Expenses of 1.28%. For the non-shared districts, 6 districts showed a decrease in percent of budget for the 2001-2002 year. Nine districts showed an increase in percent of superintendent budget expenses. The average for the non-shared districts was a decrease of 0.48% for the 2001-2002 year.

In the area of Principal expenses for the 2001-2002 year of sharing a superintendent, 1 shared superintendent district showed a decrease, but 14 showed an increase. The average for the shared districts was an increase of $25,095 for the

2001-2002 year of sharing. For the districts that did not share a superintendent, 4 showed a decrease in principal costs. Eleven districts showed and increase. The average for the non-shared districts was an increase of $10,604 in the area of Principal Expenses for the 2001-2002 year period.

In percent difference for the 2001-2002 year in the area of Principal expenses, six shared districts showed a decrease in percent of budget. However, nine showed an increase. The average was an increase of 0.60%. For the non-shared districts, nine showed a decrease while six showed an increase in percent of budget for the area of Principal. The average for the non-shared districts was a decrease of 0.50% for the 2001-2002 year.

Five shared superintendent districts showed a decrease in General Administration Business Services for the 2001-2002 year of sharing a superintendent. Ten showed an increase. The average for the 2001-2002 year of sharing a superintendent was an increase of $3,988. For districts that did not share a superintendent for the 2001-2002 year, six had a decrease in Business Services, and nine had an increase. The average for the non-shared districts in Business Services was an increase of $6,624 for the 2001-2002 year.

In the 2001-2002 year the percent difference for General Administration Business Services for shared districts showed 9 districts with a decrease in percent of the budget. Six shared districts showed an increase in percent. The average for the 15 shared districts was a decrease of 0.28%. For the non-shared districts, 7 showed a decrease while 8 had an increase. The average for the non-shared districts in General Administration Business Services was a decrease of 0.14% for the 2001-2002 year.

Total Administration was the sum of Board, Superintendent, Principal, and Business Services costs. Total Administrative costs in the 2001-2002 year of sharing a superintendent showed a decrease in 2 of the districts. On the other hand, 13 districts had an increase in total administrative costs. The average for the 2001-2002 year for the shared districts was an increase of $31,262. For the non-shared districts in the 2001-2002 year period, there were 2 districts that showed a decrease in total administrative costs. Thirteen districts had an increase. The average for the 2001-2002 year period for the non-shared districts was an increase of $33,299.

The Percent Difference for the 2001-2002 year for shared districts for Total Administration revealed 12 districts had a decrease. Three shared districts had an increase. The average percent difference for shared districts was a decrease of 0.95%. In the non-shared category, 9 districts had a decrease in percent Total Administration while 6 districts had an increase. The average for non-shared districts was a decrease of 1.26%.

Total Administrative Cost and divided by ADM was the calculated Administrative Per Pupil Cost based on ADM. For the shared districts, one district had a decrease in per pupil costs for the 2001-2002 year. Fourteen districts had an increase in Administrative per Pupil Costs the first year. The average for the shared districts was an increase of $207. None of the non-shared districts, had a decrease. All 15 districts showed an increase for the 2001-2002 year. The average for the non-shared districts in Administrative Per Pupil Cost based on ADM was an increase of $269.

None of the shared districts showed a decrease in General Fund Expenditures for the 2001-2002 year. All 15 of the shared districts had an increase. The average for the shared districts was an increase of $339,306. In the non-shared district category for General Fund Expenditures, again none of the districts showed a decrease. All 15 districts increased their General Fund Expenditures for the 2001-2002 year. The average for the 2001-2002 year for non-shared districts was an increase of $260,495.

For the percent difference for the 2001-2002 year for shared districts in General Fund Expenditures, none of the districts had a decrease. All 15 districts exhibited an increase. The average for the 2001-2002 year of sharing a superintendent was an increase of 27.56% of the General Fund Expenditures. In the non-shared district category, again none of the districts had a decrease in percent of General Fund Expenditures. All 15 of the districts displayed an increase. The average for the non-shared districts was an increase of 19.92%.

In the area of state aid receipts, 7 of the shared districts lost state aid in the 2001-2002 year of the superintendent sharing. Eight shared districts gained state aid. The average gain for shared districts for the 2001-2002 year was $51,927. The districts that were not sharing a superintendent had 11 districts that lost state aid. Four of the non-shared districts gained state aid in the 2001-2002 year period. The non-shared districts also had an average loss in state aid of $19,650.

Based on ADM for the 2001-2002 year a superintendent was shared, none of the shared districts showed a decrease in per pupil costs. All 15 of the shared districts showed an increase, and the average was an increase of $2029. The non-shared districts also had no districts with a decrease in per pupil costs based on ADM for the first year period. All 15 of the non-shared districts increased their per pupil expenditures. The average for the non-shared districts during the 2001-2002 year period was an increase of $2,183.

The second question addressed by the study was: Did cost savings occur after the shared superintendent arrangement? Table 2 contains the averaged data for the 15 school districts and their pairs. During the first year for

the shared superintendent districts, cost savings occurred in the areas of Board of Education, Superintendent, Total Administration, and Administrative Per Pupil Costs based on ADM. As indicated in a study by Winchester (1999), the largest savings was in the area of Superintendent. The average savings in the area of superintendent for the 15 shared districts was a decrease of $12,607 when compared to the year before sharing a superintendent. The Board of Education showed a decrease of $1,073, Total Administration a decrease of $8,425, and Administrative Per Pupil Costs based on ADM a decrease of $21.

For the year 2001-2002, the only area still showing a decrease in dollars compared to the year before sharing a superintendent occurred was the area of Superintendent. Superintendent costs showed an average decrease of $1,181. For most districts this was a period of 4 years. However, 2 districts had been sharing a superintendent for 13 years. It is interesting to note that during this same time period the area of Principal showed an increase of $25,095 and Total General Administration an increase of $31,262. In an earlier study by Winchester (1999) when sharing a superintendent occurred, the principal had more responsibility and time on the job.

Another question studied was: Did school districts that share a superintendent have greater decreases in finances than districts that do not share a superintendent?

Table 2 contains the averaged data for the 15 school districts and their pairs. The

15 shared districts in the first year of sharing a superintendent showed a decrease in the areas of Board of Education, Superintendent, Total Administration, and Administrative Cost Per Pupil based on ADM. For the same time period the non-shared districts showed a decrease in Board of Education, Superintendent, Principal, and Total Administration. However, shared districts showed greater savings than non-shared districts in the areas of Superintendent and Total Administration. Superintendent shared districts had a decrease in costs of $12,607 compared to a decrease of $42 for non-shared districts. In the area of Total Administration, shared districts had a decrease of $8,425 compared to a decrease of $3,352 for non-shared districts. Shared districts showed a decreased Administrative Per Pupil Costs Based on ADM of $21 while non-shared districts showed an increased Administrative Per Pupil Costs Based on ADM of $15. On the other hand, non-shared superintendent districts the first year showed a larger average decrease in the Area of Board of Education of $4,045 compared to $1,073 for the shared districts. Non-shared districts also showed a decrease of $1,967 for the area of Principal while shared districts showed an increase of $3,829 for the area of Principal expenses. The areas of Total General Administration-Business Services, Total General Fund Expenditures and Cost per Pupil ADM both the shared and non-shared districts showed

an increase expenses for these categories. However, the shared districts showed lower increases compared to the non-shared districts in two areas. Shared districts increased Total General Administrative-Business costs by $1,425 compared to $2,702 for the shared districts. Annual Cost Per Pupil based on ADM for the shared districts was an increase of $198 while the non-shared districts increased $86 more or $284. In the area of General Fund Expenditures for the shared districts increased $19,304 while the non-shared districts increased $10,698.

For the year 2001-2002 only the shared districts had a decrease in any of the areas studied, and that was for superintendent. The superintendent costs decreased $1,181 for shared districts and increased $15,180 for non-shared districts. While both shared and non-shared districts showed in an increase in costs for the other areas, shared districts showed lower increases for Total General Administration-Business Services, Total Administration, Annual Cost Per Pupil based on ADM, and Administrative Cost per Pupil based on ADM. Total General Administration-Business Services for shared districts showed an increase of $3,988 while non-shared districts had an increase of $6,624. The expenses for Total Administration for shared districts were $31,262, and for non-shared districts it was $33,299. In the area of Annual Cost per Pupil Based on ADM, shared districts had an increase of $2,029 while non-shared districts had an increase of $2,183. For Administrative Costs per Pupil Based on ADM, shared districts had an increase of $207, and non-shared districts had an increase of $269. In the area of Principal, the non-shared districts had a lower increase of $10,604 while shared districts increased $25,095. General Fund Expenditures for non-shared districts increased $260,495 while shared districts increased $339,306.

A fourth question investigated by the study was: Did the percent of the budget devoted to administrative costs change in the shared superintendent arrangement? Table 3 contains the averaged data for the 15 school districts and their pairs. Board of Education, Superintendent, and Total Administration showed decreases in percent of budget the first year of sharing a superintendent with the area of Superintendent showing the greatest decrease. Board of Education expenses decreased 0.10%, Superintendent decreased 1.01%, and Total Administration decreased 0.76%. Increases in percentages the first year occurred in the areas of Principal at 0.22%, and Total General Administration-Business Services at 0.13% for the shared districts. During this same time period, the General Fund Budget for shared districts increased 1.36%.

In the 2001-2202 school year, Superintendent continued to show the greatest decrease in percent of budget at a decrease of 1.28%. This was 0.27% more than the first year. Total General Administration-Business Services decreased 0.28%. In the first year of the shared superintendent Total General Administration-Business Services

increased 0.13%. Total Administration also decreased 0.95% for the 2001-2002 year. This was 0.19% greater decrease than the first year. The Total General Fund Budget increased 27.56% from the year before sharing a superintendent.

The fifth question studied was: Did changes occur in ADM after the shared superintendent arrangement? ADM was used to measure student enrollment. Table 2 records the averaged data for the 15 school districts and their pairs. ADM was obtained from each school's AFR. Five schools that shared a superintendent showed an increase in ADM the first year after sharing a superintendent. Ten shared schools had a decrease in ADM. The average the first year for the 15 shared districts was a decrease of 3 students. For the paired schools that did not share a superintendent, three districts showed an increase in ADM. Two non-shared districts showed no change in ADM the first year. But 9 non-shared districts had a loss in ADM. Four non-shared districts increased ADM. The average for the 15 non-shared school districts was a decrease in ADM of 5 students.

For the 2001-2002 school year, 2 shared districts had an increase in ADM. Thirteen shared districts lost ADM in 2001-2002. The average for the 15 shared districts in 2001-2002 was a loss of 7 students. For the paired non-shared districts, 3 districts gained ADM. On the other hand, 12 of the non-shared districts lost ADM. The average for the districts that did not share a superintendent during the 2001-2002 school year was a decrease of 24 students.

Another question investigated by this study was: Did changes in numbers of net option students occur after the shared superintendent. Table 4 reports the averaged net option data for the 15 school districts and their pairs. Data was obtained from the Fall State Aid Supplement Report. Five shared districts had an increase in net option students the first year. Three shared districts had no change. Seven shared districts showed a loss in net options students the first year after sharing a superintendent. In the first year of sharing, the 15 districts that shared had an average loss of 1 option student. The

non-shared districts had 6 districts that gained net option students. Two districts reported

Table 4

Data From Fall State Aid Supplement Report

	Average Difference First Year		Average Difference Last Year	
Category	**Shared**	**Not Shared**	**Shared**	**Not Shared**
Net Option Students	-1	0	-4	0
General Fund Levy	-$0.0882	-$0.1211	-$0.1545	-$0.2369

no change in net option students, while 7 non-shared districts lost net option students. The 15 non-shared districts reported an average of no change in numbers of option students for the 2001-2002.

A seventh question that was looked at by the study was: Did changes in state aid occur after the shared superintendent arrangement? Table 2 contains the averaged data for the 15 school districts and their pairs. Data was obtained from the AFR. Both shared and non-shared districts averaged decreases in state aid the first year of sharing a superintendent. Five of the shared districts showed an increase in state aid the first year of sharing. Ten districts reported decreases in state aid. Shared districts averaged a loss of $20,211 in state aid the first year after sharing a superintendent. Six non-shared districts reported an increase in state aid the first year. Nine districts had a decrease in state aid. Non-shared districts experienced an average loss of $14,722.

In the 2001-2002 school year, districts that shared a superintendent gained state aid while districts that did not share a superintendent lost state aid. Eight shared superintendent school districts gained state aid. Seven shared districts lost state aid. For the 2001-2002 school year, districts that shared a superintendent reported an average increase in state aid of $51,927. Four of the non-shared districts gained state aid in the 2001-2002 school year. However, 11 non-shared districts lost state aid. Districts that did not share a superintendent reported an average loss of state aid. The average decrease in state aid for the 15 non-shared districts was $19,650.

Another question investigated by the study was: Did changes in the levy occur after the shared superintendent arrangement. Table 4 contains the averaged data for the 15 school districts and their pairs. Data was obtained from the Fall State Aid Supplement. For the first year of sharing a superintendent, 5 shared districts increased their levy request. On the other hand, 10 shared districts reported decreases in levy. The average levy request for the 15 districts that shared a superintendent was a decrease of $.0882 the first year of sharing a superintendent. The non-shared districts also showed an average decrease in levy the first year. Only three non-shared districts had a levy increase. Twelve non-shared districts reported a decrease in levy requests the first year. The average for the 15 non-shared districts the first year was a decrease of $0.1211.

In the 2001-2002 school year, 3 shared superintendent districts had an increase in levy requests. However, 12 of the shared districts reduced their levy requests. The average for the 15 districts that shared a superintendent was a decrease in the 2001-2002 school year of $0.1545. Three of the non-shared districts increased their levy requests. Twelve of the non-shared districts reported decreased levy. The average for the
15 non-shared districts in the 2001-2002 school year was a decrease of $0.2369.

Currently the Nebraska State Department of Education defines efficiency as per pupil cost (Sher, 1988). The ninth question asked by the study was: What changes in fiscal efficiency, as measured in per pupil cost based on ADM, take place after the shared superintendent arrangement? Table 2 contains the averaged data from the 15 school districts and their pairs. Data was obtained from the AFR for each district. The first year after sharing a superintendent, 4 shared districts showed a decrease in per pupil costs based on ADM. Eleven shared districts reported an increase in per pupil costs based on ADM. The average for the 15 districts that shared a superintendent was an increase of $198 for per pupil costs based on ADM. The non-shared districts had an increase in per pupil costs but at a higher rate. Thirteen non-shared districts increased per pupil costs. Only 2 non-shared districts reported per pupil costs the first year as decreasing. The average increase for the 15 non-shared districts was $86 more than the shared districts or $284.

In the 2001-2002 school year, all shared superintendent districts increased per pupil cost. The average for the 15 districts was an increase in per pupil cost based on ADM of $2,029. Likewise all of the non-shared superintendent districts had an increase in per pupil costs. The average for the 15 non-shared districts was $2,183 or $154 higher than the shared districts.

Data for questions 10 through 13 was gathered by interviewing the superintendents of the 15 districts studied. An audiotape player/recorder recorded the interviews with the participants' permission. The taped interviews were transcribed verbatim. Data analysis of the interviews was done using a methodology described by Miles and Huberman (1984). One theme that emerged no matter what the question was finances. Twenty-five percent of the codes from the transcripts were finance related.

The tenth questioned studied was: Did the district enter into other sharing arrangements with neighboring districts? Four of the superintendents interviewed indicated the two districts that shared a superintendent also shared staff. Most responded the sharing involved teachers. One shared superintendent group also shared a bookkeeper. The two districts no longer share a superintendent but the bookkeeping arrangement was still in place in 2003-2004. Two superintendents mentioned sharing equipment. Other shared arrangements involved curriculum development, workshops, inservices, and assessment work. Sharing in the areas of academics allowed expanded course offerings. Two superintendents reported board goals of working together with neighboring districts to increase efficiency. One shared superintendent arrangement was formed "to try and form some cooperative arrangement with the neighboring districts." This cooperation led to the consolidation of the two districts that shared a superintendent. Superintendent

Fred Jones stated, “We were able to provide shared programming between the two districts that I was superintendent and it started the ball rolling upon large cooperatives which eventually led to consolidation.” Other districts were sharing a superintendent and working with neighboring districts in order to maintain the local school district. Bill Smith remarked, “And you know its all the problems we had back then trying to make ends meet and different ways to maintain the small school. This (sharing a superintendent) was just one way to try.”

Question 11: What unexpected costs were there in the shared arrangements? Principal expenses were an area that did not show lower costs. In the first year of sharing, Principal expenses for shared districts increased $3,829. The non-shared had a decrease in principal expenses of $1,967. For the 2001-2002 year, shared districts had an average difference of $25,095. Non-shared districts difference increased $10,604 for the 2001-2002 school year. Three of the superintendents interviewed stated principals took on added responsibilities. In the absence of a superintendent two shared superintendents stated that money was spent for supervision at ball games and other activities. Superintendent A stated,

> The other thing we did was an increase in cost. It wasn’t much but in small schools superintendents end up supervising lots of evening activities and the shared situation you have to pull in additional personnel from the staff. You can’t be in two places at once.

Thus, one unexpected cost was paying staff to supervise activities.

Question 12: Did the district conduct a levy override? Did it pass? How much was the levy override? Six of the fifteen districts studied conducted levy override elections. The voters of the district approved four of the levy overrides. Two of the levy elections failed. Two of the levy overrides were for $1.25. The levy overrides were used to keep the schools open. Superintendent B commented, “One school is in the third year of a three year levy override and so we will be doing a levy override to continue that school.”

Question 13: What changes in state/federal laws have caused districts to share? Changes in the finance formula causing reductions in state aid and the lids on expenditures and levy were mentioned by all of the superintendents during the interview. All of the districts experienced declining enrollments during the period of the study. An integral a part of the state aid formula is based on student enrollment. When enrollment declines districts tend to lose state aid. Superintendent C noted, “I would say the declining enrollment and the way the state aid formula distributes money would have had an impact on funds.” Two districts had been sharing for a long period of time and their superintendents did not recall any state laws that would have caused the districts to share a superintendent. Two districts also mentioned the recent federal legislation, No Child Left Behind.

An advantage of the shared superintendent arrangement was the ability to form an interlocal agreement for the superintendent services. Some superintendent expenditures may be shifted from the general fund to a cooperative fund. Superintendent D stated, “Those are the laws (levy lids) that basically caused districts to share plus the fact that the expenditure side is part of an interlocal agreement that is exempt from the expenditure lid.”

Some of the superintendents felt state laws that effected finances were one reason districts started sharing superintendents. Superintendent E remarked, “The impetus to share was caused by the change in the state aid formula that reduced our state aid significant at District E and so that made people try and look at economic advantages of sharing a superintendent.”

In summary, the first year after sharing a superintendent the 15 shared districts reported a decrease in expenses in the areas of Board, Superintendent, and Total Administration. The first year shared districts had budget percentage decreases in the line items of Superintendent and Total Administration. Districts that shared a superintendent reported smaller increases in Business Services than did districts that did not share a superintendent the first year of sharing. Shared districts reported increased spending in the area of Principal while non-shared districts had a decrease in spending for the line item of Principal the first year. For the 2001-2002 year decreases in dollars were noted in only the line item of Superintendent for shared districts. Non-shared districts had no line items where expenses decreased. Percent of budget decreases were reported for Superintendent, Business Services, and Total Administration for the 2001-2002 year for districts that shared a superintendent. Districts that shared a superintendent indicated smaller increases in Business Services and Total Administration for the 2001-2002 year than did districts that did not share a superintendent. Shared districts reported an increase in state aid dollars while non-shared districts noted a decrease in state aid for the
2001-2002 year.

Changes were reported in the numbers of students attending the district. Shared districts lost fewer students than districts that did not share a superintendent. The first year after sharing shared districts lost 3 ADM while non-shared districts lost 5 ADM. For the 2001-2002 school year, districts that shared a superintendent lost only 7 ADM but non-shared districts reported a decrease of 24 ADM.

Using per pupil cost and administrative per pupil cost as measures of efficiency shared districts were noted to be more efficient than non-shared districts. Districts that shared a superintendent showed decreased administrative per pupil costs the first year after sharing a superintendent. Shared districts had lower per pupil costs than non-shared

districts for the first year of sharing. For the 2001-2002 year, shared districts had both lower per pupil expenses and administrative per pupil expenses than did non-shared districts. From interviews of shared superintendents, the respondents perceived a shared superintendent arrangement to be efficient.

Sharing a superintendent also led to other shared arrangements. Some examples reported were the sharing of certified and non-certified staff and the sharing of equipment between districts. Other shared arrangements involved curriculum development and programs, workshops, inservices, and assessment work.

Chapter 5

Conclusion and Recommendations

Discussion of Findings

This study examined the impact of sharing a superintendent in district expenditures in Nebraska. Fifteen districts in the state of Nebraska that shared a superintendent in 1998-1999 and are still sharing a superintendent in 2001-2002 were studied. Financial data was obtained from AFR reports and the Fall State Aid Supplement Report. The superintendents of the fifteen districts that shared were interviewed. The questions studied were:

- What were the financial changes as measured by dollars and by percent of budget allocated for districts that shared a superintendent in the areas of: Board of Education, Superintendent, Principal, Total Administration-Business Services, Total Administration, Administrative Per Pupil Cost based on ADM, State Aid, Total General Fund Expenditures, and Annual Cost Per Pupil Based on ADM?
- Did cost savings occur after the shared superintendent arrangement?
- Did school districts that share a superintendent have greater decreases in finances than districts that do not share a superintendent?
- Did the percent of the budget devoted to administrative costs change with the shared superintendent arrangement?
- Did changes in ADM occur after the shared superintendent arrangement?
- Did changes in numbers of net option students occur after the shared superintendent arrangement?
- Did changes in state aid occur after the shared superintendent arrangement?
- Did changes in the levy occur after the shared superintendent arrangement?
- What changes in fiscal efficiency as measured in per pupil costs based on ADM took place after the shared superintendent arrangement?
- Did the district enter into other sharing arrangements with neighboring districts?
- What unexpected costs were there in the shared arrangement?
- Did the district conduct a levy override? Did it pass? How much was the levy override?
- What changes in state/federal laws have caused districts to share?
- Why was the number of shared superintendent districts decreasing?

Regarding the question of what financial changes occurred after sharing a superintendent the findings were similar to Winchester's (1999) study. Figure 1 illustrated the changes the first year. The greatest savings the first year after sharing occurred was Superintendent expenses of $12,607 (Graph I). This was a $12,565 greater savings than the control group of fifteen similar districts that did not share a superintendent.

Figure 2 illustrated financial changes in dollars for the 2001-2002 school year. Four years later the greatest savings were still Superintendent expenses of $1,181 compared to the year before the sharing occurred. Non-shared districts showed an

Figure 1. Financial changes in dollars first year.

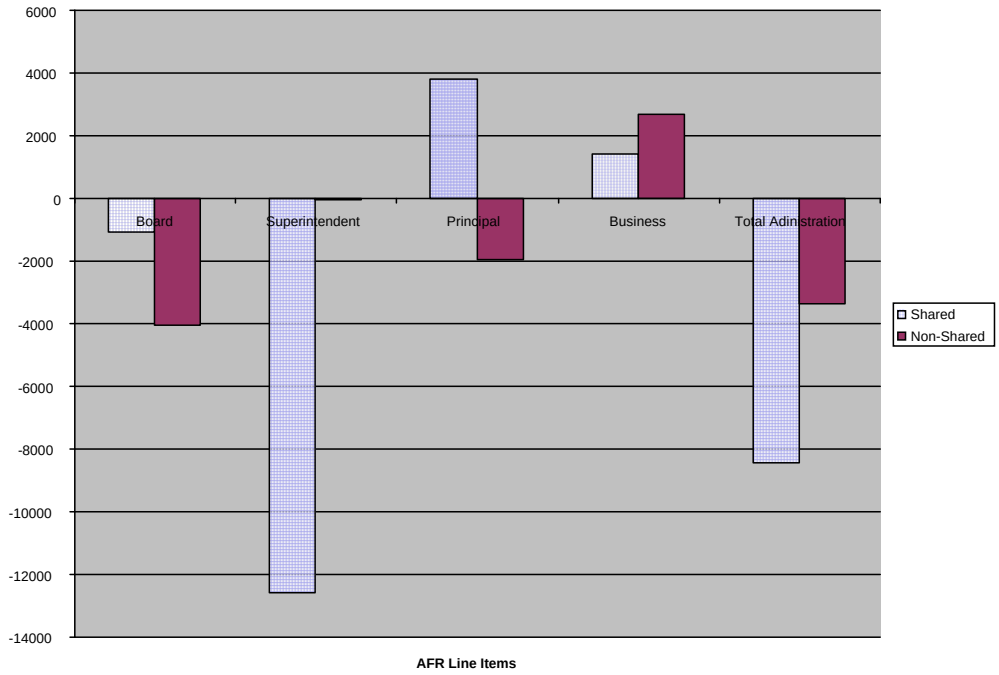
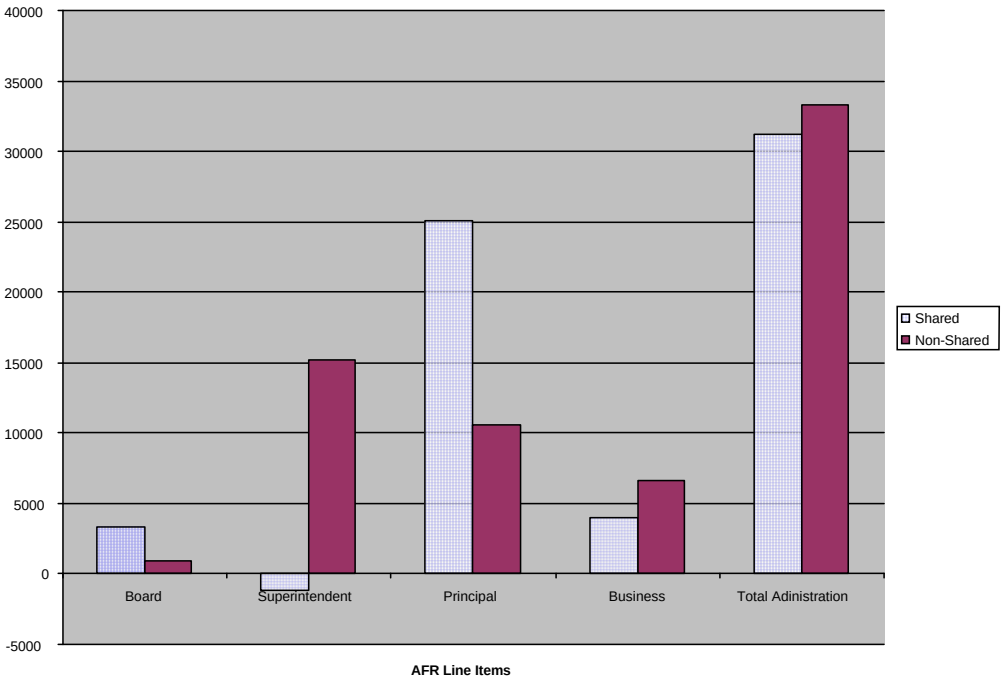


Figure 2. Financial changes in dollars 2001-2002.



increase in Superintendent expenses of $15,180. Thus, shared districts had a $16,361 difference. Percent difference, a decrease of 1.01%, was also greatest for superintendent expenses. Four years later, the decrease in percent was 1.28%. Non-shared districts had a decrease of 0.10% and for the 2001-2002 year, of .48%. Again shared districts showed a greater savings of 0.91% the first year and 0.80% four years later. Thus, sharing a superintendent resulted in savings in superintendent expenses both short and long term and in actual expenses as well as percent of budget.

The next greatest savings the first year occurred in Total Administration for shared districts at $8,425. Non-shared districts also had a decrease but not as great at $3,352. Shared districts had a savings of $5,073 greater than non-shared districts the first year. Shared districts also showed a greater decrease in percent of budget. Shared districts percent decreased 0.76% while non-shared districts decreased 0.41%. Thus, the savings for shared districts was 0.35% greater than non-shared districts. Four years later both the shared and non-shared districts show increased total administration costs. Shared districts had a slightly smaller increase at $31,262 for total administration while non-shared districts had a higher increase of $33,299 for the 2001-2002 school year. Thus, four years later shared districts had an advantage over non-shared districts of $2,037 in total administration. In percent of budget, non-shared districts show a greater percent decrease of 1.26% for total administration four years later. Shared districts decreased 0.95%. The difference was 0.31% four years later.

Board of Education expenses also decreased for both shared and non-shared districts the first year. Shared districts showed a decrease of $1,073 while non-shared districts had a decrease of $4,045. The difference was $2,972 greater decrease for non-shared districts. In percent of budget, non-shared districts showed a greater decrease. Non-shared districts decreased 0.47% while shared districts had a 0.10% decrease. The difference was 0.37% in favor of the non-shared districts. For the 2001-2002 school year, non-shared districts had a decrease of 0.14%, but shared districts had a percent increase of 0.01%. The difference between the two was 0.13% for Board of Education Expenses.

For shared districts, the other expenses all showed increases. In the area of Principal expenses, shared districts showed an increase $3,829 the first year after sharing. On the other hand, non-shared districts, had a savings of $1,967 for a difference of $5,796. In percent difference the first year, shared districts increased 0.22% while non-shared districts decreased 0.10%. The difference in percent of budget was a 0.32% advantage for non-shared districts. In the 2001-2002, Principal expenses rose for both shared and non-shared districts. Shared districts increase was $25,095 while non-shared districts had a smaller increase of $10,604. The difference was $14,491 for principal expenses for the 2001-2002 school year. The percent of budget difference increased 0.60% for shared districts. Meanwhile, non-shared districts had a decrease in the percent of budget of 0.50%. The difference was 1.10%.

Both shared and non-shared districts showed increases the first year in the area of total General Administration-Business Services. Shared districts increased the first year $1,425 while non-shared districts increased at a higher rate of $2,702. The difference was $1,277. For percent difference the first year, shared districts

increased 0.13% while
non-shared districts were slightly higher at 0.16% for a difference of 0.03%. Non-shared districts also had a greater increase in General Administration-Business Services for the 2001-2002 school year. Shared districts increased $3,988 and non-shared districts increased a higher $6,624. The difference was $2,636.

While large savings were occurring in superintendent and total administration, school general fund expenses were increasing for both shared and non-shared districts. The first year after sharing a superintendent, shared districts increased their general fund expenses by $28,017. Non-shared districts increased $10,698 the first year. For the 2001-2002 school year, shared district general fund expenses rose $339,306 while
non-shared districts increased $260,495. General fund budgets for shared districts increased 28% during the four-year period. Non-shared districts showed a 20% increase for the same time period.

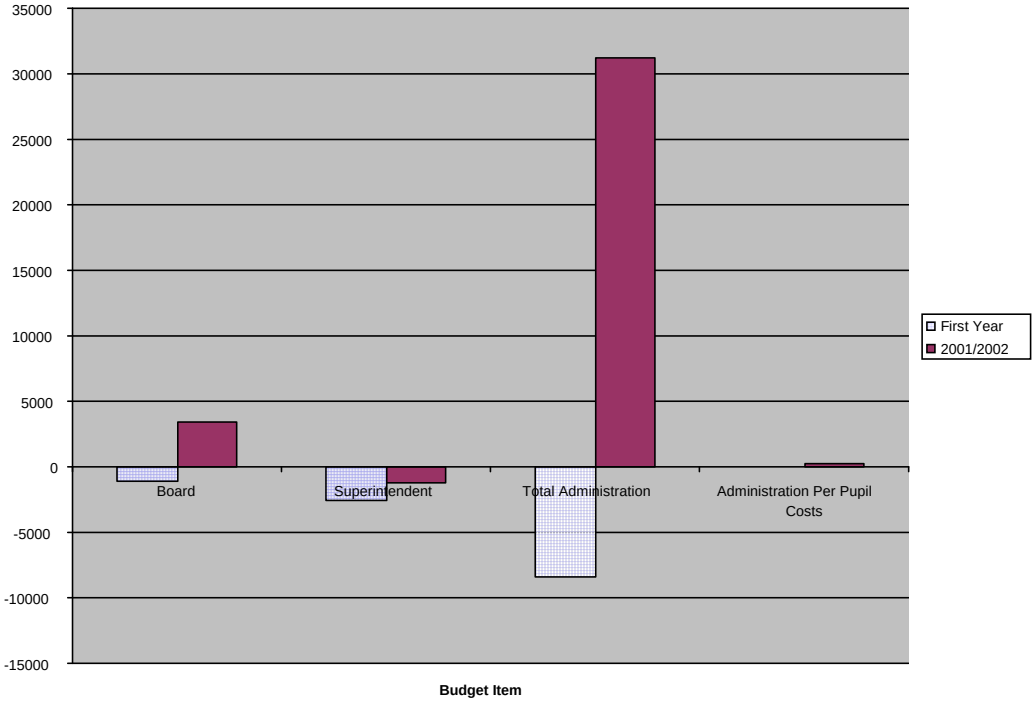
The Nebraska Department of Education uses per pupil cost as a measure of efficiency (Sher, 1988). Using this indicator, shared districts appear to be more efficient in both the first year and also four years later. The first year after sharing a superintendent, shared districts had an average per pupil cost based on ADM increase of $198. Non-shared districts for the same time period had a per pupil cost increase of $284. For the 2001-2002 school year, shared superintendent districts were again more efficient than non-shared districts. Shared districts had a per pupil cost based on ADM increase of $2,029 which was less than the $2,183 increase for non-shared districts.

In summary for the first question, savings for shared districts were mixed. The largest savings occurred in the area of superintendent expenses for both short and long term. For shared districts, principal expenses increased much more rapidly than
non-shared districts. While shared districts had slightly lower total administrative costs, both the shared and non-shared districts were nearly the same. Shared districts, while saving large amounts on superintendent expenses, raised principal expenses. This may be due to the fact that principals in shared districts had increased responsibilities over principals in non-shared districts (Winchester, 1999). Total general fund expenses increased more rapidly than administrative expenses. General fund budgets in four years increased an average of 28% for shared districts while the total administration percent of the budget decreased 1% in shared superintendent districts. On the average, shared districts have more state aid and are more efficient as evidenced by lower per pupil costs based on ADM and lower administrative per pupil costs. In addition, shared superintendent districts have lost fewer students. Per pupil costs appear to be sensitive to changes in student numbers. Despite the fact that general fund budgets for shared districts

increased by $78,811, per pupil costs were less than non-shared districts. Non-shared districts lost on average 17 more students than shared districts. In addition, a large decrease in students may be a greater indicator of a district's financial woes than loss in state aid.

Figure 3 illustrated the cost savings for the first year and 2001-2002 school year. The second question asked: Did cost savings occur after the shared superintendent arrangement? The first year of the sharing a superintendent, savings occurred in the areas of Board of Education, Superintendent, Total Administration, and Administrative Per Pupil Costs based on ADM. This is similar to a study by Winchester (1999) that found significant savings in the areas of Superintendent Expenses and Total Administration.

Figure 3. Cost savings for shared superintendent districts.



The area of Superintendent Expenses was the largest at a savings of $12,607. Non-shared districts only showed a savings of $42 in the same area. Thus, shared superintendent districts had a grater savings of $12,565. Four years later, the area of Superintendent Expenses continues to show a savings. While the savings is not as large, it is important to note that there still is savings in this area as salaries generally increase from year to year.

Another area that appeared to have a large savings the first year was Administrative Cost Per Pupil based on ADM. The savings for shared districts was $21. Non-shared districts had an increase of $15 in Administrative Cost Per Pupil based on ADM. The difference between shared and non-shared districts was that shared districts showed a

savings difference of $36. During the 2001-2002 school year Administrative Cost per Pupil based on ADM increased. However, shared districts increased $62 less than non-shared districts.

Percent changes in budget also indicated that the savings in the areas of Superintendent Expenses and Total Administration were important. The first year of superintendent sharing, the percent of budget for Superintendent Expenses decreased 1.01%, and Total Administration decreased 0.76%. It is important to note that this decrease in percent of budget continued into the 2001-2002 school year. The percent of budget decrease in the 2001-2001 years was even greater than in the first year. Superintendent Expenses for shared districts decreased 1.28 percent, and Total Administration decreased 0.95 percent.

It appears that sharing a superintendent may be a wise choice for districts that are interested in decreasing Superintendent Expenses. At the same time, districts that choose sharing a superintendent also enjoy increases in efficiency as measured by Administrative Per Pupil Cost based on ADM. In times of budget cuts, boards are often looking for ways to decrease costs and increase efficiency especially in areas that are perceived to be not directly effecting student instruction. As general fund budgets increased in shared districts by 28%, the percent of budget devoted to Superintendent Expenses and Total Administration decreased. Thus, it appears boards are able to use precious dollars in areas other than administration.

The third question examined was: Do school districts that share a superintendent have greater decreases in finances than districts that do not share a superintendent? In the first year, districts that shared a superintendent and those that did not both showed a decrease in four budget areas. The four areas in which shared districts experienced decreases were Board of Education, Superintendent, Total Administration, and Administrative Per Pupil Cost based on ADM. The four areas in which non-shared districts indicated financial savings were Board of Education, Superintendent, Principal, and Total Administration. Shared districts, the first year, had greater savings than the non-shared districts in the areas of Superintendent and Total Administration or a greater savings of $21,032. Non-shared districts had greater savings the first year in Board Expenses or a difference of $2,972. Non-shared districts saved $1,967 the first year in principal expenses. Thus, the total savings was greater for shared superintendent districts or a greater savings of $16,093. Financial efficiency was also greater the first year for shared districts in the area of Administrative Per Pupil Cost based on ADM. Shared superintendent districts had average decreases the first year of $21. Non-shared districts showed an increase of $15 in Administrative Cost Per Pupil based on ADM.

During the 2001-2002 school year, only shared superintendent districts showed a decrease in finances in the

area of Superintendent Expenses. Shared districts averaged a savings of $1,181. Non-shared districts had an increase of $15,180 in the same area during the 2001-2002 school year. This again supported earlier findings by Winchester (1999) that the savings in superintendent expenses are significant.

Figures 4 and 5 illustrated the fourth question investigated: Did the percent of the budget devoted to administrative costs change with the shared superintendent arrangement? During the first year of sharing a superintendent, decreases in percent of budget occurred in the areas of board of Education, 0.10%, and Superintendent, 1.01%

Figure 4. Percent of budget changes the first year.

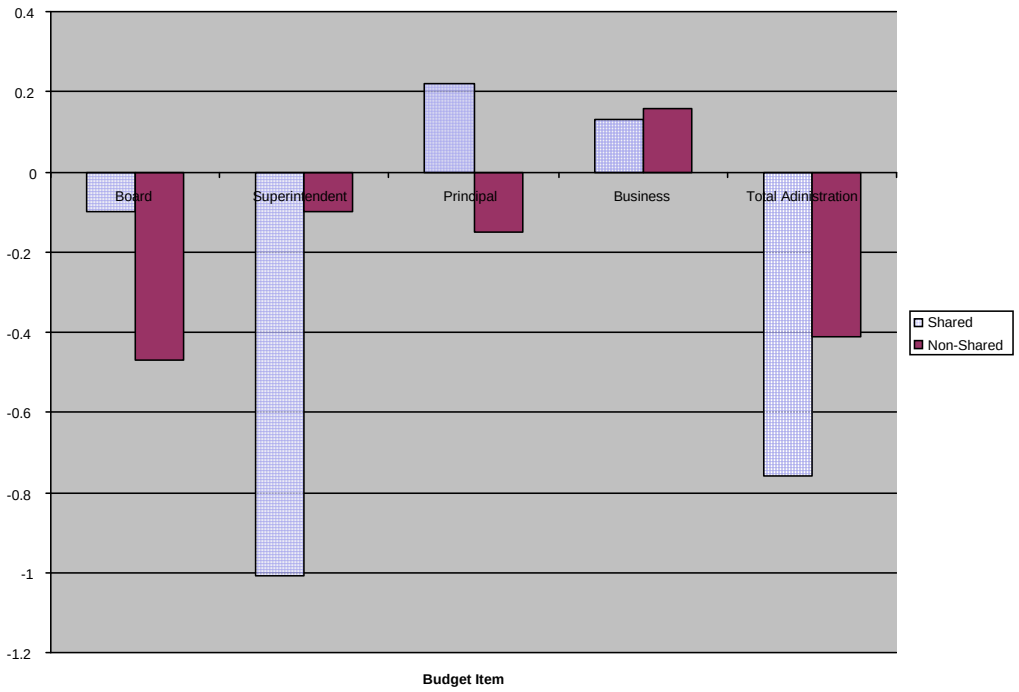
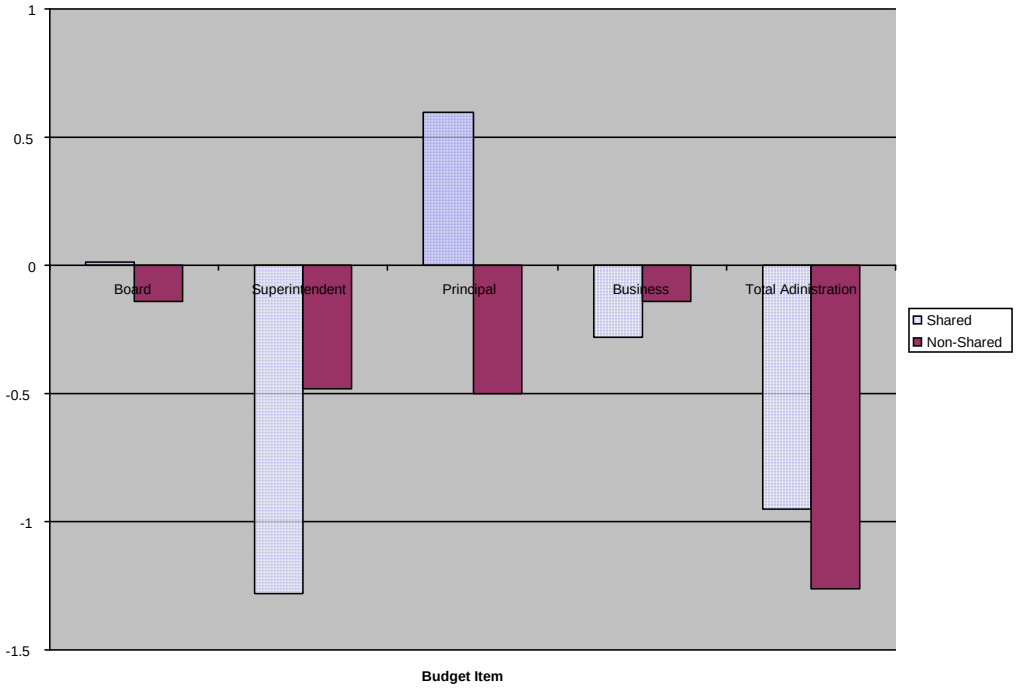


Figure 5. Percent of budget changes for the 2001-2002 school year.



that resulted in a decrease in Total Administration percent of budget decrease of 0.76%. Increases were in the areas of Principal, 0.22%, and Total General Administration-Business Services, 0.13%. For the paired non-shared districts, decreases in percent of budget occurred in the areas of Board of Education, Superintendent and Principal. This resulted in a Total Administration Percent of Budget decrease of 0.41% the first year. Total General Administration-Business Services increased 0.16%. Thus, shared superintendent districts show a greater decrease percent of budget in Total Administration. The difference in Total Administration between shared and non-shared districts was 0.35%.

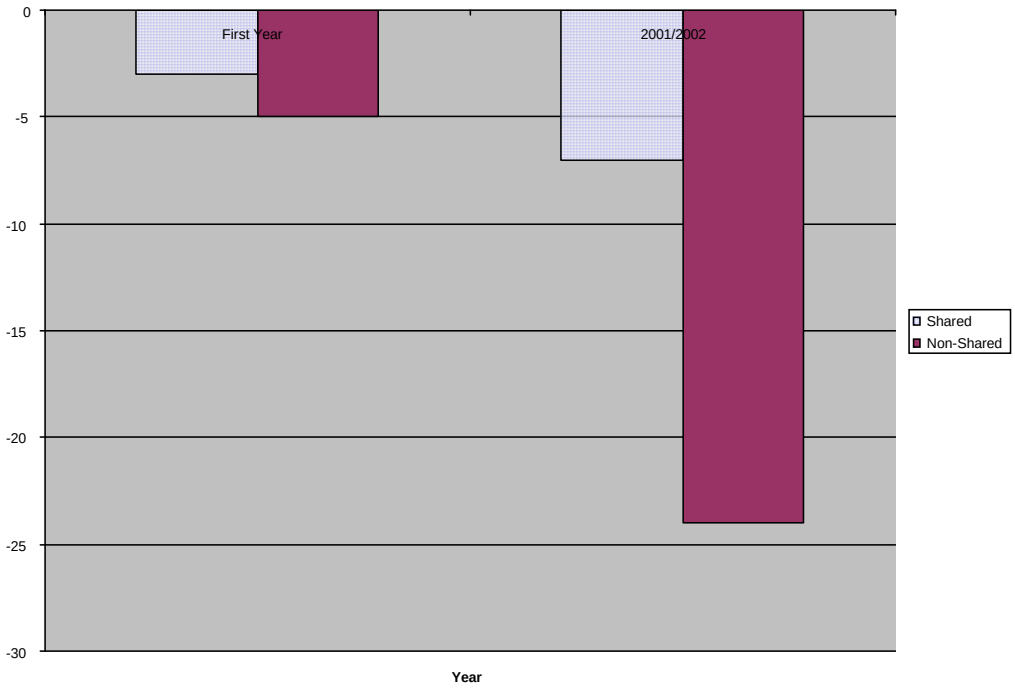
Figure 5 illustrated the changes in percent of budget for the 2001-2002 school year. During the year 2001-2002, shared districts had decreases in percent of budget in the areas of Superintendent, Total General Administration-Business Services, and Total Administration. The 15 non-shared districts also had savings in the same areas, as well as Board of Education, and Principal. Non-shared districts had a greater savings in percent of budget at 0.31%.

While results are mixed, similar trends can be seen. Shared superintendent districts appear to have greater savings in the areas of Superintendent Expenses than non-shared districts. Again, Principal expenses increased, though not at the same rate as the savings in Superintendent expenses. Shared districts experienced greater decreases in percent of budget for Total Administration the first year. On the other hand, non-shared districts had the greatest decrease in percent of budget for the 2001-2002 school year. While Principal percent of budget expenses were increasing for shared districts,

non-shared districts decreased in the percent of budget for Principal expenses during the 2001-2002 school year.

Figure 6 illustrated another investigated question: Did changes in ADM occur after the shared superintendent arrangement? Both shared and non-shared districts lost ADM the first year. Shared districts lost an average of 3 ADM, and non-shared districts lost 5 ADM. During the 2001-2002 year, both shared and non-shared districts experienced loses in ADM. However, shared districts lost 7 ADM but non-shared districts lost 24 ADM. Non-shared districts lost an average of 17 more students than shared districts. In small districts, 17 students was a significant loss. In the 15 non-shared districts, 24 students represented an 11% loss. In Nebraska's system, this had the potential of even further loss in state aid.

Figure 6. Changes in average daily membership.



Non-shared districts, experienced a large loss in ADM. In addition, non-shared districts lost state aid while shared districts that did not lose as a significant amount gained in state aid. It appeared that a ADM may be a better predictor of district financial stress than loss in state aid.

Figure 7 illustrated the sixth question studied: Did changes in numbers of net option students occur after the shared superintendent arrangement? The question was asked to see if sharing a superintendent might cause a further loss in student enrollment due to the option program. In Nebraska, students may option into another school districts if

parents felt the option district could provide educational advantages. In the first year of sharing a superintendent, the 15 shared districts averaged a net loss of one option student. Non-shared districts also had a net loss of one option student. During the 2001-2002 school year, shared districts lost an average of four net option students, which represented a two percent loss in students. Non-shared districts lost no students due to the option program. While during the first year there was no difference between shared and non-shared districts, it does appear shared districts may experience a small loss in students due to the option enrollment program.

Figure 8 illustrated another question studied: Did changes in state aid occur after the shared superintendent arrangement? During the first year, both shared and non-shared districts lost state aid. Shared districts loss averaged $20,211, and non-shared districts averaged $14,722. The difference was a $5,489 greater loss for shared superintendent districts. On the other hand, for the 2001-2002 school year, shared superintendent districts gained $51,927 in state aid. Non-shared districts lost$19,650. Shared

Figure 7. Changes in net option students.

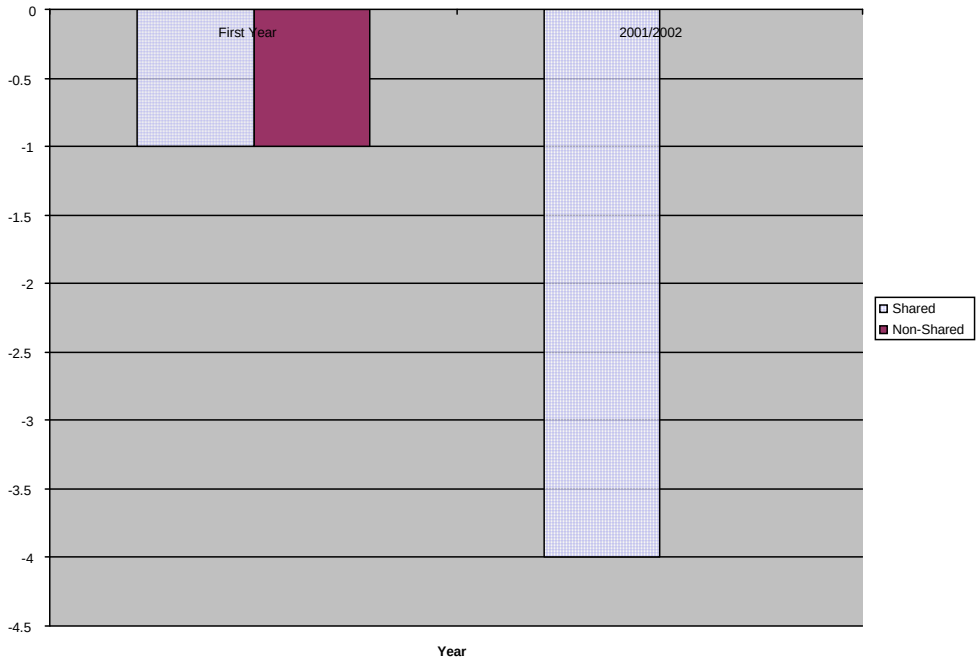
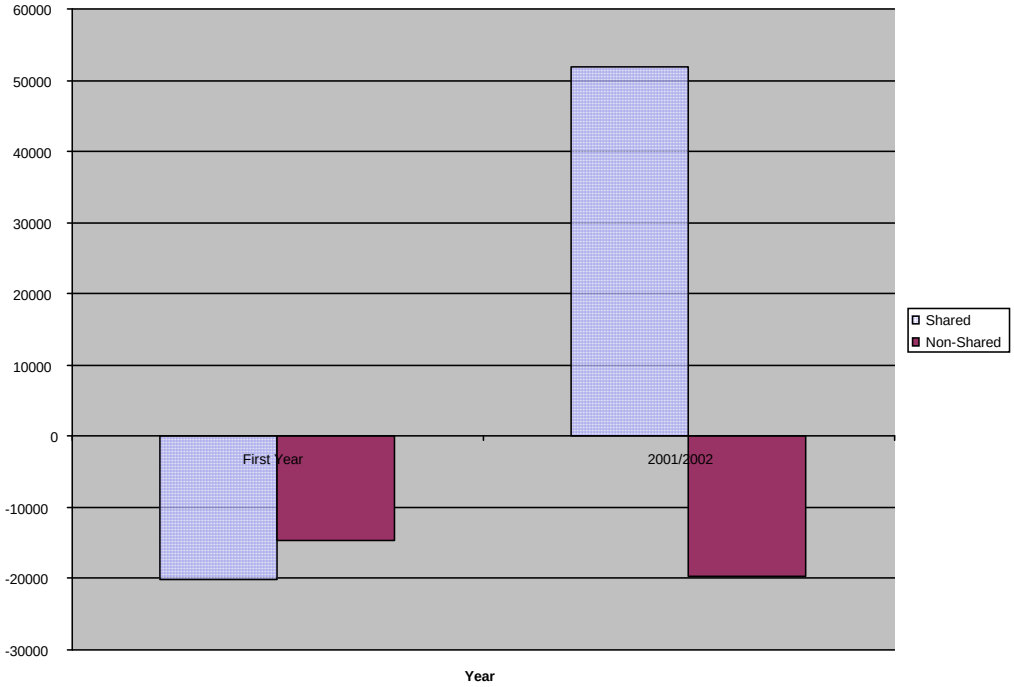


Figure 8. Changes in state aid.



superintendent districts averaged a gain of $71,577 in state aid. In small districts, a gain of $71,577 was very significant or six percent of the average resources for the shared districts.

Figure 9 illustrated an eighth question examined: Did changes in the levy occur after the shared superintendent arrangement? For the first year after the shared superintendent arrangement, both shared and non-shared districts averaged a loss in general fund levy. The 15-shared districts averaged a loss of 0.0882 while non-shared districts averaged a larger loss of 0.1282. In the 2001-2002 year, the losses in levy were even larger. Shared districts lost 0.1545, and non-shared districts showed an even larger decrease of 0.2370. During this time period, Nebraska initiated a levy lid law. For the 1999-2000 school year, school districts in Nebraska could have a levy no higher than $1.10. This levy law was in effect during the study and may be the reason decreases in levies were noted for both shared and non-shared districts. Ten districts began the sharing arrangement during the 1998-1999 school year. Some districts prepared for the levy loss prior to the law going into effect by reducing expenses and lowering levy requests. This was one explanation for the decreases in levies the first year.

Another question studied was: What changes in fiscal efficiency, as measured in per pupil costs, took place after the shared superintendent arrangement? Figure 10 illustrated the changes in fiscal efficiency. The Nebraska Department uses per pupil cost as a measure of efficiency. During the first year of sharing a superintendent, both shared and non-shared districts had increases in per pupil costs based on ADM. Shared per pupil

Figure 9. Changes in levy.

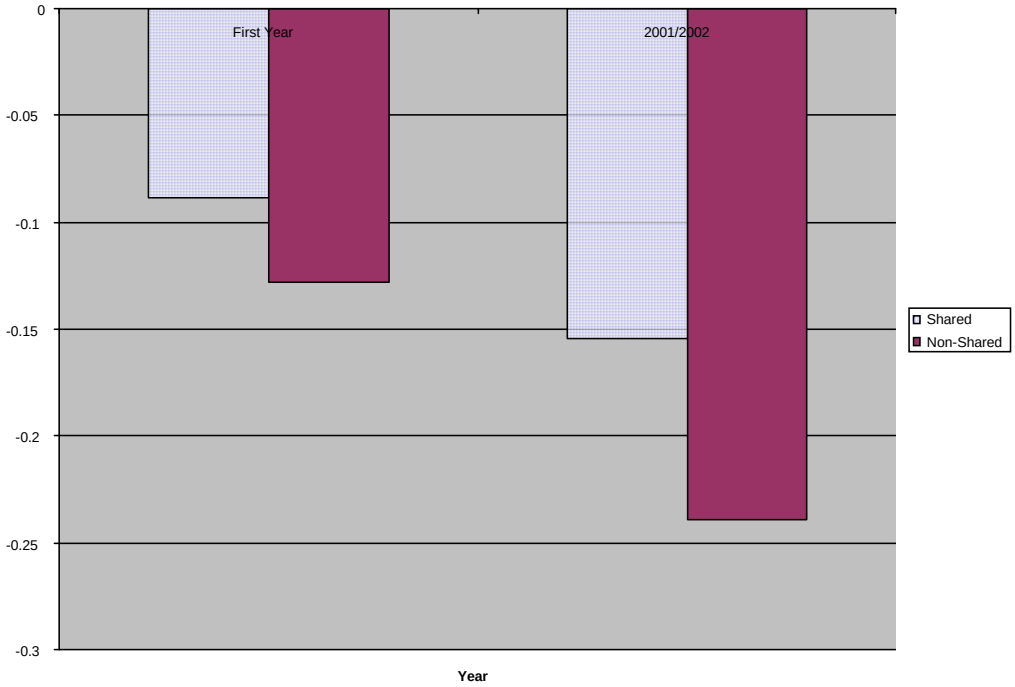
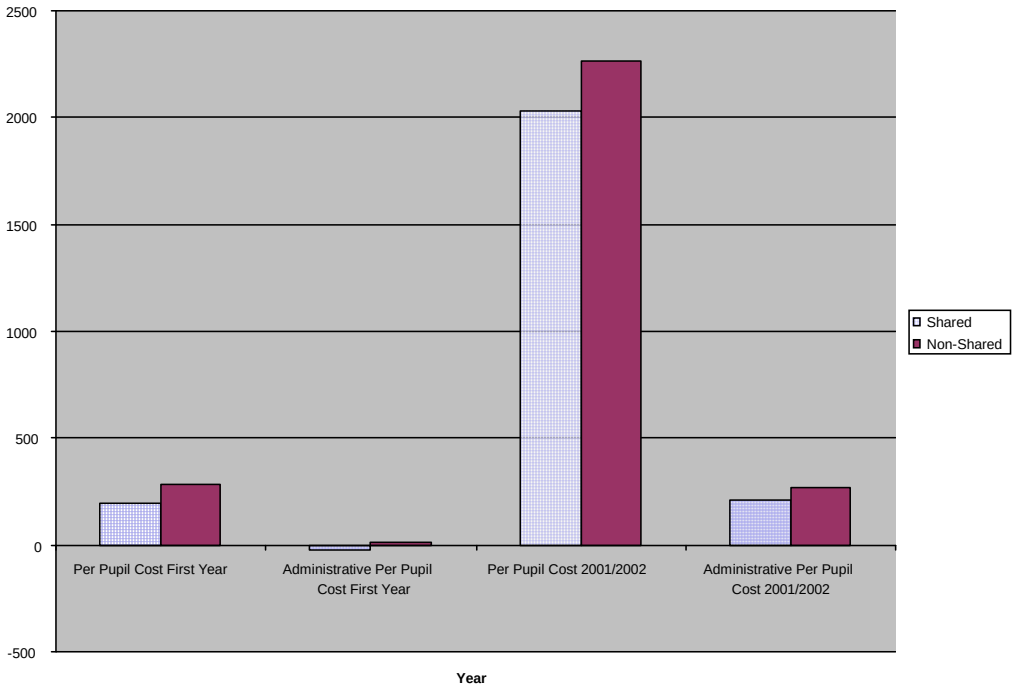


Figure 10. Changes in fiscal efficiency.



costs increased $198 for shared districts; non-shared districts increased $284. Non-shared districts had an $86 increase greater than shared districts. Using the Nebraska Education Department's measure of efficiency, non-shared districts would appear to be less efficient than shared districts.

For the 2001-2002 year, again both districts increased in per pupil cost based on ADM. Shared districts averaged an increase of $2,029; non-shared districts averaged an increase of $2,183. Again shared districts increased less than non-shared districts. The difference was $154. Thus, based on the efficiency measure of per pupil cost shared districts appear to be more efficient in the 2001-2002 school year. Total General Fund increases were less for the non-shared districts by $78,811, but losses in ADM for
non-shared districts were greater by 17 students. The lower efficiency for non-shared districts may be strongly influenced by the student losses since the 15 non-shared districts had lower increases in expenditures.

This study also used Administrative Per Pupil Cost based on ADM as a measure of administrative efficiency. The first year shared districts had an average loss of $21 in Administrative Per Pupil Cost, but shared districts had an increase of $15. This may indicate that in the first year shared districts have increased administrative efficiency. For the 2001-2002 school year, both shared and non-shared districts increased administrative per pupil costs. However, shared districts increased less than non-shared districts. Shared districts had administrative cost per pupil of $207 while non-shared districts had administrative per pupil cost of $269. Thus, shared districts appeared to be more efficient based on administrative per pupil cost. Again, the loss inefficiency may be a reflection of the greater influence of the number of students. Non-shared districts had greater Total Administrative Costs of $2,037, but lost 17 more students. Thus, when the denominator decreased in a formula, the quotient or, in this case, per pupil cost rose, which indicated efficiency decreased.

Superintendents that were interviewed felt the shared superintendent arrangements were more efficient. Larry Jackson said, “In Smithville we had a goal of doing things with neighboring schools to become more efficient.” Another said, “So we got a lot more efficient but we turned around and offered more to the kids.” Del Foster when asked if he would recommend districts enter into a shared superintendent commented, “I think that it can work and I think it can be very efficient.”

Another question studied was: Did districts enter into other sharing arrangements with neighboring districts? Shared superintendent districts reported entering into other cooperative arrangements. Districts shared staff both certified and non-certified. Two of the districts made joint equipment purchases. In one instance, the sharing of the superintendent ceased but as of 2003-2004 the districts still shared equipment. Several of the districts worked together on state assessments. In one instance, the boards met once a year. At this joint meeting the boards discussed how the interlocal agreement was working. Joe Frazier commented,

> And then also the two boards take the opportunity to once a year to meet and discuss how the sharing situation is going and to also share common ideas and things they have in common. It just gives them an opportunity to interact a little bit and I think that is a good opportunity and experience for both boards.

Superintendents were asked: What unexpected costs were there in the shared superintendent arrangement? Principal expenses seemed to be the one area where there was a significant difference between the shared and non-shared districts. The first year the difference between shared and non-shared districts in average difference of principal expenses was $5,796. The difference between shared and non-shared districts was even greater, $35,699, for the 2001-2002 year. Since shared superintendents were half-time employees, they were not able to be at all of the school activities. Thus, one reason for the increased difference was additional costs to pay for other staff members to do supervision. Almost all of the superintendents interviewed felt principals in shared superintendent districts had added responsibility. This also supported findings by Winchester (1999) that 72% of the principals surveyed indicated a perceived increase in responsibility. In the same study by Winchester (1999), principals felt they worked an average of 5.6 more hours per week. Because of increased time and job responsibilities, higher principal expenses could be expected. Sam Thompson indicated, “And then I think you probably want to talk to your other district leaders because it is going to have an impact on them. There will be delegation of some responsibilities that you can’t take care of yourself.” When asked if they would recommend districts enter into a shared superintendent, Tim Hardesty said,

> I think this depends on the two schools and the kinds of staff they have and who they have for supervision. These people will all have extra duties, more supervision, and more responsibilities especially in the absence of the superintendent whether it is half a day or every other day or whatever. Somebody is going to have to be more responsible in his (superintendent) absences.

Superintendents were also asked if their districts conducted a levy override election. Six districts conducted a levy override and four were successful. In addition, two other districts had successful bond levies. One bond was for supplies and equipment and the other was for facility improvements. The bond issue in one district was unsuccessful because patrons felt the district had not made enough cuts and 25 cents for five years was too long. The superintendent felt the second levy override failed because the district at just passed an 18-cent bond issue for facilities. Four districts that merged into two consolidated districts after 2001-2002 had successful levy overrides after their consolidations. In both cases, patrons knew if the districts consolidated there would be a levy override to run the newly formed districts. Fred Jones when asked about a levy override stated, “Since we have consolidated, yes. We consolidated May and had the levy override in July. People knew. We told them up front. We are going to

consolidate and ask for more money to make it work." If districts asked for more money after consolidating, studies need to be made to determine if consolidations resulted in increased expenses.

The final question posed to superintendents was: What changes in state laws have caused districts to share. As stated earlier, a quarter of the codes for the superintendent interviews dealt with finances. All of the superintendents indicated that finances were the reason districts enter into shared superintendent arrangements. Thus, it was not surprising to find all the superintendents mentioned the state imposed levy and expenditure lids and changes in the state aid formula as being major reasons for districts to share a superintendent. When asked if he would recommend districts share a superintendent Bill Smith said, "I would recommend that if the circumstances are such and let me tell you right now financially circumstances are such that people are looking that way."

Significance of Findings

With declining state aid, school districts will continue to look for ways to save costs but maintain quality education for students. The Des Moines Register on September 14, 2003 reported more Iowa districts were expected to share superintendents due to falling enrollments and stagnant budgets. Superintendent Joe Frazier felt districts that experienced declining budgets should consider a shared superintendent arrangement. He said,

> I think it is a viable thing for smaller schools in the state in this day of the financial constraints that we are under to consider. And I certainly think it is worthwhile, at least in this particular situation, I think it is working and I think the boards at both my school districts would agree with that.

The significant reduction in superintendent expenses even after four years and the lower per pupil costs and administrative per pupil costs compared to the non-shared districts indicated this was a strategy small school districts need to consider when looking at ways to reduce cost and become more efficient.

Many individuals feel that administration is an area where schools could look for greater efficiency. Many people feel it is important to not disturb areas that are closer to student learning. Joe Frazier commented, "When you have executive administration salary, usually the highest salary within a district, when you split that in half it amounts to a pretty significant savings to both districts and that is probably the number one reason why people decide to do it." Thus, if districts are looking to increase efficiency in a non-instructional area, sharing a superintendent appears to be a possible solution.

Shared districts appear to be more efficient as evidenced by lower per pupil expenditures and lower administrative per pupil costs. In addition, sharing a superintendent allowed the superintendent to specialize and

spend more time in superintendent areas. Joe Frazier said, “Sharing has allowed me to do things I enjoy and I think are strengths that superintendents in larger districts do such as budget, finance, school board relations, the legislature, some PR and personnel. Those are things I enjoy working with and that’s what a good part of my time is concentrated on in each one of my two districts.” Shared superintendents appeared to be a way districts could best utilize their personnel.

From the data it appears that districts that share a superintendent experience savings in superintendent costs. Shared districts appear to be more efficient with lower per pupil costs and per pupil administrative costs. The shared districts in this study very nearly maintained their ADM over the five year period of the study. Shared districts enjoyed more resources as evidenced by more state aid and greater levies. Since total budgets increased 28% in shared districts but total administration percent decreased nearly 1%, it appears shared districts are able to spend their increased funds in areas other than administration. Thus, from the data gathered in this study, sharing a superintendent was one way districts may decrease administrative costs and increase efficiency while maintaining a quality school in their neighborhood.

Recommendations for Practice or Future Research

1. Schools that enter into shared superintendent arrangements need to enter into this arrangement expecting to accomplish something more than just financial savings. Superintendent expenses can be expected to decrease but principal expenses may increase.

2. Beginning a dialogue for a possible merger is a potential benefit of sharing a superintendent. When interviewed Steve Walker stated, “But I think it (sharing a superintendent) also provides, looking down the road, a more natural connection to a neighboring district in terms of potential reorganization.” Sharing teachers, bookkeepers, staff development, and standards work are other areas that districts may explore to become more efficient.

3. Districts that are looking for ways to maintain their local school may want to investigate sharing a superintendent achieve greater administrative efficiency while shifting costs to areas closer to student learning.

4. Allowing administrative personnel to specialize or focus on areas of strength is another important consideration for sharing a superintendent that strengthens the school districts involved.

5. Another measure of efficiency besides per pupil cost needs to be explored. Per pupil cost depends too heavily on the number of students in a district. General fund expenses went up less for non-shared districts but per

pupil costs increased more while ADM decreased to a greater extent. Student numbers are often beyond district control. Hickrod and Genge (1994) have proposed using ACT scores and graduation rates and other acadcemic factors as part of the efficiency formula.

6. Five of the non-shared districts during the period of study moved from separate superintendent and separate principal to a single superintendent/principal administrative arrangement. A study needs to be done comparing the cost savings experienced by superintendent/principal arrangement and shared superintendent districts.

7. A study needs to be made on why non-shared superintendent districts experienced significant loss in ADM compared to shared superintendent districts. Along with this it needs to be investigated whether loss in ADM may be a predictor of financial difficulty for a school district.

8. Another area of study is why do shared superintendent districts experience increases in state aid compared to non-shared superintendent districts.

In a state that had a small population that was spread out over a large geographic area, it was important that limited education funds were spent wisely. While looking for the most cost effect way to disperse state funds it was important that decision makers did not over look the human side of education. The importance of being a part of a community and feeling a sense of worth was important to successfully educate students. Survival of small schools was very important for the community and the students whom they served as the following anecdote illustrated. Summit Point is a small rural D2 K-12 district in the Midwest. Teddy was an option student from a neighboring larger class
C1 district. He was not successful in the neighboring district and was considered an
at-risk student. But Teddy was just one of many students with difficulties in the large district. When he transferred he was probably not missed. At Summit Point Teddy became involved in the one act play through a required speech class. Teddy had a major role in the play that won district and performed at state that year. After receiving a state best acting award an ecstatic Teddy told his teacher, “I have never won anything before in my life!” Teddy went on to graduate and enroll in tech school. What will happen to students like Teddy who need a place to belong if we are left with only large school districts. In small districts, there are no “redundant” students (Peshkin, 1982). It is important for the Teddy’s of this state that cost cutting measures that improve efficiency without curbing student learning be found.

References

Bass, G. (1987). Financing for small schools: A study. *The Rural Educator, 9*(2), 9-14.

Bluhm, P. (1998, May). Getting at the roots of superintendent burnout. *The School Administrator,* 48-49.

Bolten, K. A. (2003, September 14). More districts share superintendents. *Des Moines Register*. Retrieved September 15, 2003, from http://desmoinesregister.com/news/stories/c4780927/22247531.html

Boyer, E. (1995). *The basic school: A community for learning*. Ewing, NJ: The Carnegie Foundation for the Advancement of Teaching.

Bratlie, R. P. (1990). *The shared superintendency in the schools of Iowa and Minnesota*. Doctoral dissertation, University of South Dakota,Vermillion, South Dakota.

Burton, G., Haddix, G., & Jochum, T. (1998, November). The realities of sharing administrators and setting up interlocal agreements. Poster session presented at the NASSB/NASA 1998 State Education Conference, Holiday Inn Central, Omaha, NE.

Cowles, R. D. (1995). *A study of shared use of school facilities between school districts and public agencies*. Doctoral dissertation, University of La Verne,
La Verne, California.

Decker, R., & May, C. (1989). Survival tactics for rural education. *The Rural Educator, 11*(1), 15-17.

Decker, R., & McCumsey, N. (1992). *The Iowa shared superintendency: The school board president's perspective*. Unpublished manuscript, University of Northern Iowa, Cedar Falls, Iowa.

Decker, R., & Talbot, A. (1991). The shared superintendency. *Journal of Research in Rural Education, 7*(3), 59-66.

Edmonds, R. (1979). Effective schools for the urban poor. *Educational Leadership, 22*, 22-23.

Furtwengler, B., Furtwengler, C., Turk, R., & Hurst, D. (1997). Small school districts: Networks of collaborators. *The Rural Educator, 19*(1), 25-28.

Goodlad, J. (1984). *A place called school*. New York: McGraw Hill.

Goudy, W. (2002). Population change in the midwest. *Rural America, 17*(2), 21-29.

Greimann, D. E. (1992). *An investigation of the responsibilities of secondary principals serving shared and nonshared superintendents*. Doctoral dissertation, University of Northern Iowa, Cedar Falls, Iowa.

Hallak, J. (1967). Efficiency in education. In J. Hallak (Ed.), *Unesco seminar on educational costs and productivity* (pp. 1-42). Paris: International Institute for Educational Planning.

Heath, J. A. (1980). With a shared superintendent, neither system gets a fair shake. *American School Board Journal,*

167(5), 35.

Hickrod, G., & Genge, F. (1994). The “quadriform” and the curriculum: An approach to economic efficiency in the public schools. *Journal of Education Finance, 20*(2), 209-221.

Hull, R. E. (1988). *A comparison of job satisfaction between Iowa’s shared and non-shared public school superintendents*. Doctoral dissertation, Drake University, Des Moines, Iowa.

Inbody, R., Knoche, C., Meyer, D., Bergquist, K., & Eret, J. (2003, July). *School budget/school finance teleconference*. Teleconference presented at the Nebraska Public Television Studio, Lincoln, Nebraska.

Iowa Department of Education. (2002). *Iowa Education Directory, 2002* [Data file]. http://www.state.ia.us/educate/directory.html

Jones, D., & Hendrickson, J. (1988). Cooperative programs in rural school districts. *The Rural Educator, 10*(2), 18-20.

Kliewer, L. (2001). Small, rural schools face uncertain future due to predictions of declining enrollment. *Firstline, 8* (5), 1-3.

Lightfoot, S. (1983). *The good high school: Portraits of character and culture*. New York: Basic Books.

Loup Basin RC & D Economic Development Steering Committee. (2002). *Loup Basin RC & D Regional Economic Development Plan* [Brochure]. Ord, NE: Author

Loven, R. P. (1991). *An examination of the role of the shared superintendent in selected Iowa school districts: A case study report*. Doctoral dissertation, University of Iowa, Iowa City, Iowa.

Midcontinent Regional Educational Lab. (1986). Redesigning rural education: Ideas for action. Aurora, CO: Author.

Miles, M. B., & Huberman, A. M. (1984). *Qualitative data analysis: A sourcebook of new methods*. Beverly Hills, CA: Sage.

Molnar, S., & Scherer, L. (1998). *Scraping for change to buy Billy a new textbook*. Lincoln, NE: Nebraska Tax Research Council.

Nebraska Department of Education. (2001-2002). Statistics and facts about Nebraska schools, 2001-2002. Lincoln, NE: Author.

Nebraska Department of Education. (2002). *Nebraska Education Directory. 2002* [Data File]. http://ess.nde.state.ne.us/DataCenter/EducationDirectory/20012002/cover.htm.

Peshkin, A. (1982). *The imperfect union*. Chicago: University of Chicago Press.

Rutter, M., Maugham, B., Mortimore, P., & Ouston, J. (1979). *Fifteen thousand hours: Secondary schools and their effects on children*. Cambridge, MA: Harvard University Press.

Schiefelbein, D. (2000). *A study of sharing superintendents among public school districts in Nebraska*. Field study, University of Nebraska at Kearney, Kearney, Nebraska.

Sederberg, C. (1988). The federated district-a planning model for rural school. *Research in Rural Education, 5*(1), 1-5.

Sher, J. (1988). *Class dismissed: Examining Nebraska's rural education debate*. Lincoln, NE: Nebraska Rural Community Schools Association.

Simkins, T. (1994). Efficiency, effectiveness and the local management of schools. *Journal of Education Policy, 9* (1), 15-33.

Tanner, D., & Tanner, L. (1995). *Curriculum development: Theory into practice*. Englewood Cliffs, NJ: Prentice Hall.

U.S. Census Report. (2001). Retrieved October 2002 online: http://info.neded.org/stathand/contents.htm.

Verstegen, D. (1990). Efficiency and economics-of-scale revisited: Implications for financing rural school districts. *Journal of Education Finance, 16*, 159-179.

Winchester, C. (1999). *The shared school superintendency in Nebraska: Is it efficient?* Field study, University of Nebraska at Kearney, Kearney, Nebraska.

Appendix A

Superintendent Cover Letter

Date

Dr. I. M. Smart, Superintendent
Inviting School District
Welcome, NE 6XXXX

I am conducting a study entitled "A Multi-Site Case Study of the Shared Superintendency in Nebraska." This study is being done in partial fulfillment of the requirements for the degree of Doctor of Education at the University of Nebraska in Lincoln. The purpose of the study is to determine the impact of sharing a superintendent in Nebraska.

You are invited to participate in this study through an interview. Your participation is voluntary and the responses are strictly confidential. No individual district data will be identified in the written report. An Informed Consent Form is enclosed.

If you have any questions, please contact me at 1-308-246-5544 or 1-308-863-2228. Since there are only nine shared superintendents in the state, the success of my research depends on your responses to the enclosed questionnaire. Please return the survey in the enclosed, self-addressed, stamped envelope on or before September 30.

Many thanks for your time and assistance in this research project.

Sincerely,

Caroline B. Winchester
Box 205
Wolbach, NE 68882

Appendix B

Interview Questions

A MULTI-SITE CASE STUDY OF THE SHARED SUPERINTENDENCY IN NEBRASKA

Interview Questions

1. Why did your district start sharing a superintendent?
2. Are you still sharing a superintendent? If not sharing, what arrangements do you know have?
3. If not sharing, why was the sharing arrangement discontinued?
4. What are/were the advantages to sharing a superintendent?
5. What are/were the disadvantages to sharing a superintendent?
6. What other shared arrangements have you entered into as a result of sharing a superintendent?
7. Did sharing a superintendent assist with district goals?
8. Did you conduct a levy override? When and much was the levy override?
9. What changes in state laws may have caused you to share a superintendent?
10. Are there any special circumstances in the last five years that may have impacted your budget?
11. Would you recommend districts enter into a shared superintendent arrangement?
12. What else can you tell me about the shared superintendent arrangement?

Appendix C

Interview Protocol

A MULTI-SITE CASE STUDY OF THE SHARED SUPERINTENDENCY IN NEBRASKA

Interview Protocol

Name_____Date_____

School_____Location_____

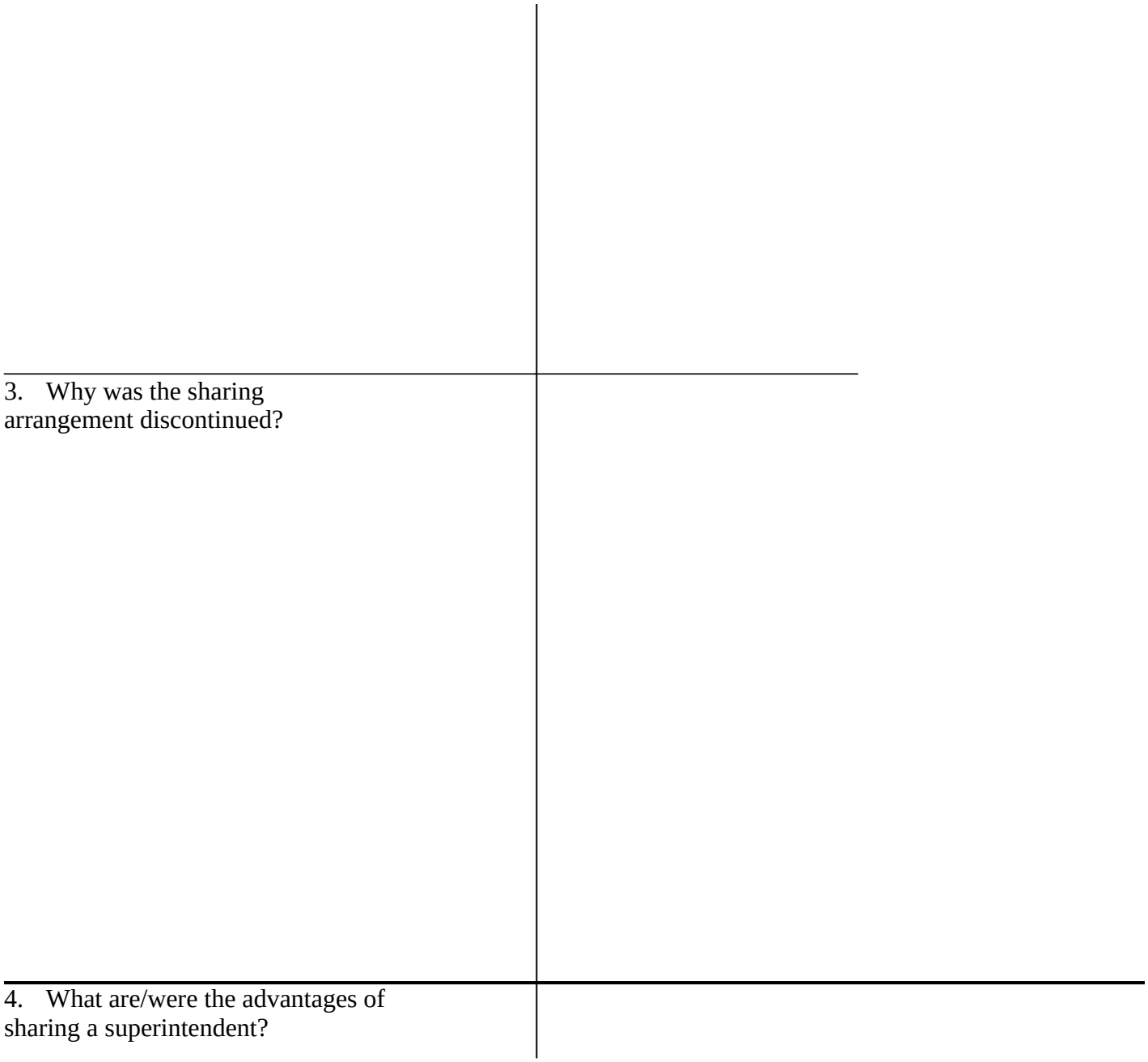
_____

Introduction

I want to thank you for taking the time to talk to me today. I am conducting qualitative research for my dissertation on shared superintendencies in Nebraska. You were selected because the study examines 15 districts in NE that shared a superintendent in 1998-1999 and were still sharing a superintendent in 2001-2002. I will be recording and transcribing what we say today because it is very important that the transcription be verbatim so that I do not paraphrase something you've said with an incorrect interpretation.

What I am interested in finding out in this study is the impact of the shared superintendency in Nebraska. You have had a chance to review the questions I am going to ask you today and give them some thought, I really want to know your perspective so please feel free to discuss your views. I may ask you some additional questions that you have not reviewed as we go along in order to clarify for me what you mean. Are you ready to start?

1. Why did your district decide to share a superintendent?	
2. Are you still sharing a superintendent? If not sharing, what arrangement do you now have?	


3. Why was the sharing arrangement discontinued?
4. What are/were the advantages of sharing a superintendent?

5. What are/were the disadvantages of sharing a superintendent?	
6. What other shared arrangements have you entered into as a result of sharing a superintendent?	

7. Did sharing a superintendent assist

other district goals?	
8. Did you conduct a levy override? When and how much is the levy?	
9. What changes in state/federal laws may have caused you to share a superintendent?	

10. Are there any special circumstances in the last five years that may have impacted your budget?	
11. Would you recommend districts enter into a shared superintendent arrangement?	

12. What else can you tell me about the shared superintendent arrangement?	

Appendix D

Interview Review Letter

Date

Dr. I. M. Smart, Superintendent
Inviting School District
Welcome, NE 6XXXX

Dear Mr. Sandberg:

Enclosed is a copy of your transcribed interview. Please review the interview for accuracy and content. If there is any information you believe should not be shared, let me know and it will be discarded. Some of the emerging themes from the interviews are finances, time, quality principals and staff, delegation of tasks, role expectations, and cooperation with neighboring districts. When the data are reported you will not be linked to the data by name, site or any other identifying feature. When I quote any of your comments in a written document, a pseudonym will be used.

Thank you very much for your time and cooperation.

Sincerely,

Caroline B. Winchester
Principal Investigator

Appendix E

Codes