

M. Evaluation of School Finance

1. Context Evaluation

Questions	How to Answer the Questions	Resources
1. Have the needs of the students, faculty, staff, and community been addressed through previous budgetary decisions?	Interview students, faculty, staff, and community members regarding the use of funds	Questions such as: How have budgetary decisions directly affected you? What needs have not been met? Were you involved in budgetary decisions? How satisfied are you with the budgetary decisions made?
2. Are the available resources being utilized?	Interview principal, board of directors, department chairs	Questions such as: What are the available resources, i.e., state, federal, private, school-generated, local, etc.? What additional sources of funding may be examined?
3. What are the projected needs/expenditures?	Factors to be examined include <ul style="list-style-type: none"> * personnel (anticipated turnover) * facilities (development and improvement) * transportation * supplies * equipment (cost, depreciation, maintenance, upkeep) 	Previous year's budget, formal needs analysis, expenditure reports, inventory reports
4. Are the budgetary goals currently being met?	Interview principal, board of education, superintendent	Questions such as: Have the allocated funds been used appropriately? Has the level of funding been adequate? Is there a surplus in funding? If additional funds become available, are they used in a timely and efficient manner?

2. Input Evaluation

Questions	How to Answer the Questions	Resources
<p>1. Has the school budget been prepared in an effective manner, i.e., meetings scheduled in advance with notification of all parties with a vested interest, examination of resources, dissemination of information?</p>	<p>Interview principal, school board, faculty, and staff</p>	<p>Questions such as: Has an extensive model been used as the basis of the budget preparation process, i.e., <i>A Handbook of Educational Variables: A Guide to Evaluation</i> (Nowakowski et al., 1985), which includes such topical areas as anticipated revenue, projected expenditures, budgetary influences, personnel involved, and budget preparation? Has input been given by all parties with a vested interest? Have forums been prepared to allow for the examination of key budgetary issues?</p>
<p>2. Has the budget been managed in an effective manner?</p>	<p>Interview principal, school board, faculty, and staff</p>	<p>Questions such as: Are the budget preparation procedures effective? Are district guidelines for budget preparation followed? Has the principal utilized all resources at his/her disposal in managing the budget?</p>

Questions	How to Answer the Questions	Resources
<p>3. Have long-range budgetary projections been considered in the planning process?</p>	<p>Examine Nowakowski et al. (1985) model</p>	<p>Critical areas to be addressed include</p> <ul style="list-style-type: none"> * sources of income (present and projected) * expenditures (present and projected) * economic factors (present and projected inflation and interest rates) * educational factors, i.e., state and district goals, board-established priorities, special interest group concerns, etc. * political factors, i.e., legislation, community reactions, etc. * political impact of projected budget, i.e., millage implications, union reactions, further funding implications, etc. * educational impact of projected budget, i.e., programs lost or gained, implications, etc. * organizational considerations
<p>4. Are the appropriations prepared properly?</p>	<p>Examine critical budgetary concerns</p>	<p><i>A Handbook of Educational Variables: A Guide to Evaluation</i> (Nowakowski et al., 1985). Examine appropriations with regard to estimated sources, district priorities, and state legal requirements. Areas to consider include appropriations breakdown, protocol, effectiveness.</p>

Questions	How to Answer the Questions	Resources
5. Are plans to secure and maintain state and federal funds systematic and effective?	Examine documented procedures	<i>A Handbook of Educational Variables: A Guide to Evaluation</i> (Nowakowski et al., 1985) (pp. 113-114), i.e., projected expenditures, budgetary influences, personnel involved, adequacy of budget preparation
6. Do plans to invest funds adhere to legal guidelines and principles of sound fiscal management?	Examine governing guidelines/policies	Federal Reserve Board regulations; state and local regulations; board of education policies, state auditor's office, and local banking institutions

3. Process Evaluation

Question	How to Answer the Questions	Resources
1. Are budget activities implemented in a timely and effective manner?	Interview principal, faculty, staff, community members, Board of Education	Questions such as: Are all interested parties made aware of the activities in advance? Are activities performed effectively, i.e., meetings with protocol, procedural guidelines followed, selection of personnel, etc.?
2. Are budget decisions communicated effectively and in a timely manner?	Interview principal, board of education, faculty, staff, and community members	Questions such as: Are budget decisions communicated in a timely fashion? Were you made aware of budgetary decisions that may affect you in advance? Were you given adequate time to voice your concerns regarding all aspects of the budget?

Question	How to Answer the Questions	Resources
3. If amendments to the budget are needed, is there a set of procedures for the implementation of alternative plans?	Document review of school or district budgetary guidelines	Budget guidelines

4. Product Evaluation

Questions	How to Answer the Questions	Resources
1. Has the budget produced the desired results?	Interview principal, board of education, staff, and faculty	Questions such as: Which budgetary decisions produced positive/negative results? List any secondary effects that can be attributed to budgetary decisions. Has the budget produced any adverse effects with the students, staff, faculty?
2. Have the educational needs of the students been met by the budget?	Interview students, faculty, parents	Questions such as: How have budget decisions affected student outcomes? Which budgetary decisions helped or hindered student achievement?
3. How have budgetary decisions affected teacher performance?	Interview teachers, principal, department chair	Questions such as: Have adequate funds been made available for teacher development? Have budgetary decisions helped or hindered teacher performance? List examples. Do teachers have the needed supplies or materials to perform their jobs?
4. How have budgetary decisions affected staff performance?	Interview staff, faculty, principal	Questions such as: What positive and negative results have come about as a result of budgetary decisions?