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How Can Anyone Say What's Adequate If Nobody Knows How Money Is Spent Now?

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THE PLAINTIFFS IN adequacy lawsuits presume that school districts know how to use additional funds effectively. This chapter examines that presumption. We show that urban school districts do not know how they spend their existing funds, and often fail to direct extra funds to the students and programs to which they claim to attach high priority. In fact, the way urban districts currently convert dollars to resources undermines existing attempts to determine what's adequate. We therefore question whether new funds gained through adequacy lawsuits will be spent more purposively or to greater effect.

Adequacy lawsuits are generally brought on behalf of the poor and disadvantaged students served by urban public school systems. Plaintiffs argue that disadvantaged students cost more to educate, and unless the districts that serve them get extra money, the education of the disadvantaged will be underfunded. Though a lot of money is at stake in school finance disputes, the

claimants usually ignore the biggest pot of money available to support schools: current school funding. As has become evident in recent years, there is very little clarity on exactly how this money is spent, who receives what, or how effective alternative uses of funds are.

Much activity surrounding the adequacy movement is centered on determining the right amount of funds to support desired student outcomes. What this view misses, however, is the importance of the choices districts make about how they spend their money. The big hole in the adequacy logic is the assumption that districts now use their resources strategically to benefit children and will use new resources to do so in the future. In truth, many schools in urban school districts already receive much more money than the minimum "adequate" amounts the plaintiffs seek, while others funded by the same pot of revenue get much less. Moreover, as we shall show, districts often spend less of their money for the education of disadvantaged students than for others, and even when they try to favor the neediest students, districts often inadvertently spend disproportionate amounts of their money on others.

Data Show Pervasive Patterns of Uneven Spending among Schools

There is growing evidence of a dark secret about big city school spending: a great deal is spent on some schools while other schools in the same district get shortchanged. In an analysis of spending patterns in Denver, we found the district spent over fourteen thousand dollars more per pupil in one school than in another. There is a high school in Chicago in which the district spends more than five times as much per pupil as it does in another. While these examples are particularly extreme, our research has uncovered spending disparities of more than five

thousand dollars per pupil among selected schools in Austin, Seattle, Baltimore, Fort Worth, and other urban districts, generating more than hundreds of thousands (and at times, millions) of dollar differences in total spending at the school level.

One might speculate that the higher spending at some schools is driven by student needs, but the examples used here focus only on the expenditure of general purpose funds, not the special category program funds that are supposed to go for some children and not for others. In other words, these spending differences have nothing at all to do with the presence of children with special needs. The reality is that spending varies significantly from school to school in a district, driven not by policy or by strategy but by budgeting practices that accommodate teacher preferences, political forces, and the haphazard distribution of many uncoordinated programs and services.

How can district policymakers and parents support this state of affairs? The bottom line is that they probably don't know how money is actually spent and how large the discrepancies among schools are. School district budgeting and accounting practices make it difficult to determine exactly how much a district spends on any one school. Reams of district budget and accounting data detail districtwide spending on particular items (e.g., teacher salaries, supplies, and administration) and by departments (e.g., elementary education, professional development, student services, and bilingual education), but typically tell us nothing about how much is spent on any one school as opposed to another.

For the last five years, researchers at the Center on Reinventing Public Education have been digging deep into district spending, uncovering spending patterns in more than thirty different districts. We began in the first district by asking what we thought was a simple question: how much does the district spend on each school it operates? After studying many districts, we are no longer surprised that this question is not easily an-

swered. We are now accustomed to getting the answer to this question only by starting at the school level and tracing where every dollar comes from and how it is used.

The results of our work in several major urban districts are startling. They suggest that spending among schools varies substantially and often indiscriminately within districts, and that district leaders are largely unaware of where their dollars are going. And while this state of affairs has lain hidden for years, now in the midst of debates about how much *should* be spent on public education, there is good reason to take stock of where the dollars are going. Our research highlights three ways in which district budgeting practices shape spending on individual schools—often to the disadvantage of the groups of students whom the district claims to be trying hardest to serve.

Staff Allocation Practices Invite Disparities

In most districts a staff-based formula is used to allocate full-time staff to schools based on increments of student enrollment (e.g., a teacher for every twenty-five students and a vice principal when enrollment exceeds four hundred). While these base-formula-driven allocations seem innocuous enough, problems arise when districts allocate additional staff on a case-by-case basis, such as a music teacher for a specific magnet school or a technology specialist in an innovative high school. The district then totals up the number of full-time-equivalent (FTE) staff positions and converts them into dollars, using districtwide average salaries for each type of staff.

In many districts real spending disparities are created because of the case-by-case (or line-item) staff additions. Sometimes the staff allocations make sense because they address the particular needs of a school's student population (such as a bilingual education teacher for higher concentrations of non-En-

glish-speaking students). Other times, staff additions are best explained by history, parents' political influence, or special relationships between people in a particular school and members of the school board or central office staff. When tracing the source of various staff allocations, we often heard explanations such as "that school has always had an extra counselor" or "that additional vice principal was placed as part of a deal with a board member years ago" or "we put the extra art teachers in schools where art was really valued." Additional staff allocations for a Montessori program in one school amounted to a 74 percent increase in spending over the district average.

With staff-based allocations, year-to-year adjustments are made by cutting people (not dollars), which is particularly difficult in the context of local politics. In one district, when the budget cuts threatened to eliminate a music teacher specially placed in one school, students playing instruments turned out en masse at school board meetings until the idea was abandoned. Staff positions, whether justified or not, become sacred and untouchable. School principals who know how to work the system can often rake in the lion's share of these special allocations. In Denver, without exception, the newest schools, with no history of working the system, receive fewer staff per pupil than the rest of the district's schools. In Chicago the more elite lakefront schools have captured 17 percent more staff resources per pupil than what is spent districtwide (Myers 2005).

Uneven allocations of staff positions alone were responsible for spending differences of more than five thousand dollars per pupil between schools in both Cincinnati and Houston before these districts converted to a student-based allocation system in 1999–2000. With this new system, instead of allocating staff positions, districts allocate *dollars* formulaically based on student needs. While research has demonstrated the extent to which student-based allocation can reduce this source of inequity, to date

only a handful of districts have been willing to abandon their staff-based allocation practices.

The Distribution of Experienced Teachers Hurts the Poorest and Lowest-Performing Schools

Further spending differences surfaced when we converted staff FTEs into the dollar costs associated with real salaries of the teachers assigned to each school. For schools with more junior teachers, real salaries are lower, and thus real spending is lower than in schools with more senior teachers. For schools with more experienced teachers, the opposite is true. As a 2002 analysis of Baltimore City Schools showed, teachers at one high-poverty school were paid an average of $37,618 as compared with more than $57,000 at another school in the same district.

These salary differences add up to real-dollar spending differences among schools. In the same year in Cincinnati, the average salary at Rockdale was $42,431 and $59,334 at North Avondale. This gap in salaries meant that the district spent 35 percent more on North Avondale than on Rockdale.

Spending patterns that result from salary differences are not random. As has been widely documented, teacher preferences dictate assignment in such ways that the greenest teachers generally serve in the most struggling schools. In most districts, the real spending on teachers in high-poverty, low-performing schools is less than on teachers in more affluent, higher-performing schools. In Baltimore, despite nominal incentives from the state to keep more qualified teachers in low-performing schools, the average teacher in a low-performing school is paid four thousand dollars less than in the average higher-performing school. These spending differences amount to systemic "gaps" between what districts spend on teachers in different kinds of schools. Table 6.1 shows some of those gaps between the high-

Table 6.1 Teacher Salary Gap between Highest- and Lowest-Poverty Quartiles, Selected Urban Districts

	Salary Gap
Austin	$3,837
Baltimore	$4,000
Cincinnati	$4,357
Dallas	$2,494
Denver	$3,633
Ft. Worth	$2,222
Houston	$1,880
Sacramento[a]	$4,846
San Francisco[a]	$2,247
Seattle	$2,094

[a] *Source:* Education Trust West (2005). All other data are from the Center on Reinventing Public Education (CRPE) analysis. Data in all cases are from 2003–2004, except Baltimore (2001–2002) and Cincinnati (2000–2001).

est-poverty and lowest-poverty quartiles of schools in urban districts around the country.

These are persistent patterns. An Education Trust West report shows that for 80 percent of the fifty largest districts in California, teachers in the highest-poverty quartile of schools are paid less than those in the wealthiest quartile. Los Angeles Unified is a notable exception where the district has aggressively placed more experienced teachers in the highest-poverty schools. Without such deliberate intervention, it is unlikely that most districts will reverse this state of affairs.

Further confounding reform in this area is that most districts bury these patterns by accounting for labor costs using the average district salary for each school staff position, rather than the real salary earned by individual employees. As a result, two schools may appear to have the same per-pupil budgets while, in reality, the district spends significantly more at the school with more experienced teachers. As long as districts report only

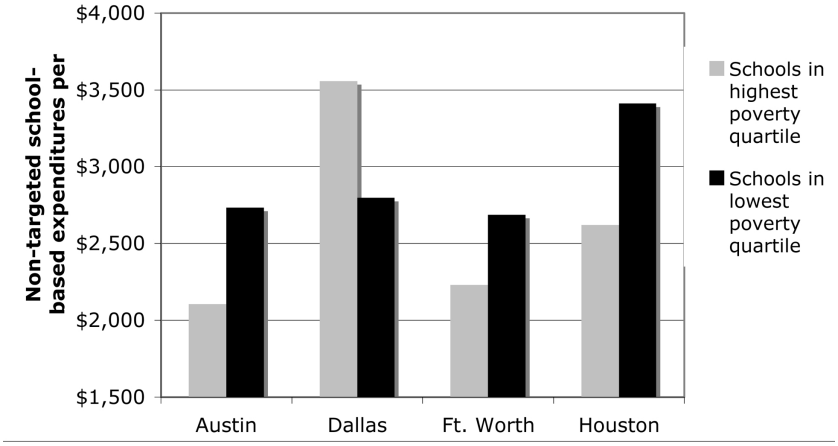

Figure 6.1 School Expenditures among High- and Low-Poverty Schools in the Four Largest Texas School Districts (2002–2003)
Source: Data developed in original studies by CRPE.

average salaries, they will hide spending practices that short-change high-poverty schools.

Targeting Special Program Funds to Needy Populations Doesn't Force Spending Parity

Various federal and state funding streams attempt to aim additional funds at the neediest students, including high-poverty and non-English-speaking children. The intent of these programs is that the funds be used to layer on top of an even distribution of state and local monies, so that these students get something extra.

A comparison of expenditures among schools in the four largest districts in Texas (figure 6.1) shows the extent to which state and local monies are *not* evenly distributed, so that in three of the districts, the highest-poverty schools are not getting an even share of these dollars.

In Austin, Ft. Worth, and Houston, the districts spend $629, $456, and $792, respectively, more nontargeted dollars per pupil in more affluent schools than in the highest-poverty schools. In Dallas, where the trend is the opposite and the district spends $763 more per pupil in the highest-poverty schools, state officials attribute the pattern to various court orders dictating increased spending on selected high-poverty and high-minority schools.

While the intent of federal (and some state) law is clear that targeted dollars should be providing something extra to disadvantaged populations that would not be provided otherwise (Jennings 2000), many district officials do not follow this logic. In one interview, the superintendent eagerly pointed out that he had recently placed a reading specialist in every school; he then went on to say that he funded those in the high-poverty schools with federal Title I funds, and the rest with local dollars. Contrary to the intent of the federal program, the Title I funds brought nothing extra to the neediest schools that other schools didn't also receive. Others have acknowledged that once one school in the district gets something new (like full-day kindergarten, a teacher mentor, etc.) then all the schools want it. The challenge, as some district leaders see it, is to move funds around to keep everyone happy. The effect is that not all schools have equal access to the nontargeted funds, and the targeted (or categorical) funds don't have their intended effect of boosting spending for schools that need it the most.

Funds supposedly targeted to needy students are also distributed haphazardly. In one district the incremental spending on a non-English-speaking student ranged from zero to almost four thousand dollars, depending on which school the child attended. Similarly, depending on the school, an identified gifted child could receive no extra services, or services costing more than twenty thousand dollars per gifted student. One thing is

clear: the amount spent on any one kind of student—say a non-English-speaking student—varies tremendously within a district depending on what *school* the student attends.

Central Office Spending Benefits Some Schools Much More than Others

Central budgets reflect spending not represented in school budgets, amounting to 40 to 60 percent of a district's total operating expenditures. While some of this spending pays for intrinsically central functions (e.g., the superintendent's salary, debt financing, Office of the General Counsel, and personnel), other spending is allocated to individual schools in the form of services, and the expenditures reflected in school budgets. Often, central spending benefits some schools far more than others, since some schools get special program staff, focused professional development, roaming specialists, truancy programs, and so on.

In our research, the allocation of centrally controlled resources drove more inequality in school spending than school budget staffing formulas or real salary differences. Yet districts have little means for assessing (or even coordinating) the distribution of these resources. Much of central spending is carved up and overseen by heads of central office units who create their own unique rules for distribution of their resources. For example, central budgets might fund a special art appreciation program in three schools, planetarium field trips for two schools, specialists instructed to respond to school requests, roaming therapists that can choose where to spend their day, matching funds for elective teacher education costs, and so on.

The allocation of central budgets is anything but strategic. In our tracking of every dollar expended centrally in one urban district, we found cases where the distribution of staff time was completely dependent on the individual preferences of central

office staff members. One psychologist noted that she spent most of her time in the school closest to her home, even though she was supposed to serve three different elementary schools. Another gifted specialist spent the most time in a school where "the principal really valued her work." When we added it all up, some schools benefited by more than $3,000 per pupil, while others received less than $400 in centrally managed services. The findings suggest that the differences aren't just at the extremes, with schools at the twenty-fifth percentile receiving $717 per pupil and schools at the seventy-fifth percentile receiving more than double that at $1,525.

When we layered resources from centrally managed budgets over the uneven distributions created by the other patterns described earlier, we found that funds did not reverse the inequities apparent in direct school allocations but added a new layer of complexity to them. In Denver the difference between the extremes on either end of the scale showed that some schools received over $18,000 more per pupil than others, even after taking into account funds targeted for student needs. Unlike the variations in spending across districts, these variations within districts have nothing at all to do with access to resources.

How is it possible that local leaders and constituents accept such erratic spending patterns? While these patterns probably exist in nearly all urban districts, our experience suggests that district leaders simply aren't aware of the real spending patterns, and often their assumptions are wrong about what kinds of schools are getting the most money. In one district we studied, a school board was determined to increase funding for middle schools, which it thought received less money than other schools received. Our detailed analysis of that district's spending showed that middle schools were already receiving more money per pupil than elementary and high schools but the district didn't know it. Another district proposed closing two of its small schools,

thinking they were more expensive on a per-pupil basis, but in fact these two small schools were operating at a lower than average cost per pupil. As the next sections will demonstrate, this state of affairs has important implications for the adequacy movement.

Current Spending Patterns Make for a Misguided Focus on District Level Resources

Legal analysts have argued that low performance in New York City can be blamed, at least in part, on the fact that New York City spends an average of some four thousand dollars less per pupil than Westchester County. What they fail to acknowledge, though, is that individual schools in New York spend more than six thousand dollars more per pupil than other schools do in the same city. In fact, despite litigation arguing for fiscal equity across districts, recent data suggest that the real problem is spending differences across schools *within* districts, not differences across districts.

Even in Texas, where the state has worked aggressively to equalize resources across districts with the state's now-famous Robin Hood law, evidence suggests that these efforts have had no real effect on the continuing spending differences across schools within districts. As reported in Roza and Guin (2006), figure 6.2 shows that there is greater spending variation *within* Texas' four largest school districts than *among* districts statewide. In each of the four independent school districts (ISD) shown, school-based expenditures were weighted by student need—related attributes and compared across schools. A higher coefficient of variation (cv) suggests more dispersion. The cv's are consistently higher for spending across schools within districts than across districts (with enrollments greater than ten thousand). These data bluntly demonstrate that efforts to equal-

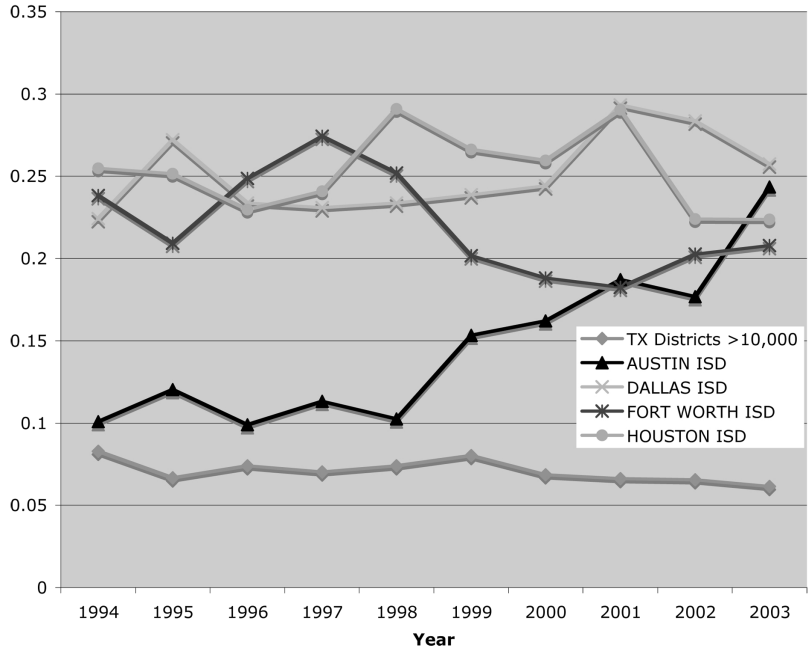

Figure 6.2 Weighted Per-Pupil Expenditures for the Four Largest Districts in Texas

ize gross district spending do little to raise the level of spending on the most disadvantaged students.

District Resources Are Not Closely Linked to Spending at any One School

These kinds of data point to one of the flaws in the adequacy logic that argues that if only districts had access to identified "adequate funds," schools would have enough resources to provide an "adequate education." The flaw is in assuming that spending at any given school is closely related to average spending as computed at the district level.

In Denver, for example, 24 percent of the schools receive more than 110 percent of the district-weighted average expen-

diture (a figure that takes into account the differing student needs at each school). Some 30 percent receive less than 90 percent of the district average. Deciding where spending is adequate and where it isn't in Colorado certainly requires more than an examination of this district's average expenditure.

In 2004 a Texas A&M study indicated that something near $6,200 per pupil is needed to provide an adequate education for districts in Texas. In Ft. Worth, where the average nontargeted expenditure is $5,850 in 2003–2004, the district was already spending at least this much on 17 of the district's 111 schools. In Houston, expenditures exceeded $6,200 in 121 of the district's 260 schools. At one school, the district actually spends as much as $9,400, while at another, the district spends only $3,750.

These findings suggest that the question is not what the average expenditure is at the district level, but how evenly the funds are spread among schools. Whether or not a school receives adequate funding ultimately has a lot to do with the district's allocation practices.

Determining What's Adequate at the District Level Depends on How Resources Are Allocated

While adequacy calculations differ in their approach, data, and finally their determinations, it goes without saying that adequacy calculations based on existing district spending averages are inherently flawed, since these averages aggregate across substantial variation in spending from one school to another. Moreover, deciding what amount of resources is adequate is highly dependent on how the resources will be used. In other words, the amount of resources needed to provide a particularly defined quality of education if resources are used efficiently is very different from the amount needed if resources are used ineffi-

ciently. With higher-paid teachers teaching higher-performing students, one can hardly argue that the current allocation systems are efficient in relation to the district-proclaimed goals of closing achievement gaps.

Fiscal Practices Will Undermine the Strategic Use of New Funds

Current district fiscal practices do more than just hinder our understanding of how districts spend money. Clear spending information is critical for both financial stability and for efforts to spend money strategically. With many districts managing some two hundred thousand line items, and with averages used in place of real costs, it is no surprise that district leaders struggle to keep track of spending.

And without good spending data, most district leaders must make difficult decisions about where to place, or whether to cut out, programs without any insight into how these decisions affect the relative spending at any one school as compared with another. In one district a recent decision to cut out a three-hundred-thousand-dollar program benefiting Latino students was made without recognition that the schools benefiting from the program were already shortchanged by more than four hundred thousand dollars each year because of salary averaging. In another case, a superintendent commended his staff for diverting a greater share of the district's centrally managed resources to low-performing schools without knowing that centrally controlled programs were disproportionately benefiting the highest-performing schools.

The existing fiscal practices are not only difficult to manage, they reward political influence and fuel distrust of district leaders. In a system that lacks transparency, school leaders assume that the squeaky wheel gets the grease, and as a result, the savvy

ones squeak a lot. Teacher unions assume district leaders are hiding pots of cash, so contract negotiations start out in an atmosphere of distrust. Since constituents distrust district spending decisions, voter-approved levies come with increasingly prescriptive instructions for how levy money can be used; and reporters on the education beat stay on the lookout for spending scandals. The distrust creates an adversarial environment for district leadership, further complicating an already nearly impossible job.

District Spending Practices Thwart Policy Efforts to Improve Education

For years state and federal policymakers have attempted to do their part in addressing achievement with designated funding for high-needs students, accountability requirements, and incentives for new school models. Yet these policy efforts have undoubtedly been hindered by school districts' fiscal practices.

Billions of dollars in categorical aid are spent by states and the federal government to help districts educate high-needs students. But because of district budgeting practices, the potential effect of programs like that established by federal Title I legislation is not fully realized. As described earlier, the targeted funds layer over fragmented and incoherent spending patterns. Most notably, attempts to boost resources for high-needs populations run counter to central office staff preferences and to policies dictating the allocation of the most experienced teachers.

In the case of accountability legislation that holds schools accountable for student performance, without a doubt, success hinges on the equitable allocation of resources. Yet as we have seen, district budgeting practices do little to ensure that schools have access to similar resource levels and mask the resources that they actually receive. Current budgeting practices that yield

erratic spending differences among schools undermine efforts to hold all schools to the same standards.

In recent years we have also seen efforts to encourage new options for schooling—another effort that requires spending data at the level of the school. For new schooling options to be workable, policymakers must have confidence that they receive the same funds as are spent on existing public schools. Similarly, there is no way for policymakers to assess the cost-effectiveness of new schooling models without accurate cost estimates. And on a practical level, districts with school choice will need some mechanism by which public funds can be transferred as students transfer from one school to the next in a district.

Simply layering on new funds will most likely reinforce the existing spending patterns among schools. A recent adequacy calculation from Illinois suggests that the state should be spending $2.2 billion more, amounting to just over a thousand dollar increase in spending per pupil. Despite its funding challenges, the Chicago Public Schools already spends more than that on sixty-seven of its schools. New funds brought into the existing resource allocation system will undoubtedly result in even more dollars for these sixty-seven schools. What we can't assume is that new funds will lead to comparable boosts in spending at all schools.

The Implications for the Adequacy Agenda

Nothing in the pleadings of pro-adequacy lawyers weakens the forces that lavish some schools with resources and starve others. Teachers will still prefer working in wealthier schools. The newest and least-qualified teachers will still be left in the toughest schools, just as the students in those schools will be left with them.

The real drivers of spending inequity are hidden, and the

people who most benefit from them—middle-class parents in nicer neighborhoods, as well as senior teachers and the union that works in their interest—benefit from keeping them off the table.

We know that more is already being spent on some schools than the adequacy lawsuits claim is appropriate. As we have shown, district decision making favors such schools because of their stability, the quality of leadership and teaching staff they can attract, and the activism of influential parents. What's to prevent such schools getting the lion's share of additional funds obtained through adequacy lawsuits? Nothing whatever. The lawsuits leave the districts' decision-making processes intact, making it likely that new funds will follow the same patterns as current funds do.

Districts and their lawyers who demand more money in the name of disadvantaged students must show how they will change their funds allocation methods so that money—what they now get and what they hope to get in the future—will benefit the disadvantaged children on whose behalf the lawsuits are brought. The leaders of city school systems and their lawyers must first acknowledge that practices that shortchange the poorest schools are wired into the system. And they need to make sure the wiring is pulled out.

This requires real accounting for central office costs and the transparent spending that is at least as high in poor neighborhood schools as in wealthier ones. Plaintiffs and judges also need to open their eyes to the realities that drive the distribution of teachers, teacher quality, and salaries.

Teachers should get cash incentives to teach in challenging schools, a no-no under most collective bargaining agreements. Eliminating salary averaging—and instead giving schools real-dollar budgets based on enrollment—would put a lot more money in schools in impoverished neighborhoods, which they

could use to offer higher salaries, reduce class size, or buy new technology.

Especially in today's policy environment, a clear case can be made for gaining transparency in district spending. The good news is that change is taking place in a few districts, so new models do exist. New formulas and online tools are being developed to help districts take stock of their spending, which a few districts are electing to do.[1] New accounting methods help districts adapt their old systems with minimal changes to yield accurate spending data by school (Miller, Roza, and Schwartz 2005). And some districts, as mentioned earlier, are even adopting new methods for allocating resources to schools. By opting to fund students rather than school staff positions, and by identifying different spending increments for a regular student as opposed to a bilingual student, a gifted student, and so on, districts are trying to use student needs as the primary driver in allocations. Oakland, California, has gone a step further and is now experimenting with using real salaries in its school allocations. In Chicago a switch to a student-based allocation system with real-dollar accounting would relocate some $96 million (6 percent of the district's direct allocation to schools) to schools currently shortchanged by the existing system.

What is the right way to spend district money, whether existing or additional? Our data do not answer that question, and indeed no one answer is likely to be right. Some general principles are obvious—money should be spent on things that matter for student learning, in the amounts intended and for defined activities, and in ways that can be traced and evaluated. But

1. School Communities That Work, an initiative of the Annenberg Institute for School Reform, has an online tool, entitled Assessing Patterns of Resource Distribution, that allows school-spending variations, taking into account the differing needs of students, at http://www.schoolcommunities.org/resources/APRD/welcome.php.

those principles do not resolve questions about whether money should be spent according to a central district plan or allocated on a per-pupil basis to schools and then spent according to each school's own needs and strategies. We have proposed elsewhere that devolution to schools is the approach most compatible with the transparent use of funds, but that might not always be the most educationally productive course.

As state and district leaders wrestle over formulas for disseminating funds, they miss the one variable that matters most in the current system. Every state has formulas for disseminating funds to districts, and districts usually use staffing formulas to allocate teacher resources to schools. Yet we have found that the most consistent driver of unintended variations in spending has nothing to do with the complicated mix of data feeding the formulas. Schools that receive more than their share of the funds are simply better at working the system. There are principals who know how to get the best teachers, and those who skate through budget cuts. And there are vice principals who know how to get the most from the three psychologists working in the central office. There are parent-teacher clubs that make sure that when a grant ends, the grant-funded specialist stays on the district budget. And there are even school board members who manipulate formulas so as to tip the balance to their schools.

It is not news that school districts are weak stewards of money. In the past five years, nearly half of all big city superintendent firings have been directly or indirectly due to financial mismanagement. Baltimore, Seattle, and Oakland are all recent examples: superintendents persuaded their school boards to invest in big school-improvement plans just weeks before it became evident that the district was broke and could not even keep its existing commitments.

Adequacy lawsuits claiming that the addition of specific amounts to district budgets will lead to effective schooling for all

children look implausible in this context. If districts don't know where their money is going now, how can they know how to use new money? Because of the way budgetary control is fragmented and driven by political bargains, is there any reason to think districts will drastically alter their practices to use new money strategically or efficiently? The data presented here suggest the answers to these questions is no.

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