

## **WHEN SCHOOL ADVISORY COUNCILS DECIDE: SPENDING CHOICES FOR SCHOOL IMPROVEMENT**

Many state-level school reform efforts have focused on creating governance structures that provide stakeholders with greater access to and influence over decisions about schooling. Parent and community involvement in decision making is widely held as an essential component of successful school improvement (Leithwood & Menzies, 1998). State and local policies are based on engaging local stakeholders in partnership for changing schools to meet the needs of the communities they serve. The rationale for these reforms has been to empower school professionals and to position parents to act as partners with educators in the schooling of their children.

Teachers and principals, the people closest to the classroom, would be the best decision makers for the schools because they have the most information about the school (Murphy & Beck, 1995). In theory, by giving school stakeholders more discretion over resources they would be more likely to improve the responsiveness and productivity of the instructional program. However, some studies (Hess, 1996; Malen & Ogawa, 1988) question the readiness of administrators, teachers, and parents to participate in school-based decision-making processes with the resultant shifts in authority, power, and responsibility. At the same time, other authors characterize the involvement of parents in the governance structure of public education as a struggle for control:

From advisor to equal partner, from passive listener to decision maker—indeed, from fundraiser to hell-raiser—the role of parents in schools is changing. Parents are becoming more vocal about being involved in education decision making. The family is becoming important as an instructional partner. And market-based education initiatives, such as charter schools and voucher programs, are changing parents from citizens to customers. (Fege, 2000, p. 39)

In any case, when people engage in shared decision making, they bring to the process their own interests and the interests of constituents they may represent.

Much of the work of school governance has been assigned to school-site councils comprising parent, business, student, teacher, and administrative representatives of the local school community. Establishment of school-site councils has been the centerpiece of school reform agendas of State Departments of Education since the 1990s (Leithwood & Menzies, 1998). Citizen participation in school advisory councils has been widely legislated as a mechanism for increased accountability to the parents and community at large, along with strengthening community sup-

port for their schools (Wohlstetter & Mohrman, 1993). It is supposed that allowing school advisory councils to analyze problems, consider the best methods, and monitor performance benefits the organization. Councils can be structures that invite genuine stakeholder participation allowing those closest to the situation to respond to the unique needs of the school.

The debate on school governance arrangements rests with whether the reforms signal a real shift in power. Recommendations emerging from this debate revolve around council structures. School advisory councils usually assume one of three forms: administrative control in which the principal is the primary decision maker; professional control where teachers are primary decision makers; and community control where school governance is dominated by parents and community members (Murphy & Beck, 1995). Actual implementation of these models, however, has often failed to alter the traditional decision-making patterns in schools (Malen & Ogawa, 1988). School principals can limit issues debated by councils, control information, and restrict decision-making influence of parents making school councils little more than “rubber stamps” for decisions made by principals (Hess, 1996). Strategies for addressing these obstacles have elicited legislative clarification of the council membership and tasks, and provision of expanded authority and some budgetary control.

The increasing use of school advisory councils for budgetary decision making is an obvious trend in new patterns of school governance (Goertz & Stiefel, 1998). As decision makers, council members are lobbied by groups and individuals desiring funding for their particular interests. Problems that need attention are judiciously considered as competing interests vie for limited resources. A challenge then for the councils is to make spending choices that are most likely to improve learning outcomes for all students. Examining allocation choices over accountability dollars elicits the school advisory councils’ general preference for possible expenditures. When school governance councils, representative of each school’s stakeholders, are given the opportunity to make choices concerning the allocation of school accountability dollars, what do they choose?

### **Florida School Advisory Councils**

In 1991, the Florida Legislature enacted the Florida School Accountability Act, which provided for a system of school improvement focusing on student outcomes and giving each school the authority to be responsible for the education of its students through collaboration among the business community, parents, students, teachers, and administrators. The Legislation requires that each school form a representative body called a “School Advisory Council” (SAC). Its composition should reflect the ethnic, racial, and economic diversity of the community served by the school. The SAC membership includes the principal and representatives of teachers, instructional support personnel, non-instructional personnel, parents,

business and community leaders, and students. Teacher, instructional support personnel, non-instructional personnel, and parent representatives are elected by the group they represent. Procedures for recruiting and selecting business and community leaders are established by the district school board. Students must be included by election at the high school level and may be included at the middle school level if the school decides to invite them to participate. In addition, the majority of the SAC members must not be employed by the school on whose SAC they serve. A chairperson is elected annually by the council. Each member shall have an equal role in the decision-making process.

The requirement in Florida that elected parent and community members exceed the number of school employees seeks to minimize professional privilege and offset the pro forma endorsement of decisions made by the principal. Schools are required to collaborate and share authority with parents and the community in developing and implementing a plan for school improvement according to Fla. Stat. § 1001.452, 2 (2007). Cooper and Bloomfield (2003) describe this shift as a new model of performance-based school governance relationships that requires schools to engage in “strategic management” extending shared authority to planning, setting, monitoring, and reporting on annual achievement goals.

The primary purpose of the SAC is to assist in the preparation and monitoring of the School Improvement Plan (SIP) to guide the school’s action toward improving student achievement. To accomplish that objective, councils decide how school improvement funds are spent, decide jointly with faculty how school recognition funds are spent, assist principals with the school budget, and perform functions as prescribed by regulations of their local boards.

Florida SACs are given the opportunity to shape reform efforts with discretionary resources that must be allocated to each school in an equal amount for each student enrolled, in this case \$10 per student. The law (Fla. Stat. § 24.121, 5c, 2007) stipulates that the funds are distributed to each school “for enhancing school performance through development and implementation of a school improvement plan.” “These moneys may be expended only on programs or projects selected by the school advisory council.” Additionally, “neither school district staff nor principals may override the recommendations of the school advisory council.”

The issue attended to in this study focused on SACs in a single Florida school district and their current limited opportunities for decision making regarding spending choices for school improvement. School Advisory Councils have discretionary power over a nominal amount of the budget allocated for the operation of schools. The gesture is more of a pretense of a commitment to comprehensive stakeholder input for critical resource allocation decisions traditionally made by district office administrators. However, the SAC allocations represent the only budgeted funds where the determination of usage is held solely by school-based councils.

By examining these SACs' priority budget items, potential benefits and weaknesses may be revealed regarding further decentralization of the handling of school funds.

### **Limitations of the Study**

This study is limited in that it explores spending choices of a negligible amount of the total resources allocated to schools. Consequently, it could be assumed that SACs treated the funds within their purview as unimportant and inconsequential. That may be so. However, when stakeholders are guaranteed decision-making authority over a portion of the budget and are charged with considering spending alternatives in order to "enhance school performance," what choices do they make? This study can promote greater awareness of the effects of distributed school budget authority and reduced budgeting constraints.

### **Data Sources and Methodology**

A large Florida school district was chosen as the empirical setting for this study. The selected school district's student demographic characteristics were comparable to state averages. The school district's largest ethnic category is White non-Hispanic (44%) followed by 26% Hispanic students and 22% Black students. Approximately 10% of the student population has limited English proficiency. Almost half of the students (47%) qualify for free or reduced lunch rates. Despite some overall similarities with the state, it is important to note that this district is one of the largest in the state and in the nation, with over 200 schools and nearly 200,000 students, portending a distinctiveness that may limit generalizability.

The primary focus of this study was the SACs' projected budgets for accountability dollars. The sample included SAC budgets for 186 schools (22 senior high, 38 middle, and 126 elementary). Schools that were designated as career or vocational schools, alternative education centers, or exceptional student education centers were excluded from the study. Data on SAC budgets were obtained from School Improvement Plans for 2004/05 posted on the school district's website. The plans provided data on school demography, council composition including race and constituency (parent, teacher, student, or business/community leader), school improvement goals and action plans, and the proposed budget for accountability dollars. Through a process described shortly, each SAC budget was examined and allocations were classified by the item or service proposed. This effort examined spending choices and budgetary allocations that reflect deliberate decisions and therefore reveal the priorities of the SACs. Since data on actual expenditures are not reported district-wide, these SAC allocation data serve as a proxy measure of SAC priorities.

The allocated budget items were reviewed for emerging patterns

using a data reduction process to sort the items into categories (Miles & Huberman, 1994). The process entailed analyzing each line item of SAC budgets to identify and classify all allocations. The SAC budget line items were entered into a database and coded into categories of spending. Three investigators independently analyzed and compiled item classifications and compared the findings for congruency. This method assesses multiple perceptions as opposed to a single perspective of the data. The researchers compared notes for verification, clarification, and elaboration of meanings and patterns revealed in the data. This use of peer review facilitated logical data analysis and increased the trustworthiness of the interpretations (McMillan & Schumacher, 1997). Through this data analysis process, the budget allocations of the 186 SACs were arranged into the following alphabetically-listed categories:

*Curriculum materials.* Any materials that support content and/or pedagogy with student learning as the goal, for example, teaching materials, manipulatives, tools, books, *Weekly Reader* subscriptions, science fair supplies, *Accelerated Reader* books, art supplies, physical education equipment, field trips, etc.

*Extended learning program (ELP).* Any before or after school activities for students in need of targeted academic support; allocations include salaries, materials, and programs.

*Incentives.* Any items and schemes that are offered as celebrations, awards recognitions, motivational activities, parties, pins, shirts, etc., for either students or faculty.

*Lead teacher supplements.* Any supplemental salary paid to a teacher for additional duties and responsibilities.

*Miscellaneous.* All that is not defined by the other categories, such as uniforms, crime-watch services, student agendas, program marketing, and school safety patrols, etc.

*Other salaries.* All other salaries for additional non-instructional personnel, teaching extra periods, extra duty, etc.

*Parent involvement.* All events and materials related to enhancing parent and community participation in school activities such as family nights, volunteer activities, Great American Teach-In, refreshments, newsletters, school brochure, signs, etc.

*SAC chair stipend.* Any stipends provided to the chair or some other members of the council for their role on the SAC.

*Staff development.* Training opportunities offered to educators to improve classroom effectiveness; allocations include conference registrations, training, consultants, professional books, substitute teachers, and stipends for teachers to attend training.

*Supplies.* All regular materials and supplies typically consumed with use, such as, paper, printing, postage, toner, etc.

*Teacher mini-grants.* Small grants to teachers for classroom projects or initiatives.

*Technology.* Any provisions for computer hardware, media equipment, software, or digital photo expenses.

These categories provide a framework by which expenditures may be classified to allow for consistent comparisons across schools. Totals are reported as descriptive data, which reveals the primacy of some alternatives. Since SAC funds are distributed to schools based on student enrollment, the actual dollars received by schools differ. Percentages, representing the proportion of SAC funds allocated to a category, were thus used to allow for comparisons across schools. Independent *t*-tests (pooled and Satterthwaite method) were used to determine whether the mean percentages differ significantly from each other.

Finally, additional school demographic data, including 2005 school performance grades, free and reduced lunch percentages, and minority percentages of each school's student population, were obtained from the State of Florida Department of Education website for all schools in the study and used for interpretation and analysis.

This article explores the spending priorities of SACs on a token amount of state money distributed for their school improvement efforts over which they have absolute discretion. It focuses on description and interpretation rather than on prediction and impact. There is no attempt to provide a comprehensive analysis to link spending priorities with school outcomes. Instead it is questioned that given congruous conditions—namely, (a) when budgetary decision making is inclusive of all school stakeholders, (b) when the majority membership of that governing body is not employed by the school system, and (c) when the spending decisions of the council are absolute, in that they may not be overridden by the principal—then what are the spending choices of the SACs? Moreover, are there any differences in SAC spending priorities when schools are stratified by school level (elementary, middle, or high), performance level (high/low), and socio-economic status?

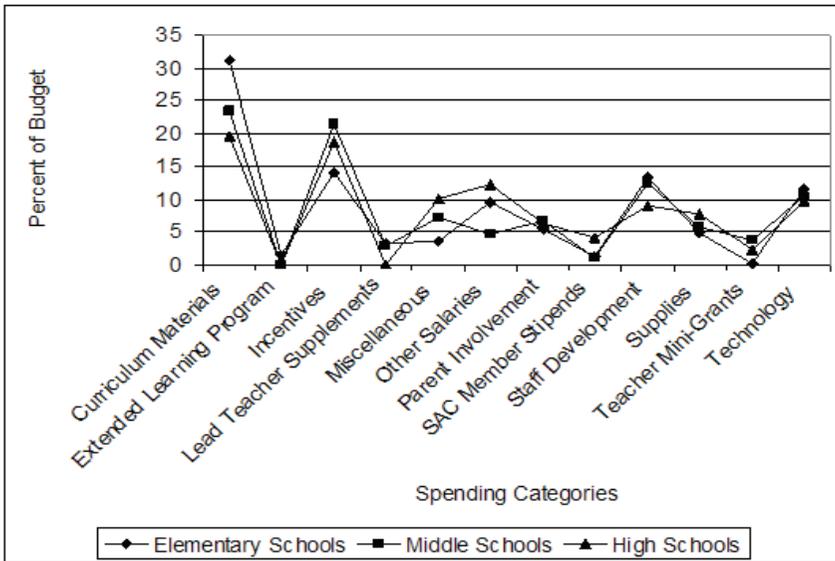
## **Findings**

### *Comparisons of Budget Allocations Across School Type*

Data for spending allocations across all schools and all school types are presented in Table 1 and Figure 1. Materials for curriculum (26.46%) were the single largest budget item across all school types. When figured with the next three highest categories—incentives (16.92%), staff development (12.06%), and technology (10.85%)—the top four budget items in terms of proportion of overall allocations absorbed two thirds (66.29%) of the total budget. Elementary and middle schools had the same top four spending categories. High schools had the same top two categories, while their third and fourth categories differed (other salaries and miscellaneous).

**Table 1**  
*Spending Categories Showing Actual Dollars Allocated and Percentage of Total SAC Budget for Elementary, Middle, and High Schools and for All Schools*

Spending categories	Elementary (n = 126)		Middle (n = 38)		High (n = 22)		All schools (n = 186)	
	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars
Curriculum materials	31.30	268,296.67	23.41	87,906.00	19.69	87,272.09	26.46	443,474.76
Extended learning program (ELP)	1.47	12,620.00	0.00	0.00	0.00	0.00	0.75	12,620.00
Incentives	13.99	119,938.40	21.50	80,736.65	18.72	82,960.00	16.92	283,635.05
Lead teacher supplements	3.20	28,022.95	2.93	11,000.00	0.00	0.00	2.33	39,022.95
Miscellaneous	3.57	30,640.39	7.20	27,037.37	10.02	44,416.80	6.09	102,094.56
Other salaries	9.65	82,688.17	4.73	17,750.00	12.24	54,233.04	9.23	154,671.31
Parent involvement	5.47	46,904.24	6.68	25,098.80	6.25	27,718.27	5.95	99,721.21
SAC member stipends	1.26	10,795.02	1.01	3,800.00	4.15	18,414.25	1.97	33,009.27
Staff development	13.40	114,884.92	12.47	46,836.00	9.11	40,389.00	12.06	202,109.92
Supplies	4.86	41,682.94	5.72	21,475.00	7.72	34,199.00	5.81	97,356.94
Teacher mini-grants	0.17	1,500.00	3.87	14,524.00	2.35	10,410.00	1.58	26,434.00
Technology	11.58	99,300.75	10.48	39,372.67	9.74	43,183.01	10.85	181,856.43
Total		857,274.45		375,536.49		443,195.46		1,676,006.40
Average per school		6,804.00		9,883.00		20,145.00		9,011.00



**Figure 1.** Comparison of budget allocations within spending categories across elementary, middle, and high schools.

The category with the smallest allocation proportion (0.75%) across all school levels is extended learning program (ELP), which refers to before or after school activities for students in need of targeted academic support. Additional overall allocation shares of less than 2% were observed in the teacher mini-grants (1.58%) and SAC member stipends (1.97%) categories.

*Comparisons of Budget Allocations Across Low and High Performing Schools*

Schools in Florida are assigned grades based primarily on student achievement data from the Florida Comprehensive Assessment Test (FCAT). School grades are determined annually by the state using a point system. Schools are awarded one point for each percent of students who score at grade level or above in reading, mathematics, and writing (science was added in the 2006/07 school year). Schools also earn one point for each percent of students making learning gains and for each percent of the lowest performing students making gains. The overall school performance grade is based on (a) total points, (b) whether 50% of the lowest quartile students make “adequate progress,” and (c) the number of students tested. For the purposes of this study, high-performing schools were defined as those schools assigned state grades of A or B. These schools would have earned more than 380 points, met adequate progress for the lowest quartile in reading in the current or prior year, and tested more than 90% of their eligible students. Low-performing schools were those that fell short

in one or more areas of the grading criteria and that earned a grade of C, D, or F in the state grading system. No high schools in this school district were assigned a grade of F in 2005. For school level groups sorted as high and low performing, the allocations, shown as percentages for each of the twelve spending categories, are found in Tables 2–4.

The allocations across performance groups for elementary schools are presented in Table 2 and Figure 2 showing that the priorities of high performing schools were curriculum materials (32.26%), staff development (13.03%), incentives (11.60%), and technology (11.57%). Low performing schools had the same top four categories but differed in proportion and order: curriculum materials (29.32%), incentives (23.14%), technology (13.37%), and staff development (12.58%).

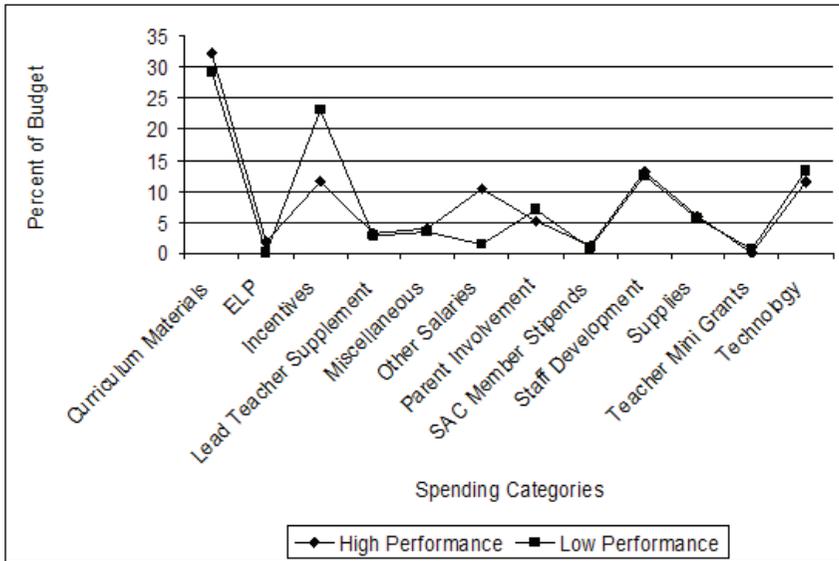
**Table 2**

*Independent Means t-test Results for Percentage of Expenditures in Elementary Schools by Level of Performance*

Variable	Mean		Variances	df	t value	pr >  t
	High performance (n = 96)	Low performance (n = 25)				
Curriculum materials	32.26	29.32	Equal	118	0.46	.65
ELP	1.74	0.00	Unequal	94	2.35	.02*
Incentives	11.60	23.14	Equal	118	-2.79	.01*
Lead teacher supplement	3.14	2.77	Equal	118	0.19	.85
Miscellaneous	3.90	3.32	Equal	118	0.25	.80
Other salaries	10.33	1.42	Unequal	114	3.33	.00*
Parent involvement	5.19	7.00	Equal	118	-0.73	.47
SAC member stipend	1.19	0.80	Equal	118	0.46	.65
Staff development	13.03	12.58	Equal	118	0.12	.90
Supplies	6.06	5.63	Unequal	54	0.18	.85
Teacher mini-grants	0.00	0.65	Unequal	24	-1.00	.33
Technology	11.57	13.37	Equal	118	-0.42	.68

*Note.* The *t*-test method for equal variances was the pooled method. The *t*-test method for unequal variances was the Satterthwaite method. Five elementary schools that were too new to receive grades from the state were excluded.

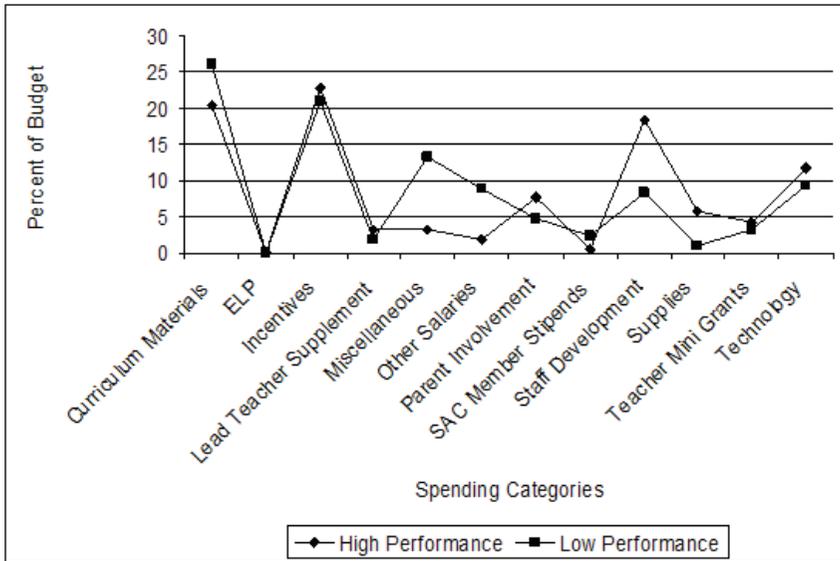
\*  $p < .05$  level



**Figure 2.** Comparison of high performing and low performing elementary schools' percentage of budget allocations across spending categories.

Comparing percentages of high performing and low performing elementary schools' allocations shows that ten of the twelve categories had differences of less than 2%. For one of these ten categories, namely ELP, *t*-test analysis shows statistically significant differences between high performing schools (1.74%) and low performing schools (0.00%) in the portion of money allocated ( $p \leq .05$ ). In contrast, differences in budget allocations for the remaining two categories, incentives and other salaries, are particularly large. Low performing schools (23.14%) allocated more than twice the proportion of accountability dollars to incentives compared to the high performing schools (11.60%), a statistically significant difference at  $p < .01$ . Similarly, high performing schools (10.33%) allocated more than five times the portion as low performing schools (1.42%) in the other salaries category ( $p < .01$ ), which comprises funds designated to pay school personnel for additional duties.

The spending priorities for the middle schools displayed in Figure 3 and Table 3 show that high performing middle schools' top four categories were incentives (22.90%), curriculum materials (20.44%), staff development (18.35%), and technology (11.79%). The top four priorities for low performing middle schools differed somewhat: curriculum materials (26%), incentives (20.91%), miscellaneous (13.34%), and technology (9.38%).



**Figure 3.** Comparison of high performing and low performing middle schools’ percentage of budget allocations across spending categories.

**Table 3**

*Independent Means t-test Results for Percentage of Expenditures in Middle Schools by Level of Performance*

Variable	Mean		Variances	df	t value	pr >  t
	High performance (n = 22)	Low performance (n = 14)				
Curriculum materials	20.44	26.00	Equal	34.0	-0.76	.45
ELP	0.00	0.00	NA	NA	NA	NA
Incentives	22.90	20.91	Equal	34.0	0.36	.72
Lead teacher supplement	3.29	1.92	Unequal	32.3	0.63	.53
Miscellaneous	3.27	13.34	Unequal	16.2	-1.78	.09
Other salaries	1.82	8.86	Unequal	14.9	-1.51	.15
Parent involvement	7.65	4.69	Equal	34.0	0.98	.33
SAC member stipend	0.50	2.32	Unequal	14.9	-1.33	.20
Staff development	18.35	8.34	Unequal	33.3	1.98	.06
Supplies	5.80	0.95	Unequal	23.8	2.82	.01*

(continued)

**Table 3** (continued)

Variable	Mean		Variances	df	t value	pr >  t
	High performance (n = 22)	Low performance (n = 14)				
Teacher mini-grants	4.20	3.27	Unequal	33.6	0.28	.78
Technology	11.79	9.38	Equal	34.0	0.43	.67

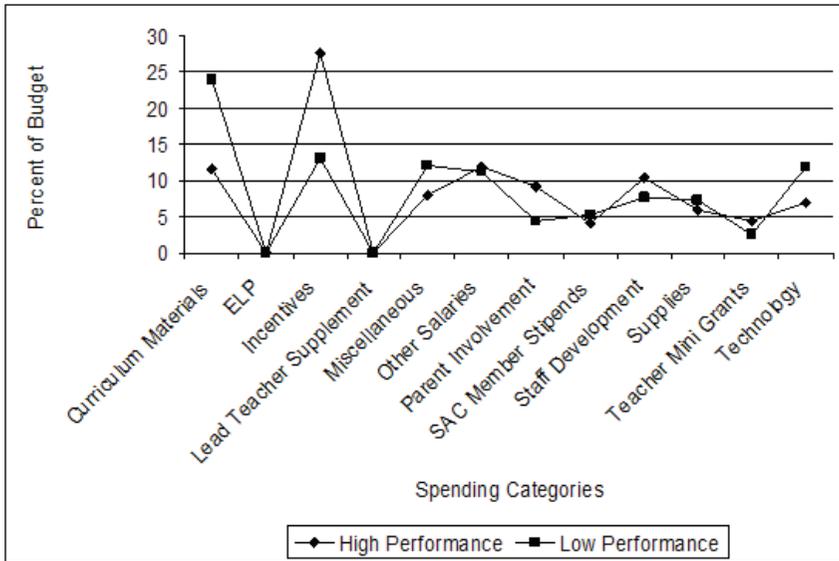
Note. The *t*-test method for equal variances was the pooled method. The *t*-test method for unequal variances was the Satterthwaite method. Two middle schools that were too new to receive grades from the state were excluded.

\*  $p < .05$  level

Middle school allotments in the twelve spending categories varied across performance levels by less than 2% in five of the twelve categories. There were notable differences, however, in low performing middle schools' portions allocated compared to the high performing middle schools' portions allocated on curriculum materials (26% versus 20.44%), other salaries (8.86% versus 1.82%), and miscellaneous (13.34% versus 3.27%). The high performing middle schools allocated more than double the percentage of low performing schools to staff development, 18.35% versus 8.34%. However, in only the supplies category were the differences between the high performing (5.80%) and low performing (0.95%) middle schools' allocations statistically significant ( $p < .01$ ).

Glances at Tables and Figures 2 and 3 indicate some differences between middle and elementary school expenditure patterns. Low performing elementary schools allocated twice the portion to incentives (23.14% versus 11.60%) and nearly the same amount to staff development (12.58% and 13.03%) compared to high performing elementary schools. In contrast, low performing middle schools allocated very similar portions to incentives (20.91% versus 22.90%) and considerably less to staff development (8.34% versus 18.35%) compared to their high performing counterparts. In addition, low performing middle schools and high performing elementary schools allocated more money than their corresponding groups in the other salaries category.

Figure 4 and Table 4 present important differences between the budget allocation percentages of high performing and low performing high schools. The largest portions of the high performing high schools' budgets were allocated to incentives (27.57%), other salaries (11.90%), curriculum materials (11.55%), and staff development (10.34%). Low performing high schools disbursed most of their allocations across the curriculum materials (24.10%), incentives (13.15%), miscellaneous (12.03%), and technology (11.98%) categories.



**Figure 4.** High performing and low performing high schools’ percentage of budget allocations across spending categories.

**Table 4**

*Independent Means t-test Results for Percentage of Expenditures in High Schools by Level of Performance*

Variable	Mean		Variances	df	t value	pr >  t
	High performance (n = 8)	Low performance (n = 14)				
Curriculum materials	11.55	24.10	Equal	20	-1.36	.19
ELP	0.00	0.00	NA	NA	NA	NA
Incentives	27.57	13.15	Equal	20	2.11	.05
Lead teacher supplement	0.00	0.00	NA	NA	NA	NA
Miscellaneous	7.97	12.03	Equal	20	-0.61	.55
Other salaries	11.90	11.30	Equal	20	-1.51	.15
Parent involvement	9.21	4.47	Equal	20	0.08	.93
SAC member stipend	4.09	5.23	Equal	20	-0.37	.72
Staff development	10.34	7.70	Equal	20	0.50	.63
Supplies	5.94	7.41	Equal	20	-0.37	.72

(continued)

**Table 4** (continued)

Variable	Mean		Variances	df	t value	pr >  t
	High performance (n = 8)	Low performance (n = 14)				
Teacher mini-grants	4.39	2.63	Equal	20	0.43	.67
Technology	7.04	11.98	Equal	20	-0.77	.45

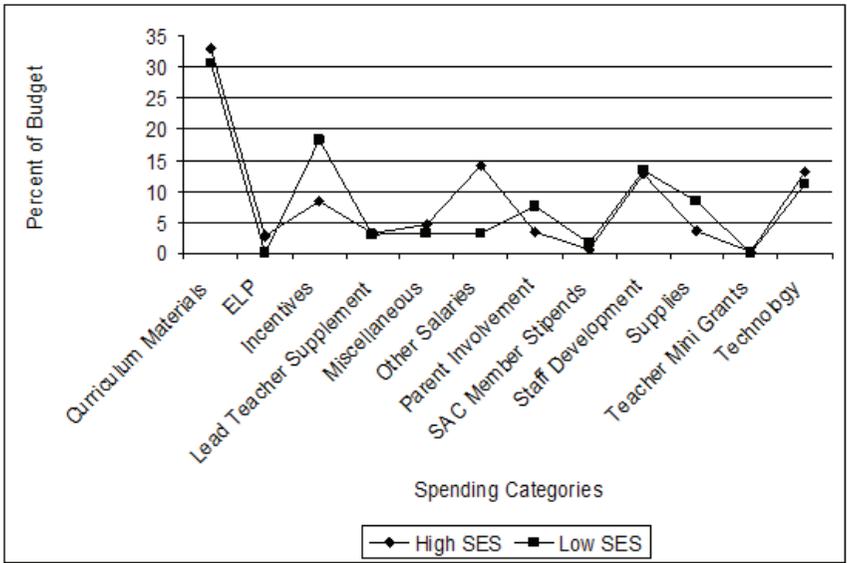
Note. The *t*-test method for equal variances was the pooled method.

High performing high schools dedicated a larger portion of their accountability dollars for incentives (27.57% versus 13.15%), staff development (10.34% versus 7.70%), and parent involvement (9.21% versus 4.47%) when compared to their low performing counterparts. Low performing high schools allotted a greater percentage to curriculum materials (24.10% versus 11.55%), technology (11.98% versus 7.04%), and miscellaneous (12.03% versus 7.97%). Even with some ostensibly large variation in percentages, there were no statistically significant differences in allocations between high and low performing high schools.

#### *Comparisons of Budget Allocations Across Low and High SES Schools*

The overall socio-economic status of the students attending schools may affect allocation patterns. SAC budget allocations were examined across socio-economic status (SES) of schools within school level groups and are presented in Tables 5–7 and corresponding Figures. Schools were stratified based on their percentages of economically disadvantaged students. High SES schools were defined as those with less than 56% of their student population qualifying for the free/reduced lunch, while low SES schools were those with qualifying rates of 56% or more. In the school district studied, schools with high concentrations of economically disadvantaged students (56% or more) receive Title I funds. It may be that Title I schools, which are already receiving \$325 to \$650 more per qualifying student, may choose to spend their SAC accountability funds (an additional \$10 per FTE) very differently than schools that do not receive Title I funds.

SAC budget allotments for elementary schools sorted according to SES differed in some spending priorities, as shown in Figure 5 and Table 5. For the high SES elementary schools, the largest allocations were in the curriculum materials (33.07%), other salaries (14.18%), technology (13.05%), and staff development (12.67%) categories. This differed slightly from low SES schools whose four largest categories were curriculum materials (30.68%), incentives (18.31%), staff development (13.26%), and technology (11.09%).



**Figure 5.** High SES and low SES elementary schools’ percentage of budget allocations across spending categories.

**Table 5**

*Independent Means t-test Results for Percentage of Expenditures in Elementary Schools by Percentage of Students Receiving Free/Reduced Lunch*

Variable	Mean		Variances	df	t value	pr >  t
	High SES < 56% (n = 61)	Low SES ≥ 56% (n = 65)				
Curriculum materials	33.07	30.68	Equal	117.0	0.46	.65
ELP	2.85	0.00	Unequal	57.0	2.39	.02*
Incentives	8.43	18.31	Equal	117.0	-3.07	.00*
Lead teacher supplement	3.24	2.94	Equal	117.0	0.19	.85
Miscellaneous	4.54	3.12	Equal	117.0	0.75	.46
Other salaries	14.18	3.18	Unequal	84.2	3.02	.00*
Parent involvement	3.48	7.57	Unequal	95.9	-2.06	.04*
SAC member stipend	0.66	1.55	Unequal	93.2	-1.32	.19
Staff development	12.67	13.26	Equal	117.0	-0.20	.84

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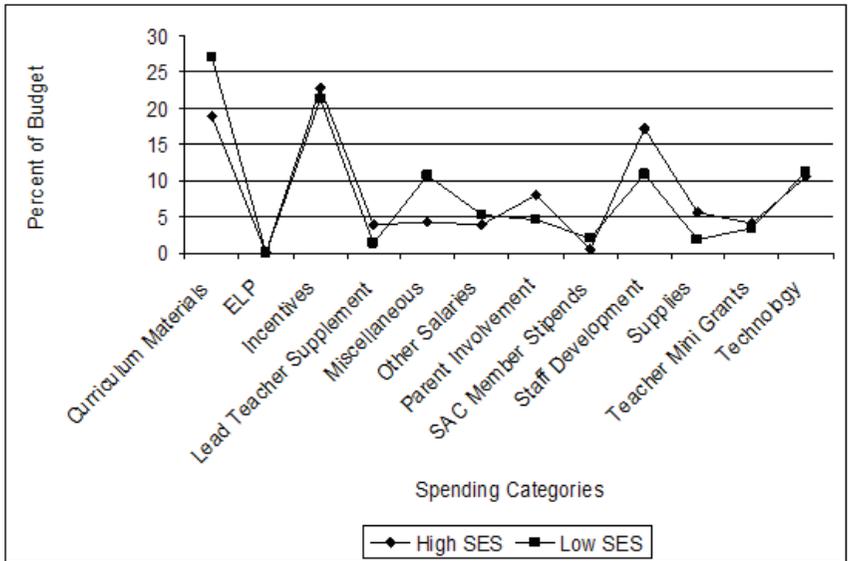
**Table 5** (continued)

Variable	Mean		Variances	df	t value	pr >  t
	High SES < 56% (n = 61)	Low SES ≥ 56% (n = 65)				
Supplies	3.56	8.29	Unequal	104.0	-2.02	.05
Teacher mini-grants	0.28	0.00	Unequal	57.0	1.00	.32
Technology	13.05	11.09	Equal	117.0	0.56	.58

*Note.* The *t*-test method for equal variances was the pooled method. The *t*-test method for unequal variances was the Satterthwaite method.

In comparison to elementary schools with high SES student populations, the SACs at low SES schools (with high numbers of students in poverty) allocated significantly greater portions of their funds to incentives (18.31% versus 8.43%;  $p < .01$ ) and parent involvement (7.57% versus 3.48%;  $p < .04$ ). Percentages for high SES schools revealed significantly larger allocations than their counterparts in the extended learning program (ELP) (2.85% versus 0%;  $p < .02$ ) and other salaries (14.18% versus 3.18%;  $p < .01$ ) categories. It seems that schools receiving Title I funds may have viewed the accountability funds as “disposable” thereby allocating over double the percentage that non-Title I schools did on “consumables” such as incentives, parent involvement activities, and supplies.

Data in Figure 6 and Table 6 show that middle school allocations reflected similar priorities between high SES and low SES schools. High SES middle schools allocated 19% to curriculum materials, 22.80% to incentives, 17.29% to staff development, and 10.49% to technology, while low SES schools allocated 27.10%, 21.28%, 10.92%, and 11.31% to these same categories. High SES middle schools’ SACs designated greater portions of their funds for staff development (17.29% versus 10.92%), supplies (5.60% versus 1.81%), and parent involvement (8.02% versus 4.60%) while the low SES middle schools allotted higher percentages to the curriculum materials (27.10% versus 19%) and miscellaneous (10.82% versus 4.29%) categories. Even with these obvious differences, evident from cursory comparisons of the high SES and low SES middle schools, there were no statistically significant differences in their allocations.



**Figure 6.** High SES and low SES middle schools' percentage of budget allocations across spending categories.

**Table 6**

*Independent Means t-test Results for Percentage of Expenditures in Middle Schools by Percentage of Students Receiving Free/Reduced Lunch*

Variable	Mean		Variances	df	t value	pr >  t
	High SES < 56% (n = 20)	Low SES ≥ 56% (n = 18)				
Curriculum materials	19.00	27.10	Equal	34.0	-1.14	.26
ELP	0.00	0.00	NA	NA	NA	NA
Incentives	22.80	21.28	Equal	34.0	0.28	.78
Lead teacher supplement	3.91	1.32	Unequal	26.9	1.16	.26
Miscellaneous	4.29	10.82	Unequal	21.6	-1.25	.23
Other salaries	3.93	5.34	Equal	34.0	-0.35	.73
Parent involvement	8.02	4.60	Equal	34.0	1.16	.25
SAC member stipend	0.55	2.03	Unequal	18.3	-1.21	.24
Staff development	17.29	10.92	Unequal	27.9	1.19	.24
Supplies	5.60	1.81	Equal	34.0	1.77	.09

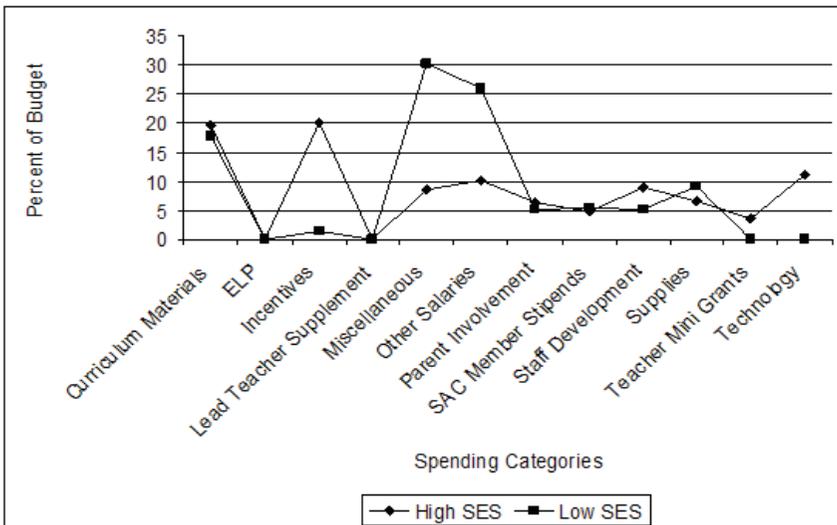
(continued)

**Table 6** (continued)

Variable	Mean		Variances	df	t value	pr >  t
	High SES < 56% (n = 20)	Low SES ≥ 56% (n = 18)				
Teacher mini-grants	4.13	3.47	Unequal	29.6	0.19	.85
Technology	10.49	11.31	Equal	34.0	-0.15	.88

Note. The *t*-test method for equal variances was the pooled method. The *t*-test method for unequal variances was the Satterthwaite method.

Only two of the twenty-two high schools studied had high enough concentrations of students identified in poverty to meet the district’s criteria for Title I funds. It is important to note, however, that eligibility for free or reduced lunch is notoriously underreported at the high school level. Percentages in Figure 7 with comparisons in Table 7 show that high SES high schools allocated the largest portions of their school accountability dollars to incentives (20.10%), curriculum materials (19.72%), technology (11.20%), and other salaries (10.07%). The low SES high schools prioritized miscellaneous (30.13%), other salaries (26.06%), curriculum materials (17.70%), and supplies (9.08%). Notably, in low SES high schools, the incentives category shows the smallest allocation (1.38%) only above ELP, lead teacher supplement, and technology, all receiving 0.



**Figure 7.** High SES and low SES high schools’ percentage of budget allocations across spending categories.

**Table 7**

*Independent Means t-test Results for Percentage of Expenditures in High Schools by Percentage of Students Receiving Free/Reduced Lunch*

Variable	Mean		Variances	df	t value	pr >  t
	High SES < 56% (n = 20)	Low SES ≥ 56% (n = 2)				
Curriculum materials	19.72	17.70	Equal	20	0.13	.90
ELP	0.00	0.00	NA	NA	NA	NA
Incentives	20.10	1.38	Equal	20	1.57	.13
Lead teacher supplement	0.00	0.00	NA	NA	NA	NA
Miscellaneous	8.60	30.13	Equal	20	-2.12	.05
Other salaries	10.07	26.06	Equal	20	-1.42	.17
Parent involvement	6.29	5.14	Equal	20	0.15	.88
SAC member stipend	4.76	5.37	Equal	20	-0.12	.91
Staff development	9.01	5.14	Equal	20	0.43	.67
Supplies	6.65	9.08	Equal	20	-0.36	.72
Teacher mini-grants	3.60	0.00	Unequal	19	1.71	.10
Technology	11.20	0.00	Unequal	19	3.40	.00*

*Note.* The *t*-test method for equal variances was the pooled method. The *t*-test method for unequal variances was the Satterthwaite method.

\*  $p < .05$  level

Budget allocation patterns were markedly different for low SES high schools. Compared to the high SES schools, they allocated greater portions to the miscellaneous (30.13% versus 8.60%) and the other salaries (26.06% versus 10.07%) categories, and distributed much less of their budgets to incentives (1.38% versus 20.10%), technology (0% versus 11.20%;  $p < .01$ ) and staff development (5.14% versus 9.01%). The difference in the percentage of funds designated as miscellaneous is most notable. Low SES high schools allocated a considerably larger share than high SES schools to an arbitrary assortment of items that could not be sorted into any of the other categories presented. Although with not as large a disparity, the low SES middle schools showed a similar tendency in the miscellaneous category.

## **Discussion**

This study does not attempt to link spending of accountability dollars to improved student achievement outcomes. However, it assumes that student learning should be a priority in school improvement efforts, and it explores how school based decision-making bodies, when given absolute control, choose to allocate the dollars that are designated for school improvement purposes. Although the amount of accountability funds provided to councils was superficial, the intent is to give the school stakeholders control over their unique school improvement priorities. The decision-making authority for discretionary allocation of these accountability funds is especially close to teachers and parents as representatives on SACs. Allocation choices point to the programs or projects to which school stakeholders want fiscal resources directed. SAC members were situated in very different schools and chose from competing priorities, therefore decisions varied considerably. However, this study did not seek to answer how much of the school accountability money made available to SAC actually reached classrooms. The stated policy for school accountability dollars is to distribute the money to each SAC for enhancing school performance, and SACs are to decide what that means.

Budgetary decisions of school advisory councils vary considerably between school types and settings. Elementary schools and secondary (middle and high) schools distribute their budgets differently. Overall, secondary schools allocate more of their budget to incentives and miscellaneous categories than do elementary schools while elementary schools allocate more to curriculum materials, staff development, and technology compared to middle and high schools.

Examining spending priorities stratified by school performance and socio-economic status unearthed some patterns in allocation choices that may be critical to school improvement efforts. It is important to point out that in this study schools in the low SES group may be overrepresented in the low performing schools group. Consequently, one might expect the distribution of budgets to be similar across groups. However, schools within these groups vary across numerous dimensions (student population, curricular emphasis, and organization), which require unique responses. At all levels, high performing schools tended to disburse more of their budget for staff development than did low performing schools. However, the differences between groups for staff development ranged from less than half of 1% (13.03% versus 12.58% for elementary schools) to more than double the portion (18.35% versus 8.34% for middle schools). School level seems to have a more pronounced differential impact on allocation choices. Low performing and low SES elementary schools were much more likely to distribute funds to incentives. In contrast, the low performing and low SES high schools offered considerably less to incentives.

Differences in school level choices were also apparent in the

miscellaneous category. Low performing and low SES middle and high schools allocated significantly more of their budgets to miscellaneous than did elementary schools in general. These budget choices, or lack thereof, could indicate ambivalence in these middle and high school SACs about where these resources should be directed in order to improve school performance or a preference for keeping a significant portion of the funds in abeyance so they may arbitrarily disperse it on an as-needed basis.

The findings from this study provide two major points. The first is that SACs take particular care in considering spending priorities for their accountability funds. Schools allocate their budgets differently and choices vary considerably across school levels, depending on the context and conditions they face. Choices are framed by each SAC's understanding of the needs of the school within the framework of the resources available. These budget choices are not random, but rather value-laden, because choosing to allocate more money to one idea inevitably means less will be allocated to other ideas.

The second key finding is that there does not seem to be a systemic understanding of what works in school improvement spending. Budget decisions seem arbitrary or idiosyncratic, and many SACs spend their discretionary resources in traditional ways—curriculum materials, staff development and incentives, supplies, equipment, and programs. Previous research has shown similar results when there is more school-based authority over resources (Goertz & Steifel, 1998). It appears that current efforts to provide more flexibility and control over resources for school improvement result in little innovation or risk-taking.

The question remains, however, whether these school advisory councils are accountable and transparent in their control structures. The legislated structures of SACs are designed to place teachers, parents, and business partners in a position to influence decision making. According to Malen (1994), parents serving on school councils are often swayed by both the teachers and the principal. Despite the intentions of Florida's reform efforts, principals and teachers may still be adept at presenting their interests to the constituents who may be perceived as lacking the knowledge needed to make critical decisions.

Malen's (1994) argument that parents are not in a position to influence, but rather to support, the decisions made by the professionals may be valid. It seems the SACs may be deliberately employing strategies to represent primarily the interests of the school and its employees. Nearly 87% of the SAC chairs are teachers from that school. Also, demographic data show that SACs that include students in membership (some middle and all high schools) have more school employee members than parent and community members. Students are counted as members not employed by the school, thereby permitting schools to technically comply with the law while having school employees significantly outnumber parent and community members (done in 18% of middle schools and 64% of high

schools). Controlling the leadership and membership of the SACs may serve to protect the needs of the professionals in the school and may be therefore likely to foster more of a status quo orientation.

It is important to note, however, that calls for empowering school councils with more budgetary control could make matters worse. If council members are guided by motives other than improving educational opportunity for all students, the cost of shared governance may be higher than its value in terms of future returns. On the surface, it makes sense that those closest to the children—principals, teachers, and parents—are in the best positions to observe needs and take appropriate action. However, changing to more decentralized budgetary procedures requires attending not only to rules, roles, and relationships, but to systems of belief, values, and knowledge as well (Schlechty, 1990). Policy efforts to improve SAC spending choices should focus on the culture of the schools, accountability for results, and ethical conduct. Making appropriate spending choices is important, but it is more important for spending to produce meaningful results.

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