

**Public School Finance: An Examination of Superintendents Attitudes  
on Equity, Adequacy, Accountability and Policy Alternatives**

**by**

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An Applied Research Project  
(Political Science 5397)  
Submitted to the Department of Political Science  
Texas State University  
In Partial Fulfillment for the Requirements for the Degree of  
Masters of Public Administration  
Summer 2005

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## **Preface**

In 4th grade I entered the school halls in El Paso, Texas. The teachers were nice, the hallways were clean, but the ceiling tiles were stained, the desks were old and wobbly and my classes seemed larger than I remembered. My elementary school resided next to apartments for low-income families, commonly referred to as the "projects." Back then I did not understand the meaning of poor or poverty. To me all of my friends that lived in the projects were no different than me. You could say my knowledge and definition of poverty had not yet developed.

Eight years later in high school, I began to notice differences among schools. In El Paso, my high school was considered the best in the area. Our volleyball and other athletic teams' uniforms seemed newer than those schools on the East side of the district. The school was kept in better condition, and our gym even seemed nicer when visiting other schools. At this point, I did began to develop a sense of the real impact and meaning of poverty and inequity. I knew my school had more but wasn't quite sure why and for what reasons. However, sports opened my eyes to poverty and inequities in the differences between El Paso and the rest of Texas.

Every year our school would travel to volleyball tournaments in Odessa and the Dallas Area. During these times I noticed how poor our district was compared to others. What a shock, because I was from the best school in the area; but our best did not

compete with others around the state. In Odessa I noticed the immaculate gym, the brand new volleyballs, the stunning air-conditioned bus and the beautiful uniforms that all the other schools had. Not only did they have on nice uniforms, but several. Still at this point in time I just thought, "those rich districts" and moved on. However once in college I realized those rich districts had an advantage over my poor district, and not just in fancier athletic programs.

In college I realized that where you went to high school determined how well you performed. It was interesting because I went to the best school in the El Paso area and was at the top of my class, but struggled in college because I was not prepared. One might make the argument that many students struggle but I don't fit that model. I fit the model of a poor academic preparation, not academically challenged in high school and not much family support or guidance on the college process. However, I dove feet first into college and learned all the skills I lacked such as how to study, how to actively read, and yes even how to write appropriately. I would still say I have a lot to learn but there is the goal of life long learning.

Now I am a teacher in Round Rock Independent School district, one of the wealthiest in the state of Texas. My twin sister still lives and teaches in the El Paso area. As I look back and reflect on education in El Paso versus the rich district I teach in now, I know for a fact there are inequities between a wealthy school district and a poor school district in the areas that matter most, academics. Are these inequities appropriate? I think not. I have strong ties to equity because I lived, developed and learned what a poor education looks like and what a rich education looks like. I also have the insight and

knowledge that a property wealthy education puts students at an advantage over those in a property poor district.

The fight for equity in education is similar to the fight in equity during the desegregation times. During segregation discrimination was the "distinction in treatment given to different individuals because of their different race, religion or national origin" (Blumrosen 1993, 51 cited Congressional Record, 88th Cong. 1st sess. 1964,00: 5423). In education there is distinct difference in the education given to students. I have experienced the two education systems, property wealthy and property poor; this has led to the development of my desire to research equity, adequacy, accountability and school finance in education.

# Chapter 1

## Introduction

### Research Purpose

School finance is not a new problem in the United States. It has been around and evolving since the beginning of public education. In the last three years in Texas there has been five legislative sessions to address school finance. The States major daily newspapers have reported on numerous occasions about issues related to school finance.

During the 2004 Democratic presidential primaries Sen. John Edwards struck a chord with voters and educators when he spoke of "two Americas: one for the wealthy and privileged, another for those not so lucky" (Bartolomeo 2004, 6). While the U.S. Supreme Court struck down separate schools based on race in *Brown vs. Board of Education*, the current public education system is clearly illustrative of Sen. Edwards' statement on continued inequality based on wealth in the United States. The purpose of this study is to examine school finance attitudes of Texas superintendents on issues of equity, adequacy, accountability and policy alternatives.<sup>1</sup>

### Background

Since the beginning of the school finance debate, social researchers have found spending differences between property wealthy school districts and property poor districts. The center of this debate revolves around fairness and equity in funding

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<sup>1</sup> This research was written while the Texas legislature was in the midst of revamping school finance. Unfortunately this is an incomplete story because paper deadlines preempted the policy change.

education (Crawford 2004, 22). Most school districts in the United States tie school funding to property taxes. The lack of fairness arises because of educational opportunities afforded to students in property wealthy and the lack of those opportunities in property poor districts. In addition to equity are issues of equity and basic fairness in taxpayer burden. Wealthy districts have the capability to tax at a much lower rate and produce more funding; versus the property poor districts that tax at a much higher rate and still produce less educational funding. Often time's property poor districts are faced with the decisions of taxing residents at a higher rate to generate funding or spending less per pupil (Musfeldt 2002, 3).

Discrepancies in school funding led to equity litigation. The first major legal challenge at the federal level was *Rodriguez v. San Antonio Independent School District* where "the core argument in litigation was the inequality in the distribution of educational resources denies equal educational opportunities to students of poor school districts (Tajalli 2004, 4)." The U.S. Supreme Court ruled that education is "not a right afforded under the Federal Constitution (Flippin and Shanahan 2004, 28)." The *Rodriguez* decision set precedent that the states are primarily responsible for educating children and funding schools

School finance today still has problems similar to the *Rodriguez* case. Current issues in the education system are inundated with inequity and the lack of equal opportunities for students from different socioeconomic classes. Moran contributes the lack of equal opportunities to the differences in funds collected by school districts that are property poor versus property wealthy (1999 p. 38). These problems, while not new, still have not been solved.



An issue of adequacy arises when accountability standards are connected to funding. Is the state providing enough funds (adequacy) for the average student to meet state performance standards (Odden 2000 p. 12)? Accountability standards measure if a school is meeting expectations. Increasingly funding for education is being tied to accountability ratings. The standards rank school systems according to their performance level on standardized exams. Policymakers have increased standards and accountability, and, according to some, without enough of an increase of funding for public education.

School districts cannot provide an adequate education if they are not given adequate resources. The most common resource schools lack is funding. Without adequate funding, a satisfactory education is not present. A connection in the funding and adequacy reverts to the issue can enough revenue be generated from property wealthy and property poor school districts to meet standards common to both districts regardless of access to revenue.

## **Benefits of Research**

Policymakers have the ability to change education to equal opportunities. Research can provide policy alternatives and new options for funding education. A survey of attitudes and perceptions will provide data on the attitudes and views of superintendents on equity, adequacy, accountability, and policy alternatives in education. Without knowing where one's perceptions lay on issues, it is hard to know where one is going, the policy process. It is important to know where one has been, where ones position is now so that in the future one will have a road map to improve school finance.

## **Chapter Summaries**

Chapter two contains a discussion of the literature review and an introduction to the four descriptive categories. The four categories, equity, adequacy, accountability, and policy alternatives are connected to existing literature. Chapter three provides background information on school finance in Texas. In chapter four (methodology), the survey instrument, data collection methods, sampling techniques, and statistical analysis are discussed. Finally, chapters five and six discuss the data results and summarizes the findings of the four descriptive categories.

## **Chapter II**

### **Literature Review**

Across the United States funding for schools is heavily reliant upon local property taxes. The dependence on property taxes puts a large burden on the local taxpayer to fund schools. This large taxpayer burden has brought about issues of equity, which arise from differences in community property and local property wealth or lack of wealth.

The ability of property taxes to generate revenue can dictate the quality of education a child receives. Bartolomeo (2004, 6) sums up the education finance system as one that depends on a student's street address. In other words, a community with a geographic area that is property poor has less funding for schools compared to a community in a geographic area that is property wealthy. Under this system children educated in a property poor community receive less funding for education compared to children in a rich community because less funding is available.

The complication of school finance rests also with state and national government. Responsibility of education in K-12 is delegated to the states by the constitution. There are school finance problems present in nearly fifty states making this a national problem. Crampton (2001, 479) sums up the school finance system with, "We have not one system of education finance in the United States, but fifty".

Most states use school districts to provide local education services. School districts have the authority to tax citizens of the district and generally rely on property taxes to do this. The money available to finance schools is dependent on the property

wealth of the school district, not the number of children in the district that need an education. Therefore, geographic inequities in property wealth translate into inequities in school finance and the education of children.

The differences in the funds collected by school districts that are property poor versus the property wealthy results in an unequal education system (Moran 1999, 38). Communities' heavy dependence on local property taxes to fund schools creates inequalities. Problems with this method of funding include the inequities that arise from revenue generated and the increasing reliance of state government and local communities on property taxes.

The study of school finance is important because the state has the responsibility to provide an equal and adequate education to its citizens. The nature of taxpayers and citizens is different from the consumer perspective. Equity is an expected norm linked to public education. This chapter explores the descriptive categories of equity, accountability, and adequacy in school finance and policy alternatives for the future.

Puerta (1999, 37) defines equity in education as equal opportunity measured in per pupil expenditures or the tax burden on citizens. Fermanich (2005, 1) defines adequacy as the basic level of funding "for a proper education." According to Odden (2000, 12) educational adequacy occurs when the state provides enough funds for the average student to meet state performance standards. An educational system is only accountable if the state holds the system responsible for its results (Hy 2000, 218).

## ***History***

During the era of *Brown vs. the Board of education* efforts to provide a more equal education system focused on desegregation and on the financing of schools. Since the 1970s, the school finance debate has centered on equity (Crawford, 2004 p. 23). Federal lawsuits began attacking states school finance systems on the grounds of equity culminating with the precedent setting *Rodriguez vs. San Antonio* case in 1973. This was not the first lawsuit filed, but it was the first to go to the U.S. Supreme Court (Koski and Levin, 2000, p. 481). The Supreme Court ruled that there were inequalities in the school finance system but education was not a U.S. constitutional right and therefore the Texas system was not unconstitutional under federal law (Crawford, 2004 p. 23). Mary Moran (1999, p. 34) sites the *Rodriguez* ruling, that the “Fourteenth Amendment’s equal protection clause does not require states to provide equal funding for schools in rich and poor districts as measured by property values and foreclosed the possibility of using the federal courts to redress school finance equity.” Because of the *Rodriguez* case further school finance litigation would take place in state courts.

Finally, in 1983, the state of Texas implemented recapture to equalize funding. Funding recapture allowed the state to take a percentage of funding away from property wealthy districts and redistribute to property poor districts.

According to Van Keuren (2000, pg 9), by 2001 thirty-five states had ruled on litigation to the school finance system, eighteen were unconstitutional. In 2005, the

Access website reported 45 out of the 50 states had some type of lawsuit in regards to school finance and 23 (see Table 2.1) were ruled unconstitutional (Hunter, 2005).

**Table 2.1**

**Litigations Challenging Constitutionality of K-12 Funding**

<b>Litigation in Process (23)</b>	<b>Past Litigation, but no current lawsuit (22)</b>	<b>Never had a lawsuit (5)</b>
Alaska Arizona Connecticut Georgia Idaho Kansas Kentucky Louisiana Maryland Missouri Montana Nebraska New Hampshire New Jersey New Mexico New York North Carolina North Dakota South Carolina Tennessee Texas West Virginia Wyoming	Alabama Arkansas California Colorado Florida Illinois Indiana Iowa Maine Massachusetts Michigan Minnesota Ohio Oklahoma Oregon Pennsylvania Rhode Island South Dakota Vermont Virginia Washington Wisconsin	Delaware Hawaii Mississippi Nevada Utah

Source: Molly A. Hunter, Litigations Challenging Constitutionality of K-12 Funding in the 50 States (Campaign for Fiscal Equity, Inc. 2005). See [www.schoolfunding.info](http://www.schoolfunding.info) for the latest developments.

In 1971, *Serrano vs. Priest* brought the lawsuit against the state of California. The suit claimed California "violated the Equal Protection Clause of the United States Constitution and comparable provisions of the states constitution" (Metzler Cited in *Serrano v Priest* 2003, 2). The differences in property values in California created an

unbalance in the school finance system because of the different revenues generated from property taxes. Metzler (2003 p. 2) reported the state of California school finance system was declared unconstitutional and mandated to equalize funding per pupil.

The New Jersey 1973 case, *Robinson vs. Cahill*, is famous for the state's violation of an efficient education system. State courts sided with the plaintiff and found extreme discrepancies in the funding and quality of education (Fermanich 2005 p.2). This case is important because it allowed school finance litigation at the state level.

The case of *Rodriguez* in Texas, *Cahill* in New Jersey, and *Serrano v. Priest* in California, started a cascade of adequacy litigation (Fermanich 2005 p.2). In the 1980s the pendulum shifted from equity to adequacy (Rebell, 218). Most states set standards for students' achievement. When students and schools were publicly recognized for failing, the districts turned around and blamed the state. In the eyes of the district, the state caused failure because they did not provide enough funds or adequate resources.

## ***Equity***

Equity can be viewed from the school district perspective and from the tax burden perspective. This paper emphasizes the school district perspective. Nevertheless, a heavy and unequal tax burden places limits on the funds a school system can raise and this is a constraint on funding capacity that influences equity.

"Conflicts over equity are intense in social policy" (Stone 2002, 50). In education finance the conflict is between the rich districts that have more funding, better facilities, better text books, better teachers and the poor districts that have less of everything.

Burch (2001, 271) notes that education is an important function of the state and local government and the consequences of public neglect of the poor sends the message that they are worth less as people. This is not the message we want to send to children.

Society values everyone having an equal opportunity, however, there is not a guarantee of an equal outcome such as equity in jobs, housing, cars or clothes; but equity in education, however, is considered a norm. The principles and issues of equity are a large policy norm and go beyond education equity. Deborah Stone (2002, 51) makes a reference to health care and housing equity that can apply to education:

Does equity in medical care mean that every person should have access to a physician, or to a physician of his or her own choosing? Does equality in housing mean every person should have a roof and indoor plumbing, or does it mean everyone should have housing in a place with enough privacy to suit his or her needs? These are all issues where one's judgment about equity and distribution turn to assessment of the importance of customized or individualized value. (Stone 2002, 51)

These same questions can be asked of education. Do all children require the same curriculum content? Does equity in education require all children to attend the same type of school? The equity questions that Stone raises are important to education because not all children require the same type of funding or services to receive an equal education. Instead, some students will require more funding and some will require less to learn the same curriculum. States and schools may need to evaluate and customize the education finance system to fit the individual needs of children in a particular school.

Equity of funding for schools can be categorized by two terms, horizontal and vertical. According to Rubenstein, horizontal equity is "equal treatment of equals" (1998 p. 71). Each pupil receives an equal allotment of money regardless of special circumstances. Vesely and Crampton (2000 p. 113), Rubenstein (1998, 72) and Stone



(2002, 43) define “vertical equity as unequal funding”. This means funding on a per pupil basis is not equal rather funding is determined by the needs of the students.

## **Horizontal Equity**

The horizontal equity at the state level implies school districts have equal access to resources. Per pupil spending is often used to measure horizontal equity. Every student, every school and every school district receives an equal amount of funding on a per pupil basis using horizontal equity as a norm. Advocates of horizontal equity base funding on this principle the most equitable. In 2002, Robert Musfeldt (2002, 59) conducted a study of superintendents’ attitudes towards school finance in Texas where he reported they were split on whether their district distributed funds equally to all schools.

Many states fund their districts equally by funding school districts on a per pupil basis. On the surface school districts can appear to have equal funding available for students. However, intra-district inequities are possible, even though districts receive funding equally on a per pupil basis.

Intra-district inequities occur when resources within a district are not divided equally (Rubenstein 1998, 426). These differences in funding and expenditures within districts result in unequal educational opportunities for students (Koski and Levin 2000, 483). For example, if schools in one section of a district receive higher funding then they can use the additional funds to attract and hire the most experienced and highly qualified educators in the area. Less funding for schools in other sections of a district restricts the amount in salaries that the schools can pay, and thus make it more likely they can only afford to hire teachers at lower salary levels, which are either new or uncertified teachers

(Koski and Levin 2000, 489). As a result, a school staffed with less experienced and qualified teachers contributes to poor student performance.

## **Vertical Equity**

Dimensions of vertical equity evolve around the special circumstances that individual students bring to the educational system. For a variety of reasons, students with special circumstances such as low socioeconomic status, minority races, single parent household, special education, and high school student, are more expensive to educate (Vesely & Crampton, 2000, 112). It is important to know the number one student variation that has the most impact according to Asplaugh (2000, 1), Marion and Flannigan (2001, 245) is a student's socioeconomic status. It has been linked to how successful students' are in school.

Musfeldt (2002, 59) found that, "70 percent of the respondents agreed that fiscal equity across school district did not mean distributing funds equally to school districts." Therefore, the dimensions of vertical equity were not taken into consideration.

Funding that takes into account vertical equity resembles an upside down triangle. The base point of the triangle is congruent with base level funding. As students' needs increase, the funding increases. Another way to refer to this type of funding is through categorical aid. Category funding is identifying categories of students and funding the groups. Examples are low socioeconomic students, special education, at risk students and minority students. This type of vertical funding takes a look at the base line for funding and then funds more for poverty, special education, and minority students (Vesely and Crampton 2000, 113). The states that do the best job of funding categorically

(vertically) are California and New York. A current problem with categorical funding is categories are not fully funded (Reschobsky & Imazeki 2001, 2) such as in Texas.

Students and schools are shortchanged in the quality of the education because of the lack of funds.

In New York, Christina Bartolomeo (2004, 6.8) analyzed the inequalities teachers and students experienced due to the funding divide. Bartolomeo surveyed teachers and found that school districts in New York had a higher turnover, fewer textbooks, unsafe conditions, and older buildings compared to their wealthier counterparts in the state. Class sizes in the poor districts were 30 to 35 compared to the wealthier districts, which reported class sizes of 15 to 25 (Bartolomeo 2004, 6). The results of the survey provide evidence that a strong tax base resulting in more funding afford better programs, higher quality textbooks, and more manageable class sizes.

The majority of students', who are classified under student variations (special education, minority, poor socioeconomic status and single parents) cost more to educate and tend to live in poor districts (Moran, 2000 p. 48). Ironically these costly students often reside in property poor districts. Thus, the student who is most expensive to educate often live in school districts with the fewest resources.

In order for the property poor districts to provide the quality of education achieved in a property rich district, an investment needs to be made in human and material resources (Timar, 2004 p. 2077). All parties involved will have to make the investment in education. The parties include the federal, state and the local governments.

## **Tax Burden**

This section briefly discusses equity from the tax burden and school district perspective. Historically, public education is funded by the local property tax systems, with disparities between property wealth (Sugarman 2002, 2). Scholars have long criticized the school finance system for its discrepancies in taxing the rich and poor. Dickinson and Cantu (1996, 93) believe the range of property values creates unbalanced revenues, which lead to the issue of equity and adequacy.

Baker (2001, 442) defines “the tax rate as a functional component of the tax system, the tax burden represents the total property tax payment and the tax effort is the burden of the tax payer with respect to the ability to pay, measured by income.”

The tax burdens of property poor districts are heavier than the property wealthy districts (Burch, 2001, 274). Low-income citizens generally live in property poor districts. Therefore, the poorest citizens with the least money are squeezed the hardest in taxes (274). Property poor districts usually have to tax at a much higher rate than property wealthy districts to generate the similar per pupil expenditures. In addition, Baker (2001, 450) finds poor school district citizens give the highest tax effort. This leaves the low wealth districts at disadvantage.

An interesting study by Bruce Baker (2000, 439) discusses Vermont’s unique tax systems. The tax burden of education falls on homeowners outside the state of Vermont. Many of the homeowners within the state of Vermont do not claim their home as their primary residence. This means that many homeowners do not live in the state. In districts where the majority of homeowners are from out state, the voters often vote to raise property taxes to fund public education (2000, 446). This is unique because

Vermont has the opportunity to have out of state residents fund public education (2000, 439). The policy was adopted using the assumption that anyone able to afford a secondary residence in Vermont is probably wealthy. Hence, wealthy out-of-state citizens are picking up the tab to fund education in the state of Vermont.

Baker also found evidence that when the tax system is heavily reliant on local property owner's voters do not increase property taxes. This is the benefit principle of taxation. It takes into account equity as a form of fairness. The taxpayers that benefit are those pay that pay. Also, communities that want better schools are capable of taxing themselves. This is an advantage of the property tax system. People can vote with their feet and move to the district with the best schools or vice versa. This distinction in school districts can be in part due to differences in preferences. This notion complicates equity as it applies to school finance.

Rubenstein and Freeman (2003, 426) looked at Georgia's ability to implement a local sales tax set at the district level to equalize funding. In 1996, Georgia responded to inequities in education and implemented the option for local districts to have the ability to approve a new special sales tax, Special Purpose Local Option Sales Tax for Education (ESPLOST). The ESPLOST was designed to help equalize school funding. It should be noted that Georgia is one of the few places where local voters in a district can approve a sales tax earmarked for education (2003, 426).

Rubenstein and Freeman researched and describe ESPLOST tax situation and analyzed the impact of the sales tax on equalization. A problem with funding schools via the sales tax is that schools in highly populated areas that have high retail benefit disproportionately. Schools in suburban districts with less retail are left behind. Districts

in less populated areas are unable to generate the same level of revenue as highly populated districts. This case study revealed the sales tax was unsuccessful. It also demonstrated that the sales tax bears similar equity issues and tax burden issues as funding schools with property taxes.

Citizens with the highest tax burden usually are the ones most opposed to school finance tax reform (Baker 2001, 441) designed to equalize taxes. These same citizens are also likely to demand that their tax efforts produce results.

Policymakers attempted to decrease inequities by an increased funding to schools. With the increase in funding, however, came the idea that policymakers wanted to make sure the increase in money, increased achievement. States, districts, and schools were now held accountable for achievement.

## ***Accountability***

Accountability in education is usually associated with standards. Most schools in the United States base accountability on student achievement in four core academic areas; math, reading, science, and history (social studies). Standardized tests are used to measure achievement gains or losses in four core areas. The purpose of a standards based accountability system is to ensure schools use funding for academic gains.

Accountability often depends on whose perspective. For example the politician, parents, administrators, and taxpayer may have different accountability concerns. For the purpose of this paper accountability is associated with standardized tests. This perspective is used because most educational accountability systems use test scores to drive the rating of schools (Reschobsky & Imazeki 2001, 4), the school districts, and the

state's education. In addition, test scores also help determine if taxpayer funding is appropriately used for academic gains.

## **Background**

Accountability as a norm arose to the public's attention when students failed to meet educational goals in reading and mathematics (Wise 1978, 358). To improve unmet goals and improve equity in education, policymakers took ideas of accountability from other areas in industry. Wise notes the influence of other industries accountability systems on education:

From economics has come planning-programming-budgeting. From business has come management-by objectives. From the bureaucratic theory has come accountability. From social science has come evaluation. From law has come due process. Each of these tools and concepts is based upon a rational paradigm which is partial relevant to education. Yet has been used for educational policymaking (Wise 1978, 356).

The accountability systems cited above have been combined to create a hybrid accountability system in education. Unfortunately, the hybrid of ideas from economics, business management, social sciences, law, and bureaucracies have exposed that the field of education lacks experts.

Hybrid ideas have lead to accountability systems where schools function like "stereotypic bureaucratic organized factories" (Wise 1978, 358). This system in education refers to "teachers as technologist trained to help students develop well-defined competencies; and understanding schools as factories in which raw materials (uneducated students) were turned into products (educated students) (Abe Feuerstein 2001, 108 cites Wise). Wise gave this abstract idea of factories producing a product as hyperationalization in education" (1978, 359) and is still true in today's education system.

## **Accountability Hyper-Rationalization**

Wise (1978, 354) is concerned that hyper-rationalization in education has applied the nation may lose "sight of the grand goals of education as it drifts toward centralized educational policymaking which concentrates on narrow measures of accountability and projects a view of education as an instrument for future employment." Centralized policies and goals are set by the federal government and state government as a way to control educational processes (Feuerstein 2001, 110). Examples of centralized policies are *Brown v. the Board of Education* and the desegregation of African American students in schools. Another centralized policy that was mandated by the federal government was PL97-142, better known as IDEA; which requires special education students to receive a free public education in the "least restrictive environment" regardless of disabilities. Recently the federal government enacted, No Child Left Behind (NCLB).

Centralized policies can have a variety of consequences. The enactment of IDEA has allowed special education students to receive an education in the least restrictive environment without punishment or being stuck in their own special education wing. In fact accommodations are made for students who need extra in order for them to learn in the least restrictive environment. For example a special education student may receive two teachers in a classroom for additional help, lower level written tests, reduced assignments and preferential seating. Also the desegregation of schools was an immense centralized policy that allowed all students regardless of race to attend the same schools. Without centralized policymaking students could have suffered.



NCLB was introduced so that every child in grades 3-8 would be proficient in reading and mathematics. Each state has the authority to develop their own standardized exams that test for proficiency. States generally use a standardized exam in cores subjects testing student achievement as the accountability system. In Texas, the accountability system on the state level is Texas Assessment of Knowledge and Skills (TAKS) test. This test is administered yearly to measure if students are meeting state standards in reading and mathematics. For Texas students the NCLB law requires that all students in grades three through twelve pass the TAKS tests by 2010. In theory these tests will ensure that by 2010 no child shall be left behind in either reading or mathematics. Unfortunately, exclusive reliance on testing takes away from the broader goals of developing students (Guisbond and Monty Neil 2004, 12).

Today the education system is shifting towards the centralized theme where goals and benchmarks are defined for schools, districts, and states. The old model of local control is being squeezed out of existence. Centralized policymaking has made it difficult to resolve more and more problems at the local level. It is becoming harder for local school districts to pass policy that is best for their district because of the centralization of education.

Interest in accountability systems has increased, in part, due to school finance litigation over equity. Poor school districts sued the states for not providing equitably financed education systems. As result, state courts ruled that states increase spending to provide more equity between school districts, which lead to increased spending in poor districts (Van Keuren 2000, 13). Policymakers responded to court orders for increased funding with increased accountability measures in order to base the funding, as a matter

of public policy, on what educational outcomes the funding should produce.

Accountability systems, primarily standardized tests, are then used to measure equity to determine if every student is receiving a basic education guaranteed under state constitutions.

### **Strengths and Weaknesses of Standardized-Based Accountability**

The test based accountability system is viewed by some scholars as appropriate and by others inappropriate. Feuerstein (2001, 116) agrees with a system based on testing because testing measures an efficient educational system by monitoring a student's ability to perform. Elmore and Fuhrman (2001, 14) agree with Feuerstein because an accountability system based on testing facilitates setting academic performance goals for students, which enables teachers to focus their attention on important academic accountability measures.

There are scholars who disagree with setting an accountability system based on testing. Grimes (1994, 18) find flaws in the test scoring system because a student's ability to read and write is a function of all the institutions they have attended. A student who has recently moved into a new school and fails the standardized accountability test will influence the new school's ratings even though the student is not a product of the new school. This system holds the new school accountable instead of the former one, and thus potentially hurting the new school and school district ratings. This scenario applies to students that move from one state to another or from district to district.

Accountability sanctions are often triggered by poor test scores that lead to punitive measures placed on districts and schools. New sanctions include taking away funding from schools. This is a new trend when compared to history. Poor performing

schools did not lose funding for performing poorly. The sanctions, punitive measures, and withholding school aid from districts are a paradigm shift from the past (Elmore & Fuhrman 2001, 10) In the worst-case scenario schools are reconstituted<sup>2</sup>. Reconstitution is where schools oversight are given to the private industry. In reconstitution all school personnel are let go and have to reapply for their positions. Administrators are not given the opportunity to reapply. The idea behind reconstitution is to move out the old ideas of teaching and add a new innovative way so performance increases.

If schools and districts are to be held to high standards, the government should provide necessary resources for the desired outcomes (Rubenstein 1998, 77) or better said as the desired accountability measures. According to Guisbond and Neill, (2004 p.14) school officials should pay special attention to the sanctions placed on schools because it takes funds away from activities, that otherwise, would help children to succeed.

According to Elmore and Fuhrman (2001, 12) punitive sanctions placed on low performing schools are not the answer to improve performance. An example of punitive measures that are not working is the reconstitution currently in San Francisco and Chicago. Schools in theses areas are not making progress under reconstitution and have not made changes in their core processes; instead, test preparation is emphasized (Elmore and Fuhrman 2001, 12). Elmore and Fuhrman also point out, that the poor districts solution to low performances is generally to keep “doing the same things they were doing, only doing them harder” (13). When a wealthy district performs low, they usually change their teaching methods and content. In the Chicago and San Francisco cases, the poor districts focused on the short-term solution of doing the same thing, just doing it

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<sup>2</sup> Reconstitution is redesign of school personnel and school systems to improve student performance. During reconstitution all school personnel are let go and must reapply for positions. The theory is to input a new staff and new systems that will improve student performance.

harder. Elmore and Fuhrman recommend that schools in these cities move away from the same old test preparation game to preparing students for the future.

To improve the accountability system perhaps the local, state, and federal governments offices should be connected to the schools performance in their district. Policy makers in the local, state and federal government determine funding levels for education. Increasingly policy makers are tying funding decisions to the state accountability systems. An analogy such as education is linked to accountability as policymaker's terms are linked to school system ratings. If these relationships were understood perhaps education would see increased funding. When schools are performing poorly then maybe policy makers would be more likely to consider helping fix what is wrong instead of applying punitive measures.

An interesting case in California that relates education to politics is the accountability system in schools that is linked to the voters. In California, voters value the accountability system and the school system. Voters hold their district representatives accountable for their school district ratings. In other words, Californians' vote are determined by the performance of their school system. A politician lives and dies by how schools perform in their district (Timar 2004, 2069). California politicians are at risk of being voted out if the local school district does not perform well or has low performance ratings. California voters have the same perspective on education as Guisbond and Neill (2004, 12) who believe in order for a child to receive a high quality of education, all levels of government must provide adequate leadership and funding. If a school fails then the public perceives the government or politician is at fault. "Without good governance good schools are the exception to the rule" (Timar quotes from 1999

National Commission for Governing America's Schools report *Governing Americas Schools: Changing the Rules* 2004, 2057).

## **Future**

In the future the pendulum in educational governance will swing from a bureaucratic-centralized organization to decisions at the local level. Many schools around the U.S. have started to move away from the centralization. Rubenstein (1998, 77) notes that it is best to put the decisions in the hands of those closest to the students. Feuerstein (2001, 110 & 114) recommends a holistic approach to education. This approach involves local decisions in education that would provide greater potential for the development of local policies to benefit education. The decentralization of policy has been termed by the education community as site based management.

Odden (2000, 4) describes site based management as a local board of teachers, educators, administrators, and community members making decisions (2000, 4). Site based management allows the smaller communities to implement, tailor, and make important decisions for the district. Odden advocates for restructuring the teacher pay system based on competency standards instead of years of experience (p. 7). This restructure would allow the educational system to reflect the values of the community and the values of the site-based management team (Timar, 2004 p. 2058).

## **Adequacy**

The meaning of educational adequacy evolved from the meaning of equity. Harrington and Weider (2001, 523) state an adequate amount of funding is the appropriate amount of money funded by the state to meet general standards. An appropriate amount of funding to meet standards would improve equity. The Florida constitution has a statement that explains the role of the state in providing an adequate education, “it is a paramount duty of the state to make adequate provisions for the education of all children” (2001, 517). Harrington and Weider quote from the Florida constitution because it contains the strongest educational language about adequacy in a state constitution. It sets the bar high for what other states should achieve.

Reforms in school finance accountability have led to school districts calling for more funding. Schools need an adequate level of funding to meet the accountability standards. Lawrence Picus and Leslie Blair (2004, p. 2) point out that states must provide the funding needed for districts to meet the new federal government accountability standards of No Child Left Behind. Schools rely on the federal government and state government to provide extra funding to meet the standards of accountability.

It is difficult, to harmonize equity and community control given fiscal constraints, different community standards and values. Adequacy is a concept that sets a floor or minimum education that each child should receive, or each district should provide. Achieving “adequacy” in education also has implications for accountability. Should adequacy be measured by student performance on tests or by the funding each school or school district received? The different variable involved makes discussing this topic

confusing. Setting the adequacy bar can be controversial because there are so many fiscal implications (winners and losers).

The focus of adequate funding to meet higher standards in education has brought districts together in the court systems (Odden, 2000, 1). Poor and rich districts have bonded together to battle adequacy mandates in the courts. Simpson (2005, 26) stated that out of 471 equity lawsuits only handfuls have been won. On the other side of the spectrum, the success rate for the adequacy cases in the courts is high. Simpson's (2005, 26), research shows twenty out of the twenty-six adequacy lawsuits were won. It is ironic that when the poor districts cry out equity, cases are rarely won. When the rich districts scream adequacy the courts jump to improve the system.

Adequacy is a relatively new issue in the courts system because previous litigation revolved around equity. States are using the struggle of equal battles to define the meaning of "adequacy". The basis for lawsuits (Reschobsky and Imazeki (2001, 13) is that if states are going to raise the bar for student performance, then, the state must provide adequate resources for schools to reach these new goals. Reschobsky and Imazeki (2000 p. 13), note that "states are under pressure to define a set of student performance goals that, if met, will imply their students have received an adequate education."

Florida presents an example of how states have developed their constitutions and school finance systems in an attempt to respond to adequacy litigation, see Table 2.2, the Florida Constitution. Changes to the Florida finance program were first implemented in 1973 to prevent litigation against the state on grounds similar to the California *Serrano v. Priest* case (Harrington and Weider 2001,520). In 1995, an adequacy case was filed

against the state for low performance in schools. The state of Florida ruled against the adequacy case using the 1968 constitutional language stating “a system that gives every student an equal chance to achieve basic educational goals,” (Harrington and Weider 2000, 528) does not necessarily mean equal test scores or funding.

**Table 2.2 Florida Constitution**

1968 Constitution’s Educational Language	1998 Constitution’s Educational Language
ARTICLE IX – EDUCATION SECTION 1. System of Public education. – Adequate provision shall be made by law for a uniform system of free public schools and for the establishment, maintenance, and operation of institutions of higher learning and other public education programs that the needs of the people may require.	ARTICLE IX – EDUCATION SECTION 1. Public education – The education of children is a fundamental value of people of the state of Florida. It is therefore, a paramount duty of the state to make adequate provisions for the education of all children residing within its borders. Adequate provisions shall be made by laws for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education and for the establishment, maintenance and operation of institutions of higher learning and other public education programs that the needs of the people may require. (Underlined language was added in 1998.)

Taken From: Herrington, Carolyn, and Virginia Wender. “Equity, adequacy, and vouchers: Past and present school finance. *Journal of Education Finance* (27) Summer 2000, p. 524.

Then in 1998, Florida citizens updated their constitution to provide stronger language to strengthen the education system (p. 523) “the education system is uniform, efficient, safe, secure, and high quality (p. 528). The Florida constitution holds some of the strongest language to encourage quality education in the U.S. It is a good example for other states to follow. If other states plan to initiate reform, they must first look at policy changes to their state constitution.



## ***Policy Alternatives***

The ultimate goal of the education system is to be first in the world in math and science (Feurestein 2001 p. 115). In order to achieve this goal the school finance system will have to improve equity, accountability, and adequacy. Valenicia (2001 p. 319) believes education standards require a democratic educational process. This democratic approach towards policy and decision-making can improve the school system (Colwell 1998 p. 1). Policies that can be improved are accountability standards, statewide property tax, statewide income tax, and other tax alternatives that look at new innovative funding for school finance.

## **Accountability Standards**

According to Timar (2004, 2065) the quality of a school should not be evaluated based on one test. His research suggests that schools should be judged on a variety of benchmarks, such as the amount of college preparatory classes offered, teacher professional development and graduation rates. Timar promotes deterring away from the easy method of testing assessments but look into a paradigm shift in school accountability policies. For example, in New York, parents want a system with subjective measurements in addition to testing accountability. According to Monk (2001 p. 511) the parents want a system that is caring, supportive and nurturing for students. This approach would look at school systems as a whole and not hyper-focus on one issue, such as test scores.

## Statewide Property Tax

State legislatures continue to search for a funding formula to fix school finance (Dickinson and Cantu 1996 p. 92). A policy change such as the institution of a statewide property tax could be the answer. States set the property tax value and collect funds, which are used for schools. The state then has the duty of dividing the money equitable among school districts.

## Statewide Income Tax

A new policy option proposed by Barbra Bowman (1994 p. 225) and Guisbond and Neill (2004 p. 12) would move away from the "one size fits all" approach to funding education. For example, a move away from property taxes to a statewide income tax benefits the majority of districts and distributes the tax burden based on citizen's ability to pay. Only five states do not have a state income tax, including two of the most populous states, Texas and Florida.

When considering a statewide income tax, policymakers must consider and make public the benefits versus other taxes. Richard Sims explains why a statewide income tax is a benefit to the taxpayer.

The statewide income tax ultimately takes less money out of the hands of state residents for a given amount of revenue raised than would the same amount of revenue raised from sales taxes. For example, when a taxpayer pays \$100 to the state in *sales taxes*, that taxpayer bears 100 percent of the burden of the tax. In contrast, when a taxpayer pays that same \$100 to the state in *income taxes*, the taxpayer's federal taxable income is reduced by that \$100. At the middle federal tax rate of 28 percent, the taxpayer would save \$28 in federal taxes for each \$100 paid in state income taxes. This

\$28 thus stays in the hands of the taxpayer and is available for spending within the state. (Sims, 2004 8-7)<sup>3</sup>

It is important to recognize that this principle can also be applied to property taxes.

Reducing the overall tax burden and improving equity in schools is a goal that policymakers like to achieve. When trying to achieve a goal of lower taxes and increased revenue policymakers search for the one tax system that is perfect. While they are still searching, it is important to study other tax systems that are present in the U.S.

## **Other Tax Systems**

State legislatures continue to search for a funding formula to fix school finance (Dickinson and Cantu 1996, 92). Some states could look to Hawaii for an example of an alternative solution to heavy reliance on local property taxes to fund schools. Hawaii is one of the few states that has the state government, as opposed to local-state models, fully funds the education system. The state has no local or state property taxes dedicated to funding education. Instead, Hawaii uses a mix of statewide taxes placed in the general fund as the revenue source for the schools' budget. Within the general fund, the following taxes are earmarked to fund education:

General Excise Tax raising 51% of the revenues.

Personal Income Tax, 31%.

Corporate Income Tax, 4%.

Accommodation Tax, 2%.

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<sup>3</sup> Texas had a one-year allowance for deductions in the sales tax, however this tax exemption is no longer available.

“Approximately 12% is raised from a variety of special taxes such as the inheritance tax, a tax on banks and corporations, liquor, various license fees, and other user taxes” (Thompson and Marlow, No Date, 1). The Board of Education, acting as an advisory board to the Governor, prepares a budget listing all monies schools would need. The Governor then approves the budget funding from the general fund.

Another alternative funding mechanism is increasing the state sales tax.<sup>4</sup> However, the sales tax is considered regressive in its approach (Rubeinstein 2004, 437), particularly on low-income individuals. Flippin and Shanahan (2004 p. 30) also question whether an increase in the sales tax would generate enough revenue to support education expenditures. Another concern lies with depending on the stability of sales taxes to fund education, especially during economic downturns. In weak times citizens cut back on expenditures resulting in reduced tax collections and thus reducing funds collected for schools.

It is important to look at past and present politics that shape school finance in order to improve the system. However, when studying policy alternatives to equalize and improve education, the politics involved to achieving policy changes cannot be ignored.

### ***Politics Involved***

Politics are involved in every aspect of school finance. Legislation and funding decision reflect the value judgments and priorities of citizens. Legislators continually tinker and adjust education-funding policy to respond to their local constituents’ desires (Baker 2001, p. 456). As a result, legislators will oppose any legislation that does not

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<sup>4</sup> Texas is reviewing policy that will raise the sales tax and lower property taxes.

benefit their constituents. Crampton (2001, p. 480) notes policy goals are made in a political environment where constituents, special interest groups, and partisan pressures shape legislation. In fact, despite being primarily a state concern, even candidates for federal office, including presidential races, now campaign on improving academic performance and funding for schools.

Crampton (2001, p. 484) describes how the legislature fluctuates with the changing times. Funding is decided by the flavor of the month in research. Policymakers routinely look to other states for examples of the latest efforts, or trends, in school reform to adopt for their own state.

The economic prospects of a state also play into policy and funding decisions (Crampton, 2001 499). When the economy is robust, funding levels for schools are high, and, when the economy is in a slump, legislators respond by decreasing funding levels. Unfortunately, this lack of strict scientific approach has led to the variety of states simply implementing the latest reforms fads and changes based on other states' efforts, or based on the fluctuations in the economy (Crampton, 2001 484).

Success in education quality and school finance equity will fall on the shoulders of elected officials who demonstrate courage, leadership, and knowledge (Moran, 1999 p. 52). Officials who support policy and funding changes that equalize and improve the quality of education for all students should decrease litigation and increase performance of the education system. An important trait that policymakers and elected officials should also demonstrate is (Burch 2001, 274 sites Dewey's) integrity, which will probably lead to equal opportunity as a value "defining American citizenship."

## ***Summary of Conceptual Framework***

The descriptive categories developed from the literature review include equity, adequacy, accountability and policy alternatives. Table 2.2 provides a summary of the categories and the corresponding literature associated with each category.

**Table 2.3 Conceptual Framework**

<b>Category</b>	<b>Literature</b>	
<b><u>Equity</u></b>  *Horizontal Equity *Vertical Equity *Tax Burden	-Burch, 2001 - Reschobsky & Imazeki, 2000 -Moran, 2004 -Musfelt, 2002	-Asplaugh, 2000 -Baker, 2001 -Bartolomeo, 2004 -Dickinson & Cantu, 1996 -Guisbond & Neil, 2004 -Koski & Levin, 2000 -Marion & Flanigan, 2001 -Rubenstein & Freeman, 2003 -Rubenstein, 1998 -Timar, 2004 -Sugarman, 2002 -Valencia et. al 2001 -Vesely & Crampton, 2004
<b><u>Adequacy</u></b>  *Fiscal *Staffing *Educational *Linking spending to achievement	-Odden, 2000 -Musfelt, 2002	-Koski & Levin 2000 -Picus & Blair 2004 -Reschobski & Imazeki, 2001 -Rubenstein & Freeman, 2003 -Simpson, 2005 -Sugarman 2002
<b><u>Accountability</u></b>  *Standards *Organizational Structure *Standardized Tests *Policymakers *Hyper-rationalization (Systems Approach) *Reconstitution	-Feurstein, 2001 -VanKeuren, 2000 -Musfelt, 2002	-Elmore & Fuhrman, 2001 -Guisbond & Neil, 2004 -Grimes, 1994 -Odden, 2000 -Reschobsky & Imazeki, 2001 -Rubenstein, 1998 -Timar, 2004
<b><u>Policy Alternatives</u></b>  *Site-based Governance *State Income Tax *State property tax *Other tax system	-Hy, 2000 -Elhav, 1998 -Musfelt, 2002	-Baker, 2001 -Burch, 2001 -Bowman, 1994 -Crawford, 2004 -Colwell, 1998 -Dickinson & Cantu 2002 -Feurestein, 2001 -Flippin & Shanahan, 2004 -Monk, 2001 -Moran, 2004 -Rubenstein & Freeman, 2004 -Thompson & Manoa -Timar, 2001 -Valencia et. al, 2001 -Vesely & Crampton 2004

According to Rubenstein (1998 p. 71-72), two types of equitable funding systems exist, horizontal or vertical equity. Horizontal equity reflects equal funding across schools on a per pupil basis. Vertical equity is the unequal treatment of unequals (Vesely and Crampton, (2001 p. 113) and funding for vertical equity is based on students' needs. As students qualify, or need, more services, such as special education, funding levels increase to accommodate the expenses associated with educating higher-cost students.

Taxpayer equity is examined by local property tax systems and the ability to fund public education. Inherently the tax system has disparities between property wealth school districts and property poor districts (Sugarman 2002 p. 2). The range of property wealth creates unbalanced revenues, which has led to legal challenges over the appropriate access to resources to educate students. (Dickinson and Cantu 1996 p. 93). Improvements in equitable funding have led to an infusion of new funding into many, previously, neglected schools.

In response to more equity, there has been a push for increased funding. Policymakers have demanded an increase in accountability for taxpayers' dollars. Generally, accountability standards for students and schools' performance are based on the results of standardized exams. According to Reschovsky & Imazeki (2000 p. 4), standardized exams are the most common way to determine student and school performance. With the heightened emphasis on publicized test scores, state's education agency and local school districts held accountable for the scores and thus sought more control over most facets of student learning. Hyper-rationalization presents an approach to move away from a central organizational structure to a decentralized decision making



body (Feuerstein 2001 p. 110). This approach allows groups closest to the school and students, make the decisions on what is best for their educational community.

Increased accountability measures have shifted the focus of fiscal equity to adequate funding in order to meet higher standards. In general, the new standards have led the to the issue, of an adequate amount of funding that is appropriate to meet general performance goals (Harrington and Weider2001 p. 523). Adequacy in education can also be viewed in the form of adequate staffing and adequate resources to provide an appropriate education.

Policy alternatives explore possible solutions to the school finance issues. State legislatures continue to search for a funding formula to fix the school finance system (Dickinson and Cantu 2002 p. 92). A new policy option by Barbara Bowmen (1994 p. 225), Guisbond and Neill (2004 p. 12) would move away from the "one size fits all" approach, similar to Rubensteins horizontal funding, and move towards a state property tax or a state income tax as a solution.

## ***Conclusion***

This paper has examined the connections between the issues of equity, accountability, and adequacy and their relationship to school finance. These three issues have shaped school finance structures across the county for the past fifty years through litigation, political efforts, and citizen demands for more equitable distribution of education resources. While states have made some changes in the distribution of funding for schools, problems with equity, adequacy and accountability continue to exist. The conceptual framework above links the literature to the larger descriptive categories. The

next chapter discusses the history of school finance and the evolution of the current system in Texas.

## **Chapter III**

### **Setting - School Finance in Texas**

The purpose of this chapter provides information on the history of the school finance system in Texas. Texas has over 1,100 small, large, rural, inner city, and suburban school districts. The large variety of districts complicates the state's ability to provide equitable funding. The state ranks districts as either property wealthy or property poor. The chapter continues by providing information about how school finance evolved through litigation in Texas. Two significant cases, *Rodriguez vs. San Antonio* and *Kirby vs. Edgewood* are highlighted.

The last section in the chapter reviews recapture, better known as “Robin Hood” and the new issues emerging from that legislation. Under recapture rules funds are collected from property wealthy school districts and redistributed to property poor districts. The Recapture mandates have had problematic, unintended consequences for property wealthy school districts. In order to ensure that property taxes do not overburden citizens they are capped. The redistributive nature of recapture has led many property wealthy districts to hit the property tax limit. As a result, the educational adequacy for their own children is threatened. This has led to adequacy litigation that has revealed the unconstitutional nature of recapture legislation.

#### **Background Information**

The Texas school finance system is complicated because of its enormous size, diversity in wealth, and the enormous variations in the characteristics of the students

served by the public schools. The state has over 1,100 school districts, ranging in size from 100 to 200,000 students. Property wealth per student can range from 20,000 to 14 million dollars (Crawford 2004, 24). The cost of competent staff varies due to differences in geographical locations, cost of living, and the area economy. To complicate the system even more, half of the student population comes from families in poverty or from households where English is not the first language (Center for Public Policy 2004, 2). Schools serving these students, and others, such as those needing special education, need more funding to catch up to their more affluent peers to meet adequate levels in the school accountability system (Koski and Levin 200, 494).

Texas funds public schools primarily through local property taxes, state funding and federal funding. For the 2002-2003 biennium local property taxes accounted for 53% or \$30.2 billion of education spending; state funding paid 38% or \$21.6 billion; and the federal government provided 9% or \$5.1 billion (Legislative Budget Board 2001, 1).

In 2004, local school districts will continue the trend of paying more of the cost of education as the legislature relies more heavily on locally raised property taxes (Flippin and Shanahan 2004, 28). Over the past five years Texas has decreased its share of funding from 45% to 36% (Lavine and Castro 2004, 2). Since 1995, the Texas Legislature has used increased local property values to offset costs the state would otherwise pay, thus decreasing the state's share of funding, and increasing local property taxpayers share (Flippin and Shanahan 2004, 28).

## Early School Finance in Texas

On January 31, 1854 the Texas Legislature passed the Common School Law, which provided state funding for public education (Crawford 2004, 23). Then, in 1876, Texas developed language in the state constitution, Article VII, Section I to provide all children an “efficient” education. The term "efficient" has led to many court challenges over defining what is an efficient education. Many cases started in the state courts and then moved to the federal court level. Federal courts continually remanded school finance litigation

Article VII, section 1 of the Texas State Constitution adopted in 1876 states; “A general diffusion of knowledge being essential to the preservation of the liberties and rights of the people, it shall be the duty of the Legislature of the state to establish and make suitable provision for the support and maintenance of an efficient system of public fee schools.”

to the state courts because the federal government lacks educational language such as that in Article VII, Section 1. Therefore, the litigation process has moved from state courts, to federal courts and finally backs to the state for the ultimate decision. The first significant law in Texas was the Gilmer-Aikin’s Act (Kuehlem 2004, 59).

In 1949, the Texas Legislature adapted the Gilmer-Aikins’ Act, ushering in a modernized school finance structure. Aikin served as an elected official in the House of Representatives and is quoted in the law for saying "I came here thinking a child ought to get an equal educational opportunity whether he was born in the middle of an oil field or in the middle of a cotton field" (Kuehlem 2004, 60). His beliefs led to the structure consisting of a local property tax base supplemented by state aid to compensate for differences in local property wealth. The Gilmer-Aikin law also initiated teacher minimum salary that required equity in pay. Such as African American teachers were

paid the same as Caucasian teachers (Kuehlem year, 61). Several lawsuits followed the Gilmer-Aikin legislation.

The lawsuit that made the biggest impact on school finance was *Edgewood School District vs. Kirby*. In 1987, students and residents of the Edgewood school district in San Antonio filed a lawsuit that challenged the Texas school finance on constitutional ground because it did not provide equal funding for children that lived in poor school districts (Legislative Budget Board 2001, 28). Three years later, the courts ruled in favor for the Edgewood School District. In 1989 the Legislature finally adopted a constitutionally acceptable school finance system that was almost immediately dubbed “Robin Hood”<sup>5</sup>, (Flippin and Shanahan 2004, 29).

## **Recapture aka "Robin Hood"**

Recapture takes the state’s property wealthiest school districts and has them send money back to the state through a mechanism called “recapture,” more commonly known as “Robin Hood” (Flippin and Shanahan 2004, 29). Schools that have a property wealth of \$305,000 per student fall under the category of recapture. The recapture portion of the school finance system redistributes about \$1 billion annually from high wealth districts to property poor districts to ensure all districts have more equal access to state resources (Center for Public Policy 2004, 2). Property wealthy school districts compose 62% of business property (Center for Public Policy 2004, 1). When configuring the effects of recapture, it mainly affects businesses and not homes.

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<sup>5</sup> Also known as recapture

Texas distributes state funding through formulas in the Foundation School Program, the main funding mechanism for schools. The Foundation program has three basic levels, or tiers of funding formulas. Tier I funds are distributed equally based on average daily attendance, and then additional funds are provided for higher cost students (Texas Legislative Budget Board 2001, 15). Higher cost students include those who are from poor families, speak English as a second language, attend special education (Odden 2000, 4), and gifted and talented student programs. Tier II attempts to equalize wealth disparities among the state's school districts by providing extra money for each penny of taxes raised locally based on property wealth (Texas Legislative Budget Board 2001, 17-18). As property wealth per student increase, state funding decreases. Property poor school districts receive additional funding to use for enrichment activities such as technology, and career development. The last tier, Tier III, provides funding for school debt payment, restoration, and construction bonds (Texas Legislative Budget Board 2001, 20-21).

The current system of funding is considered unfair for many reasons. Student variations, such as those from poor families, those who speak English as a second language, special education students, and high school programs are more expensive to educate. The majority of students who cost more money to educate live in poor districts (Center for Public Policy 2004, 2). However, due to low property values, local property taxes for poor school districts do not generate the revenue that property wealthy school districts generate. Poor districts have to tax at a much higher rate than property wealthy districts do to generate the same amount of funds and sometimes do not meet an adequate funding level. As the state reduces its share of school expenditures, these costs are

shifted back to the districts that the 1995 school finance reforms were intended to address (Flippin and Shanahan 2004, 28).

## **Emerging Issues**

Emerging issues from the school finance system are equity, adequacy, and capacity. Adequacy norms have led Texas to increase the testing and graduation requirements. It costs more to meet the new standards. In addition, the new federal initiative (No Child Left Behind) has added costs. With more and more school districts hitting the tax cap<sup>6</sup> the districts are not able to raise taxes and generate revenue. Currently, 600 school districts are at the cap for local taxes, accounting for seventy five percent(%) of students statewide. Schools hitting the tax cap are now arguing they cannot provide an adequate education for their students (Flippin and Shanahan 2004, 29). When districts cannot provide an adequate education for their students they are unable to meet state standards, the TAKS test<sup>7</sup>.

Most of the state's property wealthy districts have reached the property tax cap on the amount they can tax, thus local revenue available for education spending is limited. Wealthy schools argue the state, not their districts through Robin Hood, should pick up the extra funding needed for property poor districts (Flippin and Shanahan 2004, 33). The state of Texas policy response is constrained by a constitutional restriction for

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<sup>6</sup> In Texas the property tax rate set by the state is a \$1.50 per \$100 value. When school districts hit the tax cap they are taxing at the maximum level of \$1.50 per \$100 value.

<sup>7</sup> The Texas Essential Knowledge and Skills Test, TAKS, is the state test to measure if students are meeting minimum standards.



the state to have a state property tax. Nevertheless, ending Robin Hood would only increase the gap in spending between property wealth and property poor districts.

Ending “Robin Hood” would potentially increase equity concerns because money now diverted to poor districts would increase the per student funds by \$2,200 in wealthy districts (Center for Public Policy 2004, 2). Low wealth school districts would have to generate \$8.1 billion to make up the differences, or rely on the state for this money (Center for Public Policy 2004, 2). The state legislature cannot raise this sum of money without a dramatic change in the tax structure. Half of the students that would benefit from ending recapture live in five districts <sup>8</sup>(Center for Public Policy 2004, 2). Under recapture, the average funding system is set up to be a one size fits all. The average student money allocated is \$6,503.

The Texas school finance structure was ruled unconstitutional by Travis County District Court on August 2004. Since August, there has been one special session and one regular session (Texas 79th legislators) to try and resolve school finance. Both have failed in finding a solution. Nevertheless, a new special session has been called as of June 22 to find a funding solution before the 2005 school year begins.

## **Conclusion**

This chapter provides background information on Texas school finance. The most important past events, The Gilmer-Aiken Act, shaping legislation reported. Legislation that shaped school finance led to the birth of recapture, which was outlined in the chapter. The components of the tier system in recapture were summarized. The

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<sup>8</sup> Plano, Richardson, Round Rock, Austin, Spring Branch

chapter ended with a discussion of the emerging issues since the implementation of recapture - equity, adequacy, and capacity.

## **Chapter VI**

### **Methodology**

This research describes Texas public school district officials' perception and attitudes on equity, adequacy, accountability and policy alternatives. Robert Musfeldt initially conducted this survey research in the fall of 2002; his research was used as the basis of this research. This chapter provides an explanation for the methodology used and the research design. Included in the chapter is an explanation of how data was gathered using the questionnaire items. Using a particular survey research in this case yields advantages noted from respondents. Finally, the chapter concludes with why district officials were selected for the survey to assess their perceptions and attitudes on the school finance system.

#### ***Operationalization of the Conceptual Framework***

Descriptive elements were designed in the conceptual framework and broken down into four categories. These four descriptive categories are equity, adequacy, accountability, and policy alternatives. Each category was operationalized using the conceptual framework, which aided in developing survey items. Survey questions follow the four categories. The first category, equity, queries the district officials' attitudes on the cost of education at their school and the costs in education. In the category of adequacy, questions address the debate of does ones district have a criteria for what is adequate and whether students can be adequately educated with current funding. The third descriptive category, accountability, deals with a school district

official's attitudes on past accountability issues and also looks at possible new ways to evaluate accountability in a district. The last category examines policy alternatives for taxes in school finance. This category also assesses the district official's perceptions about the fairness of the current school finance system. Table 4.1 operationalizes the descriptive categories.

**Table 4.1: Operationalization of the Descriptive Categories**

*Linking the Conceptual Framework to the Survey Instrument*

<b>Category</b>	<b>Survey Questions – Likert Scale (5 point - Strongly Agree to Strongly Disagree)</b>
<b><u>Equity</u></b>	
*Horizontal Equity	<ol style="list-style-type: none"> <li>1. Fiscal Equity means allocating the same amount of funds to all schools in a school district</li> <li>2. Our school district offers the same level of educational opportunity for all students.</li> <li>3. Our district allocates funds equally among all school.</li> </ol>
*Vertical Equity	<ol style="list-style-type: none"> <li>4. Delivering educational services can cost more at one school than at another</li> <li>5. Disparities in fiscal resources have a negative effect on students in property poor districts</li> </ol>
*Tax Burden	<ol style="list-style-type: none"> <li>6. Our district is able to raise enough revenue to fund our schools through local property taxes.</li> <li>7. All in all there is fiscal equity across school districts in Texas.</li> </ol>
<b><u>Adequacy</u></b>	
*Fiscal	
*Staffing	<ol style="list-style-type: none"> <li>8. Our school district has an adequate number of personnel in core teaching areas.</li> </ol>
*Educational	<ol style="list-style-type: none"> <li>9. Our school district provides an adequate education for all students.</li> <li>10. An adequate education for a rural student is different than an adequate education for a suburban child.</li> </ol>
Performance Goals	<ol style="list-style-type: none"> <li>11. School districts should have an established set of criteria that defines an adequate education.</li> <li>12. Our district has identified schools in the district that perform at an adequate level.</li> </ol>
<b><u>Accountability</u></b>	
*Organizational Structure (link spending to achievement)	<ol style="list-style-type: none"> <li>13. Our school district has appropriate accounting measures at the school level.</li> <li>14. Our school district is able to track funds and assess the effectiveness of the funds at each school.</li> </ol>
*Standardized Tests / Standards	<ol style="list-style-type: none"> <li>15. State established standards drive our districts curriculum.</li> <li>16. State implemented achievement tests are the most important tool in assessing the performance of a school district.</li> <li>17. TEA rankings are important to our district.</li> <li>18. No Child Left Behind mandates have improved accountability in my district.</li> </ol>
*Fiscal	<ol style="list-style-type: none"> <li>19. School districts should be financially rewarded for improved student performance.</li> <li>20. Our district measures both financial inputs and achievement outcomes.</li> </ol>
*Policymakers	<ol style="list-style-type: none"> <li>21. Policymakers should be held responsible for funding and standardized test scores.</li> </ol>
*Hyper-rationalization (Systems Approach)	<ol style="list-style-type: none"> <li>22. Site based management should be implemented for staffing, professional development, and budget.</li> </ol>
*Reconstitution	<ol style="list-style-type: none"> <li>23. Continually low performing schools should be reconstituted</li> </ol>
<b><u>Policy Alternatives</u></b>	
*Site-based governance *State Income Tax	<ol style="list-style-type: none"> <li>- See question 21</li> <li>24. Implementation of a state income tax would help alleviate fiscal inequity among school districts.</li> </ol>
*Policies	<ol style="list-style-type: none"> <li>25. Indicators of strong student achievement should have more funds allocated to them</li> <li>26. School districts with a greater proportion of special needs students should be allocated more tax dollars from the state.</li> </ol>
State property tax	<ol style="list-style-type: none"> <li>27. Implementation of a state property tax would help alleviate fiscal inequity among school districts.</li> </ol>
* Other tax systems	

## **Survey Research**

Survey research was chosen for this study because it is the most appropriate for populations too large to observe (Babbie 2004, 243). According to Babbie's new technologies, the survey research conducted resembles computerized self-administering questionnaire (CSAQ). "CSAQ research allows the respondent to receive the questionnaire via e-mail which asks questions and then accepts the respondents answers. The respondents answers are then sent back to the researcher" (Babbie 2004, 271).

Robert Musfeldt originally operationalized the categories and constructed an electronic survey distributed by surveymonkey.com. The same survey was used for this follow up research with minor changes to reflect current literature. This survey delivery method, consistent with Musfeldt's was electronically distributed via e-mail. Musfeldt's study surveyed 100 school districts; and this research built on those 100 to a 1000 school districts in Texas (Musfeldt 2002, 53).

Analysis for the research was done using responses from the survey and extracted descriptive statistics for each category. Responses are reported using percent, mean, and mode. Summary of the results are reported and compared with the findings from Musfeldt's initial research.

## ***Advantages of Survey Research***

An advantage of using survey research is it allows the researcher to make generalizations about populations that are too large to observe (Babbie 2004, 273). Texas has over 1000 school districts spread across a large geographic area. Many districts are in

rural parts of the state making it difficult for researchers to assess the attitudes and perceptions. The e-mailed electronic survey allowed district officials to respond, regardless of where they were in the state. Further analyses of survey research lead to the advantage of the self-administered survey which permitted respondents to answer controversial questions anonymously. This is important because school district officials may have been reluctant to answer questions or unwilling to fill out the survey because of the timing and sensitivity of the school finance debate in the Legislature.

### ***Disadvantages of Survey Research***

A weakness of the self-administered survey is it lacked the capability for respondents to explain why they took a certain position on a question.<sup>9</sup> The inability to explain why a district official responded in a particular way leaves the research vulnerable to miss important information (Babbie 2004, 275). Furthermore a standardization questionnaire can be inflexibility, resulting in the respondent feeling as though their answers they gave were similar to "trying to fit square pegs into round holes" (Babbie 2004, 274).<sup>10</sup> Finally, as in all survey research, there is always the possibility for a lack of representation towards the general public (Babbie 2004, 274).

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<sup>9</sup> A few district officials e-mailed me with the concern about not being able to explain their answers

<sup>10</sup> A couple district officials from charter schools e-mailed me stating the survey was not relevant to their school district.

## ***Target Population***

The target population for this study is superintendents of Texas public school districts. It is important to survey district officials that have a hand in the policy process locally and statewide. Superintendents and School Boards also are responsible for the budget in their district and have the authority to tax property owners in their district up to \$1.50 for maintenance and operation.

Superintendents have connections to the Texas Association of School Board Members (TASB), and local professional organizations that represent administrators and teachers. State and local professional teacher and administrator organizations help train superintendents on how to influence the legislative process. It is, therefore, imperative to survey those officials who are responsible for their budget and have the ability to influence the Legislature on school finance.

## **Description of Returned Surveys**

There were 1,009 surveys sent to school superintendents across Texas electronically using surveymonkey.com.<sup>11</sup> Of the 1,009 surveys, 227 responded, resulting in a response rate of 22.7 percent. Of the 227 responses, 32 were from property wealthy districts, 169 from property poor districts, and 26 were from non-traditional schools that include schools such as charter schools, state schools for the blind, and juvenile correctional facilities. While this response rate is acceptable, it is lower than the recommended 50 percent rate which leaves room for biases or error (Babbie 2001, 256). A summary of responses to individual survey questions can be found in Appendix B.<sup>12</sup>

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<sup>11</sup> Some of the e-mail address were returned because they were invalid addresses.

<sup>12</sup> See Chapter 2, Review of the Literature



## ***Sampling Technique***

Random sampling was chosen for this study so that all school districts in the state of Texas with an e-mail address could participate in school finance research. It was appropriate to survey every district so there would be a representative sample of school districts in the state of Texas. School districts were asked to input their seven digit school district code which allowed the researcher to track property wealth. The majority of districts in the state are considered property poor, and therefore it is appropriate to have a larger response from property poor than property.

The sample population for this study was all school districts with an e-mail address in TEA's database, which resulted in approximately 1000 school district officials. There was approximately 1000 surveyed because some of the e-mail addresses were incorrect in the database. Surveys were e-mailed along with a cover letter using [www.surveymonkey.com](http://www.surveymonkey.com) to all Texas public school districts officials who have e-mail addresses listed on TEA's website. The districts officials e-mail addresses were obtained from TEA's website link called "Ask Ted".

## ***Conclusion***

This chapter discusses the methodology used to collect data. The questionnaire categories of equity, adequacy, accountability and policy alternatives were taken from conceptual framework and operationalized in this survey items. The operationalization of survey items analysis techniques were discussed. Research findings will be reported in the next chapter.



## **Chapter V**

### **Results**

The previous chapter outlined the methodology used in this study. This chapter presents and analyzes the survey responses. The survey results are used to analyze superintendents attitudes and perceptions on equity, adequacy, accountability, and policy alternatives for school finance, which were developed from the conceptual framework in Chapter II. The statistical analysis consists of descriptive statistics.

#### **Equity**

Equity has been redefined in history as a result of extensive litigation. The survey focused on horizontal equity, vertical equity, fiscal equity and the tax burden equity, which was developed in the conceptual framework. Table 5.1 summarizes the descriptive statistics for the Texas school district officials' survey responses regarding equity. The mean, mode and percent of strongly agree / agree represent the school district officials' responses.

**Table 5.1**

Summary Statistics for Texas School District Officials: Equity				
N=201				N=45
	% Strongly Agree and Agree	Mode	Mean	Musfeldt 2002 % Strongly Agree/ Agree
Fiscal equity means allocating the same amount of funds to all schools in a school district	32	Disagree	3.30	25
Our school offers the same level of educational opportunity for all students.	<b>89</b>	Strongly Agree	1.72	<b>76</b>
Delivering educational services can cost more at one school than another.	97	Strongly Agree	.671	98
Our school district allocates funds equally among all schools.	43.8	Disagree	1.20	43
Disparities in fiscal resources have a negative effect on student achievement in property poor school districts.	<b>84.1</b>	Strongly Disagree	.934	<b>70</b>
Our school district is able to raise enough revenue to fund our school through local property taxes.	14.5	Strongly Disagree	1.16	20
All in all there is fiscal equity in school districts across Texas.	9	Strongly Disagree	.997	NA

-Bolded items are a 10-point difference

Overall, superintendents are passionate and have strong views about equity. Five of seven questions were either strongly agree or strongly disagree. Only 32.3 percent of school district officials agreed that fiscal equity is allocating equal funds to all schools. These results are similar to Musfeldt's findings. When analyzing all schools, most respondents (89%) agreed that their districts provide the same level of educational opportunities for all students; Musfeldt findings were slightly lower, 80 percent. One can conclude that a 9 percent growth has taken place in this questionnaire item.

Nearly all of the respondents agreed (97%) that delivering educational services could cost more money at one school versus another. Musfeldt's findings are congruent with this research (98% agreeing). However, district officials responded mixed, 43.8 percent, on whether their school district allocates funds equally among schools. There is

a slight discrepancy in the fact that most (97%) agree it can cost more to educate students at one school versus another yet half of the school district official's responded that they allocate money equally. Thus, district officials see the need for more money to deliver services at one school, and believe there is not enough funding to give one school more than the other.

School district officials agree (84%) that disparities in fiscal resources have a negative effect on student achievement. On the other hand only 14.5 percent feel they are capable of raising enough funds for their district. In Musfeldt's research he found similar results. This would help explain why only 9 percent rated the current school finance structure fair. If only 14.5 percent are able to generate adequate funding then this explains the high percentage that do not see the current funding structure as fair.

## **Adequacy**

Adequacy is the school districts ability to provide a satisfactory education. Current litigation in school finance has focused on the school districts ability to provide an adequate education. Questionnaire items categorized adequacy into fiscal ability, staffing and performance goals, which were developed in the conceptual framework. Overall superintendents agree their district provides and can identify an adequate education. Table 5.2 summarizes the results.

**Table 5.2**

Descriptive Summary Statistics for Texas School District Officials: Adequacy				
N=201				N=45
	% Strongly Agree and Agree	Mode	Mean	Musfeldt 2002 % Strongly Agree/ Agree
Our school district provides an adequate education for all students.	88	Agree	.73	82
Our school district has identified schools within our district that perform at an adequate level.	<b>70</b>	Agree	.828	<b>82</b>
School districts should have an established set of criteria that defines an adequate education	<b>72</b>	Agree	.913	<b>87</b>
An adequate education for a rural student is different than an adequate education for a suburban student.	29	Disagree	1.31	25
Our school district has an adequate number of personnel in all core teaching areas.	<b>59</b>	Agree	2.65	<b>69</b>

-Bolded items are a 10-point difference

Musfeldt's study found that most (82 %) school district officials believed their district provided an adequate education for all students. However, this author's research found slightly higher, but still comparable, results (88.6 %) agreeing their district provides an adequate education. In the initial study, Musfeldt reported that over 80 percent had identified schools that performed at an adequate level. A decline to 70 percent was reported in this study by school district official's able to identify schools performing at an adequate level. One conclusion can be made that new rigors and stricter mandates have made once adequately performing schools now schools that are below adequate.

Another drop in findings is only 72 percent of school districts agree they have an established set of criteria that defines an adequate education compared to Musfeldt's, 87 percent. Again, new standards and rigorous testing procedures combined with a

perception of inadequate funding could have changed the attitudes of school district officials ability to recognize the criteria for an adequate education. In addition to the lack of definition of an adequate education, there was also a decline in responses about adequate number of personnel in core teaching areas (59% versus 69%). This decline can be attributed to new standards that define teacher qualifications in core areas.

Even though respondents stated that it could cost more to deliver educational services, school district officials mostly believed (70%), that a rural education is the same as an inner city education. Respondents to this question may not have taken into account special circumstances in inner city schools such as the high level of students classified as low socioeconomic students, English as a second language, and special education.

## **Accountability**

Accountability in education is determined by standards tied to ratings and funding. Accountability standards measure if a school is meeting performance expectations, primarily using standardized tests. "School districts and state policy makers are often at odds about the nature of these accountability systems" (Musfeldt cited Feuerstein, 2000). Table 5.3 summarizes questionnaire items and the perceptions of school district officials on educational accountability standards. Accountability is defined in the conceptual framework as Standards / Standardized Exams, Organizational Structure, Policymakers, Reconstitution and Hyper-rationalization. Overall, superintendents agree with accountability. Table 5.3 summarizes the results.

**Table 5.3**

Descriptive Summary Statistics for Texas School District Officials: Accountability				
	N=201			N=45
	% Strongly Agree and Agree	Mode	Mean	Musfeldt 2002 % Strongly Agree/ Agree
Our district has appropriate accounting measures at the school level.	92	Agree	1.73	92
Our school district is able to track funds and assess the effectiveness of the funds at the school level.	86	Agree	1.94	89
State established standards drive our districts curriculum.	91	Agree	1.77	89
State implemented achievement test are the most important tool in assessing the performance of a school district.	26	Disagree	3.46	33
Texas Education Agency rankings are important to our district.	89	Agree	1.84	91
No Child Left Behind mandates have improved accountability in my district.	17	Disagree	3.58	NA
School districts should be financially rewarded for improved student performance.	<b>41</b>	Agree	2.89	<b>53</b>
Our district measures both financial inputs and achievement outcomes.	76	Agree	2.20	76
Continually low performing schools should be reconstituted.	63	Agree	2.37	59

-Bolded items are a 10-point difference

Curriculum standards in academic core areas in Texas are determined by TEA. Accountability standards are measured by student's ability to pass a minimum competency test called the Texas Assessment of Knowledge and Skills (TAKS). School district officials agreed (91 %) that the state established standards drive their curriculum. These findings concur with Musfeldt's original research (89%). School district officials also agreed that TEA rankings are important to their district, 89 percent; a slight decrease from Musfeldt's findings of 91 percent.



In addition to state standards, the new mandates contained in the federal No Child Left Behind Act (NCLB), also measure schools ability to meet certain standards under a federal accountability system. NCLB assess school districts performance on the state standardized exams for all students, broken down by ethnic categories, low socioeconomic status, and special education. The results of NCLB then determine whether a school is making adequate yearly progress towards ensuring each and every child passes the standardized test. A small percent (17 %) of school district officials agreed the NCLB standards have improved accountability in their district.

School district officials were then asked if one accountability measure, a state implemented achievement test, was the most important tool in assessing performance of a school district. Only 24 percent agreed, a decline from Musfeldt's (33%) research conducted in 2002. With such an emphasis put on one standardized tests, it is of no surprise that 41.8 percent agree that monetary rewards should be given to districts with improved student performance. However, this response was down from 53 percent in the original research. One could conclude that the decline is due to the increase in accountability standards on the state and national level.

Fiscal accountability, measures whether resources are being efficiently used. School district officials agreed in the original research and now that (76%) they are able to measure fiscal inputs with achievement outputs. A small decrease (89% to 86%) was reported from 2002 to 2004 when school district officials were asked if they are able to track funds and assess the effectiveness of the funds at the school level. Interestingly, at the same time most (92%) school district officials agreed that they have appropriate

accounting measures at the school level. This is slightly higher than (89%) reported in the 2002 research.

School reconstitution is a new accountability procedure. During reconstitution school personnel are required to resign and new administrative staff / teachers are hired. The theory is, new staff will be change agents and improve performance. In the research most (63%) school district officials agreed that reconstitution is appropriate in failing schools, an increase from the 2002 research (59%).

## **Policy Alternatives**

A state district judge recently ruled the Texas school finance system unconstitutional. Other schools systems around the nation are facing similar constitutional challenges, primarily dealing with school finance issues, equity, adequacy and accountability. As result, policymakers are increasingly looking towards alternatives to improve the current system. Overall, superintendents agree with policy changes. Table 5.4 below examines the policy alternatives, a statewide income tax, state property tax, site based management and holding policymakers accountability for funding and test scores.

Musfeldt (2002) found that respondents were more favorable towards a statewide income tax versus a statewide property tax. This author's research also found a surprisingly similar level of support for a statewide income tax versus statewide property tax. Seventy percent of school officials responded that a statewide income tax would help alleviate fiscal inequities compared to 40 percent that agreed the statewide property

tax would alleviate fiscal inequities. Texas is one of five states that currently does not have a statewide income tax. This could explain why so many more favor the income tax versus the property tax.

A different policy alternative is increasing funding for schools with a greater proportion of special needs students. In previous research conducted by Musfeldt most (80%) agreed that more funding should be reverted to these schools. In this research a small increase in respondents (90%) agreed that more funding should be given to schools with a higher percentage of special needs students. This increase could be attributed to the trend of the state decreasing funding and the local level accepting a greater share of the financial burden for educating special needs children.

Wise notes in his research that more and more policies are moving towards a centralized approach, hyper-rationalization.<sup>13</sup> Decisions are best made when they are made closer to home, the site based management theory. School district officials were questioned on changing the central theme to a site based management philosophy and over half of the respondents agreed (52.3%).

Superintendents, administrators and school personnel are usually held accountable for school performance. A new policy change would be to hold policymakers accountable for funding and students test scores. When school district official's were asked, if policymakers should be held responsible for funding and standardized test scores, 78 percent agreed. One can conclude that this would be a policy change school districts would support.

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<sup>13</sup> See Chapter 2 Literature Review

**Table 5.4**

Descriptive Summary Statistics for Texas School District Officials: Policy Alternatives				
N=201				N=45
	% Strongly Agree and Agree	Mode	Mean	Musfeldt 2002 % Strongly Agree/ Agree
Implementation of a state income tax would help alleviate fiscal inequities among Texas school districts.	<b>70</b>	Agree	2.08	<b>60</b>
Implementation of a state property tax would help alleviate fiscal inequity among Texas schools.	39	Agree	2.92	47
School districts with a greater proportion of special needs students should receive more tax dollars from the state.	90	Agree	1.83	84
Indicators of strong student success should receive more state funds.	30	Neutral	3.04	35
Policymakers should be held responsible for funding and standardized test scores.	78	Agree	2.06	NA
Site based management should be implemented for staffing, professional development and the budget.	52	Agree	2.77	NA

-Bolded items are a 10-point difference

## Conclusion

This chapter reported the results of the research study. Overall, respondents agreed an increase in funding needs to be put forth toward schools with special needs students. Data suggested that half of the respondents are unclear on what an adequate education looks like. In general school district officials favor a statewide income tax to decrease equity, which would also allow for more funding to schools in need. Future research would benefit in the analysis and comparison of property wealthy districts and property poor districts.

## **Chapter VI**

### **Conclusion**

The purpose of this chapter is to summarize and explain the findings of this research. Education in Texas covers a large landmass with great variety in school districts. The large variety of districts makes it hard to provide one funding formula that is fair and equitable to all schools. The purpose of this research was to examine school district officials' perceptions on equity, adequacy, accountability and policy alternatives. Table 6.1 summarizes the findings.

**Table 6.1**

<b>Summary of Findings</b>		
<b>Category</b>	<b>Sallee</b>	<b>Musfeldt</b>
<b>Equity - Overall</b>	<b>Strong Diverse Attitudes.</b>	Strong attitudes diverse attitudes.
Horizontal	Agree their district distribute funds education appropriately.	Agree their district distribute funds education appropriately.
Vertical	Strongly agree with vertical equity concept.	Majority agree some students need more money.
Tax Burden	Strongly agree their district lacks the ability to fund schools.	Disagree districts cannot raise enough revenue.
<b>Adequacy- Overall</b>	<b>Agree their schools provide an adequate education.</b>	<b>Agree their schools provide an adequate education</b>
Staffing	Most Agree have appropriate staffing ratios.	Most Agree have appropriate staffing ratios.
Educational	Majority Agree provide an adequate education.	Majority Agree provide an adequate education.
Performance Goals	Superintendents Agree with set performance goals.	Superintendents Agree with set performance goals.
<b>Accountability- Overall</b>	<b>Agree with accountability.</b>	<b>Agree with accountability.</b>
Standards	Agree that standards drive curriculum.	Agree that standards drive curriculum.
Organizational Structure	Agree their schools know how to manage money and education.	Agree their schools know how to manage money and education.
Standardized Tests	Agree that standardized tests scores important but there should be other factors.	Agree scores are important but disagree with one assessment measure.
Policymakers	Agree they should be held accountable.	N/A
Hyper-rationalization	Split on moving towards central control.	N/A
<b>Policy Alternatives - Overall</b>	<b>Agree in policy changes.</b>	Agree in policy changes
Site-based Governance	Split on moving towards site-based governance.	N/A
State Income Tax	Agree with this tax.	Agree with tax.
State Property Tax	Disagree with this tax.	Disagree with tax.

## **Equity**

Most school districts officials agreed there was not fiscal equity in Texas. Officials had stronger views in the area of equity than any other descriptive category. This category was the only one that had mostly strongly agree or strongly disagree. Other descriptive categories did not show this level of strong diverse attitudes. School district officials also agreed that as students qualify for more special services, such as special education, the amount of funding needed increases. Future policy initiatives need to take into account that the majority of schools feel they cannot generate enough revenue to educate at an adequate level.

## **Accountability**

In general superintendents agree with accountability measures. The views in this category were not as strong as in equity. Superintendents overall believed there was fiscal accountability for funds linked to education. Nevertheless, school district officials agreed that a move away from central organizational structure to a site based management structure would benefit their district. The move away from the centralized bureaucracies would allow those closest to the school and community to make the decisions.

The majority of respondents reported at the state level accountability standards were important and drove curriculum in schools. However, it was interesting to see that most schools did not see the NCLB mandate as improving accountability in their district. Another interesting finding was that even though schools did not feel they had adequate

funds they have appropriate accounting measures and were able to track funding with student achievements.

In the future, school district officials might document the lack of funding to negative accountability scores for policymakers. In essence, this might help policymakers to increase funding to districts in need. It might also help change the funding formula since the majority of school district officials reported more funding is needed for special need students.

## **Adequacy**

The evolution of adequacy is from increased accountability measures. School superintendents again did not show the passion displayed in the equity category. Overall they reported to provide an adequate education. In previous research a higher percentage of school districts were able to identify an adequate school. Even though school districts do not feel they have adequate funding the majority still felt they were able to provide an adequate education. Policymakers should be cautioned that a time will come when an adequate education will not be possible because there is not enough funding for the increased standards. Future might identify schools that are performing at an adequate level. This would allow districts to study and duplicate there success.

Equity, Adequacy, and Accountability need policy solutions. Future policymakers should look to thoroughly and satisfactory solutions and not patches that lead to problems. A balance between property wealthy districts and property poor districts needs to be accomplished so that all parties feel there is an equitable education system.



## **Future Work**

Due to time constraints this research was not able to compare the perceptions of property poor districts versus property wealthy districts. Future studies should concentrate on the differences in superintendent's perceptions.<sup>14</sup> All schools are accountable to school boards and the community. Thus a survey, which analyzes school boards perceptions on equity, adequacy, accountability, and policy alternatives would be beneficial as well. Examining the attitudes of more interests groups that affect education can provide insight to improve it. While this study described the attitudes of superintendents in general there are other areas in which studies can expand. Other questions that can be examined; include the differences between small, medium, and large district perceptions and the differences in perceptions in rural, suburban, and inner city school districts. Besides these questions there are still and there will be, many questions to answer about school finance.

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<sup>14</sup> See appendices

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## Appendix A - Survey Instrument<sup>15</sup>

The following survey was distributed to 1000 Texas school district superintendents and via the website [www.surveymonkey.com](http://www.surveymonkey.com)

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
	SA	A	N	D	SD
#					
1.	If known please enter your school district code				
2.	Our school district offers the same level of educational opportunity for all students				
3.	Fiscal Equity means allocating the same amount of funds to all schools in a school district.				
4.	Our district allocates funds equally among all schools.				
5.	Delivering educational services can cost more at one school than at another.				
6.	Disparities in fiscal resources have a negative effect on students in property poor districts.				
7.	Our district is able to raise enough revenue to fund our schools through local property taxes.				
8.	Our school district has an adequate number of personnel in core teaching areas.				
9.	Our school district provides an adequate education for all students.				
10.	An adequate education for a rural student is different than an adequate education for a suburban child.				
11.	School districts should have an established set of criteria that defines an adequate education.				
12.	Our district has identified schools in the district that perform at an adequate level.				
13.	Our school district has appropriate accounting measures at the school level.				
14.	Our school district is able to track funds and assess the effectiveness of the funds at each school.				
15.	TEA rankings are important to our district.				
16.	State established standards drive our districts curriculum.				
17.	State implemented achievement tests are the most important tool in assessing the performance of a school district.				

<sup>15</sup> Robert Musfeldt's survey instrument

18.	No Child Left Behind mandates have improved accountability in my district.					
19.	School districts should be financially rewarded for improved student performance.					
20.	Our district measures both financial inputs and achievement outcomes.					
21.	Policymakers should be held responsible for funding and standardized test scores.					
22.	Implementation of a state income tax would help alleviate fiscal inequity					
23.	Implementation of a state property tax would help alleviate fiscal inequity among school districts.					
24.	Continually low performing schools should be reconstituted.					
25.	Indicators of strong student achievement should have more funds allocated to them.					
26.	School districts with a greater proportion of special needs students should be allocated more tax dollars from the state.					
27.	Implementation of a state property tax would help alleviate fiscal inequity among school districts.					
28.	All in All there is fiscal equity across school districts in Texas.					

## Appendix B - Frequency Tables

**Question 1** - Fiscal Equity means allocating the same amount of funds to all schools in a school district.

**Question 1 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	27	16.0	16.0	16.0
2	29	17.2	17.2	33.1
3	10	5.9	5.9	39.1
4	79	46.7	46.7	85.8
5	24	14.2	14.2	100.0
Total	169	100.0	100.0	

Key  
Survey Code  
Response

SA 1  
A 2  
N 3  
D 4  
SD 5

**Question 1 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	2	6.3	6.3	6.3
2	7	21.9	21.9	28.1
3	1	3.1	3.1	31.3
4	17	53.1	53.1	84.4
5	5	15.6	15.6	100.0
Total	32	100.0	100.0	

**Question 1 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	29	14.4	14.4	14.4
2	36	17.9	17.9	32.3
3	11	5.5	5.5	37.8
4	96	47.8	47.8	85.6
5	29	14.4	14.4	100.0
Total	201	100.0	100.0	



**Question 2** - Our school offers the same level of educational opportunity for all.

**Question 2 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	81	47.9	47.9	47.9
2	70	41.4	41.4	89.3
3	4	2.4	2.4	91.7
4	11	6.5	6.5	98.2
5	3	1.8	1.8	100.0
Total	169	100.0	100.0	

Key  
Survey Code  
Response

SA 1  
A 2  
N 3  
D 4  
SD 5

**Question 2 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	16	50.0	51.6	51.6
2	12	37.5	38.7	90.3
4	3	9.4	9.7	100.0
Total	31	96.9	100.0	
Missing System	1	3.1		
Total	32	100.0		

**Question 2 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	32	15.9	15.9	15.9
2	169	84.1	84.1	100.0
Total	201	100.0	100.0	

**Question 3** - Delivering educational services can cost more at one school than at another.

**Question 3 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	100	59.2	59.5	59.5
	2	64	37.9	38.1	97.6
	3	1	.6	.6	98.2
	5	3	1.8	1.8	100.0
	Total	168	99.4	100.0	
Missing	System	1	.6		
Total		169	100.0		

<u>Key</u>	
Survey	Code
Response	
SA	1
A	2
N	3
D	4
SD	5

**Question 3 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	20	62.5	62.5	62.5
	2	11	34.4	34.4	96.9
	3	1	3.1	3.1	100.0
	Total	32	100.0	100.0	

**Question 3 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	120	59.7	60.0	60.0
	2	75	37.3	37.5	97.5
	3	2	1.0	1.0	98.5
	5	3	1.5	1.5	100.0
	Total	200	99.5	100.0	
Missing	System	1	.5		
Total		201	100.0		

**Question 4** - Our district allocates funds equally among all school.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 4 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	30	17.8	17.8	17.8
2	46	27.2	27.2	45.0
3	20	11.8	11.8	56.8
4	68	40.2	40.2	97.0
5	5	3.0	3.0	100.0
Total	169	100.0	100.0	

**Question 4 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	4	12.5	12.5	12.5
2	8	25.0	25.0	37.5
3	7	21.9	21.9	59.4
4	12	37.5	37.5	96.9
5	1	3.1	3.1	100.0
Total	32	100.0	100.0	

**Question 4 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	34	16.9	16.9	16.9
2	54	26.9	26.9	43.8
3	27	13.4	13.4	57.2
4	80	39.8	39.8	97.0
5	6	3.0	3.0	100.0
Total	201	100.0	100.0	

**Question 5** - Disparities in fiscal resources have a negative effect on students in property poor districts.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 5 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	88	52.1	52.1	52.1
2	62	36.7	36.7	88.8
3	8	4.7	4.7	93.5
4	9	5.3	5.3	98.8
5	2	1.2	1.2	100.0
Total	169	100.0	100.0	

**Question 5 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	3	9.4	9.4	9.4
2	16	50.0	50.0	59.4
3	9	28.1	28.1	87.5
4	3	9.4	9.4	96.9
5	1	3.1	3.1	100.0
Total	32	100.0	100.0	

**Question 5 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	91	45.3	45.3	45.3
2	78	38.8	38.8	84.1
3	17	8.5	8.5	92.5
4	12	6.0	6.0	98.5
5	3	1.5	1.5	100.0
Total	201	100.0	100.0	

**Question 6** - Our district is able to raise enough revenue to fund our schools through local property taxes.

<u>Key</u>	
Survey	Code
Response	
SA	1
A	2
N	3
D	4
SD	5

**Question 6 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	1.2	1.2	1.2
	2	7	4.1	4.2	5.4
	3	1	.6	.6	6.0
	4	52	30.8	31.0	36.9
	5	106	62.7	63.1	100.0
	Total	168	99.4	100.0	
Missing	System	1	.6		
Total		169	100.0		

**Question 6 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	8	25.0	25.0	25.0
	2	12	37.5	37.5	62.5
	4	9	28.1	28.1	90.6
	5	3	9.4	9.4	100.0
	Total	32	100.0	100.0	

**Question 6 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	10	5.0	5.0	5.0
	2	19	9.5	9.5	14.5
	3	1	.5	.5	15.0
	4	61	30.3	30.5	45.5
	5	109	54.2	54.5	100.0
	Total	200	99.5	100.0	
Missing	System	1	.5		
Total		201	100.0		

**Question 7** - All in all, there is fiscal equity across school districts in Texas.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 7- Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	2	1.2	1.2	1.2
2	5	3.0	3.0	4.1
3	11	6.5	6.5	10.7
4	71	42.0	42.0	52.7
5	80	47.3	47.3	100.0
Total	169	100.0	100.0	

**Question 7- Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	4	12.5	12.5	12.5
2	7	21.9	21.9	34.4
3	3	9.4	9.4	43.8
4	10	31.3	31.3	75.0
5	8	25.0	25.0	100.0
Total	32	100.0	100.0	

**Question 7- Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	6	3.0	3.0	3.0
2	12	6.0	6.0	9.0
3	14	7.0	7.0	15.9
4	81	40.3	40.3	56.2
5	88	43.8	43.8	100.0
Total	201	100.0	100.0	

**Question 8 -** Our school district provides an adequate education for all students.

<u>Key</u>	
Survey	Code
Response	
SA	1
A	2
N	3
D	4
SD	5

**Question 8 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	42	24.9	25.0	25.0
	2	107	63.3	63.7	88.7
	3	12	7.1	7.1	95.8
	4	6	3.6	3.6	99.4
	5	1	.6	.6	100.0
	Total	168	99.4	100.0	
Missing	System	1	.6		
Total		169	100.0		

**Question 8 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	17	53.1	53.1	53.1
	2	12	37.5	37.5	90.6
	3	2	6.3	6.3	96.9
	4	1	3.1	3.1	100.0
	Total	32	100.0	100.0	

**Question 8 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	59	29.4	29.5	29.5
	2	119	59.2	59.5	89.0
	3	14	7.0	7.0	96.0
	4	7	3.5	3.5	99.5
	5	1	.5	.5	100.0
	Total	200	99.5	100.0	
Missing	System	1	.5		
Total		201	100.0		

**Question 9** - Our district has identified schools in the district that perform at an adequate level.

Key  
Survey Code  
Response

SA	1
A	2
N	3
D	4
SD	5

**Question 9 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	19	11.2	11.4	11.4
	2	100	59.2	59.9	71.3
	3	33	19.5	19.8	91.0
	4	13	7.7	7.8	98.8
	5	2	1.2	1.2	100.0
	Total	167	98.8	100.0	
Missing	System	2	1.2		
Total		169	100.0		

**Question 9 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	10	31.3	31.3	31.3
	2	13	40.6	40.6	71.9
	3	7	21.9	21.9	93.8
	4	2	6.3	6.3	100.0
	Total	32	100.0	100.0	

**Question 9 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	29	14.4	14.6	14.6
	2	113	56.2	56.8	71.4
	3	40	19.9	20.1	91.5
	4	15	7.5	7.5	99.0
	5	2	1.0	1.0	100.0
	Total	199	99.0	100.0	
Missing	System	2	1.0		
Total		201	100.0		



**Question 10** - School districts should have an established set of criteria that defines an adequate education.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 10 -Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	28	16.6	16.8	16.8
2	89	52.7	53.3	70.1
3	29	17.2	17.4	87.4
4	19	11.2	11.4	98.8
5	2	1.2	1.2	100.0
Total	167	98.8	100.0	
Missing System	2	1.2		
Total	169	100.0		

**Question 10 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	10	31.3	31.3	31.3
2	18	56.3	56.3	87.5
3	1	3.1	3.1	90.6
4	3	9.4	9.4	100.0
Total	32	100.0	100.0	

**Question 10 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	38	18.9	19.1	19.1
2	107	53.2	53.8	72.9
3	30	14.9	15.1	87.9
4	22	10.9	11.1	99.0
5	2	1.0	1.0	100.0
Total	199	99.0	100.0	
Missing System	2	1.0		
Total	201	100.0		

**Question 11** - An adequate education for a rural student is different than an adequate education for a suburban child.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 11 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	16	9.5	9.5	9.5
2	32	18.9	18.9	28.4
3	11	6.5	6.5	34.9
4	72	42.6	42.6	77.5
5	38	22.5	22.5	100.0
Total	169	100.0	100.0	

**Question 11 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	5	15.6	15.6	15.6
2	7	21.9	21.9	37.5
3	2	6.3	6.3	43.8
4	11	34.4	34.4	78.1
5	7	21.9	21.9	100.0
Total	32	100.0	100.0	

**Question 11 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	21	10.4	10.4	10.4
2	39	19.4	19.4	29.9
3	13	6.5	6.5	36.3
4	83	41.3	41.3	77.6
5	45	22.4	22.4	100.0
Total	201	100.0	100.0	

**Question 12** - Our school district has an adequate number of personnel in core teaching areas.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 12 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	9	5.3	5.3	5.3
2	89	52.7	52.7	58.0
3	26	15.4	15.4	73.4
4	38	22.5	22.5	95.9
5	7	4.1	4.1	100.0
Total	169	100.0	100.0	

**Question 12 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	4	12.5	12.5	12.5
2	17	53.1	53.1	65.6
3	2	6.3	6.3	71.9
4	8	25.0	25.0	96.9
5	1	3.1	3.1	100.0
Total	32	100.0	100.0	

**Question 12 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	13	6.5	6.5	6.5
2	106	52.7	52.7	59.2
3	28	13.9	13.9	73.1
4	46	22.9	22.9	96.0
5	8	4.0	4.0	100.0
Total	201	100.0	100.0	

**Question 13** - Our school district has appropriate accounting measures at the school level.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 13 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	52	30.8	31.0	31.0
	2	104	61.5	61.9	92.9
	3	9	5.3	5.4	98.2
	4	3	1.8	1.8	100.0
	Total	168	99.4	100.0	
Missing	System	1	.6		
Total		169	100.0		

**Question 13 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	17	53.1	54.8	54.8
	2	14	43.8	45.2	100.0
	Total	31	96.9	100.0	
Missing	System	1	3.1		
Total		32	100.0		

**Question 13 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	69	34.3	34.7	34.7
	2	118	58.7	59.3	94.0
	3	9	4.5	4.5	98.5
	4	3	1.5	1.5	100.0
	Total	199	99.0	100.0	
Missing	System	2	1.0		
Total		201	100.0		

**Question 14** - Our school district is able to track funds and assess the effectiveness of the funds at each school.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 14 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	40	23.7	23.7	23.7
2	104	61.5	61.5	85.2
3	14	8.3	8.3	93.5
4	10	5.9	5.9	99.4
5	1	.6	.6	100.0
Total	169	100.0	100.0	

**Question 14 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	11	34.4	34.4	34.4
2	19	59.4	59.4	93.8
3	2	6.3	6.3	100.0
Total	32	100.0	100.0	

**Question 14 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	51	25.4	25.4	25.4
2	123	61.2	61.2	86.6
3	16	8.0	8.0	94.5
4	10	5.0	5.0	99.5
5	1	.5	.5	100.0
Total	201	100.0	100.0	

**Question 15** - State established standards drive our districts curriculum.

Key

Survey	Code
Response	

**Question 15 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	59	34.9	35.1	35.1
	2	98	58.0	58.3	93.5
	3	5	3.0	3.0	96.4
	4	5	3.0	3.0	99.4
	5	1	.6	.6	100.0
	Total	168	99.4	100.0	
Missing	System	1	.6		
Total		169	100.0		

SA	1
A	2
N	3
D	4
SD	5

**Question 15 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	12	37.5	37.5	37.5
	2	16	50.0	50.0	87.5
	3	2	6.3	6.3	93.8
	4	2	6.3	6.3	100.0
	Total	32	100.0	100.0	

**Question 15 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	71	35.3	35.5	35.5
	2	114	56.7	57.0	92.5
	3	7	3.5	3.5	96.0
	4	7	3.5	3.5	99.5
	5	1	.5	.5	100.0
	Total	200	99.5	100.0	
Missing	System	1	.5		
Total		201	100.0		

**Question 16** - State implemented achievement tests are the most important tool in assessing the performance of a school district.

<u>Key</u>	
Survey	Code
Response	
SA	1
A	2
N	3
D	4
SD	5

**Question 16 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	7	4.1	4.2	4.2
	2	36	21.3	21.4	25.6
	3	18	10.7	10.7	36.3
	4	83	49.1	49.4	85.7
	5	24	14.2	14.3	100.0
	Total	168	99.4	100.0	
Missing	System	1	.6		
Total		169	100.0		

**Question 16 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	6.3	6.3	6.3
	2	8	25.0	25.0	31.3
	3	5	15.6	15.6	46.9
	4	12	37.5	37.5	84.4
	5	5	15.6	15.6	100.0
	Total	32	100.0	100.0	

**Question 16 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	9	4.5	4.5	4.5
	2	44	21.9	22.0	26.5
	3	23	11.4	11.5	38.0
	4	95	47.3	47.5	85.5
	5	29	14.4	14.5	100.0
	Total	200	99.5	100.0	
Missing	System	1	.5		
Total		201	100.0		

**Question 17** - TEA rankings are important to our district.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 17 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	43	25.4	25.7	25.7
	2	107	63.3	64.1	89.8
	3	12	7.1	7.2	97.0
	4	5	3.0	3.0	100.0
	Total	167	98.8	100.0	
Missing	System	2	1.2		
Total		169	100.0		

**Question 17 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	13	40.6	40.6	40.6
	2	16	50.0	50.0	90.6
	3	3	9.4	9.4	100.0
	Total	32	100.0	100.0	

**Question 17 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	56	27.9	28.1	28.1
	2	123	61.2	61.8	89.9
	3	15	7.5	7.5	97.5
	4	5	2.5	2.5	100.0
	Total	199	99.0	100.0	
Missing	System	2	1.0		
Total		201	100.0		



**Question 18** - No Child Left Behind mandates have improved accountability in my district.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 18 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	4	2.4	2.4	2.4
2	25	14.8	14.8	17.2
3	32	18.9	18.9	36.1
4	83	49.1	49.1	85.2
5	25	14.8	14.8	100.0
Total	169	100.0	100.0	

**Question 18 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	3.1	3.1	3.1
2	5	15.6	15.6	18.8
3	8	25.0	25.0	43.8
4	12	37.5	37.5	81.3
5	6	18.8	18.8	100.0
Total	32	100.0	100.0	

**Question 18 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	5	2.5	2.5	2.5
2	30	14.9	14.9	17.4
3	40	19.9	19.9	37.3
4	95	47.3	47.3	84.6
5	31	15.4	15.4	100.0
Total	201	100.0	100.0	

**Question 19** - School districts should be financially rewarded for improved student performance.

Key  
Survey Code  
Response

SA 1  
A 2  
N 3  
D 4  
SD 5

**Question 19 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	10	5.9	6.0	6.0
	2	59	34.9	35.1	41.1
	3	45	26.6	26.8	67.9
	4	44	26.0	26.2	94.0
	5	10	5.9	6.0	100.0
	Total	168	99.4	100.0	
Missing	System	1	.6		
Total		169	100.0		

**Question 19 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	5	15.6	16.1	16.1
	2	10	31.3	32.3	48.4
	3	4	12.5	12.9	61.3
	4	11	34.4	35.5	96.8
	5	1	3.1	3.2	100.0
	Total	31	96.9	100.0	
Missing	System	1	3.1		
Total		32	100.0		

**Question 19 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	15	7.5	7.5	7.5
	2	69	34.3	34.7	42.2
	3	49	24.4	24.6	66.8
	4	55	27.4	27.6	94.5
	5	11	5.5	5.5	100.0
	Total	199	99.0	100.0	
Missing	System	2	1.0		
Total		201	100.0		

**Question 20** - Our district measures both financial inputs and achievement outcomes.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 20 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	16	9.5	9.5	9.5
	2	115	68.0	68.5	78.0
	3	26	15.4	15.5	93.5
	4	10	5.9	6.0	99.4
	5	1	.6	.6	100.0
	Total	168	99.4	100.0	
Missing	System	1	.6		
Total		169	100.0		

**Question 20 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	6	18.8	18.8	18.8
	2	17	53.1	53.1	71.9
	3	5	15.6	15.6	87.5
	4	4	12.5	12.5	100.0
	Total	32	100.0	100.0	

**Question 20 - Property Poor and Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	22	10.9	11.0	11.0
	2	132	65.7	66.0	77.0
	3	31	15.4	15.5	92.5
	4	14	7.0	7.0	99.5
	5	1	.5	.5	100.0
	Total	200	99.5	100.0	
Missing	System	1	.5		
Total		201	100.0		

**Question 21** - Continually low performing schools should be reconstituted.

**Question 21 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	20	11.8	11.8	11.8
2	90	53.3	53.3	65.1
3	36	21.3	21.3	86.4
4	21	12.4	12.4	98.8
5	2	1.2	1.2	100.0
Total	169	100.0	100.0	

Key  
Survey Code  
Response

SA 1  
A 2  
N 3  
D 4  
SD 5

**Question 21 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	5	15.6	16.1	16.1
2	13	40.6	41.9	58.1
3	11	34.4	35.5	93.5
4	2	6.3	6.5	100.0
Total	31	96.9	100.0	
Missing System	1	3.1		
Total	32	100.0		

**Question 21 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	25	12.4	12.5	12.5
2	103	51.2	51.5	64.0
3	47	23.4	23.5	87.5
4	23	11.4	11.5	99.0
5	2	1.0	1.0	100.0
Total	200	99.5	100.0	
Missing System	1	.5		
Total	201	100.0		

**Question 22** - Implementation of a state income tax would help alleviate fiscal inequity among school districts.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 22 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	64	37.9	37.9	37.9
2	58	34.3	34.3	72.2
3	28	16.6	16.6	88.8
4	13	7.7	7.7	96.4
5	6	3.6	3.6	100.0
Total	169	100.0	100.0	

**Question 22 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	6	18.8	19.4	19.4
2	14	43.8	45.2	64.5
3	9	28.1	29.0	93.5
4	1	3.1	3.2	96.8
5	1	3.1	3.2	100.0
Total	31	96.9	100.0	
Missing System	1	3.1		
Total	32	100.0		

**Question 22 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	70	34.8	35.0	35.0
2	72	35.8	36.0	71.0
3	37	18.4	18.5	89.5
4	14	7.0	7.0	96.5
5	7	3.5	3.5	100.0
Total	200	99.5	100.0	
Missing System	1	.5		
Total	201	100.0		

**Question 23** - Implementation of a state property tax would help alleviate fiscal inequity among school districts.

Key

Survey	Code
Response	

**Question 23 - Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	23	13.6	13.8	13.8
	2	47	27.8	28.1	41.9
	3	41	24.3	24.6	66.5
	4	40	23.7	24.0	90.4
	5	16	9.5	9.6	100.0
	Total	167	98.8	100.0	
Missing	System	2	1.2		
Total		169	100.0		

SA	1
A	2
N	3
D	4
SD	5

**Question 23 - Property Wealthy**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	6.3	6.3	6.3
	2	8	25.0	25.0	31.3
	3	9	28.1	28.1	59.4
	4	8	25.0	25.0	84.4
	5	5	15.6	15.6	100.0
	Total	32	100.0	100.0	

**Question 23 - Property Wealthy and Property Poor**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	25	12.4	12.6	12.6
	2	55	27.4	27.6	40.2
	3	50	24.9	25.1	65.3
	4	48	23.9	24.1	89.4
	5	21	10.4	10.6	100.0
	Total	199	99.0	100.0	
Missing	System	2	1.0		
Total		201	100.0		

**Question 24** - School districts with a greater proportion of special needs students should be allocated more tax dollars from the state.

Key

Survey	Code
Response	

SA	1
A	2
N	3
D	4
SD	5

**Question 24 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	53	31.4	31.4	31.4
2	101	59.8	59.8	91.1
3	8	4.7	4.7	95.9
4	7	4.1	4.1	100.0
Total	169	100.0	100.0	

**Question 24 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	8	25.0	25.0	25.0
2	20	62.5	62.5	87.5
3	3	9.4	9.4	96.9
4	1	3.1	3.1	100.0
Total	32	100.0	100.0	

**Question 24 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	61	30.3	30.3	30.3
2	121	60.2	60.2	90.5
3	11	5.5	5.5	96.0
4	8	4.0	4.0	100.0
Total	201	100.0	100.0	

**Question 25** - Indicators of strong student achievement should have more funds allocated to them.

**Question 25 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	9	5.3	5.3	5.3
2	42	24.9	24.9	30.2
3	51	30.2	30.2	60.4
4	61	36.1	36.1	96.4
5	6	3.6	3.6	100.0
Total	169	100.0	100.0	

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 25 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	6	18.8	19.4	19.4
2	5	15.6	16.1	35.5
3	10	31.3	32.3	67.7
4	8	25.0	25.8	93.5
5	2	6.3	6.5	100.0
Total	31	96.9	100.0	
Missing System	1	3.1		
Total	32	100.0		

**Question 25 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	15	7.5	7.5	7.5
2	47	23.4	23.5	31.0
3	61	30.3	30.5	61.5
4	69	34.3	34.5	96.0
5	8	4.0	4.0	100.0
Total	200	99.5	100.0	
Missing System	1	.5		
Total	201	100.0		



**Question 26** - Policymakers should be held responsible for funding and standardized test scores.

<u>Key</u>	
Survey Response	Code
SA	1
A	2
N	3
D	4
SD	5

**Question 26 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	39	23.1	23.1	23.1
2	92	54.4	54.4	77.5
3	23	13.6	13.6	91.1
4	15	8.9	8.9	100.0
Total	169	100.0	100.0	

**Question 26 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	9	28.1	28.1	28.1
2	18	56.3	56.3	84.4
3	2	6.3	6.3	90.6
4	3	9.4	9.4	100.0
Total	32	100.0	100.0	

**Question 26 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	48	23.9	23.9	23.9
2	110	54.7	54.7	78.6
3	25	12.4	12.4	91.0
4	18	9.0	9.0	100.0
Total	201	100.0	100.0	

**Question 27** - Site based management should be implemented for staffing, professional development, and budget.

Key

Survey Response	Code
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SA	1
A	2
N	3
D	4
SD	5

**Question 27 - Property Poor**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	15	8.9	8.9	8.9
2	79	46.7	46.7	55.6
3	23	13.6	13.6	69.2
4	45	26.6	26.6	95.9
5	7	4.1	4.1	100.0
Total	169	100.0	100.0	

**Question 27 - Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	3	9.4	9.4	9.4
2	8	25.0	25.0	34.4
3	10	31.3	31.3	65.6
4	5	15.6	15.6	81.3
5	6	18.8	18.8	100.0
Total	32	100.0	100.0	

**Question 27 - Property Poor and Property Wealthy**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	18	9.0	9.0	9.0
2	87	43.3	43.3	52.2
3	33	16.4	16.4	68.7
4	50	24.9	24.9	93.5
5	13	6.5	6.5	100.0
Total	201	100.0	100.0	

## Appendix C - Group Statistics

Equity - Group Statistics						
		rich1/poor2	N	Mean	Std. Deviation	Std. Error Mean
1	Fiscal Equity means allocating the same amount of funds to all schools in a school district.	1	32	3.5	1.19136679	0.21060588
		2	169	3.260355	1.33751809	0.10288601
2	Our school district offers the same level of educational opportunity for all students.	1	31	1.677419	0.90873893	0.16321433
		2	169	1.727811	0.92414468	0.07108805
3	Delivering educational services can cost more at one school than at another.	1	32	1.40625	0.55991791	0.09898044
		2	168	1.464286	0.69120096	0.05332731
4	Our district allocates funds equally among all school.	1	32	2.9375	1.1341474	0.20049083
		2	169	2.83432	1.21831496	0.09371654
5	Disparities in fiscal resources have a negative effect on students in property poor districts.	1	32	2.46875	0.91526041	0.16179671
		2	169	1.668639	0.88453575	0.06804121
6	Our district is able to raise enough revenue to fund our schools through local property taxes.	1	32	2.59375	1.38795219	0.2453576
		2	168	4.505952	0.81157069	0.06261404
7	All in all, there is fiscal equity across school districts in Texas.	1	32	3.34375	1.4052752	0.24841991
		2	169	4.313609	0.8178758	0.06291352

Adequacy - Group Statistics

	rich1/poor2	N	Mean	Std. Deviation	Std. Error Mean
8	1	32	1.59375	0.75602419	0.13364746
	2	168	1.910714	0.71619719	0.05525581
9	1	32	2.03125	0.89746507	0.15865091
	2	167	2.275449	0.81154821	0.06279949
10	1	32	1.90625	0.85607412	0.15133395
	2	167	2.269461	0.91465397	0.07077805
11	1	32	3.25	1.43684242	0.25400025
	2	169	3.497041	1.28695035	0.09899618
12	1	32	2.53125	1.1067061	0.19563985
	2	169	2.674556	1.01506683	0.07808206

Accountability - Group Statistics

	rich1/poor2	N	Mean	Std. Deviation	Std. Error Mean
13 Our school district has appropriate accounting measures at the school level.	1	31	1.451613	0.50587941	0.09085862
	2	168	1.779762	0.62316168	0.04807797
14 Our school district is able to track funds and assess the effectiveness of the funds at each school.	1	32	1.71875	0.581121	0.10272865
	2	169	1.982249	0.78280154	0.0602155
15 State established standards drive our districts curriculum.	1	32	1.8125	0.82060167	0.14506325
	2	168	1.755952	0.70496124	0.05438894
16 State implemented achievement tests are the most important tool in assessing the performance of a school district.	1	32	3.3125	1.20315446	0.21268967
	2	168	3.482143	1.10509552	0.08525997
17 TEA rankings are important to our district.	1	32	1.6875	0.64445526	0.11392467
	2	167	1.874251	0.66022669	0.05108988
18 No Child Left Behind mandates have improved accountability in my district.	1	32	3.53125	1.07716399	0.19041749
	2	169	3.591716	0.99051575	0.07619352
19 School districts should be financially rewarded for improved student performance.	1	31	2.774194	1.20304274	0.21607285
	2	168	2.910714	1.0429711	0.08046697
20 Our district measures both financial inputs and achievement outcomes.	1	32	2.21875	0.90640641	0.16023153
	2	168	2.196429	0.71140351	0.05488597
21 Continually low performing schools should be reconstituted.	1	31	2.322581	0.8321497	0.1494585
	2	169	2.378698	0.89230611	0.06863893

Policy Alternatives - Group Statistics

	rich1/poor2	N	Mean	Std. Deviation	Std. Error Mean
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22	Implementation of a state income tax would help alleviate fiscal inequity among school districts.	1	31	2.258065	0.92979359	0.16699586
		2	169	2.047337	1.08458161	0.08342935
23	Implementation of a state property tax would help alleviate fiscal inequity among school districts.	1	32	3.1875	1.17603763	0.20789605
		2	167	2.874251	1.20330689	0.09311468
24	School districts with a greater proportion of special needs students should be allocated more tax dollars from the state.	1	32	1.90625	0.68905616	0.12180907
		2	169	1.816568	0.70421186	0.05417014
25	Indicators of strong student achievement should have more funds allocated to them.	1	31	2.83871	1.21372084	0.2179907
		2	169	3.076923	0.98198051	0.07553696
26	Policymakers should be held responsible for funding and standardized test scores.	1	32	1.96875	0.86077141	0.15216433
		2	169	2.08284	0.84810797	0.06523907
27	Site based management should be implemented for staffing, professional development, and budget.	1	32	3.09375	1.25362378	0.22161147
		2	169	2.704142	1.08344441	0.08334188

## Appendix D T-Test

**T-Test Table - Equity**

		Property Poor			Property Wealthy			
Question		N	Mean	% SA, A	N	Mean	% SA, A	t-test
1	Fiscal equity means allocating the same amount of funds to all schools in a school district.	169	3.5	33.2	32	3.26	24.9	.945
2	Our school offers the same level of educational opportunity for all.	169	1.72	89.3	31	1.67	87.5	-.283
3	Delivering educational services can cost more at one school than another.	168	1.4	97.1	32	1.46	96.9	-.448
4	Our district allocates funds equally among all schools.	169	2.83	45.0	32	2.93	47.5	.444
5	Disparities in fiscal resources have a negative effect on students in property poor districts.	169	1.66	88.8	32	2.47	59.4	4.66**
6	Our school district is able to raise enough revenue to fund our school through local property taxes.	168	4.5	5.3	32	2.59	62.5	-7.55**
7	All in all there is fiscal equity across school districts in Texas.	169	4.31	4.2	32	3.34	34.4	-3.78**

\*\* p < .01

\* p < .05

**T- Test Table - Adequacy**

		Property Poor			Property Wealthy			
Question		N	Mean	% SA, A	N	Mean	% SA, A	t-test
8	Our school district provides an adequate education for all	168	1.91	88.2	32	1.59	90.6	-2.27*

	students.							
9	Our school district has identified schools within our district that perform at an adequate level.	167	2.28	70.4	32	2.03	71.9	-.159
10	School districts should have an established set of criteria that defines an adequate education	167	2.27	69.3	32	1.91	97.6	-2.078
11	An adequate education for a rural student is different than an adequate education for a suburban student.	169	3.50	27.4	32	3.25	47.5	-.977
12	Our school district has an adequate number of personnel in all core teaching areas.	169	2.67	58.0	32	2.53	65.6	-.722

\*\* p < .01

\* p < .05

#### T-Test Table Accountability

		Property Poor			Property Wealthy			
Question		N	Mean	% SA, A	N	Mean	% SA, A	t-test
13	Our district has appropriate accounting measures at the school level.	168	1.78	92.3	31	1.45	96.7	-2.76**
14	Our school district is able to	169	1.98	84.2	32	1.72	93.8	-1.81



	track funds and assess the effectiveness of the funds at the school level.							
15	State established standards drive our districts curriculum.	168	1.76	92.9	32	1.81	87.5	.405
16	State implemented achievement test are the most important tool in assessing the performance of a school district.	168	3.48	25.4	32	3.31	31.3	-.785
17	Texas Education Agency rankings are important to our district.	167	1.87	88.7	32	1.69	90.6	-1.47
18	No Child Left Behind mandates have improved accountability in my district.	169	3.6	17.2	32	3.53	18.7	-.312
19	School districts should be financially rewarded for improved student performance.	168	2.9	40.8	31	2.77	46.9	-.653
20	Our district measures both financial inputs and achievement outcomes.	168	2.19	77.5	32	2.22	71.7	-.155
21	Continually low performing schools should be reconstituted.	169	2.38	65.1	31	2.32	56.2	-.325

\*\* p < .01

\* p < .05

### T-Test Table Policy Alternatives

		Property Poor			Property Wealthy			
Question		N	Mean	% SA, A	N	Mean	% SA, A	t-test
22	Implementation of a state income tax would help alleviate fiscal inequities among Texas school districts.	169	2.05	72.2	31	2.25	62.6	1.02
23	Implementation of a state property tax would help alleviate	167	2.87	41.4	32	3.19	31.3	1.35

	fiscal inequity among Texas schools.							
24	School districts with a greater proportion of special needs students should receive more tax dollars from the state.	169	1.82	91.2	32	1.91	87.5	.663
25	Indicators of strong student success should receive more state funds.	169	3.08	30.2	31	2.84	34.4	-1.19
26	Policymakers should be held responsible for funding and standardized test scores.	169	2.08	77.5	32	1.97	84.4	-.696
27	Site based management should be implemented for staffing, professional development and the budget.	169	2.70	55.6	32	3.09	34.4	1.82

\*\*  $p < .01$

\*  $p < .05$