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September 10, 2011

## The School Budgeting Con


By [Peter Wilson](#)

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 A recent Boston Globe [story](#) titled "Budgets cut, teachers dig deeper for supplies," relates the story of Hanover, Massachusetts, where English teacher Stacey DeCotis was forced to spend several hundred dollars of her own money for "a small library of books and a host of decorations to liven things up." (Not to quibble, but decorations? Don't they put kids' artwork on classroom walls anymore?)

The Globe cites evidence of a larger trend, reporting that "statewide public schools spent \$66.6 million on general supplies in fiscal year 2010, down from \$68.3 million in 2006."

Press stories like this are common, designed to elicit emotional responses. It does seem unfair that a teacher should have to pay for classroom supplies out of her paycheck. What's next, one might ask -- making the school nurse pay for Band-Aids? The story is printed in the news section of the paper, but the editorial opinion promoted is obvious: the blame for this injustice lies with draconian budget cuts forced by miserly voters. The solution? Raise taxes on the rich and give our hardworking teachers a break! It's for the children, some of whom have texted on their iPhones that they can't even afford to buy a number-2 pencil, whatever that is.

The numbers, however, bear closer examination. To begin with, school spending by Massachusetts state and local governments in 2010 was \$10.09 billion. Spending on general supplies was therefore 0.64% of 2010 spending. Cutting the budget from \$68.3 to \$66.6 million, or by \$1.7 million, amounts to a miniscule cut in overall expenditures of 0.02%.

If we look at the last five budget years suggested by the Globe, we discover that spending in Hanover on general supplies remained steady from 2006 (\$253,664, or \$89.86 per student) to 2009 (\$250,634, or \$91.59 per student), but then dropped significantly in 2010 to \$216,063, or \$79.66 per student ([Mass DOE](#)).

The Hanover School Committee -- whose members commendably don't appear to draw a salary; their entire budget is \$10,487 -- hasn't posted a line-item budget that I could find, but it has several "budget presentations" on their website. The most [recent one](#), regarding the FY2012 budget, goes on for page after page attacking budget cuts, claiming that current budget "does NOT provide adequate funding to maintain the current level of educational services and programs," etc. The Committee asks dramatically, seeming to quote from a high school graduation speech, "Will the bus stay on the road of excellence or ride off the road into mediocrity?"

When you read further, however, it turns out that according to the school committee's own figures, the budget has not been cut at all. It turns out there are two definitions of a "level budget": the "Level Services Budget" (\*what school department needs) and the "Level Funded Budget" (\*what the town officials requested)."

According to the School Committee rationale, expenditures must increase by around 5% annually in order to maintain the same level of services. Since, as the Committee repeatedly points out, "FY12 school department budget is NOT a Level Services Budget," essential programs must be cut.

The "Services Reductions History" pages lament the loss of the "District Position for Supervision for [Curriculum](#) Articulation, Implementation, and Monitoring" and the 43.85 other full-time positions that have been eliminated in the last four years.

A Cato Institute [report](#) "They Spent WHAT? The Real Cost of Public Schools" reveals that schools often

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As [Cato Institute reports](#), they spent [WASH. THE REAL COST OF PUBLIC SCHOOLS](#), reveals that schools often underreport costs and per-pupil spending. This turns out to be true of Hanover; while the School Committee reports a Level Funded Budget of \$23.1 million, according to the Massachusetts Department of [Education](#), Hanover's total school expenditures rose from \$26.2 million in 2006 to \$29.3 million in 2010, an increase of 11.5%. Mass. DOE breaks down Hanover's budget increases into accounting categories, listed below:

	<u>2006</u>	<u>2010</u>	<u>Change</u>	<u>%</u>
1. Administration	\$1,046,135	\$1,259,460	+\$213,325	+20.39%
(superintendent's office)	\$219,285	\$272,137	+\$52,852	+24.10%
2. Instructional leadership (additional bureaucrats)	\$1,545,396	\$1,664,520	+\$119,124	+7.71%
3. Classroom and Specialist Teachers	\$11,218,038	\$13,365,350	+\$2,147,312	+19.14%
4. Other Teaching Services	\$1,899,484	\$1,624,970	-\$274,514	-14.45%
5. Professional Development	\$289,688	\$365,482	+\$75,794	+26.16%
6. Instructional Materials	\$734,124	\$671,799	-\$62,325	-8.49%
7. Guidance, Counseling & Testing	\$864,703	\$900,055	+\$35,352	+4.09%
8. Pupil Services	\$2,790,742	\$3,183,877	+\$393,135	+14.09%
9. Operations & Maintenance	\$2,412,487	\$2,462,729	+\$50,242	+2.08%
10. Insurance & Retirement	\$2,486,077	\$2,751,020	+\$264,943	+10.66%

Note the following:

- Eight of 10 categories show increases in the last 5 years.
- The first three categories, teaching and administrative salaries, account for \$2.48 million of the \$3.02 million increase, or 82%.
- The increase in Operations & Maintenance is roughly in line with inflation.
- The only two categories with budget cuts were "Instructional Materials," which includes the general supplies mentioned above, and "Other Teaching Services," which includes non-union substitute teachers.
- Far from driving budget numbers, [health care](#) and retirement costs account for only 8.8% of the \$3-million increase. It is possible that Hanover, like many municipalities, simply hasn't budgeted for its future pension and insurance liabilities.

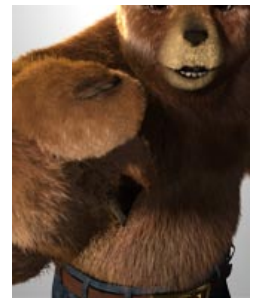
Another interesting fact that doesn't appear in the budget discussions: this September, "budget-crunched" Hanover opened a new \$50-million 156,000 sq.-ft. high school for its 672 students, despite the fact that enrollment has dropped from 719 in 2007. Although praised for coming in under budget, its \$320/sq.-ft. cost is nearly double the median cost for high school construction.

In addition to this lavish spending, rather than challenge the teachers' unions, the School Committee presents the school budget as something beyond the Committee's control, pretending that runaway costs in things like medical care leave its members with no option but to increase budgets year after year.

A budget, however, is a series of choices. School supplies don't have a union, so they get cut. Substitute teachers don't have a union, so they get cut.

In sum, compared to five years ago, Hanover's annual school supply budget has decreased \$37,000 while its

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teachers' salaries have increased by \$2.1 million -- at a time when the number of employees has been reduced. School supplies could easily be purchased if teachers' unions made tiny concessions to raise salaries by \$2.053 million instead of \$2.1 million. Instead of a \$1,000 raise, how about a \$983 raise and all the supplies you need? Yet given these two stories, the Globe writes about drastic cuts in school supplies. It's the school version of cash-strapped municipalities being forced to lay off police and firefighters while they feather the nests of career bureaucrats.

Finally, more bad news: per-pupil spending in Hanover is \$9,125, ranking 287<sup>th</sup> out of 329 districts in Massachusetts. Compared with places like Cambridge (\$21,393 per pupil), Truro (\$35,477), and Gosnold (\$127,000 for each of its 4 students), Hanover is the Scrooge of Massachusetts school districts.

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## COMMENTS ON AMERICANTHINKER

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**NoHyphenJustAmerican** 09/10/2011 07:25 AM

"A recent Boston Globe story titled "Budgets cut, teachers dig deeper for supplies," relates the story of Hanover, Massachusetts . . . When you read further, however, it turns out that according to the school committee's own figures, the budget has not been cut at all."

Once again, the MSM commits premeditated deception, distortion. Sometimes such actions are called, "lying."

"A Cato Institute report, "They Spent WHAT? The Real Cost of Public Schools," reveals that schools often underreport costs and per-pupil spending."

Once again, a person looking for a sober and honest discussion, complete with verifiable data, must seek a conservative (or libertarian) web site as a source.

It has often been noted a major reason for the collapse of the first Soviet Union was that everyone was lying to everyone, as a matter of personal survival. Rational decisions cannot be made on the basis of lies. It is a fact that American Liberals/Leftists commit major lies with increasing frequency.

Therefore, by definition, Liberals/Leftists are inherently incapable of rational decisions. What follows is the rest of us cannot compromise with Liberals/Leftists because said compromise would be inherently irrational. Cases in point: No Child Left Behind; McCain-Feingold; Dodd-Frank; etc.

**Ampull4th** 09/10/2011 08:30 AM

If a school system actually has to make cuts, the citizens should demand that the first cuts be to the administration. Even the smallest, most rural school systems in my state have assistant superintendents, who make well over the median income for the county. They could cut those positions and pay for school supplies with the salary savings alone -- not to mention the other costs of employment. Just look at the percentage of increases at the administrative level for Hanover, and you can probably throw a good portion of the "Professional Development" increase under the administration increases. I work with locally elected officials and with school administrators. Local government budgets are pretty lean. Sure, there can always

be cuts to take some fat off of the bone, but for the most part county judge/executives and mayors are constantly aware of the public's perceptions of their budgets. In my state, we have school boards, which are elected, and we have school administrators, who are not elected. The school boards set tax rates on property and approve any administrative changes proposed/introduced to them by the superintendent. The problem is that school administrators are not directly accountable to the public, and they... [show more](#)

**Victor3139** 09/10/2011 09:32 AM

Thanks for the illuminating and entertaining article. I now await a rebuttal from the Boston Globe. (Cue the crickets.)

**WardR** 09/10/2011 10:01 AM

Let's face it, folks: The "no school supplies" trope is just the government education form of the Washington Monument ploy. (This dates back many years to when the Department of Interior's budget was threatened

with a reduction. In congressional testimony, the then department Secretary testified that if his budget was reduced at all, the Park Service would be forced to close the Washington monument to visitors.) Heaven forbid that any administrative expenses be cut.

Incidentally, the United States is the only nation on Earth in which fewer than half the school-system employees are teachers.

**sedonaman** 09/10/2011 10:22 AM

This is the same old tactic of cutting what the voters value, and the voters value "the children".

**Bruce Hanson** 09/10/2011 11:00 AM

. . . Professional Development +26.16%, that's really an increase in time away from the classroom. Or its time for the administrators to attend conferences and live large on the taxpayers. Administration was up +20.39%. The Brass is off at some golf conference eating lavish 5 course meals with some high dollar speaker entertaining them. A substitute is teaching the classroom because the teacher is at the driving range using up sick leave time. Not much need for supplies, the kids are all high on the pot that they bought from the coach. They used their single mom's food stamp money to buy the pot which they ordered with their Blackberry. The drugs were delivered by the star of the basketball team in his Escalade.

**bargaincitizen** 09/10/2011 11:09 AM

I have come to call our public education establishment Big Ed, an unaccountable horrible bully that is allowed to do as he pleases. And yes, as seemingly all public-sector endeavors are, he is ably propped up Big Media (traditional MSM sources).

Big Ed doesn't only force teachers to dig into their pockets for basic supplies, parents also find themselves increasingly on the hook. Never mind the PTA being effectively converted into a private-sector fundraising arm to support the public-sector madness.

Here in Texas, the teacher's unions and their comrades staged marches, capitol rallies and ad campaigns throughout the legislative session decrying "budget cuts". Reports and subsequent media profiles of teachers

being laid-off were rampant. Now that the whole matter is over and done, many districts are hiring back the teachers they laid-off during the state budget process.

Education?!! I'm only glad that I have already raised my children.

**tayloralexander** 09/10/2011 12:11 PM

In my family on my wife's and my side, we have many that teach and have drank the Kool Aid. It is fun at gatherings, because I tend to tweak them with truth. Anyway, I worked along side district education for many recent years and observed the tremendous waste of money and time called public education. Classrooms are filled with computers, smartboards, laptops, calculators, ect.... Every few years, the functioning technology is sold off to teachers and their friends for a fraction of original cost to get the latest and greatest. They teach to to annual standards test and discuss current events (TV, MUSIC, MOVIES). Teachers waste precious time just starting up the equipment for use when it is rarely put in use. Funny, when I returned to college a few years ago, the professors operated quite well with only books, a chalkboard(dry erase), and a brain.... Those that can do, those that can't, teach.

**wintertime1** 09/10/2011 02:15 PM

Our county recently built a 70 million dollar high school, and the final bill could drive the cost even higher. It's a taj mahal. A neighbor was telling me that she voted for the bill that allowed the school project to move forward. Her reason was that she felt the students needed better labs. 70 \*\*MILLION\*\* for Labs????!! Of course, I am a former homeschooling mom. With just my direction and the kitchen table my kids entered college at the age of 13, 12, and 13, and finished all college general courses and Calculus III by the age of 15. Two earned B.S. degrees in mathematics by the age of 18. Imagine that! Gee! With just a mom and kitchen table.

**devilpup** 09/10/2011 02:53 PM

Dr. Thomas Sowell wrote a book about the education business. Nation wide the average is for every dollar in the education budget, 70 cents goes to the superintendents office. There is all the money they need in the budget, they are spending it in the wrong place.

**PeterMcClelland** 09/10/2011 05:13 PM

Would that the writer had the time/energy to do all the towns in Massachusetts and make the results public.

Might make for some interesting letters to the editor when the annual line items are heard

might make for some interesting letters to the editor when the annual cries over cuts are heard.

**JamesDDrouin** 09/10/2011 11:53 PM

Ignorance knows no bounds. As the left-wing liberal Democrats demonstrate every day. Year by year, American education produces an ever increasing percentage of ill-educated students, and they blame "spending". Yet, the US spends far more on education, both in total and on a per-student basis, than the 17 countries that outperform American students. Go figure.