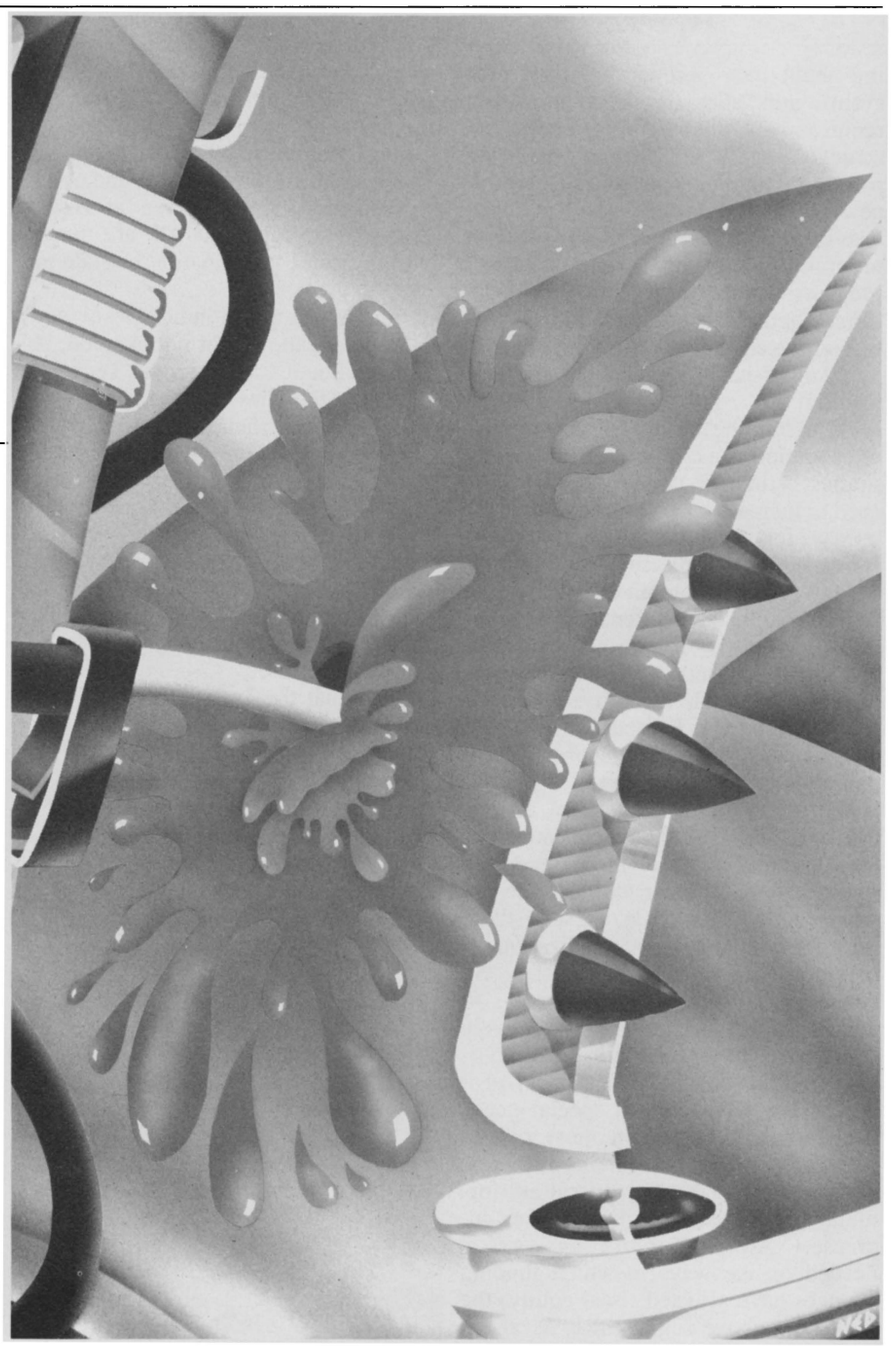
Sources of Funding for Education Reform

by Allan Odden

Improving the quality of education is a costly endeavor, says Mr. Odden. Recent appearances to the contrary, funds for reform are actually in short supply. Revenues for education will do well to stay even over the next five years.



LESS THAN THREE years have elapsed since the release of *A Nation at Risk* and the accompanying calls to improve U.S. public schools. Yet a number of state legislatures have already acted on the basic recommendations of that and other, similar reports. Indeed, the education reform movement has moved faster than any public policy reform in modern history.[1] All the states have expanded their school improvement programs, nearly all have increased high school graduation requirements, most have stiffened college admission requirements, many are deepening the content of course offerings, and many are enacting a variety of policies to strengthen the teaching profession.

Moreover, signs in many states indicate that the reforms are being implemented as intended. A number of studies in California, for example, have shown that students are attending school longer, taking more and tougher academic courses, receiving better counsel-

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Illustration by Ned Shaw

If education reform has helped to reverse the declining finances of the public schools, it has not opened a gushing faucet.

ing about their secondary school programs and about college admission requirements, and scoring higher on achievement tests. Teachers are being paid more, and in some states they have new career-ladder options.[2] The swiftness of action, the breadth of the reform programs, and the multiple indicators of progress in the right direction give reason for optimism about the ultimate success of the education reform movement.

A key issue in maintaining the momentum of the reform movement, however, is funding. Improving the quality of education is a costly endeavor. Early studies estimated that revenues would need to increase by at least 20% in order to pay for most of the proposed reforms.[3] At the same time, attention to the simultaneous pursuit of fiscal equity and educational excellence was being urged.

Encouraging action has taken place in the struggle for fiscal equity. Of the 11 reform states that I discuss in this article, four – Arkansas, Georgia, Kentucky, and Texas – enacted fundamental changes in their school finance formulas as part of their education reform packages. Six of the other seven states had enacted school finance reforms during the 1970s; most of these reforms promoted the equalization of resources among school districts. So far, equity in school finance seems to have fared well in states that are actively involved in the reform movement.

Furthermore, funding levels for programs for students with special needs have also fared well in most reform states – sometimes receiving the same percent increase as the general aid formula, sometimes receiving a higher increase.[4] Although more analysis is needed on the ways in which funding changes have affected fiscal equity, the indicators above suggest that fiscal equity has not been forgotten in the pursuit of excellence – and indeed has shared center stage with excellence reforms in several states.

Less costly school improvement programs in the reform states have also expanded, both in number and in the amount of funding set aside for them. Missouri's recent reform program exemplifies the renewed attention being paid to initiatives designed to stimulate reform at the local level. Missouri enacted a set of education excellence initiatives to be financed at a level of $75 million from a separate fund. Programs supported by Missouri's Excellence in Education Fund include business/education partnerships, extended contracts for teachers and administrators, parent participation programs, instructional improvement projects, writing programs, high-technology projects, advanced placement programs, and opportunity classes for children at risk in grades 1 through 3. All are funded through some combination of state and local sources.

Finally, the gross indicators of funding for education reform look good. Arkansas, South Carolina, and Tennessee increased the sales tax by a penny in order to finance their reform programs. California and Texas each added more than a billion dollars to education in the first year of the reform, and Florida, Georgia, Missouri, and New York increased state aid to education by larger amounts than at any time in history. Kentucky's reform bill costs more than $300 million – just less than 30% of current state aid.

Now that the U.S. has several years of experience with the new wave of education reform, however, a more detailed look at the course of school funding suggests that optimism for fiscal growth needs to be restrained. Funds for education reform are actually in short supply. Two recent studies concluded that revenues for education – even in many reform states – will do well to stay even over the next five years, after adjustments for enrollment increases and inflation.[5] In the remainder of this article I will investigate the level of revenues that various sources of school financing have produced in recent years, and I will conclude with a prognosis for the fiscal needs of public education for the rest of the Eighties.

FUNDING PATTERNS

Nationwide, school funding has reversed the declines of the early 1980s and has begun to increase moderately.[6] Expenditures per pupil have increased 15.8% in the two years since the education reform movement started in 1983. When adjusted for inflation, the increase was only 7.2% – not the 20% that most of the reform plans will cost, but still better than the real losses of the preceding three years. Federal revenues have stayed about the same in nominal terms throughout the Eighties but have dropped in real terms from $6.7 billion in 1982 to $5.8 billion in 1985 (in 1979 inflation-adjusted dollars). During this period state and local revenues used for education increased in both real and nominal terms. Adjusted for inflation, state funds rose by 5.4%, and local funds rose by 6.4%. While there is comfort in the trends these figures re-

"I'm sorry I lost my diploma, but I can show you my father's cancelled checks."

veal, the funding increases are modest. If education reform has helped to reverse the declining finances of the public schools, it has not opened a gushing faucet. The figures for per-pupil expenditures would be even lower had enrollments been rising during the early 1980s – as they are now beginning to do.

The individual states that have enacted comprehensive reform programs appear, at first blush, to have improved funding for education dramatically above the national averages. Tables 1 and 2 depict levels of funding and changes in funding for 11 education reform states between 1982-83 and 1985-86. Several of the changes are impressive. Arkansas increased state aid by 18.7% in the first year of its reforms, by 18.3% in the following year, and by 10.4% in the third year. In the three years since its reform program began, California increased aid by $3.2 billion – a considerable amount by any standard. New York increased state aid by $613 million between 1983-84 and 1985-86, the largest aid increase in that state's history. When it enacted its reforms, South Carolina hiked state aid by 32.4%, bumping the total state and local revenues by 22.5%. Tennessee also increased state revenues by more than 20%, and Texas combined an increase in state aid of nearly $1 billion with a local revenue increase of nearly $500 million to bring total state and local increases to 19.4%. By any reckoning, these funding changes are large.

But if we analyze these funding changes over the long term, identify the trade-offs between state and local revenue changes, and adjust for enrollment growth and inflation, we find them modest overall. Consider the following examples. When California's funding increases are adjusted for enrollment increases (now averaging 100,000 students per year) and for inflation, revenues per pupil stayed even between 1984-85 and 1985-86, the third year of reform. Inflation and enrollment growth in California will require an additional $1.5 million dollars above what the reforms produced for each of the next few years in order to maintain a steady fiscal state. In South Carolina and Texas, large one-year increases were preceded and followed by lean years; in fact, with rising enrollments in Texas, state aid per pupil in nominal terms will drop in 1985-86 and in 1986-87. The state aid increase in New York between 1983-84 and 1984-85 – the largest in the state's history – seems to be almost completely offset by a lack of increase in local revenues for that year; in fact, combined state and local revenues increased by a larger amount in the year preceding that historic rise in state revenues. Put differently, New York's educational system fared better when state aid increases were more modest. Missouri's recent large increase in state aid came after three years of very small increases, though increased education revenues from the sales tax initiative (Proposition C) boosted education funding in the two years preceding the 1985 reforms.

The analysis above is not meant to criticize the Herculean efforts to increase education funding in the reform states. Rather, my point is that, even with extra effort, school funding has not increased all that much. Enrollment increases – a new phenomenon after a

Table 1.
Level of State and Local Revenues for Public Schools, 1982-83 to 1985-86

	1982-83	1983-84	1984-85	1985-86 (est.)
		(millions of dollars)		
Arkansas				
State	509.8	605.3	716.3	790.7
Local	272.2	293.4	301.4	331.4
Total	782.0	898.7	1,017.7	1,122.1
California				
State	8,052.6	9,328.4	10,443.6	11,227.3
Local	2,675.0	2,886.0	3,289.1	3,459.9
Total	10,727.6	12,214.4	13,732.7	14,687.2
Florida				
State	1,898.9	2,122.9	2,353.0	2,575.4
Local	1,140.8	1,274.4	1,422.0	1,532.1
Total	3,039.7	3,397.3	3,775.0	4,107.5
Georgia				
State	1,367.0	1,460.0	1,630.0	1,755.0
Local	n.a.	n.a.	n.a.	n.a.
Total	n.a.	n.a.	n.a.	n.a.
Illinois				
State	2,103.2	2,236.1	2,352.9	2,697.9
Local	2,974.4	3,182.9	3,208.0	n.a.
Total	5,077.6	5,419.0	5,560.9	n.a.
Kentucky				
State	1,048.0	1,141.8	1,160.5	1,179.2
Local	279.5	314.8	359.0	409.3
Total	1,327.5	1,456.6	1,519.5	1,588.5
Missouri				
State	827.7	976.0	1,019.2	1,165.7
Local	1,058.9	1,228.2	n.a.	n.a.
Total	1,886.6	2,204.2	n.a.	n.a.
New York				
State	4,643.9	4,877.0	5,490.0	5,893.0
Local	6,459.7	7,085.0	7,130.0	7,531.9
Total	11,103.6	11,962.0	12,620.0	13,424.9
South Carolina				
State	745.9	803.8	1,064.1	1,117.3
Local	453.8	519.9	557.8	585.7
Total	1,199.7	1,323.7	1,621.9	1,703.0
Tennessee				
State	774.4	773.2	938.2	1,004.0
Local	706.8	741.7	778.8	817.7
Total	1,481.2	1,514.9	1,717.0	1,821.7
Texas				
State	3,620.0	3,734.6	4,701.8	4,851.2
Local	3,349.0	3,673.1	4,142.4	n.a.
Total	6,969.0	7,407.7	8,844.2	n.a.

Figures are not comparable across states. State revenues in Missouri include Proposition C funds. California figures exclude lottery revenues.

decade and a half of enrollment declines – will require a great many new dollars. Inflation, though modest, requires extra funding. State aid increases often can supplant local funds so that the net funding increase is modest. And large hikes in one year may not set a pattern for subsequent years. Over time, even in education reform states that have experienced the largest funding increases, these factors produce changes that are modest, that barely keep funding for the educational system from losing ground. More detailed analyses of the sources of these recent increases in funding for schools provide insight into the reasons why funding for education is unlikely to rise dramatically in the near future – even in reform states.

SOURCES OF FUNDS FOR REFORM

Federal revenues. Revenues for public schools come from federal, state, and local governments, as well as from individuals and organizations in local communities. As I mentioned above, over the past few years federal education revenues have increased slowly in nominal terms and actually dropped when adjusted for inflation. Each year Congress introduces new education bills that would increase federal funding for education, but the bills usually do not make it to floor debate. Unless some dramatic change occurs in the issues pressing Congress, large federal deficits and growing noneducation expenditures make significant increases in federal aid to education an unlikely source of major new education revenues over the next five years.

State revenues. As Tables 1 and 2 show, the states have been stalwart providers of recent increases in funding for education, and this pattern holds for the last decade and a half. States became the primary sources of education funding in part because of the school finance reforms of the 1970s. States also contributed three of every five new dollars for schools during the recession of the early 1980s.[7] Furthermore, states have been the fiscal engine that has powered the education reforms enacted since 1983.

Indeed, changes in state taxes proved to be the major source of funds for expensive education reforms – both directly, through such vehicles as sales tax increases dedicated to school reform (as in Tennessee, Arkansas, and South Carolina), and indirectly, through tax increases to balance state budgets.[8] Because of these actions, states claimed to be leaders in financing key domestic programs, including education. These politically courageous actions, coming at a time when the fervor to cut taxes and expenditures had not yet clearly waned, helped set the stage for a robust response to the funding needs of the proposed reforms.

The states that have enacted comprehensive education reforms usually raised state taxes to finance them. Five states increased the sales tax and devoted nearly all the extra revenues to education. In Arkansas, the December 1983 reform package increased the sales tax by a penny; the yield from that tax hike – $67 million for the last six months of the 1984 fiscal year – helped cover the $95.2 million increase in state aid in the first year of the reforms. In the next year, however, the extra penny brought in more than $155 million,

Table 2.
Changes in State and Local Revenues for Public Schools, 1982-83 to 1985-86

	1982-83 to 1983-84 [millions of dollars (% change)]	1983-84 to 1984-85 [millions of dollars (% change)]	1984-85 to 1985-86 [millions of dollars (% change)]
Arkansas			
State	95.2 (18.7)	111.0 (18.3)	74.4 (10.4)
Local	21.2 (7.8)	8.0 (2.7)	30.3 (18.0)
Total	116.7 (14.9)	119.0 (13.2)	104.4 (10.3)
California			
State	1,275.8 (15.8)	1,152.0 (12.0)	783.7 (7.5)
Local	211.0 (7.9)	403.1 (14.0)	170.8 (5.2)
Total	1,486.8 (13.9)	1,518.3 (12.4)	954.5 (7.0)
Florida			
State	224.0 (11.8)	230.1 (10.8)	222.4 (9.5)
Local	133.6 (11.7)	147.6 (11.6)	110.1 (7.7)
Total	357.6 (11.8)	377.7 (11.1)	332.5 (8.8)
Georgia			
State	43.0 (6.8)	170.0 (11.6)	125.0 (7.7)
Local	n.a.	n.a.	n.a.
Total	n.a.	n.a.	n.a.
Illinois			
State	132.9 (6.3)	116.8 (5.2)	345.0 (14.7)
Local	208.5 (7.0)	25.1 (0.8)	n.a.
Total	341.4 (6.7)	141.9 (2.6)	n.a.
Kentucky			
State	93.8 (9.0)	18.7 (1.6)	18.7 (1.6)
Local	35.3 (12.6)	44.2 (14.0)	50.3 (14.0)
Total	129.1 (9.7)	62.9 (4.3)	69.0 (4.5)
Missouri			
State	148.3 (17.9)	43.2 (4.4)	146.5 (14.4)
Local	169.3 (16.0)	n.a.	n.a.
Total	317.6 (16.8)	n.a.	n.a.
New York			
State	233.1 (5.0)	613.0 (12.6)	403.0 (7.3)
Local	625.3 (9.7)	45.0 (0.6)	401.9 (5.6)
Total	858.4 (7.7)	658.0 (5.5)	804.9 (6.4)
South Carolina			
State	57.9 (7.8)	260.3 (32.4)	53.2 (5.0)
Local	66.1 (14.6)	37.9 (7.3)	27.9 (5.0)
Total	124.0 (10.3)	298.2 (22.6)	81.1 (5.0)
Tennessee			
State	-1.2 (-0.2)	165.0 (21.3)	65.8 (7.0)
Local	34.9 (4.9)	37.1 (5.0)	38.9 (5.0)
Total	33.7 (2.3)	202.1 (13.3)	104.7 (6.1)
Texas			
State	114.6 (3.2)	967.2 (25.9)	149.4 (3.2)
Local	324.1 (9.7)	469.3 (12.8)	n.a.
Total	438.7 (6.3)	1,436.5 (19.4)	n.a.

while state aid for elementary and secondary education went up $110 million. South Carolina gave education the entire one-cent increase in its sales tax, estimated to yield $202 million in 1985, $227 million in 1986, and $242 million in 1987. Tennessee's one-cent sales tax increase produced about $325 million in 1985, with elementary and secondary education receiving a hike of $165 million.

To garner public support for a one-cent tax increase in 1982, Missouri promised to use half of the proceeds to roll back local property tax levies. The rest, though, provided healthy revenue increases for education, boosting state aid by 18% in 1984. However, increases in education aid from general state revenues stagnated in the two years after Proposition C. Thus the hike in the sales tax supplanted a portion of natural increases in state aid.

Finally, Texas increased the sales tax modestly (from 4% to 4.125%) and expanded its base to provide the largest new, individual revenue source ($305 million) for its multi-billion-dollar education reform. During a special session of the legislature in 1984, Texas lawmakers increased several other taxes as well (including those on motor fuels, corporate franchises, insurance companies, and on the sale or rental of motor vehicles) to raise an extra $4.8 billion over three years to improve the state's schools and highways. From these sources, $2.7 billion was allocated for education, $1.4 billion for highways, and $700 million to balance the budget.

Illinois and Kentucky also increased state tax rates to fund education reform, but on a series of smaller items. Illinois raised a number of excise taxes (a 5% tax on long-distance telephone calls and an eight-cent cigarette tax) to fund its $92.5 million reform package. Kentucky restructured the depreciation schedules for its corporate income tax and increased the business inventory and corporation license taxes to help fund its $307 million reform program.

California and Florida enacted significant modifications in various state taxes to raise the revenues needed to finance the reforms the states enacted in the summer of 1983. By making state tax codes conform to federal codes and by putting property on the tax roll when it is completed or using the new market value immediately when property changes hands, California raised an estimated $400 million that, when added to the $350 million that both houses of the state legislature had already agreed to add to education, nearly covered the $800 million first-year cost of the reforms. Florida made numerous adjustments to the way business income is taxed and to the general sales tax, in order to produce the extra $100 million it needed for education reform.

Georgia and Missouri – the two states that enacted no changes in the tax code and funded their reforms from natural revenue growth – actually delayed implementation of the reforms for at least one fiscal year. Time will tell whether available revenues a year hence will prove adequate.

Finally, three states seem to be banking heavily on lottery revenues to give education a fiscal boost. Missouri hopes that its new lottery, to begin in 1986, will produce funds to finance future costs of reform. California enacted a lottery by initiative in the fall of 1984; it began operating in October 1985. Net proceeds are expected to be approximately $400 million ($243 million for the current school year), which is about what is needed to "cover" one year of student enrollment increases – hardly a major revenue boost. Finally, the large increases in state aid in New York occurred during the year in which the lottery produced significant new revenues; but the next year, when actual lottery revenues exceeded estimates by $43 million, the general state appropriation for education was reduced by that exact amount. Furthermore, as noted above, when state aid increased in 1985, local revenues fell, and the net gain was minimal. So in the first year, lottery revenues supplanted local funds, and in the next year, lottery funds supplanted state funds.

In short, education reform states have been quite aggressive in finding new sources of revenue for public schools. They have increased tax rates, expanded tax bases, adopted lotteries, and pledged natural revenue increases for the schools. They have taken these steps at a time when tax increases are even less popular than usual, though public support seems to be available if tax increases are specifically aimed at improving the quality of public education. In the main, though, the additional revenues have given education a one- to two-year fiscal shot in the arm, after which revenues per pupil will do well to stay even in real terms. In short, while the states have creatively tapped a variety of sources to fund education reform, they have not opened wide the fiscal floodgates. At a time when government growth is limited, it seems that state dollar increases to reform and improve the education system have so far been modest.

"What money-making enterprise are you *majoring in?"*

The states have been stalwart providers of recent increases in funding, and this pattern holds for the last decade and a half.

Local revenues. As I mentioned above, local revenues have also played an important role in education finance in recent years. After the proliferation of property tax relief policies in the late 1970s, states turned once again – in the depths of the recession of the early 1980s – to the local property tax to help finance schools. Indeed, the large property tax increases between 1980 and 1982 were viewed with alarm by those who saw them as a reversal of gains made in the previous decade. Although the property tax continues to play a formidable role in school funding, it is unlikely to provide dramatic increases through higher tax rates, except perhaps in places where the tax is significantly underused. None of the education reforms discussed above, for example, was accompanied by mandatory increases in the property tax rates of the same order of magnitude as increases in state taxes, which changed as much as

25% in some states. In Arkansas, Florida, and Texas, however, modest property tax increases were required, and in Missouri requirements for increasing local property tax rates were loosened. Nevertheless, the property tax is still an unpopular tax,[9] and efforts to increase its use, except in times of severe fiscal stress, are likely to produce a backlash.[10] Thus higher property taxes are unlikely to be a source of new revenues for the schools.

There are several other potential sources of local revenue growth, however. The first includes local option sales and income taxes. Although these would create technical, administrative, and legal problems, they nevertheless are productive avenues to pursue for increasing local education revenues. In Tennessee, for example, the sales tax provides about 40% of local school revenues. Indeed, the popularity of the sales tax at the state level usually carries over to the local level as well; when put to a vote, taxpayers often support a local sales tax. Although local sales and income taxes are not widespread today, a growing number of communities are opting for their use, and they offer the potential for generating significant revenue in such states as California and Washington, where it is virtually impossible to increase local property taxes.

Other sources of local revenues include nontax income derived from various types of entrepreneurial activities. Lionel Meno identified three major sources of revenue of this kind:[11]

- donor funds, including direct cash donations to local districts, indirect cash donations through locally created educational foundations, and donations of goods and services;
- enterprise activities, such as leasing school services and facilities or charging user fees for various school materials and activities; and
- shared or cooperative activities with community colleges, other colleges and universities, and local government agencies, including sharing buses, parks, recreational centers, and pools.

Meno conducted an extensive study of the extent, nature, and amount of revenue produced by each of these categories of activities. He concluded that a district that used every one of them could possibly increase its budget by 9%. Meno found, however, that actual dollars raised varied from $1.57 per pupil to $75.57 per pupil. The largest actual revenue yield was about an additional 2% of the nationwide average expenditure per pupil.

In another study, Richard Yong and Alan Hickrod reached similar conclusions about the revenue-raising potential of entrepreneurial fund-raising activities.[12] Although the sums actually raised are not insignificant, the fact is that they do not offer much potential for enhancing local district revenues. Furthermore, many local enterprise activities entail new, shared school governance mechanisms – an understandable requirement, but perhaps too high a price to pay for the revenues that they yield.

On the other hand, the impact of well-organized local district educational foundations needs to be measured in terms beyond the revenues they yield directly. Foundation funds can expand community involvement in the schools, raise the interest of local businesses, and strengthen school/business partnerships. Noneducators involved in such foundations often develop a renewed appreciation for local schools and realize that schools do a pretty good job, given the complexity of the tasks they face and the level of resources they have available. Such activities can rekindle local support for schools that, over time, can become support for increased local funding and a catalyst for improving the schools. Viewed in this light, the seeming rise of local educational foundations across the U.S. could have significant positive effects on school funding.

NO MAGIC or secret sources of new funds for the schools exist. Local property taxes, state revenues from a number of tax sources, and federal aid will continue to provide the bulk of financing for our schools. These revenue sources have halted their decline of three years ago and are now increasing at modest rates. If the strength of education reform has reversed fiscal decline, though, it has not been sufficient – at least, given the fiscal evidence so far – to place funding for education on a sound course of improvement.

These current conditions, coupled with demographic trends for the future, make raising the level of education funding a challenge. Student enrollments are now on the rise; thus schools will need more money just to stay even with expenditures per pupil. More classrooms will be needed to house these students – another costly outlay. The rising public school enrollments will include larger numbers and percentages of minority, limited-English-proficient, poor, and learning-disabled students.[13] All these special categories of students will require extra services to meet their educational needs. And the quality of education for the rest of the population, though better than it was a few years ago, still needs to improve.

We must continue to increase school funding. Recent evidence shows that the educational system can change quickly when public demands for better quality are stated clearly and money for reform is provided. Continuing to improve the quality of public education will require sustained funding; providing education for a growing number of ever more diverse students will require sustained funding. If the nation responds in the next five years as it has in the past three, school funding can increase, and the quality of education can improve. We really have no other options.

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