

NATIONAL CENTER FOR EDUCATION STATISTICS

Public School Finance Programs of the United States and Canada: 1998–99



U.S. Department of Education
Office of Educational Research and Improvement

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Public School Finance Programs of the United States and Canada: 1998–99



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National Center for Education Statistics

U.S. Department of Education
Office of Educational Research and Improvement

NCES 2001–309

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Dedication

In memory of Thomas Liston Johns 1937–2000

Thomas Liston Johns died Thursday, August 3, 2000 at his residence in Gainesville, Florida from the complications of diabetes. He was only 63. Dr. Johns was born in Montgomery, Alabama, and moved to the Washington area in 1966 when he joined the Elementary and Secondary Education Bureau in the Department of Health, Education, and Welfare. He was involved in developing state plans for school finance and served as director of the school finance equalization program. He joined the vocational adult education office in the U.S. Department of Education in 1979 and retired as a senior director of policy analysis in 1994. He moved to Gainesville from Annandale, Virginia in 1999. His Ph.D. was in Education from the University of Florida. He was a member of Sigma Nu fraternity and had served in the U.S. Army in Germany in the early 1960s.

Dr. Johns was the author of the National Center for Education Statistics' (NCES) *Public School Finance Programs*¹ publication for the years 1968–69 and 1971–72. For both of these publications, the publication described state funds transmitted to local agencies for the support of elementary and secondary education. The report included information describing local property assessment procedures, state provisions for equalizing local assessments, local taxing authority and limits thereto, local borrowing provisions including the issuing and sale of bonds, voting requirements, limitation on debt, and provisions for school budgets and audits. Although technical in nature and intended primarily for persons familiar with the field of school finance, the publication was also used by lay persons to gain a general understanding of the mechanics of state school finance programs.

Tom Johns' contributions to improving the financing of America's public schools will be noted by those with whom he worked and in the archives. However, his greatest contributions likely will be his interactions with his peers. His formal activities included being a member of the team that developed the federal equity standards for impact aid, providing the leadership in publishing the compendium of state funding programs, and serving as liaison with a variety of ESEA Title V programs in the 1970s. Tom's inquiring mind and tendency to intellectual mischief will be missed; it was a joy to work with him even when he challenged you to the point of frustration.

¹ Johns, Thomas L. 1969. *Public School Finance Programs, 1968–69*. Washington, DC: U.S. Government Printing Office. (ERIC_NO: ED054547) and Johns, Thomas L. 1972. *Public School Finance Programs, 1971–72*. Washington, DC: U.S. Government Printing Office. (ERIC_NO: ED073536).

Foreword

Jeffrey A. Owings, Associate Commissioner

Elementary/Secondary and Libraries Studies Division

The publication of a description of state public elementary and secondary education funding mechanisms, *Public School Finance Programs of the United States and Canada*, has a long history. It was first published by the U.S. Office of Education, Department of Health, Education, and Welfare, compiled by Thomas L. Johns, who published it in 1969 and 1972. Esther O. Tron published the work in 1976 and in 1980, under the newly formed U.S. Department of Education. After Esther's untimely death, and a lengthy hiatus between publications, the American Education Finance Association contracted with Steven D. Gold, Director for the Center for the Study of States, at the Rockefeller Institute for Government, who published the work in 1992 and 1995. By that time, the publication had grown from its customary 600 page length to over 800 pages. Much to the education finance research communities' dismay, Steven Gold was also stricken by cancer, and passed all too quickly, and the publication again languished, despite intense interest from those who used it as a constant reference.

This 1998–99 compilation was undertaken by a partnership between the **National Education Association (NEA)**, which funded the undertaking, the **American Education Finance Association (AEFA)**, which contracted for the collection, and the **National Center for Education Statistics (NCES)**, which is now publishing the endeavor. The publication, without summary, is almost 1,300 pages. Because of the length of this publication, NCES is publishing these pages on the NCES website <http://nces.ed.gov> and on a CD-ROM. These mediums will permit those interested to search the entire document, or a specific chapter, for a word or phrase they are seeking. This search capability should make the publication even more accessible and user-friendly than before.

This edition, by our count, is the seventh edition of *Public School Finance Programs of the United States and Canada*. **The papers included here present the view of the authors and are intended to promote the exchange of ideas among researchers and policymakers. No official support by the U.S. Department of Education or the National Center for Education Statistics (NCES) is intended or should be inferred.**

Acknowledgments

A project of this magnitude requires the work of many individuals. We certainly want to acknowledge the work of Stephen Gold (deceased), David Smith, and Steve Lawton (compilers of the third edition of the publication), as well as those individuals who edited earlier editions.

We gratefully acknowledge the work of each state and provincial author because without their contributions there would be no state descriptions. We also acknowledge the work of many state level personnel, who were neither authors nor reviewers, who read drafts and provided data to authors. Likewise, we gratefully acknowledge the work of the external reviewers in graciously giving of their time to review and comment on the state and provincial chapters.

We, at The University of Georgia, would like to acknowledge the work of three graduate assistants—Adam Brett, Rodney Estrada, and Melissa Whitfield—who spent many long, arduous hours formatting the state and provincial chapters so that they are similar in format and all in the same software package. We also thank our institution for its in-kind contributions to this publication.

The American Institutes for Research managed the external review process, and we want to thank Lauri Peternick and Charlotte Chang for their work in expediting this process.

We would like to acknowledge the financial assistance provided by the American Education Finance Association and by the National Education Association. We also want to acknowledge the work completed by Leslie Scott of the Educational Statistical Services Institute (ESSI); and William J. Fowler, Jr. and Ralph Lee at the National Center for Education Statistics (NCES) who were involved in the final publication of these documents.

We would like to acknowledge the support of George Babigian, Executive Director of the American Education Finance Association, and the Board of Directors for their individual and combined support of this publication. Current AEFA Board members include: Neil Theobald, Leanna Stiefel, Stephen Jacobson, Martin Orland, Nicola Alexander, Sandra Peterson, Sheila Murray, J. Placido Garcia, Jim Wyckoff, Yasser Nakib, Su McCurdy, Margaret Plecki, Jay Chambers, Vivian Hajnal, Denny Bolton, Brian Brent, Gloria Rodriguez, Catherine Sielke, Michael Resnick, Edward Hurley, Don Tharpe, Jewell Gould, and Chris Malkiewicz.

Finally we would like to acknowledge the contributions of the following individuals from Pinkerton Computer Consultants, Inc.: Carol Rohr designed the layout and desktopped the publication; Allison Pinckney and Malina Jacobowitz designed the cover; and Rebecca Pratt edited the manuscript.

The Compilers

Overview

William J. Fowler, Jr.

National Center for Education Statistics

There is intense interest among the education finance research community for information describing state systems for financing local school districts. As a result, the **National Center for Education Statistics (NCES)** partnered with two private entities, the **American Education Finance Association (AEFA)** and the **National Education Association (NEA)** to publish work that the AEFA and NEA had contracted with researchers from The University of Georgia. This contracted work continued and expanded the previous editions they had sponsored of *Public School Finance Programs in the United States and Canada*, 1993–94, Volumes 1 and 2, edited by Stephen D. Gold, David M. Smith, and Stephen B. Lawton and published by The Nelson A. Rockefeller Institute for Government in 1995. The length of time between publications speaks to the enormous difficulty of the undertaking.

The 1995 edition of the publication separated the 806 page descriptions of state aid formulas into two volumes. Volume I included the United States summary, the Canadian summary, and the state descriptions from Alabama through Montana; Volume II presented information on Nebraska through Wyoming and the Canadian provinces. The 1995 two-volume set was released in hard copy. Since that publication, the state and province descriptions have grown to almost 1,300 pages, making hard copy publication prohibitive and unwieldy. This NCES publication of information for the 1998–99 school year is being made available via the Internet at the NCES Web site <http://nces.ed.gov>, the NCES education finance Web site <http://nces.ed.gov/edfin>, and on a CD-ROM. The NCES Internet site and the CD-ROM information contain state and province descriptions of their state aid sys-

tems, amounting to almost 1,300 pages of text. The increase in the size of the publication has led NCES to create the entire document electronically in a portable document file (PDF) format. This electronic format is one in which the entire 1,300 pages of text may be searched by a reader for a particular word or phrase. Work continues on summary information by all the partners, and if budgets permit, may be published by NCES at some future date.

The authors of the individual state and province chapters were often members of the AEFA or the NEA, and thus represent a wide variety of occupations, expertise, and familiarity with the specifics of a state or provinces' school district aid operation. To obtain reasonable assurance of the accuracy of the information presented by each individual state author, NCES had an expert familiar with a state's financing mechanisms independently review each chapter. Of course, some astute reader may still identify some inaccuracy, given the enormous complexity and subtlety of an individual state funding system. For this reason, NCES includes its standard disclaimer:

The papers in this publication were requested by the National Center for Education Statistics, U.S. Department of Education. They are intended to promote the exchange of ideas among researchers and policymakers. The views are those of the authors, and no official support by the U.S. Department of Education is intended or should be inferred.

User's Guide

The descriptive information in this publication is designed to be useful to the education finance research community and fiscal policy analysts whose backgrounds and training are very diverse. The AEFA compilers sought to balance the simplicity of the descriptions to make them understandable to a wide audience and, at the same time, technically correct. Some of the terms and concepts will be new and foreign to the reader who is unfamiliar with the arcane art of education state aid formulas. To true finance sophisticates, though, these descriptions may lack the abstruse detail to deploy similar formulas in other venues.

The publication and CD-ROM contains an introduction by the compilers from The University of Georgia and the University of Ottawa; a short biography for each of the U.S. chapter authors, as well as contact information, including, in most cases, an e-mail address; contact information (address and phone number) for most of the Canadian provinces; a PDF file for each individual state and the District of Columbia describing their elementary/secondary financing system; and a PDF file for 11 of the Canadian provinces (Alberta, British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Northwest Territories, Nova Scotia, Ontario, Quebec, Saskatchewan, and Yukon Territory) describing their financing system.

The compilers from The University of Georgia requested a description of each state or province's funding mechanism by asking for uniform information, which is presented in table 1. Not all chapter authors chose to include each component of the requested information.

The detail for each of the components of the description of a state or provincial aid formula, starting with category VII (Special Education) through category XIX (Aid to Private Schools), appears in table 2.

Information Perspective

Many in the education finance community are interested in summary information, such as the number of states using a particular funding formula, or a particular pupil weighting unit. At the request of the AEFA compilers, NCES expedited the electronic issuance of these individual state and province chapters, even though it was not possible to simultaneously include summary infor-

Table 1.—Information requested regarding each state or province funding mechanism

I.	GENERAL BACKGROUND State/Province support Local funding Funding summary, 1998–99
II.	LOCAL SCHOOL REVENUE Property taxes Other local revenue Income tax Sales tax Tax credits and exemptions
III.	TAX AND SPENDING LIMITS
IV.	STATE/PROVINCIAL EARMARKED TAX REVENUE
V.	BASIC SUPPORT PROGRAM Funding in 1998–99 Nature of program Allocation units Local fiscal capacity How formula operates State/Province share Local share Weighting procedures Adjustments for special factors Aid distribution schedule Districts off formula Extent of participation
VI.	TRANSPORTATION
VII.	SPECIAL EDUCATION
VIII.	COMPENSATORY EDUCATION
IX.	GIFTED AND TALENTED EDUCATION
X.	BILINGUAL EDUCATION
XI.	EARLY CHILDHOOD EDUCATION
XII.	OTHER CATEGORICAL PROGRAMS
XIII.	TEACHER RETIREMENT AND BENEFITS
XIV.	TECHNOLOGY
XV.	CAPITAL OUTLAY AND DEBT SERVICE
XVI.	STANDARDS/ACCOUNTABILITY MEASURES
XVII.	REWARDS/SANCTIONS
XVIII.	FUNDING FOR NON-TRADITIONAL PUBLIC SCHOOLS
XIX.	AID TO PRIVATE SCHOOLS
XX.	RECENT/PENDING LITIGATION
XXI.	SPECIAL TOPICS

SOURCE: Collection criteria requested by The University of Georgia.

mation. NCES hopes that such work may be published in the future.

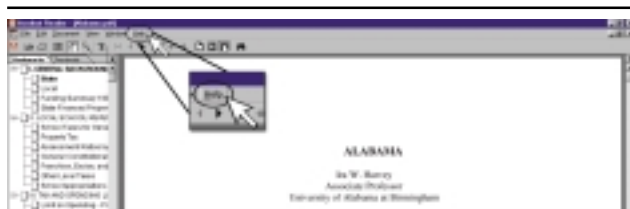
Using the Search Function and Search Terms

Since this publication is electronic, posted on the Internet, and available on CD-ROM, readers may take advantage

Table 2.—Components of the description of a state or provincial aid formula for categories Special Education through Aid to Private Schools
Funding in 1998–99
Percentage of total state aid
Description
Extent of Participation
SOURCE: Compiler's sketch.

of Adobe® Acrobat's® search mechanism. To view instructions on how to use the software, users should start Adobe® Acrobat® Reader™ and point the mouse toward the “Help” function and click (figure 1). This leads the reader to the Adobe® Acrobat® Reader™ Guide.

Figure 1.—Arrow points to the “Help” function in Adobe® Acrobat® Reader™



To find a particular term in the text, point the mouse toward the “Binoculars” and click (figure 2). You will see a pop-up box in which you can type the word for which you want to search. For example, if you wanted to search the publication for the words “property tax,” you would type “property tax” in the find box and click on “find.”

One by one, the words “property tax” will be highlighted in the document. Although any compilation of search terms will be insufficient, the list in table 3 indicates some commonly used funding terms.

Figure 2.—The “binocular” symbol brings up the “find” box so text search can begin

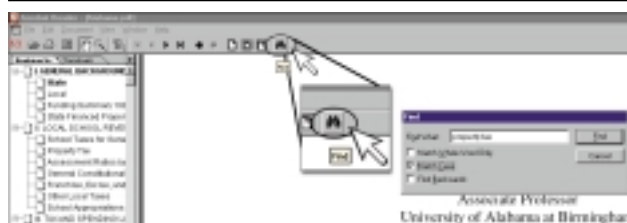


Table 3.—Commonly used funding terms

Assessment practices	Pre-kindergarten
At-risk students	Private school
Basic Support	Property tax
Bilingual education	Retirement
Bonds	Pupil unit
Capital Spending	Required tax rate
Compensatory education	School budget
Debt service	Special education
Earmarked	Spending limit
Fiscal Capacity	State share
Foundation	Tax limit
Gifted and Talented	Teacher retirement
Hold Harmless	Transportation aid
Income	Vocational education
Local	Weighting

SOURCE: Project Officer's sketch.

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Introduction

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About the Compilers

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C. Thomas Holmes is a professor in, and department head of, the Department of Educational Leadership at The University of Georgia. He received a B.S. degree in chemistry, an M.Ed. in instructional supervision, and an Ed.D. in educational administration, all from The University of Georgia. Before joining the faculty at The University of Georgia, his educational experiences included teaching with the Fulton County, Georgia Schools and with the Department of Defense Dependent Schools in

Germany. His areas of research interest include Educational Finance, Teacher Salaries, and Educational Policy. His work has appeared in such journals as *Education Finance*, *Review of Educational Research*, *Educational Administration Quarterly*, *Journal of Research and Development in Education*, *Journal of Educational Research*, and the *Journal of Experimental Education*.

Catherine C. Sielke is an associate professor in the Department of Educational Leadership at The University of Georgia. Dr. Sielke received a B.A. from The University of Michigan, an M.A. and a Sp.A. from Eastern Michigan University, and a Ph.D. from Michigan State University. She teaches graduate courses in School Finance and School Business Management. Prior to joining the faculty at The University of Georgia, she was a high school English teacher and an Assistant Superintendent of Finance in Michigan K–12 school districts. In addition, Dr. Sielke was an Assistant Professor at Western Michigan University. Her research is published in *The Journal of Education Finance*, *Education Considerations*, *School Business Affairs*, and *The American School Board Journal*. She has presented papers at the confer-

ences of the American Education Finance Association, the American Research Association, the University Council for Educational Administration, the American Association of School Administrators, and the Association of School Business Officials. Dr. Sielke is a member of the Board of Directors of the American Education Finance Association, is a member of the editorial board of the Association of School Business Officials, and serves on several task forces and committees of the National Center for Education Statistics (NCES).

Anne L. Jefferson is a professor at the University of Ottawa. She is an education finance expert and organizational analysis specialist. She has been a speaker at conferences in Canada, United States, Australia, and Europe. With her expertise in the area of education finance, she has worked with local educational systems, governments, and universities such as the Chinese University of Hong Kong. Dr. Jefferson's work has been published in over 200 publications including chapters in books and monographs along with notable journals in the field. She has served as a Director on the Board of Directors for the American Education Finance Association for a number of years. In addition, she is listed in Canadian Who's Who and Who's Who of Canadian Women.

Introduction

The financing of schools in the United States and Canada is complex, diverse, and constantly changing. *Public School Finance Programs of the United States and Canada: 1998–99* captures that complexity and diversity, and even as the book goes to press, legislative changes are occurring. This edition includes data for the 1998–99 school year and therefore is a snapshot in time. This edition is much expanded from the last volumes compiled by Gold, Smith, and Lawton and published by The Nelson Rockefeller Institute for Government. As each state's and province's financing mechanisms change, each requires more words to adequately explain those programs. In addition, the compilers added subsections that reflect the items authors identified as “special topics” in the last edition. For example, standards and accountability measures, rewards and sanctions, and aid for nontraditional public schools have been added as sections within each state's description.

This publication consists of the individual state and provincial chapters. The purpose of this publication is description; no attempt is made to determine that any one approach to funding is better than another nor to provide an in-depth analysis.

The authors of the individual state (50 states and Washington, DC) and provincial chapters reflect a wide variety of backgrounds—school finance scholars, state department and legislative analysts, school district admin-

istrators, and professional organization (i.e., National Education Association) fiscal analysts. Many of the chapters were co-authored and reflect the authors' mixed professional backgrounds, which we view as a strength.

Each state chapter was externally reviewed by an expert in that state's financing system (other than the author). The external review process added value to the publication as reviewers verified the information and made very helpful suggestions. In other words, the compilers of this publication are confident in the accuracy of the data. Any errors or misrepresentations are, of course, the responsibility of the compilers.

The compilers of this publication have made every attempt to provide accurate and comparable data. Specific questions regarding the content of the individual state/provincial chapters should be directed to the individual authors.

The papers in this publication are intended to promote the exchange of ideas among researchers and policymakers. The views are those of the authors, and do not necessarily reflect the views of the U.S. Department of Education, the American Education Finance Association, or the National Education Association.

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Alaska

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Colorado

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cation policies. He has been a principal investigator of various federal and state funded research grants primarily analyzing the approaches and implementation practices of school reforms. He has published and presented research in the area of school finance and policy at several venues. He currently serves as the chair of the AERA's Fiscal Issues, Policy and Education Finance (FIPEF) SIG, the Secretary of AERA's Division-L (Policy and Politics of Education), and as a member of the American Education Finance Association's board of governors.

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David Stewart was named West Virginia Superintendent of Schools on March 9, 2000. Prior to assuming the superintendency, Stewart served since 1998 as assistant superintendent in charge of administrative services. He also worked as an assistant division chief at the department of education from 1993–96. Dr. Stewart began his career in 1972 as an elementary teacher and later worked as an elementary school principal. He served in both West Virginia and Delaware for more than 15 years in the areas of purchasing, finance, business, accounting and as treasurer. In 1990, he became assistant superintendent for a county school system in West Virginia and was named a county superintendent in 1993. Dr. Stewart received his undergraduate degree from Anderson College in Indiana. He earned both his master's degree and Ph.D. from West Virginia University. A U.S. Air Force veteran, he is a member of the American Association of School Administrators and the International Association for School Business Officials. You may reach the Superintendent at: West Virginia Department of Education, State Superintendent of Schools, Building 6, Room 358, 1900 Kanawha Boulevard E. Charleston, West Virginia 25305.

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