Utah's plan for funding public education enjoys widespread political support among a broad constituency of legislators, business people, and parents.

Utah's School Finance Plan

Patrick Galvin

Introduction

In 1973, Utah substantially changed its plan for the finance of public education to resemble that which exists today: a modified foundation plan. For more than 20 years this plan has been viewed as a strong, workable, and equitable school finance plan. Utah is one of a few states in the country that has not had its school finance plan challenged in the courts (Levine, 1991).

This paper describes Utah's school finance plan. First, the basic components of the plan are introduced along with the principles that undergird it. The state's economy and population growth are then reviewed, since these issues so fundamentally affect the operation of a school finance plan. Next, the discussion addresses details of how revenues for public education are raised and how these revenues are subsequently distributed. The paper concludes with a review of emerging funding strategies within the state as well as well as claims about the equity and efficiency of Utah's school finance plan.

The Basic Plan for Funding Public Education IN Utah

The state plan for financing public education in Utah, as stated in its Legislative Charter, is based on three premises:

1. that schools should provide a minimum program to ensure all students reasonably equal educational opportunities regardless of their place of residence in the state and of the economic situation of their respective school districts or other agencies (Minimum School Program Act, 53a-17a-102 [1]).

2. that although the establishment of an educational system is primarily a state function, school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the costs of a minimum program (Minimum School Program Act, 53a-17a-102 [2]).

3. that each locality should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged (Minimum School Program Act, 53a-17a-102 [3]).

Thus the purpose of the state finance plan is to ensure equity and define the manner in which the state and the school districts pay their respective share of the costs of a minimum school program. These arrangements do not limit districts from providing additional services; indeed, the Minimum School Program Act specifically encourages districts to exercise their right to provide services above the minimum or basic program.[1]

The plan for dividing the cost of funding the minimum school plan is relatively straightforward:

1. Each school district shall impose a minimum basic tax rate on all taxable, tangible property in the school district and shall contribute the tax proceeds toward the cost of the basic program defined by the state;

2. Each school district may also impose a levy for the purpose of participating in the leeway programs provided for by the state;

3. The state shall pay the balance of the total costs (Minimum School Program Act, 53a-17a-136)

The rate for the minimum required levy is set each year by legislative action and then levied against local property wealth within each of Utah's 40 school districts. For 37 of Utah's 40 school districts, the revenues raised from this local property tax divided by the number of students enrolled are less than the per pupil guarantee made by the state as part of the minimum school program. The value of this guaranteed funding level, known as the Weighted Pupil Unit, is set each year by legislative action. As part of the state's effort to equalize funding for public education, it contributes the difference for these districts, thus ensuring that all students have, at a minimum, the same level of funding. Figure 1, provides an illustration of the idea for purposes of clarification.

Figure 1:
State Equalization Program Basic Formula

Obviously the foundation grant is only part of the financial plan by which public education is funded in Utah. Allocations for essential programs such as special education, youth at risk, and for capital facilities are all added on to the funds supplied by the basic funding grant. Like the foundation grant the arrangements for governing the cost sharing and distribution of federal, state and local revenues are all determined by individual formulae. Indeed, there are 38 line items in Utah's Minimum School Program Act, which is renewed each year by legislative action. Each of these line items has their own formula. The details of some of these formulas are discussed later in the paper.

To this point Utah's basic school finance plan has been described as basically a foundation type-funding program. It is probably more appropriate to describe the finance plan as a modified foundation grant program. In general, three features of the Utah's school finance plan distinguish it from the conventional foundation plan. First, Utah's foundation grant is weighted: Utah's kindergarten students only receive 55 percent of the value of the WPU, since they attend only a half-day. Students in grades 1 through 12 receive the full value of this basic foundation grant (the WPU). Recapture techniques provide the second fundamental difference. Property-rich districts are required to give up any revenue raised by the minimum school levy above the value of the WPU set by the legislature. The third distinction is that the state partially equalizes two of the twelve local property taxes allowed by the state, thus reducing, in part, the unequalizing effects of these additional revenues.

Per pupil expenditures for public school instruction in Utah are among the lowest in the country. This fact is not due to a lack of willingness on the part of taxpayers, local effort for public education is slightly higher than the national average, rather

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it has to do with the economic and demographic circumstances of Utah. While the purpose of this paper is to describe the finance of Utah's public schools, issues of economy and population are essential elements in that description. In the next section the growth of Utah's economy and population will be discussed.

Utah's Economy

Utah's Current Economic Prosperity

Utah has enjoyed 5 years of economic growth continuing through 1996. Factors positively influencing this growth include vigorous increases in construction of family housing as well as of commercial and industrial facilities, as well as expansion of high technology industries, tourism, financial, and service industries.

Job Growth

According to the 1996 Economic Report to the Governor, "Utah has experienced three consecutive years of job growth rates in excess of 5 percent and eight consecutive years of job growth rates of 3 percent or higher" (p. 4). Last year, 1995, Utah's job growth rate was 5.7 percent, the second fastest rate in the country.

Rising Incomes

Utah's personal income has increased steadily since 1990. Utah's 1995 personal income is up 9.5 percent from the 1994 measures. According to the 1996 Economic Report to the Governor, "From 1990 to 1995, Utah's inflation-adjusted per capita income has increased by about $2,000, compared to an $800 increase for that of the nation's" (p. 13). Despite this growth, Utah's 1995 average per capital income is still only 81.4 percent of the national average. This seeming contradiction is explained in part by Utah's population growth, and the fact that the ratio of workers to the number of dependents is the highest in the country (44 per hundred persons of working age compared to a national average of 31, U.S. Bureau of the Census, 1990).

Tax Collections

Tax revenues for fiscal year 1995 were the largest in Utah's recent history. According to the 1996 Economic Report to the Governor, "Unrestricted revenues in the state's general fund, uniform school fund, transportation fund, and mineral lease account increased in a rate, base, and inflation-adjusted amount of 10.4 percent" (p. 14). Additionally, Utah's gross taxable sales grew by 9.1 percent in 1996; in 1995 sales tax revenues grew by 9.7 percent.

The Future of Utah's Economic Prosperity

Authors of the Governor's 1996 Economic Report state "The Utah economy is expected to experience solid, above-average growth in 1996" (p. 27). This growth is consistent with the general economic vitality of all the Mountain Region states, where employment growth rate has become more than 3.6 times that of the national average. This growth is predicted to be broad-based, making Utah's economy more diverse and including expanded construction, high technology and tourism sectors. A fiscally conservative government augments this growth; Utah has been ranked by *Financial World* as the best managed state in the nation. The state of Utah continued to receive triple A bond rating from the nation's leading bond rating agencies—Moody's Investor Services, Standard and Poors, and Fitch (Economic Report to the Governor, 1996). In general, the economic outlook for Utah's economy is expected to hold above-average growth in the foreseeable future.

Structure of Utah's Population Growth

In the first five years of the 1990-decade, Utah's population grew at an average of 2.5 percent per year. This has made Utah one of the fastest growing states in the country. With population topping 2 million in 1997, the growth rate has recently slowed to about the national average with expectations of continued growth.

One of the consequences of this consistently high birth rates is that the people in Utah, on the average, are relatively young (the median age of 26.7 years is the youngest in the country). The percentage of Utah's population between the age

Figure 2:
Utah Demographic Summary: 1990 to 1997

Year	Total Population	Percent Change
1990	1,729,100	
1991	1,775,505	2.7%
1992	1,821,951	2.6%
1993	1,866,452	2.4%
1994	1,915,197	2.6%
1995	1,957,691	2.2%
1996	1,991,811	1.7%
1997	2,023.856	1.6%

Source: Economic Report to the Governor, 1996

5 and 17 years, for example, is the highest in the country at 25.6 percent compared to 18.7 percent nationally.[2] This youthful population means that the ratio of student aged dependents to employed adults is also the highest in the country. Thus, even a strong tax effort will still leave the level of revenues per student at low levels. These facts help to partially explain why Utah's per pupil expenditures per pupil are the lowest in the country while class sizes are the highest. Despite these circumstances Utah does well on many indicators of performance, an issue discussed in more detail in the final section of this paper.

Utah's strong economy has led to some speculation that the state's rapid population growth is due largely to in-migration; especially from economically depressed states such as California). The evidence suggests, however, that in-migration account for only about 20 to 30 percent of Utah's population growth. The remaining 70 to 80 percent is accounted for by the highest fertility rates in the country at 20.3 births per 1000 people compared to a 15.3 per 1000 U.S. average (Utah Foundation Statistical Summary, 1996).

Sources of Revenue

Three general taxes finance most of Utah's state and local government: property, sales, and income tax. Revenues from property taxes are used in Utah to support local government functions, such a public education. Utah's school districts are empowered to levy taxes on local property and do so to raise funds for the finance of public education. Revenues from the income tax are reserved, or earmarked, for state support of public education. Revenues from the sales tax are used for unrestricted support of general state government and projects.

Utah does not use a lottery to subsidize public education. Other state level sources of support include revenues from mineral extraction and public trust lands, but these represent only a small, although important, portion of the total.

Property and income taxes are, thus, the two main state sources of revenue funding public education. Federal grants represent the third main source of support for public education. Federal revenues accounted for 6.8 percent of the revenues during the 1994–95 school year. During this same year, state

government supplied 53.6 percent while the local share (revenues from property taxes) accounted for 39.6 percent of the total (Utah Foundation Research Report # 580, March, 1995, p. 394).

The strength of Utah's economy has resulted in record revenues for the last several years; total state revenues for FY 1996 were just over 5 billion dollars, a 8.5 percent increase from the 1995 fiscal year (Economic Report to the Governor, 1996). The inflation-adjusted increase in Utah's revenue, which include sales, income and property taxes, was 10.4 percent during the 1995 fiscal year. As a result, during FY 1994 and FY 1995, the legislature approved tax cuts totaling $181 million. The largest portion of this tax reduction is a $141 million property tax cut that occurred when the Legislature raised the residential exemption, lowered the minimum school program rate, and reduced the assessing and collection rate. The income tax rate was also reduced.

The above mentioned property tax cut helps explain why assessed valuation of property in Utah increased by 15.1 percent last year and property tax revenues declined by about 2 percent. Other factors constraining revenue collection are associated with the Truth-in-Taxation law, passed by Utah's 1995 legislature, which prevents local governments from reaping additional tax revenues due to increasing property values without public hearings and notices. This law essentially caps the revenues that can be generated by Utah's Basic Levy (foundation tax) for public schools. Consequently, the value of the basic levy floats relative to the estimates of the assessed valuation (Utah Foundation Research Report # 575, October, 1994). Additionally this legislation, which requires that all property be assessed at a 100 percent fair market value, provides homeowners with a 45 percent exemption (this means that residential homes are taxed at only 65 percent of their total fair market value). These legislative actions provide clear evidence of the fiscally conservative nature of Utah's politics.

Before discussing how revenues are appropriated to support public education, one additional note about Utah's tax structure is warranted. Utah's public school districts have 12 separate property taxes available to support the finance of public education. Eight of these support basic maintenance and operation services. The other four taxes provide support for capital outlay and debt services.

The rate for the statewide Basic Levy, which represents the district's contribution to the foundation grant ensured by the state, is set annually by the legislature. In the 1994–95 school year that rate was 0.004220 (or 0.422 percent of assessed valuation). In the 1995–96 school year this rate was reduced, because of the Truth-in-Taxation law, to a rate of 0.002640 (a 37 percent reduction). Interestingly, districts on the average did not compensate by increasing other taxes. Rather, of the 12 possible taxes available to school districts, ten decreased by about 5 percent. The other two were either unchanged or marginally increased.

These tax rate reductions were true even for the Voted Leeway and Board Leeway, which are subsidized by state funds to reduce the unequalizing effect of such leeways. The Voted Leeway is, as it sounds, a tax that is voted on by public referendum. The Board Leeway, introduced in the early 1990s, provides the school board with the authority to increase taxes without voter approval. These are important efforts on the State's part to maintain fiscal equity among Utah's 40 school districts.

Expenditures

State appropriations for public education were 1.864 billion dollars for the 1996–97 school year. This represents an 8.7 increase from the 1.7 billion appropriated for the 1995–96 school year. Appropriations for public education have long represented about 35 percent of the state's budget, and that has not changed despite Utah's booming economy. Thus, allocations for public education increase over time at about the same rate as increases in statewide revenues.

Utah's per pupil expenditures for instruction were estimated by the National Center for Education Statistics as $3,670, compared to a national average of $5,738 (1996, May). Historically, Utah's per pupil expenditure for instruction has been the lowest in the country, but if the National Center for Education Statistics data is correct, Arkansas now occupies that position with a 1995–96 expenditure of $3,295 per pupil.

Utah's Minimum School Program provides support for four categories of service: (1) Regular Basic School Programs, (2) Restricted Basic School Programs, (3) Unrestricted Basic School Programs, and (4) Related to Basic School Programs.

The Regular Basic School Programs include K–12 support, as well as support for "Necessarily Existent Small Schools," professional staff, and administrative staff. The Necessarily Existent Small Schools funding provides additional resources to compensate for the dis-economies associated with small-scaled schools. Professional staff includes allocations for teacher salaries and benefits. Utah's costs for administration are among the lowest in the country. Funding for this category of services increased by 4.8 percent between the 1994–95 and 1995–96 school years. In the 1994–95 school year, these services accounted for 61.3 percent of the total state allocation. This percentage declined slightly for the 1995–96 school year to 59.6.

Restricted Basic School Programs include special education funding, appropriations supporting applied technology schools, and programs such as "Youth as Risk," "Adult Basic Skills," "At Risk Students," and "Class Size Reduction," to name 4 of the 13 line items. Funding for this category of services increased by 6.2 percent between the 1994–95 and 1995–96 school years. In the 1994–95 school year, these services accounted for 17.1 percent of the total state allocation. This percentage declined slightly for the 1995–96 school year to 16.9.

The Unrestricted Basic School Programs is a relative small grant of about 4.5 million dollars that provides unrestricted money for maintenance and operation of capital facilities. Funding for this category of services increased by 4.8 percent between the 1994–95 and 1995–96 school years. Funding for this category represents only 1.4 percent points of the total state allocation, which has not changed in the last several years.

Services supported in the Related to Basic School Programs category include social security and retirement, transportation, education technology initiatives, inservice education, as well as one time appropriations for classsize reduction and library services, to name just 6 of the 18 line items. Appropriations for this category of services grew by 18.8 percentage points and represented 19.8 percent of the total budget in 1994–95, and 21.8 percent of the 1995–96 budget.

Details of the specific funding formula are available from the Utah State Office of Education in their public Utah School Finance Reference Manual. As noted earlier allocations for the basic foundation grant (the value of the Weighted Pupil Unit in Utah) are based on the calculations of student attendance (average daily membership). These allocations are equalized so that every full time equivalent student receives the full value of the weighted pupil unit ($1,739 in the 1996–97 school year).

Funding of Utah's special education program changed in 1990 from a level system that attempted to compensate districts for the services actually offered, to an enrollment based plus growth formula. The funds for special education, partially supported by federal grants, are added on to those generated by the basic foundation grant. As a matter of practice, total dis-

trict special education enrollments can not exceed 12.18 percent of total district enrollment. It is estimated that the average cost for educating special education students is 1.53 times the value of the Weighted Pupil Unit. This figure is multiplied by the district's enrollment growth factor plus its foundation enrollment (that which the district served in the 1989–90 school year).

Rather than belabor the funding details for each line item it seems more appropriate to highlight some of the more interesting funding arrangements within the state. In 1994–95, Utah's Legislature introduced a bill that would directly fund schools that were "highly impacted" by a large number of at risk students (see Galvin, 1995, for a full description of this legislation). The state identified five criteria for identifying "highly impacted schools:"

- High student mobility rates;
- Number of students applying for free school lunch;
- Number of ethnic students;
- Number of limited English proficiency students;
- Number of students from single parent families.

Forty schools, many of them in very rural areas, were provided an average of $100,000 through this bill for highly impacted schools. The most interesting aspect of this funding arrangement is that it directly funds schools; most of the funds from the minimum school program go directly to school districts which then act as the fiscal agent for the state. The Highly Impacted School Program, as it is known, has now been funded three years. A full assessment of the program has not yet been completed, and may be difficult to quantify, but politically the funding plan has considerable support, partially because funding goes directly to the schools that need it for reasons identified and targeted by the Legislative committees that promoted the bill. Such targeted funding, which bypasses district administration, differ significantly from past funding practices.

Legislative support for Utah's MESA (Mathematics, Engineering, Science Achievement) Program represents another interesting variation in Utah's funding arrangements. MESA is funded with legislative money but is not a program governed by district policy; rather MESA is a statewide consortium between business, higher, and public education representatives. The statewide consortium (and not district authorities) control funds for the program, which are used to pay for teachers who assume additional responsibilities as MESA Program Advisors. The funding arrangements for MESA and for Highly Impacted Schools break the tradition of district control over state funds. When the legislature directly funds individual programs and schools, rather than providing districts with block grants to support such intentions, it increases the probability that its legislation intent are more directly addressed.

Another interesting funding arrangement has to with the emergence of college credit being given for student's completing high school programs. Advanced Placement (AP) programs around the country have long provided students completing AP courses with college credit. Recently Utah's legislature began funding its concurrent enrollment programs, where college professors or instructors teach required high school courses and students receive high school and college credit concurrently. The effort, according to Governor Leavitt, is to make the system more efficient by moving students more quickly through the educational system. The impetus for such programs, which includes a $1,000 dollar voucher for higher education if high-school students graduate one year early, is also motivated by a concern for the cost of building new school facilities. Thousands of Utah's high school students are earning college credit by completing high school requirements. Utah's universities and colleges are required to accept these credits. The expected effect of these programs is equivalent to the creation of a new university but without the cost of additional facilities or faculty. Such a program is consistent with Governor Leavitt's proposal for a "Virtual University," where students could take courses via the Internet, thereby eliminating the need for the expensive mortar and brick required of traditional campuses.

There is considerable movement within Utah to promote interagency collaboration and family involvement in public education. These programs, like those above, are generally funded with relatively little money, but they reveal an innovative approach to the question of how education in Utah should be funded and governed. Funding for public education has traditionally been appropriated directly to school district offices; one of the intentions of funding individual programs and schools directly is to promote an equitable and efficient educational system. Such funding plans will require educators and policy makers to rethink the standards by which equity has traditionally been judged, since comparisons of district expenditures will not capture the full picture of public school finance. In the following section, a discussion of traditional equity studies within Utah is briefly covered.

Equity

Expenditures for instruction among Utah's 40 school districts range from $1,944 to $4,070 per pupil. These variations reflect, in part, the diseconomies of scale associated with small enrollment districts, where per pupil costs are driven up by fixed costs that can not be fully utilized because of limited enrollments and service patterns. Nonetheless, the correlation between district wealth and per pupil expenditures for instruction, a traditional school finance equity concern, is not strong: r=0.35 plus or minus a few points, depending on the year.

Studies like these (See Utah's School Finance Taskforce Study, 1990) have led Utah's educational leaders to describe the state's school finance plan as very equitable. Indeed, it is significant to note that Utah is one of the few states whose school finance formula has not been challenged in court (Levine, 1991). The perception that Utah's school finance system as equitable is a point of pride among many of Utah's school leaders (Utah Foundation, 1994)

More recent studies, such as those conducted by Lawrence and Freeman (1993), suggest that the measure of equity may be more problematic than is typically believed. Lawrence, an economist, relies on a method known as Data Envelopment Analysis for his study; this method is quite different than those typically relied upon by most school finance experts. In that study, Lawrence and Freeman conclude that funding inequities do exist among Utah's school districts, and that they are getting worse over time.

The evidence regarding school finance equity among Utah's 40 school districts is inconclusive. Currently the state provides about 75 percent of the funds necessary to support the minimum school program. In this respect, the state has gone a long way toward minimizing the relationship between school district wealth and the capacity to provide educational services. Districts and schools, however, are taking initiative in finding new sources of revenue: establishing partnerships, writing grants, getting volunteer help, and developing entrepreneurial revenue streams. These resources are generally "off budget" and hence, are not even considered in the equity debate. Yet these resources may be fundamental to the flexibility and responsiveness of districts as they develop productive programs. Thus, the ambiguity over measures of school finance equity may not be exclusively tied to the analysis of funds from the minimum school program. The extent to which school finance plans include all funds available to school districts, including off-budget items, is frequently overlooked as a

key equity issue. (See the publication from the National Conference of State Legislatures about school finance as an example of this issue, July 1996.) Additionally, these equity analyses often do not consider measures of productivity; an equitable system that is terribly unproductive of inefficient is a poor prospect for taxpayers and students.

Efficiency

A recent study, reported in *Education Week* (January 22, 1997) identified Utah's public school system as one of the more productive in the country. The basis for the study was evidence that Utah's per pupil expenditure for public education is among the lowest in the country while student indicators of achievement are consistently above national averages. Many of Utah's school districts are relatively large (over 20,000 students) and concentrated along a 100-mile corridor, known as the Wasatch Front. If the evidence from the study by *Education Week* does identify efficient school systems, then it may be that Utah's is the product of a high concentration of education, business, and social services enabling Utah's educators to get more from the resources available to them (economies of scale). It may also be that Utah's social structure, organized around the LDS church, which emphasizes community and family values, provides schools with the necessary social capital to be more productive. While speculation about the efficiency of Utah's school system is widespread, there are no systematic studies that substantiates these claims.

Summary

Utah's school finance plan is organized around a modified foundation plan. The plan does much to minimize the pernicious relationship between local district wealth and the capacity of school districts to provide their students educational services. Currently the state subsidizes about 75 percent of the minimum school program, equalizing the foundation grant as well as partially equalizing two leeway taxes. Taxpayer equity, in the last few years, has been substantially improved by better assessment and collection practices. Expenditures for public education, while among the lowest per pupil in the country, are associated with measures of student achievement above the national average. Despite Utah's booming economy, it is not likely that revenues for public education will grow rapidly enough to significantly change Utah's status as a fiscally conservative state. Utah's plan for funding public education enjoys widespread political support among a broad constituency of legislators, business people, and parents. It seems unlikely that either the constitutional basis of Utah's school finance plan, or its operational basis, will be challenged in the near future.

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Author Notes

1 The language is confusing here because the minimum school program refers to the all funds necessary to provide students with basic programs including special education, youth in custody and accelerated learning. The language of a minimum program is also used to describe the basic funding mechanism for financing the value of the Weighted Pupil Unit (the foundation grant).

2 More than 35 percent of the Utah's population is under 18 years of age.