Make Local School Funding Fairer

This brief is part of a series that explains EdTrust's core beliefs about how states should adequately and equitably fund public schools. To learn more, visit edtrust.org/fair-funding-policy-positions.

EdTrust believes that state leaders can and should do more to take local property wealth into account and reduce local revenue inequities between districts. Local funds generated by property taxes remain within the communities that raise them resulting in school communities with high-property values being better funded and resourced. This separate and unequal distribution of wealth is due to the legacy of racist and classist policies[1] that have systemically denied Native, Black, and Latino communities opportunities to build wealth. These communities must often tax themselves heavily just to meet the minimum required local revenue contributions and they often cannot raise any money beyond that. This leaves their schools struggling to attract and pay for more experienced and effective teachers, maintain facilities, and causes their students to miss out on the support and enrichment opportunities that wealthier students enjoy. This deepens the gap in educational opportunities for students.

Some states have policies in place to prevent or counteract local funding inequities; however, more work needs to be done in these states and in others across the country to remedy the problem. This brief lays out several policy options that state leaders could implement to better address local funding inequities. These policy options include:

- **Adjust state aid based on local wealth and require localities to contribute their fair share and limit how much revenue districts raise from local taxes and fees.**
- **Establishing consistent and fair property assessment laws.**
- **Broadening districts' tax base by redrawing district boundaries or consolidating districts.**

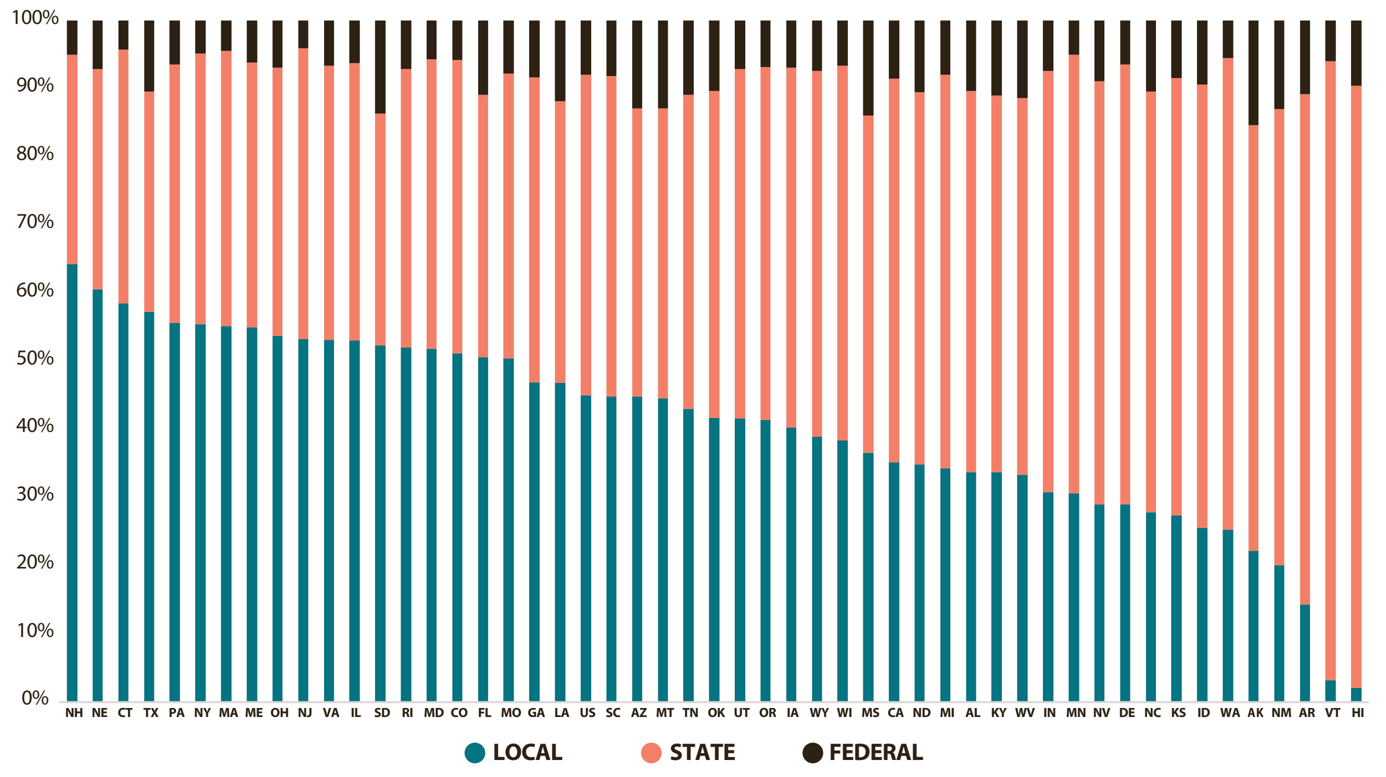
Collectively, these policies face different political and implementation challenges that advocates and state leaders must wrestle with. Most states already require a shared funding responsibility between the state and local governments and have policies designed to send more state dollars to less wealthy communities. Yet, some states do not have these policies and where these policies exist — state leaders need to strengthen them so that they work more effectively and equitably. Policies that limit how much local communities can raise for their schools and district consolidation or redrawing policies are likely to face steeper political challenges even though they have the potential to meaningfully address funding inequities if implemented well and alongside other equitable funding policies.

EdTrust believes that more equitable local revenue policies are just one part of the picture to achieving full funding equity. To learn more about what state leaders can do to fund schools more adequately and equitably, read our other briefs Fund Schools Adequately to Ensure Student Success and Fund Schools Equitably to Meet Student Needs.

A Quick Primer on Revenue Sources for Public Schools

State and local revenue sources make up the bulk of funding for K-12 public education. In the last fiscal year before the pandemic, fiscal year 2019 (FY19), state revenue made up 47% of total funding while local revenue made up 45% and federal sources made up roughly 8%.[2] However, the split between revenue sources varies considerably across states, depending on whether state funding policies expect, mandate, and/or constrain amounts that localities contribute to the total funding deemed necessary to operate schools. For example, in Texas and North Carolina, state and local funding made up more than 90% of total public school funding in fiscal year 2019. However, in Texas, localities carry more of the burden with local revenues making up 57% of total school funding. In North Carolina, which does not expect localities to contribute local revenue toward instructional and operational costs, local revenues only made up 28% of total funding.

Figure 1. Revenues for Elementary and Secondary Public Schools by Source and State, Fiscal Year 2019

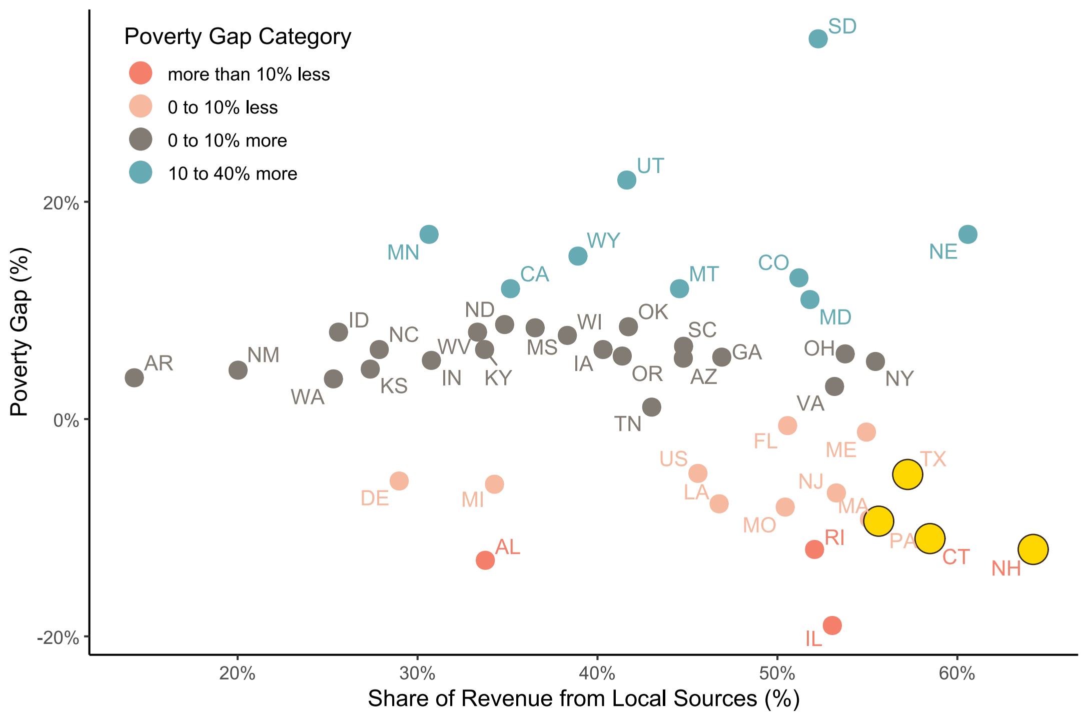


Reading this figure: New Hampshire is the top state that funds public schools primarily through local funds.

Source: *U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2018-19,* https://nces.ed.gov/programs/digest/d22/tables/dt22_235.30.asp

Whether a state relies more heavily on state or local revenue to fund their public schools has adequacy, equity, and stability implications. Where state revenue makes up a larger share of total funding, overall funding tends to be [more adequate](#) meaning that more students attend schools in districts that is at or above an estimated minimum level needed for them to achieve national average test scores.[3] Additionally, funding tends to be less inequitable in states that rely more on state revenues than local revenues. Our analysis *[Equal is not Good Enough](#)*,[4] reveals that the five states (New Hampshire, Nebraska,[5] Connecticut, Texas, Pennsylvania) where local funds make up the highest share of school funding, funding between the highest and lowest needs districts is highly inequitable. Those five states are consistently among the bottom five states that provide inequitable state and local funding to districts with the most students living in poverty, districts serving the most students of color, and districts serving the most English learners more than their peer districts.

Figure 2. Difference in State and Local Revenue Between High and Low Poverty Districts, by Percentage of Funding from Local Sources



Reading this figure: Several states with the highest shares of revenue from local sources (PA, TX, CT, and NH) have regressive gaps in state and local revenue between high and low poverty districts.

Source: *U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2018-19,* [https://nces.ed.gov/programs/digest/d22/tables/dt22_235.30.asp;](https://nces.ed.gov/programs/digest/d22/tables/dt22_235.30.asp) *Morgan, I. (2022). Equal Is Not Good Enough: An Analysis of School Funding Equity across the US and within Each State. Education Trust.*

While a system more heavily funded with state revenue can lead to greater adequacy and equity, greater reliance on state revenue, which mainly comes from sales and income taxes, is associated with [greater instability](#)[6] in K-12 funding. This volatility can hinder districts' ability to cover operational costs and invest in resources students need to be successful. Thus, it is essential for states to adopt sensible local revenue share policies that balance the share of local and state revenues.

Adjust State Aid Based On Local Wealth and Require Localities to Contribute Their Fair Share

Most states expect or require[7] local governments to raise money for public schools. Typically, states base a locality's contribution, or share, on how much revenue it can raise through residential and commercial property taxes, local income taxes, and other local sources of revenue such as fines or fees. In states with such policies, localities receive state dollars depending on how much the state expects them to contribute to local funds. This practice is commonly referred to as "equalization." EdTrust believes that all state funding systems should require localities to contribute to education funding based on their capacity to generate funds locally. As of 2021[8] Delaware, Idaho, Indiana, Nevada, New Mexico, North Carolina, Vermont, and Washington did not have such explicit requirements.

Figure 3. State Policies Determine the Split Between Local and State Revenues by Calculating How Much Localities (Cities, Counties, School Districts) Are Expected to Contribute

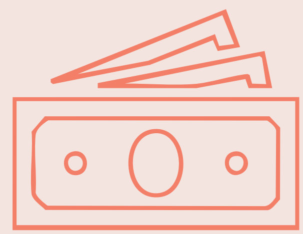
STEP 1

The state determines how much funding each district needs via funding formula

STEP 2

The state determines how much localities are expected to contribute via local revenues

STEP 3



The state subtracts a locality's expected share from the total amount of funding needed and provides the remainder as state aid

Mississippi Should Do More to Equalize State Funding

In 2024, Mississippi adopted a new student-centered funding formula, the Mississippi Student Funding Formula, that modernizes the state formula and better positions the state to drive additional dollars to students with greater needs. Importantly, the new formula requires wealthier districts to contribute more[9] than the old formula. However, the state should take more steps toward making state and local revenue distributions more equitable.

The state requires districts to impose a mill rate, or property tax rate, of at least $28 per every $1,000 of assessed local property value. However, state law[10] limits local contributions to that rate or 27% of a locality's projected funding formula amounts, whichever is lesser. This policy is problematic because it basically ensures that no district is required to contribute more than 27% in local funds, regardless of their wealth. This can be interpreted as the state providing up to 73% of a district's funding formula amount even if it is wealthy and can and should contribute more. This leads to an inefficient distribution[11] of limited state funds. Mississippi should better equalize funding to ensure that limited state dollars flow to less wealthy districts that need additional state aid the most.

Limit How Much Funding Districts Raise

While local share and equalization policies are essential, such policies alone are insufficient to reduce school funding inequities. State leaders should also limit, or cap, the amount of local revenues localities can raise above what their funding formulas say districts need to spend to educate all their students.

States have often underestimated how much funding districts need due to a too narrow definition of adequacy. State leaders should ensure that they accurately estimate the actual costs of providing the academic, social-emotional, and holistic supports every student, of every background, needs to thrive in the classroom and in life. To learn more about what state leaders can do to fund schools more adequately and equitably, read Fund Schools Adequately to Ensure Student Success and Fund Schools Equitably to Meet Student Needs.

Limits on local revenue funding can take the form of a property tax rate ceiling or a defined percentage above a district's expected funding amount. With a ceiling, states define a property tax rate above which districts are not allowed to increase their local rate. Currently, 21 states[12] have tax rate ceilings — while this is a starting point to curbing local funding inequities, it does not go far enough. This is because communities with high property values can generate significantly more revenue than communities with lower property values. Further, many of the states that cap local property tax rates also allow increases upon voter approval. This undermines equity because low-income communities and communities of color, which already face relatively higher property taxes[13] than wealthier and/or white communities with lower proerty tax rates, cannot afford an increase in their taxes.

Another way states could address local funding inequities is by establishing a uniform percentage above which local contributions cannot exceed. For example, a state could establish a policy that limits extra local funding[14] to no more than 15% above a district's total formula amount. Additionally, states could redistribute local revenues raised above and beyond what they deem a school system needs. If implemented with fidelity, these policies could help address local funding inequities though they will not solve the problem entirely.

Importantly, while policies that limit how much localities can raise help reduce inequities between districts, state leaders must adequately and equitably invest state dollars in public schools. Local revenue limits do not remedy the issue of many states failing to invest enough state dollars in public education. Further, state leaders must ensure that local contribution policies, such as required minimum contributions, caps on how much localities can raise, and equalization are designed to work together and not against each other.

Below is a state policy example that illustrates how one state attempts to limit extremely wealthy districts from significantly outraising other districts through redistribution.

Texas Redistributes Excess Local Revenue from Wealthy Districts

Texas' school funding formula, the Foundation School Program (FSP), includes a local excess revenue or "recapture"[15] policy that requires districts to share revenue they raise above the level the formula, estimates they need. Texas provides funding to districts in two different tiers. Tier I "entitlement" funding makes up the bulk of districts' funding and covers maintenance and operating (M&O) costs which are based on student enrollment and student needs. Texas requires all districts to impose a minimum property tax rate to generate funds for M&O costs. If the amount of funding a district generates at this tax rate falls below the cost of its M&O entitlement, the state provides aid. However, if a district generates funds above and beyond its estimated formula entitlement, it does not receive state aid for M&O costs and the state requires the district to reduce its excess local revenue so that its total funding does not exceed the state's estimate of total funding need. Texas law provides five different ways for districts to reduce their excess revenue,[16] but the most common method is for districts to purchase an "attendance credit" from the state. The state takes the money generated from the credits and redistributes funds to less wealthy districts.

Texas' recapture policy is doing what it is intended to do — helping reduce local funding disparities. Before this policy, the wealthiest districts had nine times[17] more funding than the lowest wealth districts. Now, the wealthy districts have on average, less than twice as much funding as the lowest wealth ones. However, inequities between districts persist due to other rules[18] governing local revenue contributions. In addition to Tier I funds, districts can also generate Tier II "enrichment" funds to supplement Tier I funds. For this portion of funds, districts are allowed to increase their local tax rate up to 17 cents more than the required minimum rate they must levy for Tier I funds. For districts that opt to increase their tax rate, the state has a policy that guarantees districts receive a fixed amount of additional revenue per student for each cent they increase their additional tax effort. This policy contributes to inequities for a few reasons:

- Districts must get voter approval before they can increase their tax rate by more than five cents. Less wealthy districts may be less likely to approve such measures given the higher burden this puts on their communities.
- Only a portion of funds generated by Tier II is subject to the state's recapture policy. The first eight cents, or "golden pennies," that a district increases beyond its minimum tax rate are not subject to recapture, while the remaining nine cents, or "copper pennies" are. This overwhelmingly benefits wealthier districts as they can raise and retain more local revenue.

While local share and equalization policies are essential, such policies alone are insufficient to reduce school funding inequities. State leaders should also limit, or cap, the amount of local revenues localities can raise above what their funding formulas say districts need to spend to educate all their students.

Texas' recapture policy exemplifies how states can strive toward making funding more equitable between districts. However, the state's guaranteed yield policy illustrates the need for state leaders to consider how different policies can potentially undermine or weaken the effects of others. Additionally, Texas is still failing to adequately invest in its public schools. Texas' state share of revenue is far below the national average (See Figure 1) and the state is ranked in the bottom 10 states[19] for school funding adequacy. Thus, as states implement policies to prevent extreme local funding gaps between districts, they must also adequately invest state dollars so that districts and schools can meet students' needs.

Establish Consistent and Fair Property Assessment Laws

Where assessed residential and commercial property values are used to determine a locality's capacity to generate revenue, as is the case in most states,[20] state leaders should establish laws that require localities to regularly assess taxable properties. Regularly assessing taxable properties ensures that states are using current data to estimate localities' property wealth.

Delaware Establishes Law Requiring Periodic Property Assessments

Until 2023, Delaware lacked requirements for how frequently counties must reassess residential and commercial properties. The state was relying on outdated property values from the 1980's, significantly under-calculating how much property wealth local communities had. With the new law, counties are now required to assess taxable properties every five years — this policy change is one of many that is needed to put the state on the path to fairer funding.

State leaders must also conduct oversight over county reassessment practices to ensure fairness and prevent corruption. In several states, county assessors have been found guilty of accepting bribes[21] in favor of reducing assessed property values,[22] which lowers a homeowner's tax bill. This is problematic not only because it leads to wealthier people not paying their fair share in property taxes, but also because it could result in states underestimating localities' assessed property wealth, resulting in inefficient allocations of state revenue under equalization policies.

Kentucky Changes Property Assessment as Part of School Funding Reform

When Kentucky reformed its school funding formula in 1990, it also made changes to its local property assessment policy following investigations that revealed corruption, favoritism, and regular under-assessments of the properties owned by wealthy residents. Notably, the state expanded the Department of Revenue's (DOR) powers which took over local property assessments. Some research[23] suggests that enhanced oversight increased accuracy of property assessments which in turn improved efficiency in the allocation of state dollars to districts.

Broaden District Tax Bases By Redrawing District Boundaries and Consolidating

Addressing racial and economic segregation in how school district boundaries are drawn is another way states can reduce local school funding inequities. State leaders can address this issue by broadening districts' tax base through redrawing district boundaries or consolidating districts to disperse wealth among schools. Economic disinvestment in low-income communities, the legacy[24] of racist housing policy, and systematic dismantling of Native, Black, and Latino communities explains much of the school funding inequities observed today. Native, Black, and Latino students attending schools in districts serving mostly students of color are more likely to attend under-funded and under-resourced schools.[25] From being over-represented in service-oriented, lower-wage jobs[26] to having their homes valued less[27] than white homeowners, Native, Black, and Latino communities face persistent barriers to economic mobility and wealth-building opportunities.

How states have drawn district boundaries[28] amplify the effects of these inequities. Some of the starkest state and local combined funding disparities between high- and low-poverty districts exist are where school districts are most racially and economically segregated.[29] EdTrust's analysis[5] shows that in Connecticut, New Jersey, and Rhode Island, where high-needs districts receive at least twice as much state aid as low-needs districts, inequities in overall funding amounts still exist. This is in part due to the school districts being highly segregated and the presence of an excessive number of school districts. For example, North Carolina and New Jersey serve a similar number of public school students, 1.3 million[30] and 1.4 million,[31] respectively. North Carolina has a mostly countywide system with 115 school districts that serve on average, 12,500 students[32] per district. New Jersey, however, has over 600 districts that serve roughly just 2,500 to 4,000 each. There are extremely wealthy small districts in New Jersey that, per state policy, get to raise as much revenue as they want and keep it all, while less wealthy districts struggle to adequately fund their schools even with the support of generous state aid.

The historical legacy of racial and economic segregation in this country requires state leaders to take bold and explicit action against wealth hoarding in school districts. State leaders should consider moving toward a countywide system that would involve collapsing many smaller districts into fewer, larger districts. Ideally, redrawing boundaries or consolidating districts will de-concentrate wealth and make district tax bases more socioeconomically diverse. As with any policy change, state leaders should model the pros and cons and assess equity implications to ensure policy changes do not disproportionately harm communities of color, low-income communities, and rural communities.

Mississippi's Successful District Consolidation

In 2014, state legislators voted to consolidate[33] the Starkville and Oktibbeha County school districts in Mississippi to address racial and economic segregation. Prior to the consolidation, both districts had been under desegregation orders for 40 years, though they were never enforced. The Starkville School District, a municipal school district located within Oktibbeha County, served a more racially and socioeconomically diverse student body. The Oktibbeha County School District primarily served the rural communities in the county and had a student body that was 90% Black — its schools were chronically underfunded and underperforming due to a low tax base, concentrated poverty, and limited resources.

At the center of the consolidation was the merging of Oktibbeha's two high schools with Starkville's High School. Despite concerns that white families would flee the newly merged school, some families instead left Starkville Academy,[34] a private school that segregationists first established in 1969 to evade desegregation orders, to attend the public school. At the time of the consolidation, a 2016 desegregation order required the district to report the racial breakdown of students enrolled in Advanced Placement courses, honor classes, and gifted and talented programs to ensure that classrooms were also diverse, and all students were being given access to resources that set them up for post-secondary opportunities. Now, the consolidated district has been celebrated[35] for its academic performance, landing on the College Board's AP District Honor Roll and earning an A-rating from the Mississippi Department of Education based on 2023-24 state assessments.

Mississippi's success illustrates how ongoing racial and socioeconomic segregation of school districts (and schools) perpetuates inequities in school funding and student outcomes. State leaders must ensure that school district boundaries are drawn in ways that do not concentrate wealth and resources in some districts and poverty and lack of opportunities in others.

Equitable local revenue policies are fundamental to addressing disparities in educational opportunities. The legacies of racism and housing discrimination necessitate state policies that send more state dollars to low-wealth communities, require wealthier areas to contribute their fair share, and limit the extent to which wealthier communities can raise and spend money in excess. States must also address racial and socioeconomic segregation between and within districts to remedy funding inequities. Taking these steps are essential to ensuring all students have what they need to thrive in school and beyond.

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