

A Funding Reform Strategy for Delaware Public Schools

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This report summarizes research proving the relative efficiency of locally funded and managed public school systems versus centralized systems. The research results suggest a win-win strategy for resolving Delaware's state budget crisis: shift the primary funding and control of schools from the state to local communities. A cut in state support, offset by an increase in local school taxes, could reduce or even eliminate the projected state deficit, and would make schools more efficient and more directly accountable to the communities they serve.

1. *Funding drives school system performance*

The National Assessment of Education Progress (NAEP) is a series of standardized tests administered nationwide by the US Dept. of Education to directly compare and evaluate the performances of states' public education systems. The NAEP has shattered the old myth that "throwing money at schools" won't improve them.

In state-by-state analyses, year after year, per-pupil funding is proved to be a significant driver of NAEP performance. Any scatter-plot of recent NAEP data (2003, 2005 or 2007) against any contemporaneous or prior-year per-pupil funding data shows an upward trend indicating a positive correlation between NAEP performance and funding. Any regression of NAEP scores against per-pupil funding proves the strong statistical significance ($P < 0.001$) of this correlation.

I regressed states' combined 2007 NAEP scores (sum of 4th and 8th grade reading and math averages) against total per-pupil funding to identify the trendline that predicts NAEP performance for any per-pupil funding level (see Appendix). The relative efficiencies of states' public education funding systems are indicated by the deviations of the data points above or below this trendline. The trendline predicts Delaware's NAEP performance very closely, which means that the relative efficiency of our public education system is almost exactly average.

The states with the largest positive deviations from the trendline (high funding efficiency) are Massachusetts, Montana, Kansas, North Dakota and New Hampshire, which scored 37.3 to 26.5 points higher than the trendline would predict. The public education systems in these states are generally de-centralized and/or predominantly funded from local sources (local government or direct property taxes).

The states with the largest negative deviations from the trendline (low funding efficiency) are Hawaii, California, New Mexico, Mississippi and Louisiana, which scored 49.3 to 33.4 points lower than the trendline would predict. The public education systems in these states are generally centralized and/or predominantly state funded. Hawaii operates as a single statewide school district and spends slightly more per pupil than Delaware, but its 2007 NAEP performance was 48 points lower than Delaware's.

Regressing states' recent high-school completion rates against per-pupil funding yields similar results. States with higher per-pupil spending have significantly better high-school completion rates than low-spending states.

2. Local dollars drive school system performance more efficiently than state dollars

States allocate their public education funding burdens between various revenue sources in various proportions. A number of states, including Delaware, fund their public school systems mostly with state funding, while school systems in other states rely primarily on county taxes and/or local property taxes.

To refine the previous analysis, I regressed states' 2007 NAEP performances against per-pupil revenue dollars disaggregated into four sources: federal, state, local government and direct local property taxes. This regression analysis proves that, dollar for dollar, **local funding drives school system performance about twice as efficiently as state funding**. Funding from direct property taxation appears to be a slightly more efficient driver of school system performance than local government funding, which typically involves indirect property taxation.

A regression of states' high school completion rates against the same disaggregated funding variables yields the same results: dollar for dollar, local funding drives graduation rates twice as efficiently as state funding.

These results are easy to explain. **School systems are primarily accountable to their funding sources**. Locally-funded systems are directly accountable to the communities they serve. State-funded systems are primarily accountable to the state education bureaucracies through which they receive their money. These state bureaucracies are not necessarily well attuned to local educational values and needs.

3. Decentralized school systems are more efficient than Big Ed

In a further refinement, I included states' average district sizes (statewide public K-12 enrollment divided by the number of districts in the state) in the analysis. The direct correlation between average district size and NAEP performance is negative and strongly significant. The regression results confirm the relative efficiency of de-centralized systems.

Average district size is basically a proxy for local autonomy. States with smaller (and more) districts are likely to allocate state funds with fewer restrictions—e.g., as block grants—than states with larger (and fewer) districts. In this model, the average district size variable accounts for the “strings attached” aspect of state funds, so the state money variable itself behaves more like local money. The state funding coefficient is positive with strong statistical significance. Since district size is fairly collinear with per-pupil state funding, its model coefficient is negative but only weakly significant ($P < 0.08$).

The implication of this model is that large districts may realize administrative scale economies, but these don't necessarily improve student achievement. States with numerous small districts are likelier to have more autonomous, locally-controlled, high-performing schools. This explains why Vermont's system, with 285 school districts and an average of 318 students per district, performs so

much better than Hawaii's single statewide district with 183,000 students, even though both systems are heavily state-financed with fairly equivalent per-pupil funding. Hawaii exemplifies Big Education at its worst.

In summary, these analyses clearly indicate that **the most efficient schools are local schools**. The typical **high-performing public schools are primarily funded by, governed by, and accountable to the communities they serve**. This is actually the traditional model of American public education. Public schools were quintessentially local institutions.

It is unfortunate that this traditional model is associated with an era when equal educational opportunities were systematically denied to blacks, females and special-needs children. The dismantling of segregation required judicial and legislative interventions that supplanted local governance of schools. In the span of two generations, under increasingly centralized control, America's public schools became the most inclusive in the world.

But centralization has served its purpose. The failed mandates of "No Child Left Behind" prove that Big Ed works better for bureaucrats than for kids. Congress didn't reauthorize NCLB last year, won't reauthorize it this year, and won't ever reauthorize it in anything like its current form.

In any case, it would be impossible for public schools to revert to the exclusionary practices of the past. Diversity is the social norm. Returning authority for public schools to the local communities they are serve will improve efficiency without sacrificing equity.

All of the data, graphs and regression analyses discussed above are appended to this report. I have focused on controllable funding and scale variables that affect school system efficiency directly. I have omitted other variables such as poverty and race that are also correlated with NAEP scores because they are irrelevant to structural efficiency.

4. Implications for Delaware

The Delaware legislature is facing severe budget constraints due to declining state revenues, and is weighing two unpopular options in an election year: raise state tax rates and/or cut state spending. K-12 education is the largest category of state spending. Delaware's public schools are roughly one-third locally funded and two-thirds state-funded, but the state is unable to meet its statutory obligations under Title 14 to maintain this level of support. Without an offsetting increase in local support, the threatened cut in state support will throw many districts into financial chaos.

About 85 percent of public education costs are people costs: salaries and wages, benefits, payroll taxes, etc. Following negotiated contract language, teachers will be laid off in order of seniority, least senior—and lowest-paid—teachers first. Thus each district's loss of teachers will have to be proportionately larger than its percent reduction in total operating budget. Teacher layoffs and crowded classrooms will certainly impair student achievement in Delaware's public schools.

There is a third option that would solve the budget crisis and actually benefit Delaware's public schools: the legislature could order a statewide property reassessment and shift a large portion of its public education funding burden to the local property tax base.

The research summarized here makes it clear that **Delaware can have better schools for the same money by decentralizing its public education system.**

Delaware's current school funding system is inefficient, inequitable and overdue for reform. Property taxes are based on fixed, decades-old assessments that are inconsistent with current real estate values, so market-equivalent properties are taxed unequally. The Division III equalization formulas appear to be badly outdated too.

The courts, legislature and state Department of Education have effectively co-opted local control of the schools for the past thirty years. School districts have very little discretion in how they spend their local revenues because the unit count system and Division I match requirements give the state leveraged control of virtually all local funds. The required local match for Division I units virtually exhausts many districts' local funds.

The three categories of public school are treated unequally. The appointed boards of the vo-tech districts simply get their local capital projects and operating tax increases approved by the legislature; local voters have no say. In contrast, the elected boards of the regular public school districts have to get their capital projects and operating tax increases approved at referendum as well as obtain matching capital funds from the legislature. Some districts get larger percentage matches on their capital projects than other districts. The charter schools have no explicit capital funding mechanism at all, but are allowed far more flexibility in using their operating funds than other public schools, and are exempted from many of the regulations that regular schools must comply with.

Between the private, vo-tech and charter schools, about one-third of Delaware families with school-age children have opted out of regular public schools. Delaware has the nation's highest proportion of children in private schools.

Neighboring townships in Pennsylvania and New Jersey have benefited from close school-community connections. Properties in these townships are taxed four or five times as heavily as equivalent properties in Delaware, but their home prices are as high or higher than prices of equivalent housing in Delaware because **the quality of local schools is capitalized into home prices, fully offsetting the capitalized costs of school taxes.**

In summary, Delaware's property tax potential has been mismanaged and neglected for decades. The current budget crisis provides a great opportunity to restructure school finance and give Delaware *real* neighborhood schools--locally funded and locally accountable. This will require **statewide reassessment to restore equity in property taxation**, and rolling reassessments from then on to keep school funding and tax rates stable.

To keep schools solvent in the short run the legislature can increase—or authorize local school boards to increase—local school tax rates on current assessments until the reassessment is completed. If the current ratio of state to local funding is 2:1, then a 20% cut in state support of schools could be fully offset by a 40% increase in local school taxes. This would allow the state to spare other critical programs and catch up on essential road maintenance.

This strategy will take a lot of political courage to implement, but it will insure a better future for Delaware than across-the-board spending cuts or other tax increases.

APPENDIX

Table 1: K-12 PUBLIC EDUCATION FUNDING PER PUPIL BY STATE 2005

STATE	Total	Federal	State	Other Local	Property Tax	Enrollment per District
Alabama	\$8,073	\$913	\$4,453	\$1,641	\$1,066	4507
Alaska	\$12,064	\$2,284	\$6,629	\$3,151	\$0	2468
Arizona	\$7,817	\$938	\$3,469	\$802	\$2,608	1830
Arkansas	\$8,587	\$968	\$6,489	\$518	\$612	1803
California	\$9,582	\$1,138	\$5,556	\$900	\$1,989	5596
Colorado	\$8,958	\$617	\$3,858	\$926	\$3,558	4148
Connecticut	\$13,890	\$719	\$5,166	\$8,006	\$0	2995
Delaware	\$12,255	\$946	\$7,947	\$551	\$2,812	3455
Florida	\$8,775	\$880	\$3,758	\$845	\$3,292	36149
Georgia	\$9,479	\$886	\$4,153	\$1,499	\$2,941	8640
Hawaii	\$12,415	\$1,294	\$10,845	\$276	\$0	182818
Idaho	\$7,074	\$757	\$4,033	\$303	\$1,982	2130
Illinois	\$10,101	\$883	\$3,442	\$482	\$5,293	2202
Indiana	\$11,226	\$699	\$5,149	\$1,004	\$4,374	3156
Iowa	\$9,324	\$761	\$4,290	\$1,181	\$3,092	1325
Kansas	\$9,013	\$762	\$5,038	\$732	\$2,481	1529
Kentucky	\$8,066	\$958	\$4,626	\$809	\$1,673	3840
Louisiana	\$8,322	\$1,177	\$3,884	\$1,999	\$1,262	7523
Maine	\$11,259	\$997	\$4,518	\$3,424	\$2,319	861
Maryland	\$11,466	\$777	\$4,320	\$6,369	\$0	35834
Massachusetts	\$13,474	\$797	\$5,691	\$6,986	\$0	2505
Michigan	\$10,486	\$868	\$6,307	\$621	\$2,690	2096
Minnesota	\$10,360	\$645	\$7,207	\$1,030	\$1,478	1668
Mississippi	\$7,349	\$1,118	\$3,962	\$529	\$1,741	3037
Missouri	\$9,154	\$768	\$4,027	\$1,082	\$3,277	1738
Montana	\$8,772	\$1,308	\$3,948	\$1,303	\$2,212	337
Nebraska	\$9,916	\$1,037	\$3,080	\$1,283	\$4,516	606
Nevada	\$8,438	\$628	\$4,991	\$465	\$2,353	22959
New Hampshire	\$11,085	\$623	\$4,347	\$1,368	\$4,747	1218
New Jersey	\$16,213	\$682	\$6,790	\$1,753	\$6,988	2170
New Mexico	\$9,146	\$1,475	\$6,448	\$281	\$942	3671
New York	\$15,791	\$1,139	\$6,930	\$3,245	\$4,477	3610
North Carolina	\$8,162	\$821	\$4,737	\$2,603	\$0	6558
North Dakota	\$9,210	\$1,480	\$3,399	\$877	\$3,455	491
Ohio	\$10,884	\$795	\$4,674	\$956	\$4,459	1842
Oklahoma	\$7,775	\$1,078	\$3,880	\$794	\$2,023	1169
Oregon	\$9,035	\$904	\$4,431	\$950	\$2,751	2545
Pennsylvania	\$12,208	\$993	\$4,350	\$1,508	\$5,357	2615
Rhode Island	\$12,329	\$950	\$4,866	\$5,904	\$608	3196
South Carolina	\$9,023	\$912	\$4,039	\$1,025	\$3,047	7883
South Dakota	\$8,409	\$1,415	\$2,805	\$659	\$3,530	685
Tennessee	\$7,202	\$837	\$3,148	\$3,218	\$0	7013
Texas	\$8,686	\$945	\$3,003	\$424	\$4,314	3626
Utah	\$6,510	\$669	\$3,544	\$357	\$1,941	6516
Vermont	\$13,298	\$1,011	\$11,600	\$644	\$43	318
Virginia	\$9,956	\$687	\$4,047	\$5,221	\$0	8800
Washington	\$8,941	\$781	\$5,479	\$576	\$2,105	3429
West Virginia	\$9,637	\$1,178	\$5,752	\$303	\$2,405	4928
Wisconsin	\$10,997	\$658	\$5,551	\$590	\$4,199	1980
Wyoming	\$13,434	\$1,265	\$6,962	\$1,630	\$3,577	1394

(source: www.census.gov/govs/www/school.html)

Figure 1:

2005 K-12 Public School Revenue Per Pupil by Source

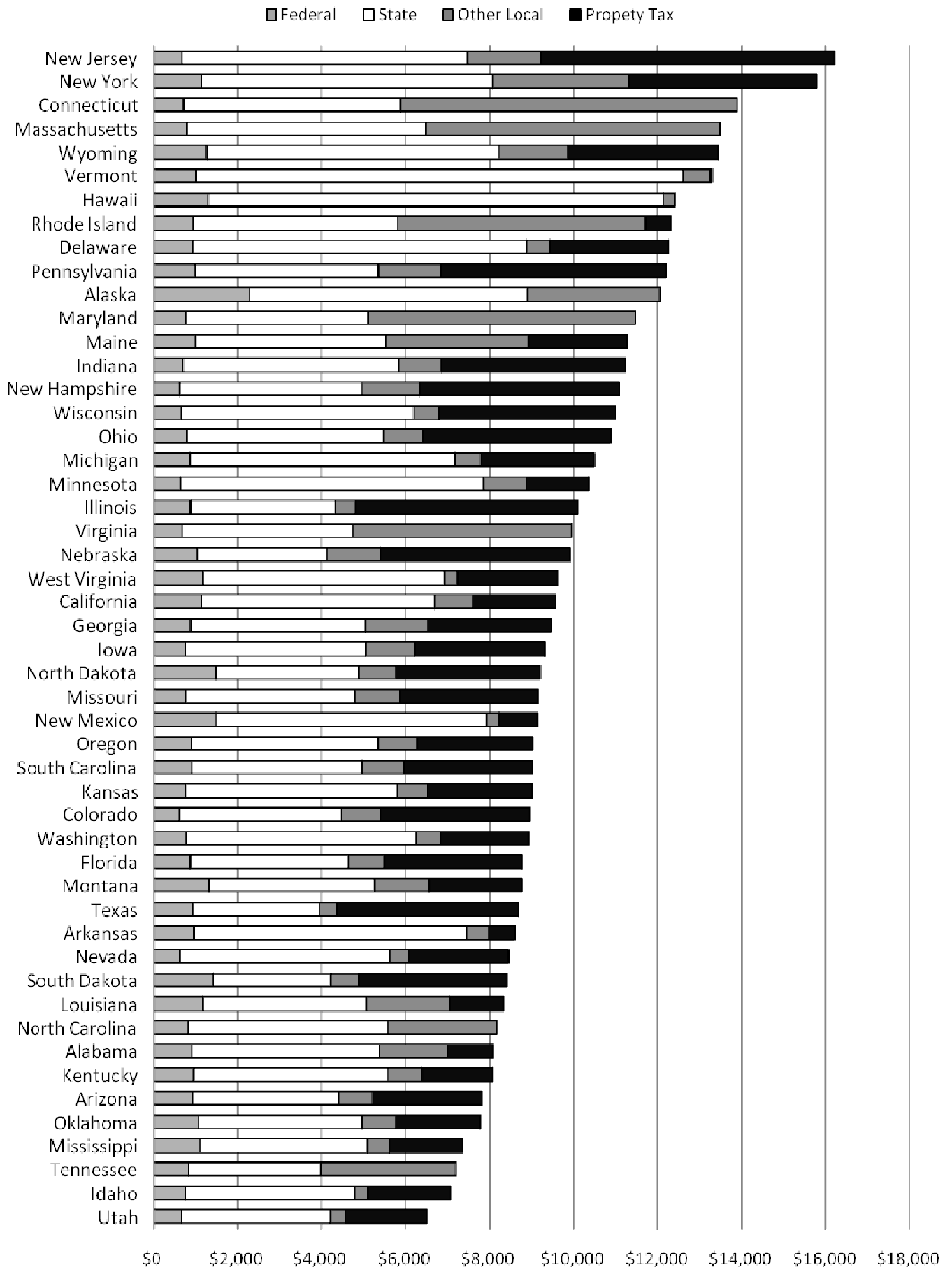


Table 2: NAEP 2003, 2005 & 2007; 4TH & 8TH GRADE MATH & READING BY STATE

STATE	2003 Math Grd4	2003 Read Grd4	2003 Math Grd8	2003 Read Grd8	2005 Math Grd4	2005 Read Grd4	2005 Math Grd8	2005 Read Grd8	2007 Math Grd4	2007 Read Grd4	2007 Math Grd8	2007 Read Grd8	2003 NAEP Total	2005 NAEP Total	2007 NAEP Total	2003 Grad Rate
Alabama	223	207	262	253	225	208	262	252	229	216	266	252	945	947	963	60.7
Alaska	233	212	279	256	236	211	279	259	237	214	283	259	980	985	993	63.6
Arizona	229	209	271	255	230	207	274	255	232	210	276	255	964	966	973	70.0
Arkansas	229	214	266	258	236	217	272	258	238	217	274	258	967	983	987	71.8
California	227	206	267	251	230	207	269	250	230	209	270	251	951	956	960	71.0
Colorado	235	224	283	268	239	224	281	265	240	224	286	266	1010	1009	1016	72.5
Connecticut	241	228	284	267	242	226	281	264	243	227	282	267	1020	1013	1019	79.3
Delaware	236	224	277	265	240	226	281	266	242	225	283	265	1002	1013	1015	60.7
Florida	234	218	271	257	239	219	274	256	242	224	277	260	980	988	1003	57.5
Georgia	230	214	270	258	234	214	272	257	235	219	275	259	972	977	988	56.3
Hawaii	227	208	266	251	230	210	266	249	234	213	269	251	952	955	967	63.7
Idaho	235	218	280	264	242	222	281	264	241	223	284	265	997	1009	1013	77.8
Illinois	233	216	277	266	233	216	278	264	237	219	280	263	992	991	999	76.3
Indiana	238	220	281	265	240	218	282	261	245	222	285	264	1004	1001	1016	73.0
Iowa	238	223	284	268	240	221	284	267	243	225	285	267	1013	1012	1020	82.5
Kansas	242	220	284	266	246	220	284	267	248	225	290	267	1012	1017	1030	75.0
Kentucky	229	219	274	266	231	220	274	264	235	222	279	262	988	989	998	69.7
Louisiana	226	205	266	253	230	209	268	253	230	207	272	253	950	960	962	60.6
Maine	238	224	282	268	241	225	281	270	242	226	286	270	1012	1017	1024	74.0
Maryland	233	219	278	262	238	220	278	261	240	225	286	265	992	997	1016	74.4
Massachusetts	242	228	287	273	247	231	292	274	252	236	298	273	1030	1044	1059	72.1
Michigan	236	219	276	264	238	218	277	261	238	220	277	260	995	994	995	66.4
Minnesota	242	223	291	268	246	225	290	268	247	225	292	268	1024	1029	1032	79.0
Mississippi	223	205	261	255	227	204	262	251	228	208	265	250	944	944	951	60.8
Missouri	235	222	279	267	235	221	276	265	239	221	281	263	1003	997	1004	74.7
Montana	236	223	286	270	241	225	286	269	244	227	287	271	1015	1021	1029	75.8
Nebraska	236	221	282	266	238	221	284	267	238	223	284	267	1005	1010	1012	77.8
Nevada	228	207	268	252	230	207	270	253	232	211	271	252	955	960	966	55.9
New Hampshire	243	228	286	271	246	227	285	270	249	229	288	270	1028	1028	1036	77.7
New Jersey	239	225	281	268	244	223	284	269	249	231	289	270	1013	1020	1039	84.5
New Mexico	223	203	263	252	224	207	263	251	228	212	268	251	941	945	959	56.7
New York	236	222	280	265	238	223	280	265	243	224	280	264	1003	1006	1011	62.5
North Carolina	242	221	281	262	241	217	282	258	242	218	284	259	1006	998	1003	66.2
North Dakota	238	222	287	270	243	225	287	270	245	226	292	268	1017	1025	1031	83.1
Ohio	238	222	282	267	242	223	283	267	245	226	285	268	1009	1015	1024	76.5
Oklahoma	229	214	272	262	234	214	271	260	237	217	275	260	977	979	989	71.0
Oregon	236	218	281	264	238	217	282	263	236	215	284	266	999	1000	1001	69.0
Pennsylvania	236	219	279	264	241	223	281	267	244	226	286	268	998	1012	1024	79.1
Rhode Island	230	216	272	261	233	216	272	261	236	219	275	258	979	982	988	72.3
South Carolina	236	215	277	258	238	213	281	257	237	214	282	257	986	989	990	52.5
South Dakota	237	222	285	270	242	222	287	269	241	223	288	270	1014	1020	1022	74.5
Tennessee	228	212	268	258	232	214	271	259	233	216	274	259	966	976	982	62.2
Texas	237	215	277	259	242	219	281	258	242	220	286	261	988	1000	1009	66.8
Utah	235	219	281	264	239	221	279	262	239	221	281	262	999	1001	1003	76.7
Vermont	242	226	286	271	244	227	287	269	246	228	291	273	1025	1027	1038	81.2
Virginia	239	223	282	268	240	226	284	268	244	227	288	267	1012	1018	1026	74.9
Washington	238	221	281	264	242	223	285	265	243	224	285	265	1004	1015	1017	68.2
West Virginia	231	219	271	260	231	215	269	255	236	215	270	255	981	970	976	72.8
Wisconsin	237	221	284	266	241	221	285	266	244	223	286	264	1008	1013	1017	80.6
Wyoming	241	222	284	267	243	223	282	268	244	225	287	266	1014	1016	1022	74.0

(source: nces.ed.gov/nationsreportcard/nde/)

Figure 2:

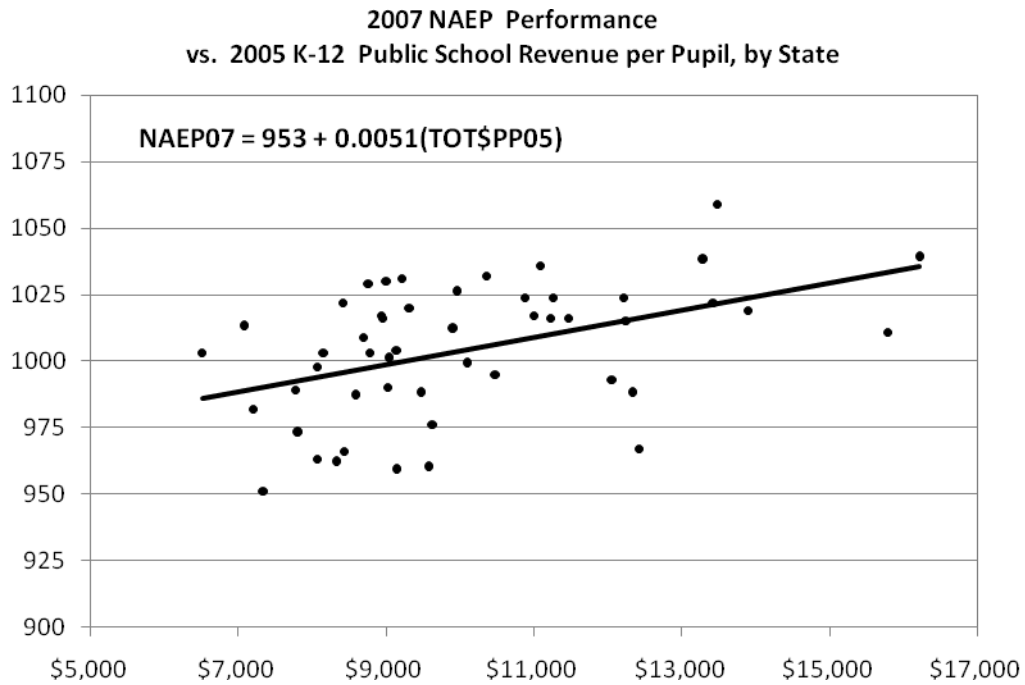


Table 3: Regression of 2007 NAEP vs. 2005 Total Per-Pupil Spending

Multiple R	0.4514			
R Square	0.2037			
Adjusted R Square	0.1872			
Standard Error	22.2767			
Observations	50			
ANOVA	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>
Regression	1	6095.10	6095.10	12.28
Residual	48	23820.12	496.25	
Total	49	29915.22		
	<i>Coefficients</i>	<i>Std Error</i>	<i>t Stat</i>	<i>P-value</i>
Intercept	953.003	14.983	63.604	0.000
Total\$/Pupil2005	0.00510	0.00145	3.505	0.00100

Table 4: FUNDING EFFICIENCY: 2007 NAEP vs. 2005 Total Per-Pupil Spending

RANK	STATE	School Spending		Deviation	
		Per Pupil	Per Pupil	Efficiency	Deviation
1	Massachusetts	\$13,474	1059	1021.7	37.3
2	Montana	\$8,772	1029	997.7	31.3
3	Kansas	\$9,013	1030	998.9	31.1
4	North Dakota	\$9,210	1031	999.9	31.1
5	New Hampshire	\$11,085	1036	1009.5	26.5
6	Minnesota	\$10,360	1032	1005.8	26.2
7	South Dakota	\$8,409	1022	995.9	26.1
8	Idaho	\$7,074	1013	989.1	23.9
9	Virginia	\$9,956	1026	1003.7	22.3
10	Iowa	\$9,324	1020	1000.5	19.5
11	Washington	\$8,941	1017	998.6	18.4
12	Colorado	\$8,958	1016	998.7	17.3
13	Vermont	\$13,298	1038	1020.8	17.2
14	Utah	\$6,510	1003	986.2	16.8
15	Ohio	\$10,884	1024	1008.5	15.5
16	Maine	\$11,259	1024	1010.4	13.6
17	Texas	\$8,686	1009	997.3	11.7
18	Pennsylvania	\$12,208	1024	1015.2	8.8
19	Nebraska	\$9,916	1012	1003.5	8.5
20	North Carolina	\$8,162	1003	994.6	8.4
21	Wisconsin	\$10,997	1017	1009.1	7.9
22	Indiana	\$11,226	1016	1010.2	5.8
23	Florida	\$8,775	1003	997.7	5.3
24	Maryland	\$11,466	1016	1011.4	4.6
25	Missouri	\$9,154	1004	999.7	4.3
26	Kentucky	\$8,066	998	994.1	3.9
27	New Jersey	\$16,213	1039	1035.6	3.4
28	Oregon	\$9,035	1001	999.1	1.9
29	Wyoming	\$13,434	1022	1021.5	0.5
30	Delaware	\$12,255	1015	1015.5	-0.5
31	Oklahoma	\$7,775	989	992.6	-3.6
32	Connecticut	\$13,890	1019	1023.8	-4.8
33	Illinois	\$10,101	999	1004.5	-5.5
34	Tennessee	\$7,202	982	989.7	-7.7
35	South Carolina	\$9,023	990	999.0	-9.0
36	Arkansas	\$8,587	987	996.8	-9.8
37	Michigan	\$10,486	995	1006.4	-11.4
38	Georgia	\$9,479	988	1001.3	-13.3
39	Arizona	\$7,817	973	992.8	-19.8
40	Alaska	\$12,064	993	1014.5	-21.5
41	New York	\$15,791	1011	1033.5	-22.5
42	West Virginia	\$9,637	976	1002.1	-26.1
43	Rhode Island	\$12,329	988	1015.8	-27.8
44	Nevada	\$8,438	966	996.0	-30.0
45	Alabama	\$8,073	963	994.1	-31.1
46	Louisiana	\$8,322	962	995.4	-33.4
47	Mississippi	\$7,349	951	990.5	-39.5
48	New Mexico	\$9,146	959	999.6	-40.6
49	California	\$9,582	960	1001.8	-41.8
50	Hawaii	\$12,415	967	1016.3	-49.3

**Table 5: Regression of 2007 NAEP vs. 2005 Per-Pupil Funding by Source:
Federal, State, Other Local and Property Tax Revenues**

<i>Regression Statistics</i>	
Multiple R	0.5841
R Square	0.3411
Adjusted R Square	0.2826
Standard Error	20.9287
Observations	50 states

ANOVA				
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>
Regression	4	10204.83	2551.21	5.82
Residual	45	19710.39	438.01	
Total	49	29915.22		

	<i>Coefficients</i>	<i>Std Error</i>	<i>t Stat</i>	<i>P-value</i>
Intercept	971.62	17.02	57.094	0.00000
Federal	-0.01504	0.01053	-1.427	0.16036
State	0.00350	0.00179	1.957	0.05658
Other Local	0.00664	0.00187	3.553	0.00091
Property Tax	0.00761	0.00210	3.628	0.00073

Table 6: 2007 NAEP Performance Model including Average District Size

<i>Regression Statistics</i>	
Multiple R	0.6221
R Square	0.3870
Adjusted R Square	0.3174
Standard Error	20.4143
Observations	50 states

ANOVA				
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>
Regression	5	11578.57	2315.71	5.56
Residual	44	18336.65	416.74	
Total	49	29915.22		

	<i>Coefficients</i>	<i>Std Error</i>	<i>t Stat</i>	<i>P-value</i>
Intercept	969.92	16.63	58.34	0.00000
Federal	-0.01506	0.01027	-1.46622	0.14970
State	0.00471	0.00187	2.52019	0.01543
Other Local	0.00625	0.00184	3.40116	0.00144
Property Tax	0.00689	0.00209	3.30272	0.00191
Enrollment/District	-0.00023	0.00012	-1.81560	0.07625