

A Case Study of the County School Facility Tax Initiative in Mary County, Illinois

This manuscript has been peer-reviewed, accepted, and endorsed by the National Council of Professors of Educational Administration (NCPEA) as a significant contribution to the scholarship and practice of school administration and K-12 education.



Vince L. Hughes

Alison G. Reeves

Southern Illinois University Edwardsville

Laurel Puchner

Southern Illinois University Edwardsville

K-12 Illinois public school facilities need to be repaired and rebuilt. The County School Facility Occupation Tax (CSFT) was made law in 2007 in Illinois to help provide funding for Illinois public school facilities. This single case study, qualitative research, outlines findings from 86, face-to-face, phone and email interviews and approximately 79 documents analyzed related to the CSFT in initiative in Mary County, (a pseudonym) Illinois. Through interviews and analyzed documents, five themes emerge related to why the CSFT did not pass on Election Day in Mary County in 2011. Themes ranged from lack of collaboration among school officials and use of the CSFT revenue unclear, to a lack of consideration of others, no opportunity for input and distrust of the process. With such a need for new and improved school facilities and the added burden of school funding being such a confusing and misunderstood topic, school leaders must find ways to effectively communicate with and encourage voters to pass school funding initiatives like the CSFT sales tax.

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Introduction and Background

Statement of the Problem

The school funding formula in Illinois is not adequate or equitable. The State Comptroller Office reported that public school operating expenditures per pupil in Illinois ranged from \$4281.00 to \$28,285.00 (Illinois Comptroller Office web site February 2012). Data provided were the most current at the time of the study. These figures alone provide us with a shocking mental image of the difference in the level of education children receive in Illinois public schools at either end of the per-pupil expenditure spectrum. With this in mind, why is it that school funding ideas such as the County School Facility Occupation Tax Law Public Act 095-1675 (CSFT) has been voted down more than thirty times by Illinois voters in certain counties since becoming law in 2007? What were the reasons voters in Mary County, Illinois, (a pseudonym) voted against the CSFT in 2011?

The modern legal challenges (Reynolds, 2008) to school finance statutes, filed more than thirty five years ago in state and federal courts, provide stark evidence about the ways in which states' laws produced staggering discrepancies between rich and poor districts. According to the Illinois State Board of Education and the Illinois Capital Development Board, 618 school districts responding to the 2011 Capital Needs Assessment Survey, the estimated capital need is close to ten billion dollars (ISBE Capital Needs Assessment 2011).

Recognizing inequities in funding and seeing a need to address the deterioration of public school facilities, Illinois legislators passed CSFT in October 2007. The intent of the law was to provide a supplemental source of funding for Illinois public school facilities. Once passed, the voters in individual counties must adopt the CSFT before the tax can be collected and funneled to schools. Although the law is much more descriptive, the one-cent sales tax collected can be used for building or repairing facilities, energy efficiency, safety, roofing, disabled accessibility, purchasing land and property tax relief. The CSFT cannot be used for operating or administrative purposes such as salaries. According to studies conducted by Nicolaus (2012), a one-cent sales tax increase would have provided school facilities for eighteen different Mary County public school districts an estimated twenty million dollars in the first year. This case study of a single county in Illinois intends to describe why the CSFT initiative failed in one particular county in Illinois.

The research is clear about the need for school funding reform. School funding sounds simple at a glance, but the formulas used in each state are not consistent (Baker, Sciarra & Farrie, 2010). There is a wealth of research related to the reasons why certain schools have more money than others (Biddle & Berliner, 2002). In Illinois, CSFT is one of the mechanisms for providing more funding. However, to date, there is no peer reviewed, empirical research on why the CSFT has been able to pass in some counties but not others in Illinois. As of March 2013, the CSFT has passed in twelve Illinois counties while failing thirty-three times in twenty-six different counties.

A goal of this case study is to provide a rich description of this unique case so that educators can learn from the mistakes of those promoting the CSFT in Mary County and, learn equally from the successes of those opposing the CSFT. While many may find the lessons from this case informative, it is a single qualitative case; as such it is

not intended to be generalizable to those in other Illinois counties or in other states seeking to get CSFT or other school bond or referenda issues approved by voters.

Theoretical Framework

Social Exchange Theory (Homans, 1974) suggests that people decide to help each other when they perceive the benefits of the relationship to be greater than the costs. Because of the economic roots of Social Exchange Theory and the concept that human relationships are formed by the use of a cost-benefit analysis and the comparison of alternatives (Homans, 1974), Social Exchange Theory might help explain why voters chose to either support or oppose the CSFT. Homans defined the concepts of “the influence process” and “cohesiveness.” He defined “the influence process” and “cohesiveness as “anything that attracts people to take part in a group” (1958, p 599). In summary, people may or may not take part in a group or a relationship based upon the perceived costs of the group activities or relationships in the group. Perhaps voters in Mary County weighed the positives and negatives of the CSFT and made their decision to support or oppose based upon this “cost- benefit analysis” with “cohesiveness” playing a role in their decision (Homans, 1958; Homans, 1974). It could be that voters were also influenced by each other and outside groups to vote for or against the CSFT initiative.

Social exchange theory can also be explained in a formula where “outcome = benefits – cost.” This formula provided a framework for interview questions (see Appendix A) and elicited reasons why individuals chose to support or oppose the CSFT. For the purposes of this study, the “outcome” was the passing or failing of the CSFT. Presumed “benefits” will be new and/or repaired school facilities and abatement of property taxes. Presumed “costs” will be an increase in the sales tax rate by one-cent. The perceived benefits and costs will be uncovered in the themes provided by the documents and interviews. Critics of this theory share that costs and benefits are difficult to define. As will be illustrated in this case study, the perceived costs and benefits of the CSFT were difficult to define.

Literature Review

School funding has been litigated in almost every state (Dayton & Dupre, 2004). In the *Serrano v. Priest* decision, the California Supreme Court decided that the State of California was relying too heavily on property taxes to fund its public schools (Berke & Callahan, 1972). As a result, states have been forced to alter their school funding formulas and even change their state constitutions to address the concern of basing a school funding system on local property taxes (Dayton & Dupre, 2004).

When first examined, school funding may look like an ordinary budget, but the formulas used in each state are not consistent (Baker, Sciarra & Farrie, 2010), and they are made up of a complex mix of sources. According to Guthrie, Garms, and Pierce (1988) federal funding involves competitive grants, changing formulas, block grants, general aid, and categorical aid that may or may not be funded each year. State funding sources generally include a mix of taxes, aren sent through local government agencies and then moved onto local school districts. Local funding sources generally come in the form of

property taxes and are often times considered unfair as the amount of money a particular school receives varies drastically (Guthrie, Garms & Pierce, 1988).

Local property tax is the most commonly used source of funding for public education (Kenyon, 2007), but with property taxes rising year after year in almost all areas of the United States, they are an unpopular revenue source. Property taxes are “based on assessments that are often viewed as unfair, are regressive (those with lower incomes pay a higher tax rate), and are highly visible because they are paid in lump sums” (Lowry, 2008,

There are also a multitude of state, county, and local taxes in place in certain states to help fund public education. According to Verstegen and Jordan (2009) usually, the sales tax is a state, county, or local tax placed on certain consumer goods. Depending upon how the sales tax is implemented, this type of tax has a great deal of potential to bring financial support to school districts (Verstegen & Jordan, 2009). For example, the entire State of Iowa has a one percent sales tax on consumer goods. The revenue generated by the statewide sales tax is sent back to school districts based upon student enrollment. Modeling after the Iowa law, Illinois adopted a similar sales tax law (the CSFT) to help fund public education facilities, but has left the implementation of the law up to the voters of individual counties.

School funding is confusing and overwhelming. School officials and politicians in the area of school finance and tax reform argue for a more adequate and equitable school funding formula. School leaders argue that lawmakers must provide their schools with more money. Litigation regarding school finance continues today in almost every state (Belfield & Levin, 2007). School funding alternatives are available, but all come with their own costs and benefits. The Illinois CSFT also comes with its own set of costs and benefits.

Methodology

Research Design/Overall Approach

In this case study, through interviews, document analysis, we use a modified version of the convergence of evidence technique (Yin, 2003), to research the reasons why individuals and groups supported or opposed the CSFT using multiple data sources. This is a “single case study” (Yin, p. 53). Although this case study is studying one particular county and the events related to the CSFT in that county, the research methods could be replicated to study other counties. As Yin suggested, the benefits of a future, multiple-case study design would be substantial.

Context

This is a case study of the 2011 CSFT initiative in Mary County Illinois. Of the 102 counties and more than twelve million residents of Illinois, Mary County reportedly had a population of more than two hundred and sixty thousand in 2011 (United States Census Bureau, 2012). Approximately 90 percent of Mary County’s residents are white, while less than ten percent are black and less than two percent is other (United States Census

Bureau, 2012).

The median value of owner-occupied housing units in the County was approximately one hundred and twenty five thousand dollars compared to the median value of owner-occupied housing units in Illinois, one hundred and ninety eight thousand dollars (United States Census Bureau, 2012).

The median household income in Mary County was approximately three thousand dollars less than the Illinois median of fifty six thousand dollars (United States Census Bureau, 2012). The poverty levels in Mary County and in Illinois were very similar at approximately 13.2 percent (United States Census Bureau, 2012). Neighboring counties reported a poverty level anywhere between a high of 16.3 percent and a low of 8.0 percent as compared with the United States' average of 14.3 percent (United States Census Bureau, 2012).

The retail sales per capita were approximately twelve thousand dollars in Mary County as compared to surrounding counties that ranged from a low of five thousand seven hundred to a high of thirteen thousand five hundred (United States Census Bureau, 2012). Two of six surrounding counties had higher sales per capita than Mary County (United States Census Bureau, 2012). The number of building permits issued in Mary County in 2011 was between 520 and 530. One neighboring county issued almost seven hundred building permits while the five other neighboring counties issued fewer than 260 combined (United States Census Bureau, 2012).

In 2011, there were approximately 180,000 registered voters in Mary County. Two thirds of the registered voters lived in four of the eighteen school districts represented in Mary County. Ninety percent of the registered voters lived in eight of the eighteen school districts (United States Census Bureau, 2012). Although students living in Mary County represent eighteen different school districts, there are only fourteen school districts in Mary County. School districts cross county lines in Illinois. (Interview with Mary County Regional Office of Education Representative, 2012).

Although the State of Illinois has fixed base sales tax rates, which are the same in all counties, individual counties, municipalities, and districts also have their own sales tax rates, which are not the same. In cases where local governments, without voter approval, impose a sales tax rate above the State of Illinois general sales tax rate, this is called the Home Rule sales tax. As of January 1, 2013, certain Illinois counties had a Home Rule sales tax rate as high as 2.00 percent above the Illinois sales tax rate (Illinois Department of Revenue Sales Tax Rates in Home Rule Units of Local Government). For example, the city of Carbondale, in Jackson County, Illinois, had a Home Rule sales tax rate of 2%, bringing the total rate to 8.25% (Illinois Department of Revenue, 2013).

Mary County base, general sales tax rate in 2011 was 6.25% (Illinois Department of Revenue, 2013). The six neighboring counties in Illinois and the other neighboring counties in the other state had base, general sales tax rates varying between 6.25% and 7.35% (Illinois Department of Revenue, 2013). Each municipality within the counties also had additional sales taxes added onto the base sales taxes referenced. The highest total, general sales tax rate in a neighboring municipality was almost 10%.

Sample/Participants

There were three categories of people interviewed: Informants, Elites, and non-Elites. The lead author has prior knowledge of the CSFT and has been involved with preliminary discussions about the CSFT with four individuals referred to as Informants. Denzin and Lincoln (1998) describe the Informant as an insider “to act as a guide to and translator of cultural mores and, at times, jargon or language” (p. 59). All four Informants were knowledgeable of the CSFT initiative and were in a position to provide me with access to documents, and names of potential interview subjects. During the initial interviews, the Informants provided me with a list of 64 potential interview subjects heavily involved with the CSFT initiative, which are called the “Elites” In this project. “Elites” as described by Gillham (2000) are individuals “in a position of authority, or especially expert or authoritative, people who are capable of giving answers with insight and a comprehensive grasp of what it is”being researched (Gillham, p. 64). Of the 64 on the Elite list, 40 were supporters, 10 were neutral and 14 opposed the CSFT.

During the Elite interviews, a list of other potential interview candidates was generated and divided into two categories; Elites and non-Elites. If the names provided were already on my original list of Elites, they were ignored. If the names provided were not on the original list of Elites, they were included on the list of potential non-Elites. After creating the third list of non- Elites, another potential list of 52 non-Elite interview candidates was created, and 20 of them were interviewed. Appendix B provides additional information about the stakeholder affiliations of both the Elite and non-Elite interviewees.

Documents. Gillham (2000) stated, “all evidence is of some use to the case study researcher; nothing is turned away” (p. 20). The lead author asked all Informant and Elite interview subjects for documents that they had available related to the CSFT, which were sorted and filed in the manner described by Yin (2003) in his “create a case study database.” The database of documents was labeled and filed using the form referenced above, adapted from Miles & Huberman (1994).

Data Sources

Interviews. We prepared three different but related semi-structured sets of interview questions for each category of interviewees (Appendix A). Although interview questions were prepared in advance, the semi-structured nature of the interviewed allowed space for the lead author to listen and learn while interviewees told their stories about why the County School Facility Tax initiative did not become law in Mary County and to ask clarifying or follow-up questions. As suggested by Gillham (2003), the interviews were limited to approximately thirty minutes though often ran longer and expanded to topics not specifically covered in the interview questions.

Documents. Personal documents included email, meeting notes, and other “first person narrative that describes an individual’s actions, experiences, and beliefs” (Bogdan & Biklen, 1992, p. 132) as they related to the CSFT. Public records collected and analyzed included Mary County Board and School Board meeting agendas and minutes, other agency minutes, media articles, campaign plans, CSFT pre-vote poll questions and answers, and campaign

literature dated from the passage of the CSFT in 2007 to the final meetings up to the CSFT vote. Other public records included census and voting records; campaign promotional items, demographics, and other CSFT related data from Mary County. Documents such as campaign promotional fliers were also categorized by their objectivity: supporting or opposing the CSFT.

Procedures

During the month of August 2012, the lead researcher conducted three practice or pilot interviews, as suggested by Gillham (2000) and Merriam (1998). After the pilot interview sessions, adjustments were made to the Informant interview questions based upon feedback received from pilot interviewee and the researcher's judgment. The Elite interview questions were piloted with, a school board member and a public school administrator (both of Mary County) who were recruited to serve as pilot interviewees. Each of the interviews lasted approximately 45 minutes and an additional 60 minutes was allowed to debrief the interview process. Field notes were taken in a journal about the pilot interviewees' responses; pilot interviews were recorded using Audacity 2.0.2 for MacBook.

Between September 2012 and October 2012, four individual Informant interviews were conducted. Informant interviews were face-to-face in a mutually agreed upon location and in the form of a "naturally occurring conversation" (Gillham, 2000, p. 63). Three business days before each initial Informant interview date, the Informants were emailed a confirmation including the planned Informant interview questions.

During our first meeting, each Informant was provided with a verbal summary of the proposed case study research proposal and an explanation of the role of the researcher. After a short discussion, each Informant was provided with a written copy of my questions, allowed time to read, and asked if they had questions. Before proceeding with the interview, Informants were reminded that the researcher would be writing field notes in a journal and recording the interviews using a recording program on a MacBook. Subjects were asked if they wanted a typed transcript of the interview. None of the Informants were interested in seeing their transcripts but all indicated they would be interested in the final results.

At the end of each pilot and Informant interview, subjects were asked to brainstorm a list of potential reasons why they thought the CSFT did not pass in Mary County. Each brainstorming session lasted approximately 15 minutes and took the shape of a casual conversation (Rubin and Rubin 1995). As a result of the brainstorming sessions, a list of potential reasons was generated and was used as a guide when identifying themes during the analysis process for all future interviews and data analysis. Between September 2012 and January 2013, eight brief individual follow-up Informant interviews were conducted either in-person, on the phone, or through email.

Between September 2012 and January 2013, 42 Elite interviews (Thirty-two in person and ten by phone) were conducted. Elite interview procedures were very similar to the procedures listed above for the Informant interviews. The primary difference was that phone interviews were not recorded due to not having the proper technology in place.

The field note technique was used to journal phone interviews.

Between October 2012 and January 2013, twenty-two non-Elite interviews were conducted via phone and email. Non-Elite interview procedures were similar to Elite interview procedures. The main difference is that non-Elite subjects were interviewed via email and phone using two questions. Once named by the Elites, each non-Elite interview candidate was contacted by email and asked if they would be interested in participating in the research. In the initial contact email, the procedures of the email interview were explained.

Audio files for interviews were copied to an external hard drive and transcribed immediately. The day after each interview, interviewees were provided with a short email summary of our interview hitting on key points from their answers to the questions. One goal in doing this with the Informants and Elites was to develop a “consultative relationship” (Gillham, 2000, p. 64) in hopes of having follow-up interviews and asking questions as the research progressed. On occasion, interviewees were asked if they could be quoted and they gave permissions. In many cases, the follow-up email generated more detail from the interview subjects. All Informant, Elite, and non-Elite interviews were logged into a modified “contact summary sheet” (Miles & Huberman, 1994) and filed according to interview date.

Both personal and public records, as described by Merriam (1998), were gathered from interview subjects, media archives, and web searches. Documents and records provided by interview subjects were sorted according to whether they were personal or public and then labeled and filed. Media archives were located using the online archive database of the five most circulated newspapers in Mary County using the key terms “Illinois county school facility tax,” “one cent sales tax Mary County,” and “school tax Mary County” during the dates ranging from October 17, 2007 to the weeks following the 2011 vote. For the web searches, the Advanced Google search option was used limiting the results by using the date range listed above and search terms listed above. October 17, 2007 is the date in which the County School Facility Tax became law in Illinois. A wealth of documents were found ranging from editorials and articles in the newspapers to blogs and videos in the Advanced Google search option.

Documents gathered from those interviewed were also sorted and filed using the methods described above. Many of the documents gathered from those interviewed were similar to those found through online and newspaper archive searches. The documents that did not overlap included personal notes from those interviewed; personal letters from the general public to the public officials interviewed; campaign plans, polling questions, and polling results from Unicom Arc. Unicom Arc is a public relations company in the Midwest, contracted by groups interested in learning more about running a campaign. In Illinois, multiple groups supporting the County School Facilities Tax have contracted Unicom Arc to help with their campaigns. Campaigns consist of public engagement and public relationship strategies that are designed to help sway voters.

Data Analysis

According to Stake (1995), “There is no particular moment when data analysis begins. Analysis is a matter of giving meanings to first impressions as well as to final

compilations” (p. 71). Data analysis started with proposal approval and continued to the last day before finalizing this report on the research conducted.

Focusing on the proposed theory, strategies, provided by Strauss and Corbin (1990) to code, memo, and find themes of all interview transcripts and documents were utilized. After each interview, Audacity recordings were played back on the way to the next interview or back to the office to become more familiar with the interview subject answers and be more prepared as the process of coding, memoing and finding themes unfolded. During the coding and memoing, it was important to keep an open mind and focus on what the interview subject stated in the interview while developing categories and sub-categories. As soon as a point of saturation (Glaser & Strauss, 1967) was reached, when the categories and sub-categories were not changing, data analysis process was discontinued and the process of outlining tentative themes and writing the final report began.

Findings

I had a hard time convincing my own wife to vote for the tax, and she is a teacher. I remember her telling me that the administration in her school district hosted several meetings and handed out memos to all district employees about how the CSFT was not right for their school district or their community.... We received a mailing from an anti-tax group stating that the CSFT was a sham and could never be taken back once in place.... Listening to the comments from this group of educators about one school board wanting to abate property taxes, another district wanting to build additional athletic fields, and others not supporting the CSFT, I left thinking that we were not doing our job of communicating to the public about what we planned to do with the CSFT revenue.... We (Superintendents in the County) should have designed a clearer message telling the voters that each school had the ability to spend the CFST differently according to the needs of the district as long as we followed the law (Interview with Mary County superintendent, 2012).

This excerpt from an interview with one Mary County superintendent set the stage for this multi-faceted case study. Analysis of the complex reasons groups chose to support or oppose the CSFT resulted in five themes: (a) Lack of collaboration among school officials; (b) Use of CSFT revenue unclear © Lack of consideration of others in need; (d) No opportunity for input; (e) Distrust of the process. Each of these will be described in turn below.

Lack of Collaboration Among School Officials

The efforts by the pro-CSFT campaign organizers to unite and rally the support of school officials were not successful. Some school officials united against the CSFT for differing reasons, some strongly supported the initiative, others were undecided about their support or opposition, others supported the initiative with mediocre efforts, and others did not have a plan at all to address the CSFT campaign efforts. The public saw and heard

mixed messages in the media, from school leaders, at school board meetings, on social media, and during social gatherings.

Because the school district administration representing the largest number of registered voters in Mary County did not support the CSFT initiative, CSFT support was tough to find amongst its voters. It was rumored that community and school district leaders were talking about trying to implement their own city sales tax to support the schools instead of a countywide sales tax that would be shared with all students in the county. Although no one would go on record to confirm the above statement about a city sales tax, two Mary County elected officials and two school officials representing Mary County public school districts shared opinions.

Further evidence of the lack of unity theme came from an interview with a teacher union representative who stated that behind the scenes discussions in the union indicated support for the CSFT. When asked why the union did not openly support the campaign, the representative stated they would have united with the board, but "...the administration and the board never consulted us" (Interview with Teacher Union Representative, 2012). An elected Mary County official also gave evidence of the lack of unity theme when he stated "Some of the best advice we received was from a retired school principal. He said that we needed to unite the teachers, bus drivers, custodians, and all other school employees before taking this initiative public... Unfortunately, we did not take his advice." (Interview with Mary County Elected Official, 2012)

With three of the school districts' Boards of Education in Mary County not voting to support the CSFT and two of those three vocally standing against the initiative, the message being sent to the general voting public was garbled. One of the highest circulated papers in the county, only a few months before the election, ran an article with the title "Mary County Schools Offer Mixed Messages on Tax Reduction" (Mary County Print Media December 2010).

Mary County newspaper editor stated:

It was obvious at the press release that not all of the superintendents were in agreement on how to spend the revenue... I even heard rumor about one district wanting to push for their own city sales tax... the sales tax was an idea that was outside the box, too new, not enough people understood it. (Interview with Mary County Newspaper Editor, 2012)

Use of CSFT Revenue Unclear

Theme two is that the pro-CSFT campaign did not provide the public with a clear need for and clear planned use of the CSFT money. Although some school districts did provide a list, shared it at board meetings, and had it covered in the media, other school districts did not provide a clear and consistent plan or message outlining a need for the money. Although comments were made about not understanding the sales tax issue, some of the data supports an argument that voters understood it, were influenced by others, utilized the "cost-benefit analysis" (Homans, 1958), and then made their decision not to support the CSFT initiative.

A Chamber of Commerce representative stated that the Chamber did discuss the CSFT informally but never had anyone present on either side of the issue. A

representative from the Realtor Association commented that their association was also not approached by anyone from the pro side of the initiative. They were approached by someone from the opposing side of the issue to donate money to their campaign, but ultimately decided not to financially support either side. When asked to pinpoint the top reasons why the CSFT failed, the realtor shared that the district where he/she lived did not offer a clear plan and that he/she was bothered by the fact that some schools were in support while others opposed the sales tax.

An officer from one civic organization with more than two hundred, active members commented that his membership briefly talked about the sales tax in an open meeting and stated that,

We did not understand why all school districts did not come to an agreement on exactly what to do with the money. We typically support the school. This time, we did not agree with the idea of sales taxes being used to abate property taxes. (Interview with Community Organization Member).

A Mary County retail store owner shared his view during an interview:

Voters will support schools when they understand what they are voting for... My business and I support schools, and I voted against this tax. Why? Because I had no idea what I was voting for or what was to be done with the money... I had a county official calling me asking for money to oppose the tax, the local newspaper did not provide me much information, the local Chamber of Commerce did not take a stance, and the superintendent didn't convince me that this was a good tax. (Interview with Mary County Retail Store Owner)

Of the ten (out of 14) local School Boards of Education within Mary County that supported the CSFT, six boards clearly supported the CSFT, and their meeting minutes reflected a great deal of discussion about what to do with the revenue. The other four Boards of Education that supported the CSFT adopted a resolution to have the issue sent to the County Board, but did not follow through with any of the ideas shared in the campaign plan. Their board minutes indicate that little or no discussion took place after the initial CSFT resolution of support was recorded during the regular meeting.

Many comments about how many new schools were built and major renovations had taken place during the last few years were made, and voters seemed to think the need for new schools was not real. Analysis of a facility inventory document was provided by the County Regional Office of Education. This document listed more than 150 school facilities with approximately ninety student attendance centers. Of the ninety attendance centers, more than one quarter were listed as either being renovated or built within the last twenty years. In one of the largest school districts in Mary County, opposing the CSFT, a new high school, middle school, and three elementary schools were listed as being constructed within the past twenty years. Three large districts supporting the CSFT had high schools and/or middle schools constructed within the past ten years. The five smallest districts supporting the CSFT all had facilities listed as being constructed more than eighty years ago with none having upgrades within the past twenty years. The smallest school district, Louis Town, (a pseudonym) in Mary County, with the

oldest school buildings, was the only community to overwhelmingly pass the CSFT on Election Day. The discovery of the connection between voting patterns and actual need for facility revenues leads to the third theme that is discussed next.

Lack of Consideration for Others in Need

Louis Town was not the only school district with facility needs and a high number (50% or more) of low-income families in Mary County. But Louis Town was the school district with one of the highest levels of low-income families and a clear need for new facilities. Seeing that voters in wealthier areas of the county did not support this initiative while voters in low-income areas overwhelmingly supported it was intriguing. The concept of not wanting to help other students in a neighboring community was troublesome to me and led to new interview questions about the failure of the CSFT. One public school teacher commented that “My children attend private school in a neighboring community, and I did not see a need for new facilities in my home community or where I teach. This was one reason why I didn’t support it...” (Interview with Mary County Public School Teacher 1)

This idea of helping *all* kids was mentioned multiple times by interview subjects. In order to look further into who exactly supported the CSFT on Election Day, the election results provided by the Mary County Clerk’s Office were analyzed. Election results indicated the voters of the school districts with newer facilities and a lower number of economically disadvantaged families did not support the CSFT. The school district located in the community with the highest retail sales, some of the newest facilities, and the lowest number of economically disadvantaged children voted overwhelmingly against the CSFT. In a nearby community, with high schools only 10 miles away from each other, the community voted to support the CSFT. This community has a high school that was built almost one hundred years ago, was in obvious need of upgrades during a visit, and approximately 98% of its students are low income (Illinois Interactive Report Card, 2013). The question must be asked, were school leaders and voters looking after the good of *all* kids when designing their clear plans for the use of the CSFT and when voting on Election Day?

The only grassroots movement discovered during this case study came in the form of church groups (in communities with a high number of low income families) advocating for the children in their community, pulling together to support the CSFT. The school leader from Louis Town stated that he/she took time to meet with all of the local church groups in his/her school district and helped explain the CSFT to them early on in the campaign months. The churches in Louis Town hosted informational meetings with their membership, created yard signs, and actively supported the CSFT through formal and informal discussions in the community.

The idea of not wanting to help kids in neighboring schools continued to reappear in interviews, documents, and was even hinted at in print media. An appointed political leader of one of the larger communities in Mary County commented that it was the state’s job to step in to help communities that could not help themselves. School districts without property wealth can either raise property taxes to generate wealth or rely on the state formula to provide their schools with adequate and equitable funding. While

interviewing school and community leaders from Louis Town and another small community with a high number of low-income families, it was stated by both that their community members would not be in support and most likely could not financially afford a property tax rate increase. No doubt, much research is available outlining the strategies districts utilize to make their budgets, and it would be easy to point fingers and blame districts for not spending money wisely. But the idea of not wanting to help *all* kids came up over and over again. For districts that were not lacking in funds, passing CSFT was seen as an initiative that would not benefit them directly.

No Opportunity for Input

The fourth theme was that the public was not provided with an opportunity to provide school boards and school leaders with ideas and input on how to use the CSFT revenue. Those arguing against this theme may claim that the school board represents the community; therefore, the community did have input. But the reality is that the public often lumps school board members into the same category as superintendents, principals, school leaders, and other government employees. One question that should be raised is whether or not school board members vote based on their own ideas and values, or upon the area of the community they represent.

Retired school officials interviewed shared that community meetings, surveys, and input should have been sought by school leaders to gauge the level of support for CSFT before making decision. To look more closely at whether or not community members were provided opportunity for input, board agendas and minutes from school board meetings were analyzed. All board minutes did indicate a section of the board agenda allowing public input. There was no evidence of public input as it related to offering suggestions and ideas on how to utilize the CSFT revenue. There was evidence that two districts hosted community meetings geared specifically towards seeking input. The minutes from one of these meetings were not available. The minutes from the other community meeting indicated that school administration, board of education representatives, and three community members were present at the meeting. Other districts may have hosted community meetings to seek input, but documents analyzed and interview subjects gave no indication of such taking place.

The lack of opportunity for input very well could have led to the idea of one sub-theme that developed about not having a grassroots effort in place. There was no doubt that a major grassroots effort did not take place on the pro side of the campaign. A few retired school administrators were heavily involved with behind the scenes campaign plans while other retired administrators wrote letters to the editor. One retired administrator reported:

As a retired superintendent, I saw the need for this tax and even wrote a letter to the editor... I will tell you that I was never asked to support this initiative by anyone in the schools. Better yet, different community groups I belong to were never asked for input... Groups like ours expect schools to come to us to request our support. Most of the members of groups I belong to made their decision after reading editorials in the newspapers and listening to the scuttlebutt at the coffee shop. Retired guys like me have a lot of time on our hands and would have been

happy to help with a grassroots campaign to support our schools if we would have been asked to do so.... Sometimes we just need to be provided an opportunity to share our input. (Interview with Retired Public School Administrator)

Oftentimes, subjects were knowledgeable about the vast amount of time the pro-CSFT campaign organizers and school leaders spent designing their own plans on how to use the CSFT revenue but never mentioned providing an opportunity for public input. Two teacher union leaders from different school districts shared that their associations were never asked for input about facility needs. The same teacher union leaders shared that this scenario also played out in other districts. This theme was also evident while analyzing media articles. Media articles with quotes from anyone other than school superintendents on plans for the CSFT revenue were not found.

In today's age of technology, with online surveys, free services offering surveys through text on cell phones, and instant feedback able to be provided through any number of web sites, it seems as though school districts would have provided their communities with an opportunity to share ideas on how to spend the expected twenty million dollars per year. Simply wanting to learn more about why this did not take place, two school leaders and a former school board member from three different communities in Mary County were contacted and asked about this topic. The first school leader shared that he/she felt as though the board represented the community and had made their list of potential ideas during an open board meeting. The second school leader commented that looking back on the entire campaign process, "this was a key missing ingredient" (Interview with School Leader). The school board member stated that their members and the school leaders from their district did seek input from community members during informal conversations during public meetings. When asking a follow-up question about community input to a Mary County school leader who supported the CSFT initiative responded that:

If the sales tax option is ever brought back to Mary County, we will be hosting town hall meetings and reaching out to all stakeholders... I realized then and realize even more now that we did not have all of the right people on the bus. (Interview with Mary County School Leader)

Distrust of the Process

The final theme was that voters were unclear about what districts were planning to do with the CSFT revenue and did not trust school official and school boards to spend the money on worthwhile projects. Voters did not trust that the revenue was going to be used as promised and did not believe that the sales tax was going to make its way safely from the store register, to the state, and then back to the schools. The level of mistrust was a constant message found through interviews and analyzed documents. The anti-CSFT campaign materials not only hinted towards a distrust of public officials, but included brochures with an explicitly message about not trusting officials to spend the money on schools. Not one interview subject commented that they did not trust school officials, but it was often commented that the average voter had a perceived level of distrust of all government officials; elected political officials, non-elected school officials, school board

members, and other school leaders deemed “government officials.”

Interview subjects shared that they remembered when Illinois introduced the lottery in the 1980’s and riverboat casinos in the late 1990’s. Several subjects commented they remembered politicians promising revenue generated from the lottery and casinos would help benefit public schools. What they remembered most was that in reality, money generated by the lottery and the casinos is sent to the Common School Fund (CSF), with a matching reduction from already promised State appropriations. Perception was their reality; if voters perceived that the government officials were not being honest in the way in which the revenue was handled and then related this perceived dishonesty to the newly introduced CSFT, it was possible that voters saw this as just another way for the State to deceive the public.

Regular comments about why certain districts were choosing to abate the entire amount while others were planning to abate different amounts also played into this theme. Even with the some of the districts clearly spelling out what they planned to do with the money in terms of abatement, other districts were not clear and did not consistently send a message about their exact plans for the CSFT revenue. The public perception of inconsistent messages resulted in a lack of support for CSFT grounded in distrust of government officials, including school officials.

Discussion

What Was Learned

The complexities of this case study seemed overwhelming at times and the findings differed greatly from what we anticipated when this study began. In the end, it was clear that the school leaders claiming support for the CSFT were not united across the county. Many of them met together, helped design a campaign plan, requested and received financial support, but in the end, they were not united in support. Three school leaders representing three different school districts were not united in their message against the CSFT, but their individual messages of not supporting the initiative was evidently enough to influence a majority no vote. The idea of voters not supporting the CSFT due to school officials not being united makes sense when taking the “social exchange theory” (Homans, 1958) into account. Homans’ theory suggests that all relationships have some type of give and take. The give and take must have some type of balance or fairness for the relationship to continue. In this case, the relationship between the voters and the pro-CSFT campaign leaders was not balanced. The lack of a unified front was too much of a negative, and voters chose not to continue the relationship. In other words, they chose not to support the pro- CSFT leaders and placed a “no” vote on Election Day.

School funding is hard for the average school leader to understand, let alone, the average voting citizen in Illinois. When a new county school facilities occupation tax is thrown into the mix, school administrators must organize to provide stakeholders with an understanding of the law. They must also develop a clear and consistent plan to spend the money. Some would argue that the plan must include a promise to abate a percentage of property taxes. With the variety of approaches to school funding in public schools (Hanushek & Lindseth, 2009), school districts in Illinois look to and should continue to

look to alternative school funding methods such as the County School Facility Tax.

The *Serrano v. Priest* case out of California brought a great deal of attention to school funding in many states (Dayton & Dupre, 2004). In the *Serrano v. Priest* decision, courts decided that the State of California was relying too heavily on property taxes to fund its public schools (Berke & Callahan, 1972). With this in mind, why did school leaders in Mary County not push the abatement of property taxes more than they did? If supporters were to go back and push the abatement idea further, would it have convinced voters to support the CSFT? Or, did some school districts push the abatement of property taxes too much and not focus their campaigns on rebuilding their facilities?

This case study shows that voters in communities with a high percentage of low-income students did see the need for new facilities and property tax abatement. They ended up supporting the CSFT campaign and voted “yes” on Election Day. Unfortunately, their neighbors with new schools did not see the need that other communities had. The neighbors may have voted against the CSFT because their children already had new schools, and they did not want to help children in neighboring school districts. Whether intentionally being inconsiderate of neighboring districts by voting against the CSFT or voting without understanding that it would hurt others could not be determined through this case study, but a lack of consideration of others was evident.

Social Exchange Theory (Homans 1958) suggests that human relationships are formed by the use of a cost-benefit analysis. The economic roots of this theory play into the role of why humans, voters, chose to support or oppose the CSFT. The idea that Mary County voters weighed the benefits and cost of the CSFT to make their decision is the basis for the themes found through this case study research. The idea of voters in wealthier areas of Mary County not seeing a need for the money and then voting against the initiative is disheartening but makes sense when taking the “social exchange theory” (Homans, 1958) into account. Seeing that all school leaders could not come together with a clear plan to help *all* kids in Mary County is also disheartening, but again, it makes sense when taking the “social exchange theory” (Homans, 1958) into account. The idea of providing nice schools for *all* children in Mary County was never mentioned by interview subjects, media, pro-CSFT or anti-CSFT campaign material. But in the political and economic climate of the time of this election, it may have been a liability to do so. After all, school leaders of any given school district represent the interests of their particular school district. They do not represent the interests of *all* children.

School leaders did not do an adequate job providing community members with input on what should be done with the money. In order to better understand this theme in relation to the “social exchange theory” (Homans, 1958), I relate the “costs” that Homans describes with the sales tax and the desire for input as the “benefit.” Without the benefit of school leaders providing their communities with input, they did not see a benefit to supporting the initiative. Therefore, they voted against the CSFT.

Many of the interview subjects indicated during this case study that they questioned the sales tax process, that they did not trust the fact that the CSFT money would end up where it belonged, and that they were possibly influenced by the negative messages sent by the wealthy and powerful special interest groups working behind the scenes to oppose the CSFT initiatives. Although a theme about wealthy and powerful special interest groups did not emerge, it seems an important point to mention that

Informants and Elites did mention this idea as a possible reason for school referendum having such a difficult time passing in Illinois. One Informant stated that,

Groups like the Tea Party and Americans For Prosperity are far from being grassroots movements. They are funded by super conservative right-wingers like the Koch brothers.... They claim to help educate people on economic policy, but they do nothing more than promote distrust of government and tell their followers how to fight against all taxes. What they don't realize is that without taxes, services are not provided. (Interview with Informant)

Distrust of government officials in the national media has resulted in distrust of local government officials. Distrust of local government officials has resulted in distrust of school officials. The combination of a new sales tax, distrust of the sales tax process, and distrust of public officials so openly reported in the media, led to the failure of the CSFT. Homans defines "cohesiveness as anything that attracts people to take part in a group" (Homans, 1958, p. 599). We maintain that even though voters closed the curtain and voted by themselves on election day, the media headlines about government corruption, massive distrust of public officials around money, and the questions about whether or not schools were actually going to end up with the money "attracted people to take part in a group" (Homans, 1958) to vote against the CSFT.

Implications

Throughout the history of the United States, the state and federal governments have become increasingly involved in the control and funding of American public schools. With this, why was it that elected officials did not step in and help run the campaign to support the schools? Local school leaders, local political leaders, local community organizations, and local business owners do not always look at what is best for *all* kids. They often look only at what is best for *their* local kids.

One of the greatest strengths in Illinois is the local control we have over our schools. But, this is probably our greatest weakness when dealing with trying to pass a County School Facility Tax issue. Unfortunately, on any type of collaborative initiative, the idea of local control works against school leaders. Many examples of this philosophy were seen in this case. Hosting a meeting with school leaders representing each district in Mary County seems like an easy task. Imagine hosting a meeting with the same 14-18 school leaders and asking them all to walk out the door and follow a plan that deals with raising taxes. Imagine further, that while trying to pass this tax, unemployment levels were on the rise and wealthy political activists groups worked behind the scenes against the plan.

Voters in one community in Mary County did not see the need for the tax due to their new facilities, while voters in another part of the County desperately needed the money to repair or rebuild their facilities. Elected officials and school officials either chose not to support, supported with mixed messages, or remained on the sidelines; these mixed responses were likely confusing to voters. But, school leaders are not trained to be politicians. Playing the political game of "you scratch my back and I will scratch your

back” is likely not what makes most educators tick. Most educators thrive on providing children with opportunities to learn and grow. Politicians thrive on making political deals. As school leaders are sucked further and further and further into the world of politics, we must learn to collaborate with the politicians and educate them on how legislation drastically affects the day-to-day operations of our schools.

If we are to provide an adequate and equitable education for *all* children, we, as school leaders, must step up and take a stance for *all* children. Even if this stance does not provide an immediate reward for the children in our home district, we must see the big picture and understand that other children would benefit. Even if this stance is not popular with our own board of education, a stance must be taken. We must overcome our differences and unite for the good of *all* children. Whether trying to pass a sales tax initiative or taking a position on school pension reform, we must provide our communities with a clear understanding of what we stand for as professionals. We, as professional educators, must be considerate of others in our neighboring communities and figure out ways to help one another. We cannot do this alone. We must identify our stakeholders, have a better understanding of why they choose to support or oppose certain issues and provide them with input as we make plans for the future of our children. If we, as school leaders, are to bring a higher level of trust and respect to our profession, we must distance ourselves from those government officials either perceived as corrupt or charged with corruption. If this can happen, coffee shop gossip, Friday night fish fry conversation, and local media will no longer question our integrity. Soon after, Springfield politicians will stop producing unnecessary and unfunded mandates that force more accountability on schools. Special interest groups will no longer have a reason to work behind the scenes to fight against our clear mission of providing *all* children with an adequate and equitable education.

The burden of funding local school districts, especially in Illinois, has continued to fall more and more on local communities. As alternative funding measures like the CSFT present themselves, school leaders must figure out a way to work collaboratively, share resources, and provide the public with consistent and clear messages. School leaders must partner with higher education, state associations, elected officials, media, brokerage and investment firms, consultants, community organizations, business owners, those opposing offer them opportunities for input and collaboratively design plans on how to use the CSFT revenue. This type of unified collaboration will help build trust and encourage community members to organize real, grassroots efforts to support alternative school funding issues that help all children.

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