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## ABSTRACT

This report details results of the 1998 Nebraska Rural Poll, which asked rural Nebraskans their opinions on taxes, school finance, and school consolidation. Survey responses were received from 4,196 residents of Nebraska's 87 non-metropolitan counties. When asked about the tax structure, most respondents favored changing the current distribution of state and local taxes to place less reliance on property taxes and individual income taxes and more reliance on sales tax and corporate income tax. About half of respondents felt that the recently enacted 10 percent cut in property taxes would not greatly affect public services but would reduce the quality of public education. A majority agreed that property tax rates for school districts should be capped, but considerable support existed for using state income taxes and local option sales taxes as alternative sources. Most respondents disagreed with setting a minimum size for schools to receive state aid, but opinions were mixed on whether school quality should be a factor in state aid. Most were satisfied with their local school district's allocation of funds, overall quality of education, and level of participation in the community. Respondents were more likely to support school consolidation if it lowered their taxes and improved educational quality, or if it didn't cause the closure of any existing school. However, over 70 percent of respondents believed that school consolidation would reduce their community's economy, social life, and future prospects, and about half felt that educational quality and student opportunities would decline. (Contains 18 data tables and figures.) (SV)



# THE CENTER FOR RURAL COMMUNITY REVITALIZATION AND DEVELOPMENT

A Working Paper\*

## Rural Nebraskans' Perceptions of Tax Restructuring and Local Schools

*1998 Nebraska Rural Poll Results*

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## *Executive Summary*

School finance in Nebraska has been altered dramatically in recent years. School districts have been required to reduce their property tax levy to \$1.10 per \$1,000 in valuation this year. In addition, the formula for state aid has been changed. Many schools are scrambling to make changes to reach this levy lid. Some are considering cutting programs, cutting staff or even consolidation to deal with the limited funding. Many of these changes in school funding have resulted from a demand by Nebraskans for lower taxes and controlled government spending. Given these issues, how do rural Nebraskans feel about the current tax structure? What opinions do they hold about school finance? Do they support or oppose school consolidation, and how do they feel it would affect their community?

This report details results of 4,196 responses to the 1998 Nebraska Rural Poll, the third annual effort to take the pulse of rural Nebraskans. Respondents were asked a series of questions about taxes, school finance and school consolidation. Comparisons have been made among different subgroups of the respondents, e.g., comparisons by community size, region, age, income, occupation, etc. Based on these analyses, some key findings emerged:

- ***When asked about their recommended distribution of state and local taxes, rural Nebraskans would like to see less reliance placed on property taxes and individual income taxes and would place more reliance on sales tax and corporate income tax as compared to the current distribution.*** In the 1995-96 fiscal year, 39% of state and local taxes came from property taxes according to the Legislative Fiscal Office. However, respondents believed only 24% of state and local taxes should come from property taxes. Another major shift was suggested with regard to corporate income tax. While only 3% of the 1995-96 fiscal year distribution came from corporate income taxes, respondents felt that 13% should come from this type of tax.
- ***At least one-half of rural Nebraskans feel that public services would not be greatly affected if property taxes are cut by 10% or less BUT the quality of education will be reduced as schools make the changes necessary to meet the levy limits.*** Fifty-one percent of the respondents strongly agreed or agreed that public services will not be greatly affected if property taxes are cut by 10% or less. Forty-nine percent strongly agreed or agreed that the quality of education will be reduced as schools make the changes needed to meet the property tax levy limits.
- ***A majority of rural Nebraskans feel property tax rates for school districts should be capped, and considerable support exists for using state income taxes and local option sales taxes as needed alternative sources.*** Fifty-eight percent strongly agreed or agreed that property tax rates for school districts should be capped, just as they are for counties, cities, and other units of local government. Fifty-nine percent agreed or strongly agreed that more funding for schools should come from state income taxes as a way of leveling out differences among school districts. And, forty-eight percent agreed or strongly

agreed that they would support a local option sales tax as an additional source of funds for their local school district.

- ***Most rural Nebraskans disagree that schools should be a minimum size to be eligible for state aid and opinions were mixed on whether or not the quality of schools should be a factor in how much state aid they receive.*** Sixty-four percent of the respondents disagreed or strongly disagreed that schools should be a minimum size in order to be eligible for state aid. Forty-four percent agreed or strongly agreed that the quality of schools should be a factor in how much state aid they receive; however, thirty-eight percent disagreed or strongly disagreed with this statement and eighteen percent had no opinion.
- ***The majority of rural Nebraskans are satisfied with their local school district's allocation of funds, the overall quality of education it provides, and its level of participation in the community.*** Fifty-one percent were very or somewhat satisfied with their local school district's allocation of funds, seventy-three percent were satisfied with the overall quality of education and fifty-seven percent were satisfied with their school's level of participation in the community beyond traditional school activities.
- ***Rural Nebraskans were more likely to support school consolidation if it lowered their taxes and enhanced the quality of education or if it didn't cause the closure of any of the existing schools.*** Sixty-nine percent would support the consolidation of their school if it lowered taxes and enhanced the quality of education. Forty-six percent would support consolidation if it didn't cause the closure of any of the existing schools.
- ***The majority of rural Nebraskans believe school consolidation would reduce their community's economy, its social life and its future prospects.*** Seventy-three percent believed school consolidation would reduce their community's economy, seventy-one percent felt their community's social life would be reduced as a result of consolidation and seventy-four percent felt it would reduce the future prospects of their community. When asked how school consolidation would affect the quality of education and student opportunities, opinions were not as strong as they were on the earlier items yet almost one-half thought both would be reduced. Forty-six percent of the respondents felt the quality of education would be reduced and fifty percent felt that student opportunities would decline.

## *Introduction*

The financing of public schools in Nebraska has changed dramatically over the past two years with the passage of two key pieces of legislation. LB 1114, enacted in 1996, required school districts to reduce their property tax levy to \$1.10 per \$1,000 in valuation this year. LB 806, passed a year later, changed the formula for state aid to schools.

Many schools have been impacted by these changes. Some schools are scrambling to find ways to decrease spending. Such things as cutting programs, decreasing staff and even some consolidations have resulted from efforts to cope with limited funding. Alternatively, some communities have voted for levy overrides.

These changes in school finance are aimed at giving Nebraskans property tax relief. There has been a call throughout the state for lower taxes. When asked about property taxes in the 1996 Nebraska Rural Poll, 62% of the respondents supported limiting property tax levies for local units of government and 56% favored the reduction of property taxes by increasing income and/or sales taxes. Additionally, just over one-half (51%) of the 1996 respondents supported eliminating property tax as a revenue source.

Given these issues, how do rural Nebraskans feel about the current tax structure? What opinions do they hold about school financing? Do they support or oppose school consolidation? How do they feel school consolidation would affect their community? And, do these attitudes and

opinions differ by occupation, community size, region or other individual characteristics?

This paper provides a detailed analysis of these questions. Respondents were asked a series of questions about the current tax structure, their attitudes about school financing, their satisfaction with various aspects of their local school district, their support or opposition to school consolidation, and their perceptions of how school consolidation would affect their community. Comparisons are made among different subgroups of the respondents, e.g., comparisons by community size, region, age, income, occupation, etc.

## *Methodology and Respondent Profile*

This scientific study is based on 4,196 responses from Nebraskans living in non-metropolitan counties in the state. A self-administered questionnaire was mailed to approximately 6,500 randomly selected households during February and March. Metropolitan counties not included in the sample were Cass, Dakota, Douglas, Lancaster, Sarpy and Washington. All of the other 87 counties in the state were sampled. The 14 page questionnaire included questions pertaining to well-being, community, work, taxes and school financing, and pork production. This paper reports only results from the taxes and school finance portion of the survey. The poll's margin of error is plus or minus 3 percent.

A 65% response rate was achieved using the total design method (Dillman, 1978). The sequence of steps used were:



1. A pre-notification letter was sent requesting participation in the study.
2. The questionnaire was mailed with an informal letter (signed by the project director) seven days later.
3. A reminder postcard was sent to the entire sample approximately seven days after the questionnaire had been sent.
4. Those who had not yet responded within approximately 14 days of the original mailing were sent a replacement questionnaire.

The average respondent was 51 years of age. Ninety-five percent were married (Appendix Table 1<sup>1</sup>) and fifty percent lived in a town or village. On average, respondents had lived in their current town or village 29 years and had lived in Nebraska 44 years. Seventy-two percent were living in or near towns or villages with populations less than 5,000.

Fifty percent of the respondents reported their approximate household income from all sources, before taxes, for 1997 was below \$40,000. Thirty-two percent reported incomes of at least \$50,000. Ninety-five percent had attained at least a high school diploma.

Twenty-nine percent of the respondents report working in a professional/technical or administrative occupation. Sixteen percent indicated they were farmers or ranchers. Twenty-five percent reported their spouses or partners had professional/technical or administrative occupations, while nineteen

percent of the spouses/partners were in farming or ranching.

### *Opinions on Tax Structure*

Most of the complaints about taxes arise from the perceived inequity of the tax structure. As one respondent stated, "Our state and legislature had best recognize the need for property tax reform. It is a regressive tax that doesn't take into account the ability to pay. Rural and urban property owners have carried the burden of too much taxation on property long enough. It is time for the big corporations to start paying their fair share and also for income and sales taxes to make up the difference in state aid to schools. If we don't want a bunch of ghost towns across the state we need to get this tax equation spread into a more fair system."

In Nebraska the two types of taxes that make up the largest proportion of all state and local tax revenue are property and sales taxes (state and city combined). Both are considered regressive taxes. Sales taxes are considered regressive because they take a larger share of income from low- and middle-income families than they take from the rich. This is due to the decrease in spending as a share of income (and an increase in savings and investments) as income increases. Property taxes are also regressive taxes, though not as regressive as sales tax, since land and homes are usually a larger share of an average family's wealth than they are for higher income families.<sup>2</sup>

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<sup>1</sup> Appendix Table 1 also includes demographic data from previous rural polls, as well as similar data based on the entire non-metropolitan population of Nebraska (using 1990 U.S. Census data).

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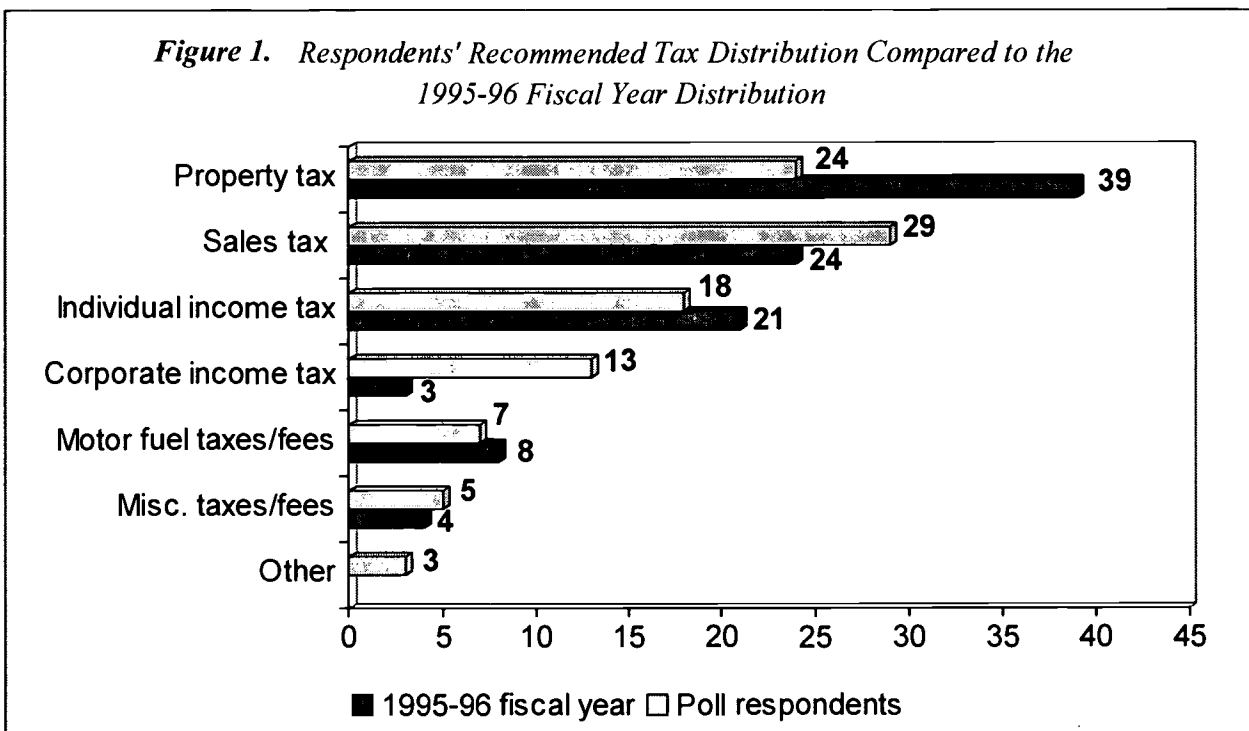
<sup>2</sup> Source: Who Pays? A Distributional Analysis of the Tax Systems in All 50 States. Citizens for Tax Justice and the Institute on Taxation and Economic Policy, June 1996.

What do rural Nebraskans see as the ideal tax distribution? To ascertain this, respondents were given the distribution of major state and local taxes for the fiscal year 1995-96 (provided by the Legislative Fiscal Office) and were then asked what their recommended distribution would be. The exact question wording was, "Below is the portion of state and local revenue that came from various taxes for fiscal year 1995-96. What proportion of the total revenue of state and local governments do you think should come from each type of tax?"

Figure 1 shows the mean (or "average") for each type of tax compared to the 1995-96 fiscal year distribution. The respondents' distribution of taxes would place less reliance on property taxes and individual income taxes and would place more reliance on the sales tax and corporate income tax as compared to the current distribution. The respondents' distribution differed markedly

from the 1995-96 distribution in two instances. In 1995-96, 39% of the major state and local taxes came from property taxes; however, respondents believe, on average, that only 24% should come from property taxes. Another major shift was suggested with regard to corporate income tax. While only 3% of the 1995-96 tax revenue came from corporate income taxes, respondents felt 13% should come from this type of tax.

The means for some of these taxes differed by community size, region and other individual characteristics (Appendix Table 2). The means for property tax differed by age, gender and occupation. Younger respondents proposed a higher proportion for property tax in their distribution than did older respondents. Respondents age 19 to 29 had a mean proportion for property tax of 29.2%, compared to 22.7% for respondents age 50 to 64. Females also had a higher



mean for property taxes than males. When comparing occupation groups, farmers and ranchers had a lower proportion for property taxes in their recommended distribution than respondents with different occupations. Farmers/ranchers had a mean proportion of 21.2% for property taxes, compared to 26.6% for respondents who classified their occupations as "other."

The mean proportion for sales tax differed by income, age, gender, education and occupation. Respondents with higher income levels had a higher proportion for sales tax in their distribution compared to respondents with lower incomes. Respondents with incomes of \$75,000 and over had a mean proportion of 32.2%; however, the mean proportion for respondents with incomes less than \$10,000 was 23.2% (Figure 2).

Respondents age 40 to 64 recommended a higher proportion for sales tax than the other

age groups. Also, males had a higher proportion for sales tax as compared to females. And when comparing education groups, respondents with a bachelors degree had the highest proportion for sales tax.

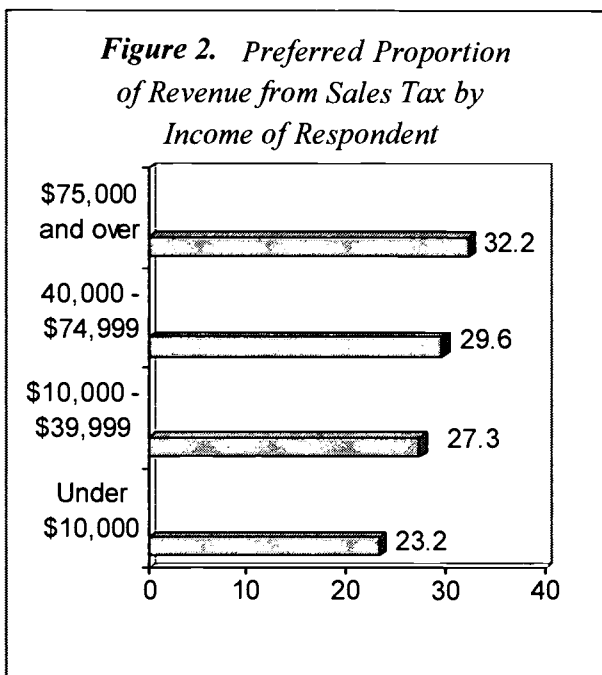
Farmers/ranchers had the highest proportion for sales tax of all the occupation groups. Farmers and ranchers had a mean proportion of 31.6% for sales tax, compared to a mean of 23.6% for the manual laborers.

The means for individual income tax differed by community size, region, age, education and occupation. Respondents living in smaller communities had a higher mean for individual income tax in their distribution as compared to those living in larger communities. When comparing regional groups, the respondents living in the Southeast region had a higher mean proportion than respondents living in other regions of the state (see Appendix Figure 1 for the counties included in each region).

The mean for individual income tax increased as age increased. Respondents with a bachelors degree had the highest mean for this tax of all the education groups.

Farmers and ranchers had the highest mean for individual income tax compared to the other occupation groups. Farmers and ranchers had a mean proportion of 20.2%, compared to a mean proportion of 15.9% for skilled laborers.

The proportion of state and local taxes respondents would like to see come from corporate income taxes differed by income, age, education and occupation. Respondents with lower incomes had a higher mean for



corporate income taxes than respondents with higher incomes. Respondents with incomes less than \$10,000 had a mean of 14.1% for corporate income taxes, compared to the mean of 10.4% for the respondents with incomes of at least \$75,000.

When comparing the means for corporate income tax by age, respondents between the ages of 30 and 64 had higher means than either the youngest or oldest respondents. Respondents with a 9<sup>th</sup> to 12<sup>th</sup> grade education had the highest mean of the education groups. The skilled laborers were the occupation group with the highest mean for corporate income tax.

The means for motor fuel taxes/fees and miscellaneous taxes and fees did not differ by any of the characteristics. Some of the "other" options listed by respondents included: alcohol/tobacco taxes, gambling, lottery, luxury taxes, flat tax, food tax, and taxes on services.

### ***Attitudes Concerning Taxes and School Financing***

Respondents were also asked a series of questions that measured their attitudes about taxes and school financing. They were given a list of seven statements and were asked the extent to which they agreed or disagreed with each.

The seven statements were worded as follows:

- a. Public services will not be greatly affected if property taxes are cut by 10% or less.
- b. The quality of education will be reduced as schools make the changes needed to

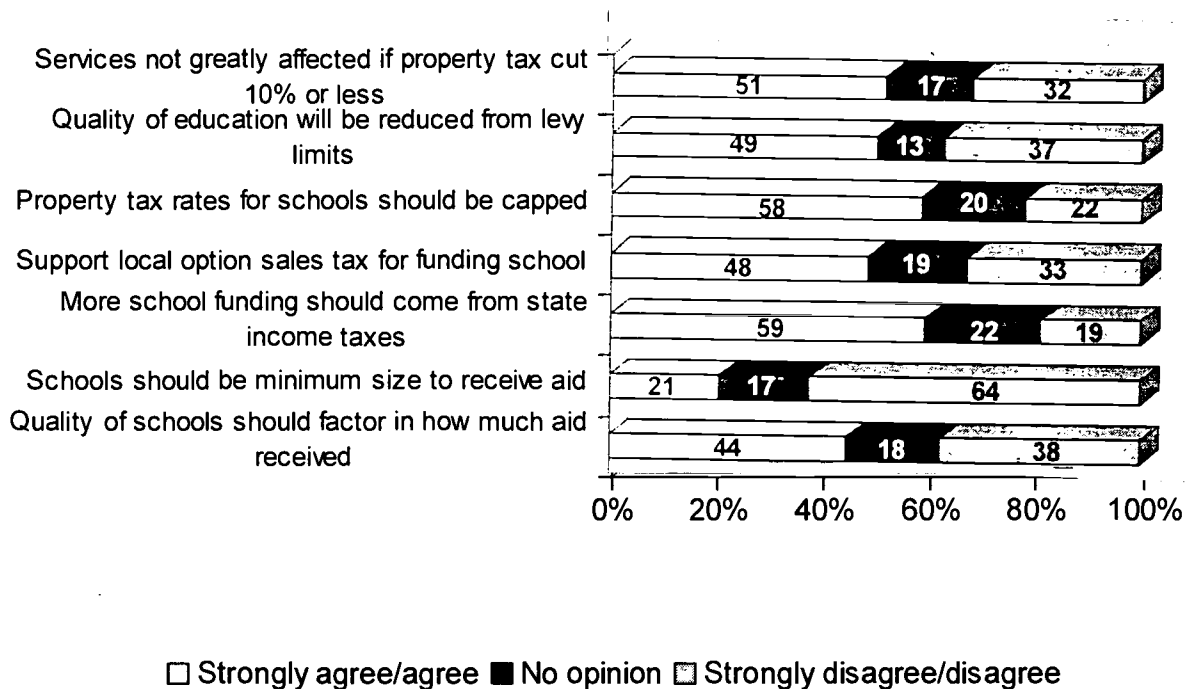
- c. meet the property tax levy limits. Property tax rates for school districts should be capped, just as they are for counties, cities, and other units of local government.
- d. I would support using a local option sales tax as an additional source of funds for my local school district.
- e. More funding for schools should come from state income taxes as a way of leveling out differences among school districts.
- f. Schools should be required to be a minimum size in order to be eligible for state aid.
- g. The quality of schools should be a factor in how much state aid they receive.

Over one-half (51%) of the respondents strongly agreed or agreed that public services would not be greatly affected if property taxes are cut by 10% or less (Figure 3). Seventeen percent had no opinion, and thirty-two percent disagreed or strongly disagreed. However, almost one-half (49%) agreed or strongly agreed that the quality of education will be reduced as schools make the changes needed to meet the property tax levy limits. Thirty-seven percent disagreed or strongly disagreed, while thirteen percent had no opinion.

When asked if property tax rates for schools should be capped as they are for other units of local government, fifty-eight percent agreed or strongly agreed. Twenty-two percent disagreed or strongly disagreed.

Forty-eight percent agreed or strongly agreed that they would support using a local option sales tax as an additional source of

**Figure 3. Attitudes Concerning Taxes and School Financing**



funds for their local school district. Thirty-three percent disagreed or strongly disagreed with this idea. The respondents were more supportive of having more school funding come from state income tax dollars; fifty-nine percent strongly agreed or agreed with the statement. Nineteen percent disagreed or strongly disagreed and twenty-two percent had no opinion.

Most respondents are not in favor of having schools be a minimum size in order to be eligible for state aid. Sixty-four percent disagreed or strongly disagreed that schools should be a minimum size to qualify for aid.

Twenty-one percent agreed or strongly agreed. Having the quality of the schools be a factor in how much state aid they receive was a more acceptable idea to some rural Nebraskans. Forty-four percent strongly agreed or agreed that quality should factor into how much aid a school receives. But, thirty-eight percent disagreed or strongly disagreed.

Many of these attitudes and opinions about school finance differed by community size, region and individual characteristics (Appendix Table 3).

Respondents living in the Panhandle region of the state were more likely than those living in other regions to agree that public services would not be greatly affected if property taxes are cut by 10% or less. Sixty percent of the respondents in this region agreed or strongly agreed with the statement; however, only forty-eight percent of the respondents living in the Southeast region of the state shared this opinion.

Respondents with lower income levels were more likely than those with higher incomes to feel that public services wouldn't be greatly affected by cutting property taxes by 10% or less.

Perceptions of the impact of property tax cuts also differed by age. Sixty-two percent of the respondents age 65 and older agreed that public services would not be greatly affected by the cuts, compared to forty-six percent of the respondents between the ages of 30 and 49.

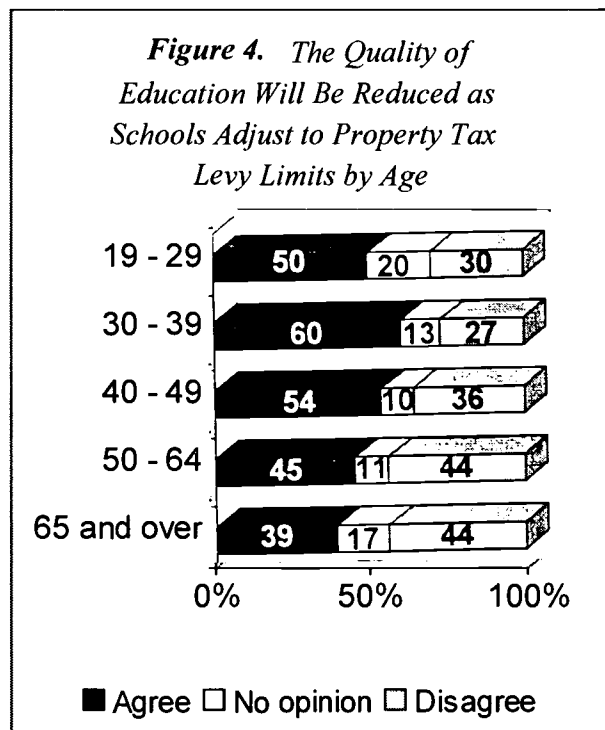
Farmers and ranchers were the occupation group most likely to feel that services would not be greatly affected by cutting property taxes by 10% or less. Sixty-three percent of this group agreed or strongly agreed with the statement, while only forty-five percent of the respondents with professional or administrative support occupations felt the same way. Other groups more likely to agree that services wouldn't be greatly impacted by cutting property taxes by this amount include respondents with education levels ranging from 9<sup>th</sup> grade to some college and males.

Opinions on how the quality of education will be impacted by property tax levy limits

differed by community size, region, income, age, gender, education and occupation. Respondents living in communities with populations ranging from 100 to 999 were more likely than respondents living in other sized communities to agree that the quality of education will be reduced as schools make the changes needed to meet the property tax levy limits.

When comparing age groups, respondents between the ages of 30 and 39 were the group most likely to agree that the quality of education will be reduced by the levy limits. Sixty percent of the respondents in this age group agreed or strongly agreed with the statement; however only thirty-nine percent of the respondents age 65 and older shared this opinion (Figure 4).

Respondents with a graduate/professional degree were more likely than those with less



education to agree that the property tax levy limits would reduce the quality of education. Sixty-one percent of this group agreed or strongly agreed with this statement, compared to only thirty-two percent of the respondents with less than a 9<sup>th</sup> grade education.

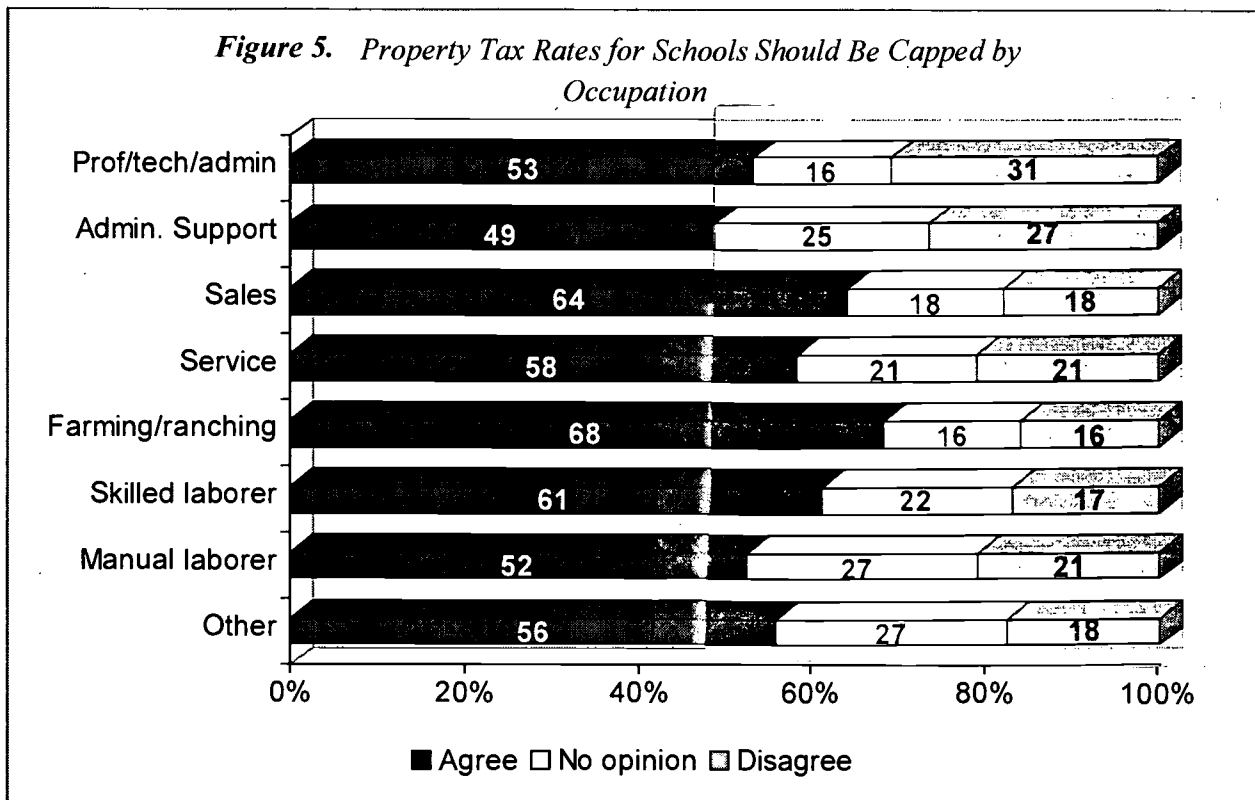
Respondents with professional or administrative support occupations were more likely than respondents with different occupations to agree with the statement. Fifty-six percent of these groups agreed or strongly agreed, contrasted with only thirty-eight percent of farmers and ranchers.

Other groups more likely to agree that the quality of education will be reduced by the levy limits include respondents living in the South Central region of the state,

respondents with incomes ranging from \$30,000 to \$74,999 and females.

Differences of opinion on whether or not property tax rates for school districts should be capped also occurred by community size, income, age, gender, education and occupation. Older respondents were more likely than younger respondents to agree that property tax rates for schools should be capped. Sixty-six percent of the respondents age 65 and older agreed or strongly agreed with the statement, compared to fifty-two percent of the respondents between the ages of 30 and 39.

Farmers and ranchers were the occupational group most likely to agree with the same statement. Sixty-eight percent of the farmers and ranchers agreed or strongly



agreed that property tax rates for schools should be capped, compared to forty-nine percent of the respondents with an administrative support occupation (Figure 5).

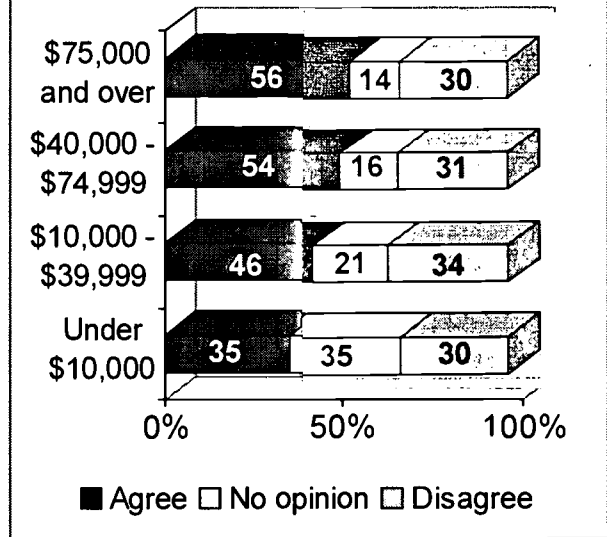
Of the educational groups, the respondents with a 9<sup>th</sup> to 12<sup>th</sup> grade education were the most likely to agree that property tax rates for schools should be capped. Sixty-five percent of respondents with this level of education agreed or strongly agreed with the statement, while only forty-seven percent of the respondents with a graduate degree agreed or strongly agreed.

Other groups more likely to agree that property tax rates for schools should be capped include: respondents with lower income levels, males, and respondents living in communities with populations ranging from 5,000 to 9,999.

When asked if they would support using a local option sales tax as an additional source of funds for their school district, responses differed by region, income, age, gender, education and occupation. Respondents with higher income levels were more likely than those with lower income levels to agree that they would support the local option sales tax. Fifty-six percent of the respondents with incomes of \$75,000 and over agreed or strongly agreed with the statement, compared to only thirty-five percent of the respondents with incomes less than \$10,000 (Figure 6).

Younger respondents were more likely than older respondents to support this optional funding. Fifty-eight percent of the respondents between the ages of 30 and 39

*Figure 6. Support for a Local Option Sales Tax for Funding Schools by Income*



agreed or strongly agreed with the statement, compared to thirty-nine percent of the respondents age 65 and older.

When examining education groups, respondents with higher educational levels were more likely than those with lower educational levels to agree that they would support this additional funding source for their school. Sixty-two percent of the respondents with a bachelors degree agreed or strongly agreed with the statement, compared to only thirty-seven percent of the respondents with a 9<sup>th</sup> to 12<sup>th</sup> grade education.

Other groups more likely to agree with this statement include respondents living in the Panhandle and respondents with professional occupations.

Support for using more state income tax dollars for school funding differed by



community size, region, income, age, gender, education and occupation. Respondents living in smaller communities were more likely than those living in larger communities to agree that more funding for schools should come from state income taxes.

When comparing regional groups, respondents living in the Southeast region of the state were the most likely to agree with the statement. Sixty-five percent of the respondents in this region agreed or strongly agreed with the statement, compared to fifty-six percent of the respondents living in the North Central part of the state.

Respondents with higher educational levels were more likely than those with less education to agree that more school funding should come from state income taxes. Seventy percent of the respondents with a graduate degree agreed or strongly agreed with the statement, while only forty-nine percent of the respondents with less than a 9<sup>th</sup> grade education felt the same.

Farmers and ranchers were the occupational group most likely to agree that more school funding should come from state income taxes. Sixty-six percent of these respondents agreed or strongly agreed with the statement, compared to fifty-six percent of the respondents with sales or manual labor occupations.

Many differences of opinion also exist on whether or not schools should be required to be a minimum size in order to be eligible for state aid. Respondents living in larger communities were more likely than those living in smaller communities to agree that

schools should be a minimum size to qualify for state aid. Twenty-six percent of the respondents living in communities with at least 10,000 people agreed or strongly agreed with the statement, compared to only fourteen percent of the respondents living in communities with populations ranging from 100 to 499.

Respondents with higher income levels were also more likely to agree that schools should be a minimum size to qualify for state aid. Thirty percent of the respondents with incomes of \$75,000 and over agreed or strongly agreed with the statement, compared to sixteen percent of the respondents with incomes ranging from \$10,000 to \$19,999.

Other groups more likely to agree that schools should be a minimum size to be eligible for state aid include older respondents, those with higher educational levels and respondents with professional occupations. The regional group most likely to *disagree* with the statement were the respondents living in the North Central part of the state.

Another question dealing with allocation of state aid asked respondents if the quality of schools should be a factor in how much aid they receive. Opinions on this question differed by income, age, gender and education.

Respondents with higher income levels were more likely than those with lower incomes to agree that the quality of schools should factor into how much state aid they receive. Fifty percent of the respondents with incomes of at least \$75,000 agreed or

strongly agreed with the statement, compared to forty percent of the respondents with incomes less than \$10,000.

Older respondents, males and respondents with higher educational levels were also more likely to agree that quality of schools should be a factor in how much state aid they receive.

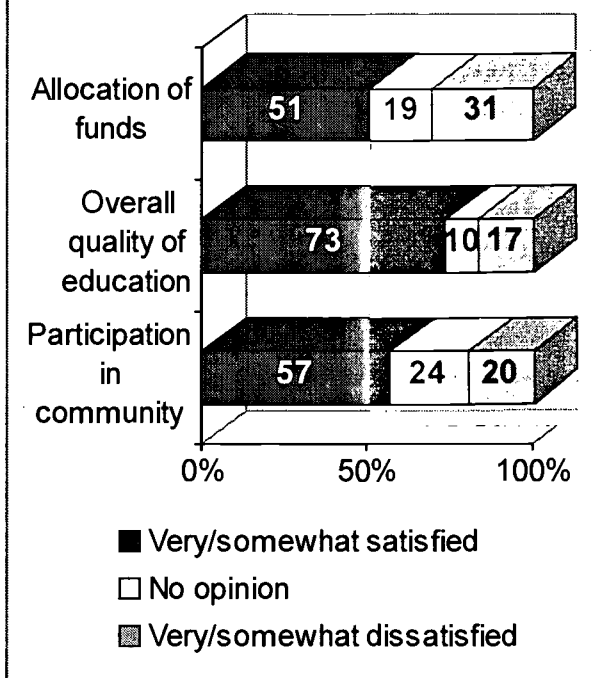
### *Satisfaction with Local School District*

Respondents were next asked a series of questions that dealt with their level of satisfaction with their current local school district. Specifically, they were asked how satisfied they were with the following: “your local school district’s allocation of funds (what they spend it on)”, “the overall quality of education provided by your local school district”, and “your local school district’s level of participation in your community beyond traditional school activities.”

The majority of rural Nebraskans report being satisfied with these specific aspects of their local school district. Fifty-one percent were very or somewhat satisfied with their school district’s allocation of funds, seventy-three percent were very or somewhat satisfied with the overall quality of education provided by their school district and fifty-seven percent report satisfaction with their school’s level of participation in the community (Figure 7). The level of satisfaction differed by community size, region, income, age, gender, education and occupation (Appendix Table 4).

Respondents living in smaller communities were more likely than those living in larger communities to be satisfied with their school

**Figure 7. Level of Satisfaction with Specific Aspects of Local School District**



district’s allocation of funds. Fifty-six percent of the respondents living in communities with populations ranging from 100 to 999 report being very or somewhat satisfied with their school’s allocation of funds, compared to forty percent of the respondents living in communities with populations between 5,000 and 9,999.

When comparing income groups, respondents with higher income levels were more likely than those with lower incomes to be satisfied with the allocation of funds. Fifty-seven percent of the respondents with incomes between \$50,000 and \$59,999 were satisfied with the allocation of funds by their school district, while only forty-four percent of the respondents with incomes less than

\$20,000 report satisfaction with this aspect of their school.

Respondents with higher educational levels were more likely than those with less education to be satisfied with their school district's allocation of funds. Sixty percent of the respondents with graduate degrees were satisfied with the allocation of funds, compared to forty percent of the respondents with less than a 9<sup>th</sup> grade education.

Other groups more likely to be satisfied with their school's allocation of funds include respondents in the Southeast region, respondents between the ages of 30 and 39, females and respondents with administrative support occupations.

When asked about their satisfaction with the overall quality of education provided by their local school district, responses differed by community size, region, income, age, education and occupation. Respondents living in smaller communities were more likely than those living in larger communities to be satisfied with the overall quality of education provided by their school. Seventy-eight percent of the respondents living in communities ranging from 500 to 999 in population were satisfied with the overall quality of education, while only sixty-three percent of the respondents living in communities with populations between 5,000 and 9,999 were satisfied.

When comparing income groups, respondents with higher incomes were more likely than those with lower incomes to be satisfied with the overall quality of education. Seventy-seven percent of the respondents with incomes ranging from

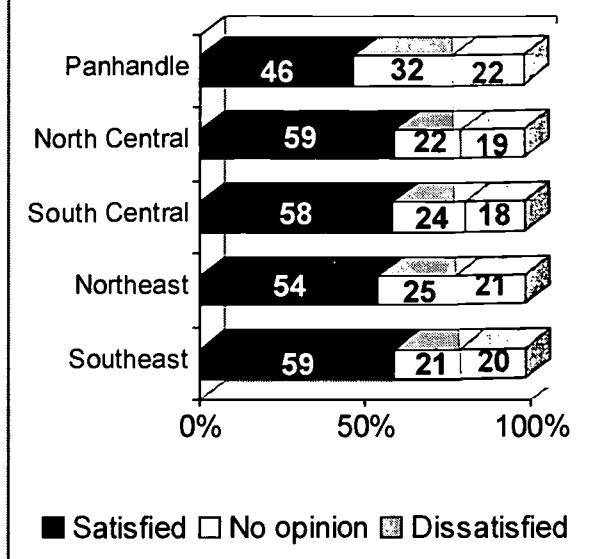
\$50,000 to \$59,999 were satisfied with the overall quality of education, compared to sixty percent of the respondents with incomes under \$10,000.

Respondents with higher education levels were more likely than those with less education to be satisfied with the overall quality of education provided by their local school district. Seventy-seven percent of the respondents with graduate degrees reported being satisfied with the quality of education, while only sixty-four percent of the respondents with less than a 9<sup>th</sup> grade education were satisfied. Other groups that were more likely to be satisfied with the overall quality of education were respondents in the Northeast region of the state, older respondents, and respondents with administrative support occupations.

Satisfaction with the local school's level of participation in the community beyond traditional school activities differed by community size, region, age, gender, education and occupation. Respondents living in the Southeast and North Central regions of the state were more likely to be satisfied with their school's participation in the community. Fifty-nine percent of the respondents in these regions reported being satisfied with this aspect of their local school, compared to forty-six percent of the respondents in the Panhandle (Figure 8).

Respondents living in smaller communities were more likely than those living in larger communities to be satisfied with the school's participation in the community. Sixty percent of the respondents living in communities with less than 100 people were satisfied with their school's participation,

**Figure 8. Satisfaction with School's Participation in Community by Region**



compared to fifty percent of the respondents living in communities with populations that ranged from 5,000 to 9,999.

When comparing education groups, respondents with higher education levels were more likely than those with less education to be satisfied with their school's participation in the community. Sixty-two percent of the respondents with a graduate or professional degree were satisfied with this aspect of their school, contrasted with only thirty-nine percent of the respondents with less than a 9<sup>th</sup> grade education. Other groups more likely to be satisfied with their school's participation include younger respondents, females, and respondents with administrative support occupations.

### **Support for School Consolidation**

Since some schools have been forced to look

at consolidation to cope with the new property tax levy limits, respondents were asked how strongly they would support or oppose the consolidation of their school district with one or more neighboring districts for various reasons. The following possible reasons were given:

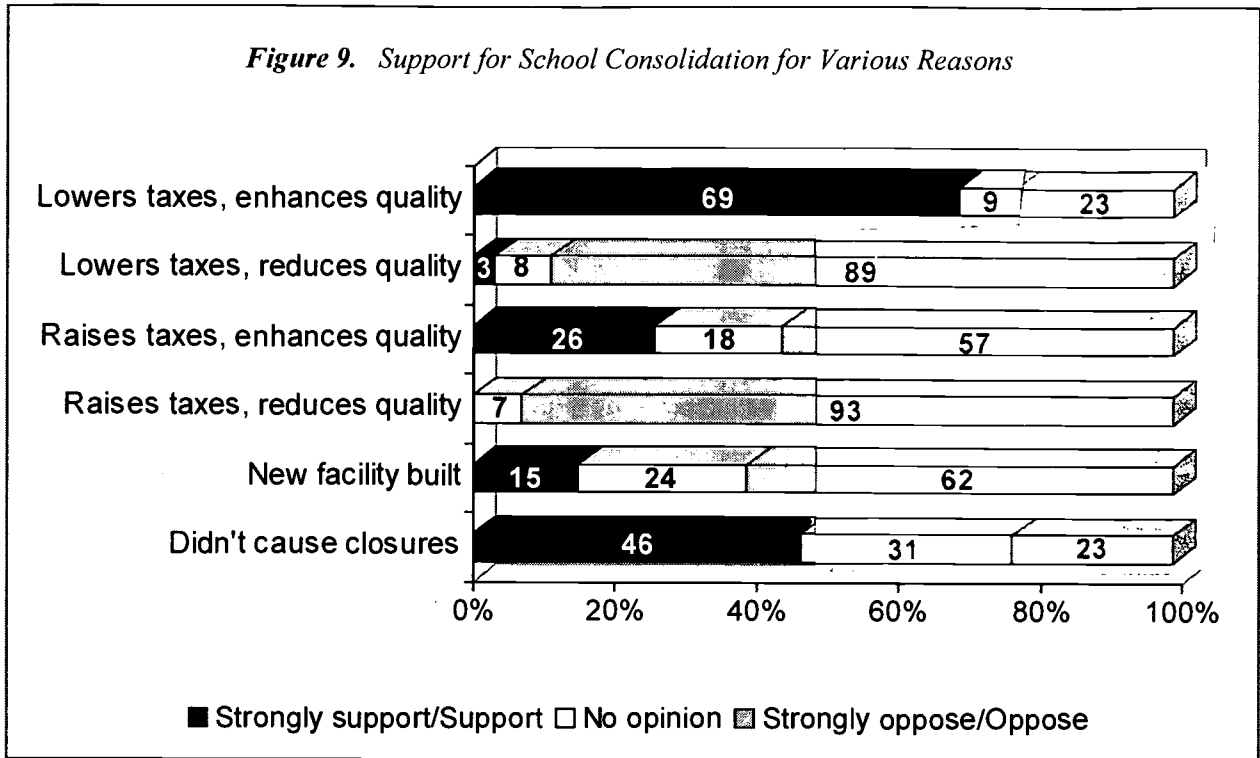
- if it lowered my taxes and the quality of education was enhanced
- if it lowered my taxes and the quality of education was reduced
- if it raised my taxes and the quality of education was enhanced
- if it raised my taxes and the quality of education was reduced
- if it led to a new facility being built
- if it didn't cause the closure of any of the existing schools.

Respondents were given a five-point scale, with 1 being strongly support and 5 being strongly oppose.

The responses to these questions are shown in Figure 9. Respondents were most supportive of consolidating their school if it meant their taxes would decrease yet the quality of education would increase or if it didn't cause the closure of any of the existing schools. Sixty-nine percent of the respondents would support consolidation if it lowered their taxes and the quality of education was enhanced. Forty-six percent would support consolidation if it didn't cause the closure of any of the existing schools. Conversely, respondents were least supportive of consolidation if it raised their taxes and reduced the quality of education or if it lowered their taxes and the quality of education was reduced.

Respondents' support for consolidation of their school if it lowered their taxes and the

*Figure 9. Support for School Consolidation for Various Reasons*



quality of education was enhanced differed by community size, region, income, age, gender, education and occupation (Appendix Table 5). Respondents living in larger communities were more likely than those living in smaller communities to support consolidation if it lowered taxes and enhanced education. Seventy-seven percent of the respondents living in communities with populations of 10,000 or more supported consolidation for this reason, while only fifty-nine percent of the respondents living in towns with less than 500 people agreed.

When comparing regional groups, respondents living in the Panhandle were more likely than respondents living in other regions of the state to support consolidation of their school if it lowered their taxes and enhanced education. Seventy-four percent

of the respondents in this region supported consolidation for this reason, compared to sixty percent of the respondents living in the North Central part of the state.

Differences existed among income groups as well. Respondents with higher incomes were more likely than those with lower incomes to support consolidation for this reason. Seventy-eight percent of the respondents with incomes of \$75,000 or greater supported consolidation if it lowered their taxes and enhanced the quality of education, while only fifty-two percent of the respondents with incomes less than \$10,000 shared this opinion.

Other groups more likely to support consolidation of their school for this reason include younger respondents, males, those with higher education levels and those with

sales occupations.

Although there was not much support by most respondents for consolidation of their school if it lowered their taxes but reduced the quality of education, some respondents were more likely than others to support it for this reason. Respondents with lower incomes, older respondents, males, those with less education and respondents with occupations in farming/ranching or manual labor were the groups most likely to support consolidation of their school if it lowered their taxes and reduced the quality of education.

Support for consolidation of their school if it raised their taxes and enhanced the quality of education differed by region, income, age, education and occupation. Respondents with higher incomes were more likely than those with lower incomes to support consolidation for this reason. Thirty-three percent of the respondents with incomes ranging from \$60,000 to \$74,999 supported consolidation if it lowered taxes and enhanced education, while only twenty-two percent of the respondents with incomes ranging from \$10,000 to \$29,999 shared this opinion.

When comparing education groups, respondents with higher education levels were more likely than those with less education to support consolidation if it raised taxes but enhanced education. Thirty-seven percent of the respondents with a graduate or professional degree gave their support to consolidation of their school for this reason, compared to nineteen percent of the respondents with a 9<sup>th</sup> to 12<sup>th</sup> grade education level.

Respondents with professional occupations were more likely than those with other occupations to support consolidation for this reason. Thirty-two percent of the respondents with professional occupations supported consolidation of their school if it raised their taxes and enhanced the quality of education, while only eighteen percent of the farmers/ranchers or manual laborers supported it for this reason.

Other groups more likely to support consolidation of their school for this reason were respondents living in the Northeast region of the state and younger respondents.

Although most people opposed the consolidation of their school if it raised their taxes and reduced the quality of education, some groups were more likely than others to *oppose* it. Respondents with higher incomes, younger respondents, those with more education and respondents with professional occupations were the groups more likely to *oppose* consolidation for this reason. Although differences were noted in the proportion opposing consolidation for this reason, this does not mean the other groups were more supportive of it. These differences result from more people in the other groups stating they had no opinion.

Support for consolidation of their school if it led to a new facility being built differed by community size, region, income, age, education and occupation. Respondents with higher incomes were more likely than those with lower incomes to support consolidation for this reason. Twenty percent of the respondents with incomes between \$60,000 and \$74,999 supported consolidation of their school if it led to a

new facility being built, compared to only six percent of the respondents with incomes less than \$10,000.

When comparing education groups, those with higher levels of education were more likely to support consolidation of their school if a new facility was built. Twenty-four percent of the respondents with a graduate or professional degree offered their support for consolidation for this reason, while only eight percent of the respondents with less than a 9<sup>th</sup> grade education shared this opinion.

Respondents with a professional occupation were more likely than those with different occupations to support consolidation of their school if a new facility was built. Nineteen percent of these respondents supported consolidation for this reason, compared to only nine percent of the farmers and ranchers.

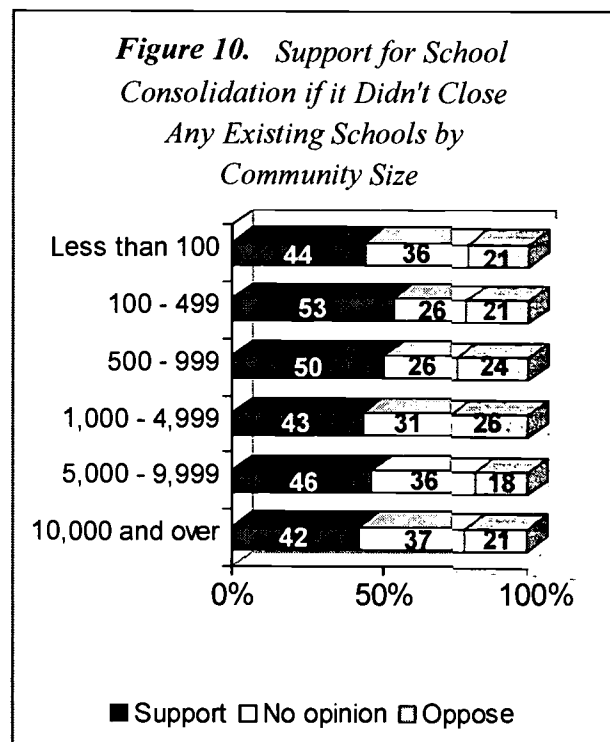
Other groups more likely to support consolidation for this reason include respondents living in larger communities, those living in the Northeast region of the state and younger respondents.

Support for consolidation if it didn't cause the closure of any of the existing schools differed by community size, income, gender, education and occupation. Respondents living in some of the smaller communities were more likely than those living in different sized communities to support consolidation for this reason. Fifty-three percent of the respondents living in communities with populations between 100 and 499 supported consolidation for this reason, compared to forty-two percent of the

respondents living in communities with populations of at least 10,000 (Figure 10).

Respondents with lower incomes were more likely than those with higher incomes to support consolidation of their school if it didn't cause the closure of any of the existing schools. Fifty-one percent of the respondents with incomes between \$10,000 and \$19,999 supported consolidation for this reason, compared to thirty-seven percent of the respondents with incomes of \$75,000 and over.

Other groups more likely to support consolidation for this reason include females, those with less education and manual laborers.



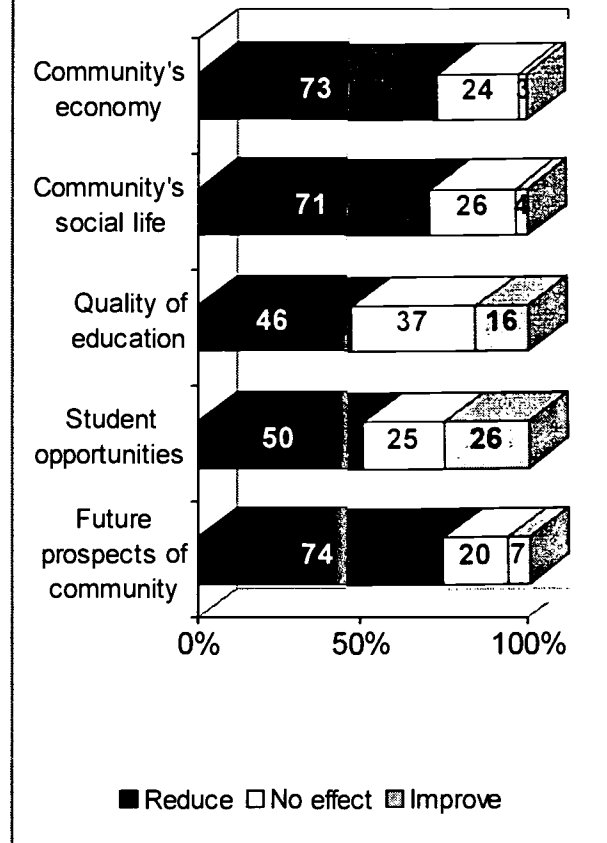
### *Perceptions of the Effects of School Consolidation*

In the previous section, respondents stated how strongly they would support or oppose school consolidation for various reasons. But, how do they feel the consolidation of their school would affect various aspects of their community? To ascertain this, respondents were asked the following question, "How do you feel school consolidation would affect the following items if the consolidation resulted in your school being located in another community?" The items respondents were asked about include: your community's economy, your community's social life, the quality of education, student opportunities, and the future prospects of your community.

The responses to these questions are shown in Figure 11. Overall, the majority of the respondents feel these items would be reduced as a result of school consolidation. Seventy-four percent feel the future prospects of their community would be reduced, seventy-three percent believe their community's economy would be reduced and seventy-one percent feel the community's social life would also be diminished as a result of school consolidation. And, although a smaller proportion believe that the quality of education and student opportunities will be reduced, almost one-half still believe they will decrease.

Some readers offered comments on school consolidation. One respondent offered her opinion on how consolidation affects the quality of education, "I'm not in favor of increasing taxes, but if raising taxes is what

*Figure 11. Perceived Effects of School Consolidation on Various Items*



it takes to continue the excellent education of our smaller rural schools, then I would most definitely be willing to pay taxes to support these schools. It is my feeling that larger schools through consolidation may offer a broader variety of classes, but the overall quality of education is greatly reduced. It has been proven that achievement test scores are higher in small rural schools than those of larger city schools! A higher percentage of students from rural schools are going on to a higher level of education! Consolidation is not the answer. Closing rural schools is not the



answer!”

Another respondent commented on how it can affect the community, “As a business owner in a small town, our community is faced with school consolidation probably in the near future. I have terrible fears of what losing our high school and possibly the whole school would do to our community. With the change of state aid the whole feeling of the community is depressed because the center of social activity will possibly be gone. Since the laws were passed, housing prices have fallen and the housing market has come to a standstill because no one knows what the future holds. It is very difficult as a business owner to sell your community when there may be no school for new residents.” However another respondent spoke of the benefits school consolidation can have, “My school consolidated 3 years ago with two other towns. A brand new building was built and each town still has a K-6. I voted for this merger and I think it is the best thing for education in my area. I’m a strong supporter of school consolidation! It should be pushed much harder than it is!”

The perceived effect of school consolidation on the community’s economy differed by community size, region and gender (Appendix Table 6). Respondents living in communities with populations ranging from 500 to 999 were the most likely of the community size groups to feel that their community’s economy would be reduced as a result of school consolidation. Seventy-nine percent of these respondents believed their community’s economy would be reduced, compared to only fifty-eight percent of the respondents living in

communities with less than 100 people.

When comparing regional groups, respondents in the North Central region of the state were the most likely to feel the community’s economy would be reduced as a result of school consolidation. Eighty percent of this group felt the economy would be reduced, while only sixty-five percent of the respondents in the Panhandle agreed.

Females were more likely than males to feel the community’s economy would be reduced. Seventy-six percent of the females believed the economy would be reduced, while sixty-nine percent of the males shared this opinion.

The effects of school consolidation on the community’s social life differed by community size, region, gender and education. Respondents living in communities with populations ranging from 100 to 999 were more likely than respondents living in different sized communities to feel the community’s social life would be reduced. Approximately seventy-four percent of this group believed the community’s social life would be reduced, compared to sixty-three percent of the respondents living in communities with populations of 10,000 or greater.

Of all the regional groups, respondents living in the North Central region of the state were the most likely to believe their community’s social life would be diminished as a result of school consolidation. Other groups more likely to believe that school consolidation would reduce their community’s social life include respondents with higher educational levels

and females.

Opinions on school consolidation's effect on the quality of education differed by region, income, age, gender and education.

Respondents living in the North Central region of the state were more likely than those living in other regions of the state to believe the quality of education would be reduced as a result of school consolidation. Fifty-six percent of the respondents in this region believed the quality of education would be reduced, compared to forty-two percent of the respondents in the Southeast region of the state.

Respondents with lower incomes were more likely than those with higher incomes to believe the quality of education would be reduced. Fifty-seven percent of the respondents with incomes less than \$10,000 believe the quality of education will decrease, compared to only thirty-eight percent of the respondents with incomes of \$75,000 or more.

Other groups more likely to believe the quality of education will decrease as a result of school consolidation were respondents between the ages of 30 and 39, females, and respondents with a high school diploma.

Many differences of opinion exist on the perceived effect of school consolidation on student opportunities. Respondents with lower incomes were more likely than those with higher incomes to believe student opportunities would diminish as a result of consolidation. Fifty-eight percent of the respondents with incomes less than \$10,000 believed student opportunities would decrease, compared to forty-four percent of

the respondents with incomes of \$75,000 or more.

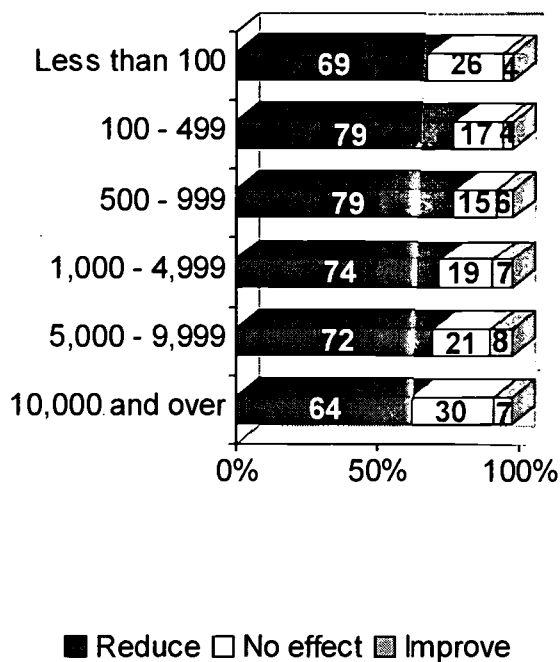
Of the education groups, respondents with less than a 9<sup>th</sup> grade education were more likely than those with more education to believe student opportunities would decrease. Fifty-six percent of the respondents with this education level felt student opportunities would be reduced, compared to forty-two percent of the respondents with a graduate degree.

Other groups more likely to believe student opportunities would decrease as a result of school consolidation include respondents living in communities with populations between 1,000 and 9,999, those living in the North Central part of the state, respondents between the ages of 30 and 39, and females.

When asked how school consolidation would affect the future prospects of their community, opinions differed according to community size, region, gender and education. Respondents living in communities with populations ranging from 100 to 999 were more likely than those living in other sized communities to believe the future prospects of their community would be reduced. Seventy-nine percent of the respondents living in these sized communities thought the future prospects of their community would decrease as a result of school consolidation, while only sixty-four percent of the respondents living in communities with populations of 10,000 or more shared this belief (Figure 12).

Respondents living in the North Central region of the state were more likely than those living in other parts of the state to

**Figure 12. Perceived Effect of School Consolidation on the Future Prospects of Community by Community Size**



believe the future prospects of their community would decrease as a result of school consolidation. Seventy-nine percent of the respondents living in this region believe the future prospects of their community would be reduced, compared to sixty-eight percent of the respondents in the Panhandle.

Other groups more likely to believe the future prospects of their community would be diminished as a result of school consolidation include females and respondents with higher educational levels.

### Conclusion

Rural Nebraskans would like to see less

reliance placed on property taxes in the tax structure. When asked what their recommended distribution of state and local taxes would be, respondents shifted some of the emphasis from property taxes to corporate income tax and sales tax. In addition, the majority of respondents agreed that property tax rates for school districts should be capped.

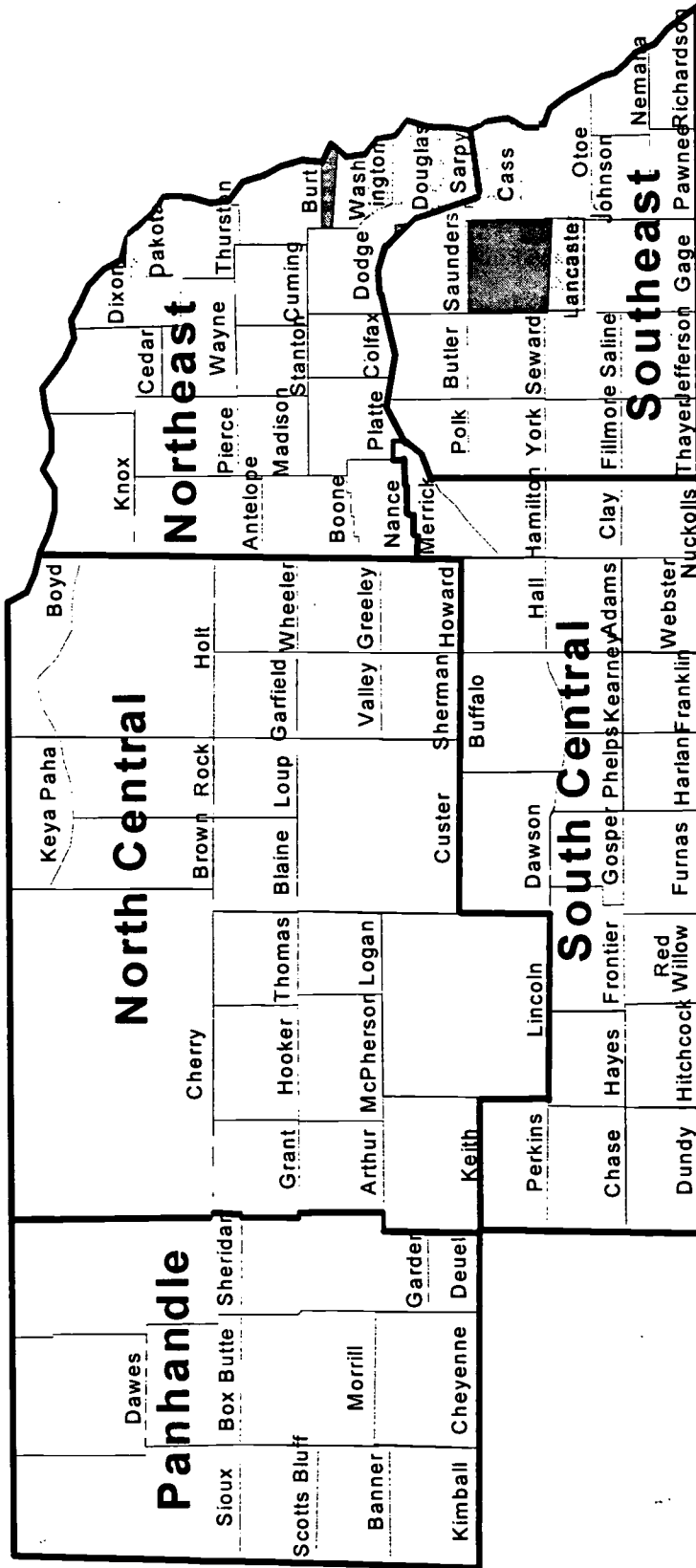
The perceived impacts of these caps on public services differed when asked about services in general or specifically about education. Just over one-half of the respondents agreed that public services would not be greatly affected if property taxes are cut by 10% or less, yet forty-nine percent agreed that the quality of education would be reduced as schools make changes needed to meet existing levy limits. Given this perception that education will suffer due to the levy limits, additional funding may be needed to compensate for the loss in property tax dollars. The majority of respondents supported using more state income tax dollars for school funding. And another alternative, a local option sales tax, received support from almost one-half of the respondents as well. Therefore, rural Nebraskans are supportive of their local schools but would like to see their funding dollars more evenly distributed between state income tax, sales tax and property tax.

Rural Nebraskans appear to be satisfied with their local school districts. The majority of respondents were satisfied with their school's allocation of funds, the overall quality of education and their level of participation in the community. This local support for the school is also seen when asked about school consolidation. Not much

support was given to school consolidation unless (a) it led to both lowering taxes and enhancing the quality of education or (b) if it didn't cause the closure of any of the existing schools.

This opposition to consolidation was investigated further by asking how they felt it would impact various items. The majority of respondents feel that it would reduce the community's economy, its social life and its future prospects. Opinions were not quite as strong when asked how it would impact the quality of education and student opportunities, but still almost one-half felt that both would be reduced as a result of the consolidation.

Appendix Figure 1. Regions of Nebraska



Metropolitan counties (not surveyed)



*Appendix Table 1. Demographic Profile of Rural Poll Respondents Compared to 1990 Census*

	<b>1998 Poll</b>	<b>1997 Poll</b>	<b>1996 Poll</b>	<b>1990 Census</b>
<b>Age: <sup>1</sup></b>				
20 - 39	25%	24%	22%	38%
40 - 64	55%	48%	49%	36%
65 and over	20%	28%	29%	26%
<b>Gender: <sup>2</sup></b>				
Female	58%	28%	27%	49%
Male	42%	72%	73%	51%
<b>Education: <sup>3</sup></b>				
Less than 9 <sup>th</sup> grade	2%	5%	3%	10%
9 <sup>th</sup> to 12 <sup>th</sup> grade (no diploma)	3%	5%	5%	12%
High school diploma (or equivalent)	33%	34%	34%	38%
Some college, no degree	27%	25%	26%	21%
Associate degree	10%	8%	7%	7%
Bachelors degree	16%	14%	14%	9%
Graduate or professional degree	9%	9%	10%	3%
<b>Household income: <sup>4</sup></b>				
Less than \$10,000	3%	7%	8%	19%
\$10,000 - \$19,999	10%	16%	17%	25%
\$20,000 - \$29,999	17%	19%	19%	21%
\$30,000 - \$39,999	20%	18%	18%	15%
\$40,000 - \$49,999	18%	14%	15%	9%
\$50,000 - \$59,999	12%	10%	9%	5%
\$60,000 - \$74,999	10%	7%	7%	3%
\$75,000 or more	10%	8%	7%	3%
<b>Marital Status: <sup>5</sup></b>				
Married	95%	73%	75%	64%
Never married	0.4%	8%	7%	20%
Divorced/separated	1%	9%	8%	7%
Widowed/widower	3%	10%	10%	10%

<sup>1</sup> 1990 Census universe is non-metro population 20 years of age and over.

<sup>2</sup> 1990 Census universe is total non-metro population.

<sup>3</sup> 1990 Census universe is non-metro population 18 years of age and over.

<sup>4</sup> 1990 Census universe is all non-metro households.

<sup>5</sup> 1990 Census universe is non-metro population 15 years of age and over.

*Appendix Table 2. Opinions on Tax Structure by Community Size, Region and Individual Attributes*

*What proportion of the total revenue of state and local governments do you think should come from each type of tax?*

	<i>Property tax</i>	<i>Sales tax</i>	<i>Individual income tax</i>	<i>Corporate income tax</i>	<i>Motor fuel taxes/fees</i>	<i>Misc. taxes/fees</i>	<i>Other</i>
	<i>Means</i>						
<b>Community Size</b>	(n = 2685)	(n = 2662)	(n = 2635)	(n = 2643)	(n = 2590)	(n = 2536)	(n = 1893)
Less than 100	23.6	31.9	18.4	15.3	7.6	4.2	1.7
100 - 499	24.5	28.7	18.3	13.2	7.0	4.4	3.5
500 - 999	24.1	30.1	18.5	12.5	7.6	4.8	2.7
1,000 - 4,999	24.5	29.1	17.9	12.4	7.1	4.8	2.5
5,000 - 9,999	25.2	26.5	18.1	12.4	7.2	4.9	1.8
10,000 and up	23.3	28.8	16.2	13.0	7.1	4.8	3.0
<i>Significance*</i>	(.184)	(.052)	(.001)	(.355)	(.305)	(.540)	(.548)
<b>Region</b>	(n = 2702)	(n = 2675)	(n = 2651)	(n = 2659)	(n = 2604)	(n = 2550)	(n = 1894)
Panhandle	23.7	29.6	16.9	12.6	7.2	4.9	2.4
North Central	24.4	30.1	17.8	12.6	7.3	4.6	1.9
South Central	24.0	29.0	17.8	12.7	7.2	4.6	2.8
Northeast	24.3	29.0	17.1	12.8	7.1	4.6	3.1
Southeast	24.8	27.3	19.0	12.6	7.4	5.0	2.9
<i>Significance</i>	(.580)	(.066)	(.007)	(.998)	(.888)	(.463)	(.668)
<b>Individual Attributes:</b>							
<b>Income Level</b>	(n = 2565)	(n = 2540)	(n = 2522)	(n = 2528)	(n = 2477)	(n = 2425)	(n = 1810)
Under \$10,000	24.7	23.2	18.1	14.1	6.7	5.3	1.8
\$10,000 - \$19,999	24.6	26.8	17.0	13.9	7.4	5.0	4.3
\$20,000 - \$29,999	24.3	26.6	18.1	13.6	7.0	4.7	3.5
\$30,000 - \$39,999	24.8	27.9	17.8	12.8	7.1	4.5	2.6
\$40,000 - \$49,999	23.9	29.0	17.1	12.7	6.9	4.5	3.1
\$50,000 - \$59,999	25.0	29.7	17.9	13.1	7.5	4.7	0.9
\$60,000 - \$74,999	24.3	30.5	17.8	11.6	7.2	4.9	2.1
\$75,000 and over	23.2	32.2	18.7	10.4	7.4	4.9	3.0
<i>Significance</i>	(.377)	(.000)	(.459)	(.007)	(.606)	(.795)	(.097)
<b>Age</b>	(n = 2709)	(n = 2682)	(n = 2658)	(n = 2668)	(n = 2612)	(n = 2554)	(n = 1902)
19 - 29	29.2	24.1	16.8	10.7	7.0	5.1	1.5
30 - 39	25.5	27.2	17.1	13.9	7.2	4.7	2.3
40 - 49	24.1	29.5	17.2	13.5	7.2	4.6	2.7
50 - 64	22.7	30.6	18.3	12.9	7.1	4.7	2.8
65 and older	24.1	27.8	19.0	10.2	7.4	4.8	3.5
<i>Significance</i>	(.000)	(.000)	(.004)	(.000)	(.849)	(.845)	(.547)
<b>Gender</b>	(n = 2709)	(n = 2682)	(n = 2657)	(n = 2667)	(n = 2611)	(n = 2554)	(n = 1904)
Male	23.1	30.2	17.9	12.8	7.1	4.6	2.4
Female	25.1	27.7	17.7	12.7	7.3	4.8	2.9
<i>Significance</i>	(.000)	(.000)	(.562)	(.926)	(.199)	(.126)	(.306)

*What proportion of the total revenue of state and local governments do you think should come from each type of tax?*

	<i>Property tax</i>	<i>Sales tax</i>	<i>Individual income tax</i>	<i>Corporate income tax</i>	<i>Motor fuel taxes/fees</i>	<i>Misc. taxes/fees</i>	<i>Other</i>
<i>Education</i>	(n = 2644)	(n = 2619)	(n = 2597)	(n = 2608)	(n = 2552)	(n = 2496)	(n = 1860)
Less than 9 <sup>th</sup> grade	21.8	28.9	18.7	8.9	7.1	4.5	5.6
9 <sup>th</sup> to 12 <sup>th</sup> grade	24.9	25.3	15.7	14.5	8.5	5.6	9.2
H.S. diploma	24.1	27.6	17.4	13.5	7.0	4.8	1.7
Some college	23.9	28.9	17.4	13.0	7.2	4.8	3.5
Associate degree	24.4	30.4	17.5	12.7	6.9	4.7	3.2
Bachelors degree	24.3	30.8	19.0	11.6	7.5	4.5	1.9
Grad/prof degree	25.2	29.1	18.4	11.8	7.0	4.3	2.5
<i>Significance</i>	(.603)	(.007)	(.026)	(.038)	(.193)	(.407)	(.002)
<i>Occupation</i>	(n = 2359)	(n = 2334)	(n = 2322)	(n = 2327)	(n = 2275)	(n = 2234)	(n = 1695)
Prof/tech/admin.	24.0	30.5	17.7	12.4	7.0	4.6	2.5
Admin. support	25.4	31.5	16.8	11.7	7.5	5.1	1.8
Sales	25.5	28.1	18.5	12.3	7.3	4.7	1.5
Service	25.1	28.7	18.0	13.9	7.3	5.0	2.2
Farming/ranching	21.2	31.6	20.2	13.7	7.3	4.3	2.0
Skilled laborer	23.5	25.7	15.9	14.9	7.1	4.8	2.7
Manual laborer	25.7	23.6	16.0	13.8	6.9	5.3	4.6
Other	26.6	27.2	17.5	11.9	7.8	5.0	4.1
<i>Significance</i>	(.000)	(.000)	(.000)	(.023)	(.368)	(.263)	(.249)

\* Statistical significance was determined using one-way ANOVA.



**Table 3. Attitudes Concerning Taxes and School Financing by Community Size, Region and Individual Attributes**

*Listed below are several statements about taxes and school financing. Please indicate if you agree or disagree with each.*

*Public services will not be greatly affected if property taxes are cut by 10% or less.*

*The quality of education will be reduced as schools make the changes needed to meet the property tax levy limits.*

	Agree	No opinion	Disagree	Chi-square	Agree	No opinion	Disagree	Chi-square
<i>Percentages</i>								
<b>Community Size</b>	(n = 3925)				(n = 3951)			
Less than 100	55	20	26		39	19	42	
100 - 499	50	17	32		57	12	31	
500 - 999	49	16	35		54	10	36	
1,000 - 4,999	50	18	32	$\chi^2 =$	49	13	37	$\chi^2 =$
5,000 - 9,999	59	14	27	18.0	40	13	46	53.4
10,000 and over	52	16	32	(.055)	46	13	41	(.000)
<b>Region</b>	(n = 3966)				(n = 3993)			
Panhandle	60	15	25		42	12	46	
North Central	55	16	28		49	12	40	
South Central	50	18	33	$\chi^2 =$	52	11	37	$\chi^2 =$
Northeast	49	17	33	22.8	49	15	36	21.8
Southeast	48	17	34	(.004)	51	13	36	(.005)
<b>Income Level</b>	(n = 3703)				(n = 3725)			
Under \$10,000	55	25	20		52	20	28	
\$10,000 - \$19,999	53	24	24		40	22	38	
\$20,000 - \$29,999	56	18	26		49	15	36	
\$30,000 - \$39,999	51	15	33		52	12	36	
\$40,000 - \$49,999	47	19	34		53	10	37	
\$50,000 - \$59,999	48	15	37	$\chi^2 =$	54	9	37	$\chi^2 =$
\$60,000 - \$74,999	51	14	36	66.9	53	12	35	68.1
\$75,000 and over	49	11	40	(.000)	47	9	45	(.000)
<b>Age</b>	(n = 3970)				(n = 3998)			
19 - 29	48	22	31		50	20	30	
30 - 39	46	18	36		60	13	27	
40 - 49	46	16	38	$\chi^2 =$	54	10	36	$\chi^2 =$
50 - 64	53	17	30	76.4	45	11	44	124.7
65 and over	62	16	22	(.000)	39	17	44	(.000)
<b>Gender</b>	(n = 3976)				(n = 4004)			
Male	56	14	30	$\chi^2 =$	44	13	43	$\chi^2 =$
Female	48	20	33	39.0	54	13	34	43.2
				(.000)				(.000)
<b>Education</b>	(n = 3870)				(n = 3898)			
Less than 9 <sup>th</sup> grade	47	36	17		32	39	29	
9 <sup>th</sup> to 12 <sup>th</sup> grade	54	21	25		35	18	47	
H.S. diploma	53	20	26		46	15	39	
Some college	55	16	29		49	12	39	
Associate degree	44	21	35	$\chi^2 =$	54	13	33	$\chi^2 =$
Bachelors degree	47	10	43	132.9	56	8	36	105.8
Grad/prof degree	44	10	46	(.000)	61	6	33	(.000)
<b>Occupation</b>	(n = 3306)				(n = 3324)			
Prof/tech/admin.	45	13	43		56	8	35	
Admin. support	45	19	36		56	12	32	
Sales	51	17	32		52	12	36	
Service	51	17	32		52	13	35	
Farming/ranching	63	15	22		38	14	48	
Skilled laborer	51	19	30	$\chi^2 =$	48	13	40	$\chi^2 =$
Manual laborer	53	20	27	95.6	52	15	33	67.7
Other	49	21	30	(.000)	49	15	36	(.000)

Appendix Table 3 Continued.

	<i>Property tax rates for school districts should be capped, just as they are for counties, cities, and other units of local government.</i>				<i>I would support using a local option sales tax as an additional source of funds for my local school district.</i>			
	Agree	No opinion	Disagree	Chi-square	Agree	No opinion	Disagree	Chi-square
<b>Community Size</b>		(n = 3939)				(n = 3944)		
Less than 100	62	22	16		47	22	31	
100 - 499	54	21	25		46	21	33	
500 - 999	56	18	26		47	16	37	
1,000 - 4,999	59	20	21	$\chi^2 =$	49	19	32	$\chi^2 =$
5,000 - 9,999	65	18	17	28.7	51	18	31	16.8
10,000 and over	57	22	21	(.001)	53	17	30	(.078)
<b>Region</b>		(n = 3980)				(n = 3985)		
Panhandle	64	17	19		54	15	31	
North Central	59	20	22		45	18	37	
South Central	57	21	22	$\chi^2 =$	49	18	33	$\chi^2 =$
Northeast	58	20	22	10.3	50	20	30	17.7
Southeast	55	22	24	(.245)	48	21	31	(.023)
<b>Income Level</b>		(n = 3717)				(n = 3723)		
Under \$10,000	60	26	14		35	35	30	
\$10,000 - \$19,999	60	25	15		42	27	32	
\$20,000 - \$29,999	59	23	18		46	20	34	
\$30,000 - \$39,999	59	20	21		48	18	34	
\$40,000 - \$49,999	54	20	26		51	18	31	
\$50,000 - \$59,999	56	19	25	$\chi^2 =$	55	13	32	$\chi^2 =$
\$60,000 - \$74,999	58	13	29	61.5	57	15	29	69.4
\$75,000 and over	59	15	26	(.000)	56	14	30	(.000)
<b>Age</b>		(n = 3985)				(n = 3989)		
19 - 29	54	26	20		55	21	24	
30 - 39	52	25	23		58	20	23	
40 - 49	54	20	26	$\chi^2 =$	52	17	31	$\chi^2 =$
50 - 64	61	17	22	63.1	45	17	38	93.9
65 and over	66	19	15	(.000)	39	23	38	(.000)
<b>Gender</b>		(n = 3992)		$\chi^2 =$		(n = 3996)		$\chi^2 =$
Male	61	17	22	21.3	49	15	36	38.9
Female	55	23	22	(.000)	49	22	30	(.000)
<b>Education</b>		(n = 3886)				(n = 3889)		
Less than 9 <sup>th</sup> grade	53	38	9		42	33	24	
9 <sup>th</sup> to 12 <sup>th</sup> grade	65	23	13		37	27	36	
H.S. diploma	61	22	17		43	21	36	
Some college	62	19	19		45	19	36	
Associate degree	52	22	25	$\chi^2 =$	53	20	27	$\chi^2 =$
Bachelors degree	52	16	32	142.6	62	12	26	113.0
Grad/prof degree	47	14	38	(.000)	60	12	28	(.000)
<b>Occupation</b>		(n = 3313)				(n = 3320)		
Prof/tech/admin.	53	16	31		59	14	27	
Admin. support	49	25	27		50	20	30	
Sales	64	18	18		50	19	30	
Service	58	21	21		48	18	34	
Farming/ranching	68	16	16		42	19	39	
Skilled laborer	61	22	17	$\chi^2 =$	47	21	32	$\chi^2 =$
Manual laborer	52	27	21	107.7	45	26	30	59.1
Other	56	27	18	(.000)	48	20	32	(.000)

Appendix Table 3 Continued.

	<i>More funding for schools should come from state income taxes as a way of leveling out differences among school districts.</i>				<i>Schools should be required to be a minimum size in order to be eligible for state aid.</i>			
	Agree	No opinion	Disagree	Chi-square	Agree	No opinion	Disagree	Chi-square
<b>Community Size</b>		(n = 3941)				(n = 3969)		
Less than 100	61	19	20		19	17	64	
100 - 499	64	21	14		14	15	71	
500 - 999	64	19	17		16	15	70	
1,000 - 4,999	58	21	21	$\chi^2 =$	23	17	60	$\chi^2 =$
5,000 - 9,999	54	26	20	38.2	24	17	59	69.0
10,000 and over	54	22	24	(.000)	26	19	55	(.000)
<b>Region</b>		(n = 3981)				(n = 4012)		
Panhandle	58	21	22		22	15	63	
North Central	56	23	21		16	13	70	
South Central	57	23	20	$\chi^2 =$	20	18	62	$\chi^2 =$
Northeast	60	21	19	18.9	22	17	62	22.1
Southeast	65	19	16	(.015)	22	18	60	(.005)
<b>Income Level</b>		(n = 3718)				(n = 3742)		
Under \$10,000	60	26	14		22	22	56	
\$10,000 - \$19,999	57	25	17		16	25	59	
\$20,000 - \$29,999	61	24	16		18	18	64	
\$30,000 - \$39,999	61	21	18		17	16	67	
\$40,000 - \$49,999	60	20	20		21	15	64	
\$50,000 - \$59,999	60	18	22	$\chi^2 =$	21	12	67	$\chi^2 =$
\$60,000 - \$74,999	58	19	24	25.5	26	14	60	68.7
\$75,000 and over	60	18	21	(.030)	30	13	57	(.000)
<b>Age</b>		(n = 3986)				(n = 4017)		
19 - 29	67	22	11		17	14	69	
30 - 39	59	21	19		19	17	64	
40 - 49	58	22	20	$\chi^2 =$	20	15	65	$\chi^2 =$
50 - 64	58	21	22	16.7	21	15	64	22.2
65 and over	62	22	16	(.033)	23	20	57	(.005)
<b>Gender</b>		(n = 3993)		$\chi^2 =$		(n = 4024)		$\chi^2 =$
Male	58	19	23	24.6	23	15	62	16.1
Female	60	23	17	(.000)	18	18	64	(.000)
<b>Education</b>		(n = 3886)				(n = 3917)		
Less than 9 <sup>th</sup> grade	49	35	17		20	30	49	
9 <sup>th</sup> to 12 <sup>th</sup> grade	56	28	17		20	29	51	
H.S. diploma	58	24	18		19	18	64	
Some college	58	22	20		20	17	64	
Associate degree	59	22	19	$\chi^2 =$	19	15	66	$\chi^2 =$
Bachelors degree	60	17	23	50.0	21	11	68	71.1
Grad/prof degree	70	12	18	(.000)	31	11	58	(.000)
<b>Occupation</b>		(n = 3320)				(n = 3345)		
Prof/tech/admin.	60	18	22		26	12	62	
Admin. support	58	21	20		19	14	66	
Sales	56	24	20		24	17	60	
Service	60	23	17		16	13	70	
Farming/ranching	66	20	14		18	16	66	
Skilled laborer	60	22	18	$\chi^2 =$	18	18	64	$\chi^2 =$
Manual laborer	56	25	19	29.3	18	24	58	63.7
Other	56	22	22	(.009)	14	22	64	(.000)

*The quality of schools should be a factor in  
how much state aid they receive.*

	Agree	No opinion	Disagree	Chi- square
<b>Community Size</b> (n = 3950)				
Less than 100	43	23	34	
100 - 499	44	19	38	
500 - 999	46	16	38	
1,000 - 4,999	44	19	37	$\chi^2 =$
5,000 - 9,999	37	19	43	13.8
10,000 and over	45	17	38	(.180)
<b>Region</b> (n = 3991)				
Panhandle	44	17	39	
North Central	43	17	40	
South Central	45	19	37	$\chi^2 =$
Northeast	42	18	40	7.1
Southeast	46	19	35	(.523)
<b>Income Level</b> (n = 3729)				
Under \$10,000	40	28	32	
\$10,000 - \$19,999	46	21	33	
\$20,000 - \$29,999	43	21	37	
\$30,000 - \$39,999	43	18	39	
\$40,000 - \$49,999	46	16	38	
\$50,000 - \$59,999	44	16	40	$\chi^2 =$
\$60,000 - \$74,999	44	14	42	29.9
\$75,000 and over	50	15	36	(.008)
<b>Age</b> (n = 3996)				
19 - 29	43	20	38	
30 - 39	43	19	38	
40 - 49	44	17	40	$\chi^2 =$
50 - 64	43	16	41	24.7
65 and over	48	21	31	(.002)
<b>Gender</b> (n = 4003)				
Male	46	19	36	$\chi^2 =$
Female	43	18	40	7.1
				(.028)
<b>Education</b> (n = 3895)				
Less than 9 <sup>th</sup> grade	35	40	25	
9 <sup>th</sup> to 12 <sup>th</sup> grade	43	28	29	
H.S. diploma	43	19	38	
Some college	45	17	38	
Associate degree	46	19	35	$\chi^2 =$
Bachelors degree	44	14	42	42.0
Grad/prof degree	44	16	41	(.000)
<b>Occupation</b> (n = 3322)				
Prof/tech/admin.	47	15	38	
Admin. support	41	20	40	
Sales	45	19	36	
Service	45	13	42	
Farming/ranching	44	20	37	
Skilled laborer	42	20	38	$\chi^2 =$
Manual laborer	37	23	40	21.9
Other	43	20	38	(.081)

How satisfied are you with each of the following?

	Your local school district's allocation of funds (what they spend it on)				The overall quality of education provided by your local school district				Your local school district's level of participation in your community beyond traditional school activities			
	Satisfied	No opinion	Dissatisfied	Sig.	Satisfied	No opinion	Dissatisfied	Sig.	Satisfied	No opinion	Dissatisfied	Sig.
<b>Community Size</b>	<i>Percentages</i>											
Less than 100	51	20	29		73	15	13		60	24	16	
100 - 499	56	16	28		76	8	16		59	22	19	
500 - 999	56	14	30		78	7	15		59	19	23	
1,000 - 4,999	52	19	29	$\chi^2 =$	75	9	16	$\chi^2 =$	58	23	19	$\chi^2 =$
5,000 - 9,999	40	22	38	69.6	63	10	28	56.6	50	28	22	36.6
10,000 and up	45	26	29	(.000)	70	13	17	(.000)	52	30	19	(.000)
	(n = 3967)											
<b>Region</b>	(n = 4028)											
Panhandle	44	23	33		66	11	23		46	32	22	
North Central	52	15	33		73	9	18		59	22	19	
South Central	50	21	29	$\chi^2 =$	73	12	15	$\chi^2 =$	58	24	18	$\chi^2 =$
Northeast	52	20	29	22.7	76	9	15	24.5	54	25	21	32.7
Southeast	53	19	28	(.004)	74	8	18	(.002)	59	21	20	(.000)
	(n = 4014)											
<b>Individual Attributes:</b>	(n = 3756)											
<b>Income Level</b>	(n = 3739)											
Under \$10,000	44	28	28		60	23	17		52	31	17	
\$10,000 - \$19,999	44	21	35		70	15	15		53	27	20	
\$20,000 - \$29,999	49	20	31		71	12	17		55	28	18	
\$30,000 - \$39,999	49	20	31		75	8	18		58	22	20	
\$40,000 - \$49,999	54	16	30		73	7	20		58	21	21	
\$50,000 - \$59,999	57	18	26	$\chi^2 =$	77	8	15	$\chi^2 =$	58	22	20	$\chi^2 =$
\$60,000 - \$74,999	55	17	28	27.8	75	7	18	62.2	55	22	23	20.9
\$75,000 and over	53	17	30	(.015)	74	7	20	(.000)	56	22	22	(.103)

*How satisfied are you with each of the following?*

	<i>Your local school district's allocation of funds (what they spend it on)</i>				<i>The overall quality of education provided by your local school district</i>				<i>Your local school district's level of participation in your community beyond traditional school activities</i>			
	Satisfied	No opinion	Dissatisfied	Sig.	Satisfied	No opinion	Dissatisfied	Sig.	Satisfied	No opinion	Dissatisfied	Sig.
<b>Age</b>												
19 - 29	43	36	21		65	21	14		60	25	15	
30 - 39	55	20	25		75	9	16		57	23	20	
40 - 49	53	16	31	$\chi^2 =$	73	6	21	$\chi^2 =$	55	22	23	$\chi^2 =$
50 - 64	51	18	31	57.8	74	9	17	68.3	57	23	20	21.1
65 and older	46	20	34	(.000)	74	13	14	(.000)	55	29	17	(.007)
		(n = 4021)				(n = 4038)				(n = 4024)		
<b>Gender</b>												
Male	50	18	32	$\chi^2 =$	73	10	17	$\chi^2 =$	54	25	21	$\chi^2 =$
Female	52	20	29	6.3	73	10	17	0.0	58	23	19	6.6
		(n = 4026)		(.043)		(n = 4042)		(.980)		(n = 4027)		(.037)
<b>Education</b>												
Less than 9 <sup>th</sup> grade	40	33	27		64	19	17		39	48	13	
9 <sup>th</sup> to 12 <sup>th</sup> grade	43	24	33		70	17	13		53	30	17	
H.S. diploma	49	20	31		74	10	16		55	27	19	
Some college	49	19	33		71	9	20		56	23	22	
Associate degree	56	17	27	$\chi^2 =$	75	7	18	$\chi^2 =$	61	20	19	$\chi^2 =$
Bachelors degree	54	18	28	37.4	76	9	16	32.7	58	21	21	46.8
Grad/prof degree	60	14	26	(.000)	77	6	17	(.001)	62	19	19	(.000)
		(n = 3915)				(n = 3931)				(n = 3917)		
<b>Occupation</b>												
Prof/tech/admin.	54	18	28		75	8	17		59	20	21	
Admin. support	59	15	26		78	6	16		61	21	19	
Sales	50	21	29		74	12	14		56	22	22	
Service	51	18	31		75	7	18		58	20	22	
Farming/ranching	48	13	40		75	7	17		58	23	19	
Skilled laborer	47	23	31	$\chi^2 =$	69	10	21	$\chi^2 =$	50	26	24	$\chi^2 =$
Manual laborer	53	21	27	47.0	69	12	19	29.6	54	29	17	25.6
Other	52	22	27	(.000)	71	13	16	(.009)	57	27	16	(.029)
		(n = 3330)				(n = 3345)				(n = 3333)		

Appendix Table 5. Support for School Consolidation by Community Size, Region and Individual Attributes

How strongly would you support or oppose the consolidation of your school district with one or more neighboring districts for the following reasons?

If it lowered my taxes and the quality of education was enhanced

If it lowered my taxes and the quality of education was reduced

	Support	No opinion	Oppose	Chi-square	Support	No opinion	Oppose	Chi-square
<i>Percentages</i>								
<b>Community Size</b>	(n = 3916)				(n = 3906)			
Less than 100	59	14	27		4	13	83	
100 - 499	59	9	32		2	9	89	
500 - 999	65	8	27		2	7	91	
1,000 - 4,999	72	8	20	$\chi^2 =$	3	8	90	$\chi^2 =$
5,000 - 9,999	75	7	18	98.6	3	8	90	9.5
10,000 and over	77	9	14	(.000)	3	8	89	(.485)
<b>Region</b>	(n = 3955)				(n = 3947)			
Panhandle	74	7	19		3	7	91	
North Central	60	9	31		2	8	90	
South Central	72	10	19	$\chi^2 =$	3	9	88	$\chi^2 =$
Northeast	72	8	21	47.8	2	8	90	5.5
Southeast	67	9	24	(.000)	3	8	89	(.704)
<b>Income Level</b>	(n = 3699)				(n = 3690)			
Under \$10,000	52	18	30		4	24	73	
\$10,000 - \$19,999	59	16	25		4	16	79	
\$20,000 - \$29,999	65	10	25		3	8	89	
\$30,000 - \$39,999	71	7	22		2	6	92	
\$40,000 - \$49,999	71	7	22		2	7	91	
\$50,000 - \$59,999	71	6	23	$\chi^2 =$	2	6	93	$\chi^2 =$
\$60,000 - \$74,999	73	6	22	77.4	3	5	92	97.0
\$75,000 and over	78	6	16	(.000)	3	5	93	(.000)
<b>Age</b>	(n = 3967)				(n = 3958)			
19 - 29	76	6	18		1	6	93	
30 - 39	67	8	25		2	6	92	
40 - 49	70	8	23	$\chi^2 =$	2	7	92	$\chi^2 =$
50 - 64	70	8	22	16.6	2	7	91	94.9
65 and over	67	12	22	(.035)	5	15	80	(.000)
<b>Gender</b>	(n = 3971)				(n = 3960)			
Male	72	8	20	$\chi^2 =$	4	9	87	$\chi^2 =$
Female	67	9	25	(.001)	2	8	91	(.000)
<b>Education</b>	(n = 3867)				(n = 3859)			
Less than 9 <sup>th</sup> grade	60	21	19		12	25	63	
9 <sup>th</sup> to 12 <sup>th</sup> grade	70	12	18		4	18	78	
H.S. diploma	65	10	26		3	10	87	
Some college	71	7	21		2	6	92	
Associate degree	70	8	22	$\chi^2 =$	3	6	91	$\chi^2 =$
Bachelors degree	73	7	21	42.1	3	7	91	93.1
Grad/prof degree	75	6	19	(.000)	2	5	93	(.000)
<b>Occupation</b>	(n = 3294)				(n = 3292)			
Prof/tech/admin.	72	6	22		2	6	93	
Admin. support	72	7	21		2	5	93	
Sales	74	8	18		1	7	92	
Service	73	8	19		3	8	89	
Farming/ranching	68	7	25		4	9	87	
Skilled laborer	67	11	22	$\chi^2 =$	2	7	92	$\chi^2 =$
Manual laborer	67	10	23	36.0	4	8	88	41.9
Other	63	14	24	(.001)	2	12	86	(.000)

Appendix Table 5 Continued.

	<i>If it raised my taxes and the quality of education was enhanced</i>				<i>If it raised my taxes and the quality of education was reduced</i>			
	Support	No opinion	Oppose	Chi-square	Support	No opinion	Oppose	Chi-square
<b>Community Size</b>		(n = 3881)				(n = 3887)		
Less than 100	21	17	62		0	12	88	
100 - 499	25	17	58		0*	7	92	
500 - 999	29	15	56		1	6	94	
1,000 - 4,999	27	17	55	$\chi^2 =$	1	6	94	$\chi^2 =$
5,000 - 9,999	24	17	59	10.7	0*	6	94	14.2
10,000 and over	25	20	55	(.381)	1	8	92	(.165)
<b>Region</b>		(n = 3920)				(n = 3924)		
Panhandle	27	16	57		0	5	95	
North Central	21	15	64		0*	7	93	
South Central	27	18	55	$\chi^2 =$	0*	8	92	$\chi^2 =$
Northeast	28	19	53	19.6	1	7	92	14.6
Southeast	26	18	56	(.012)	0*	6	94	(.066)
<b>Income Level</b>		(n = 3665)				(n = 3665)		
Under \$10,000	26	31	44		1	22	78	
\$10,000 - \$19,999	22	25	53		1	14	85	
\$20,000 - \$29,999	22	21	56		0*	8	92	
\$30,000 - \$39,999	27	15	58		1	5	94	
\$40,000 - \$49,999	28	16	56		0*	6	94	
\$50,000 - \$59,999	28	16	56	$\chi^2 =$	0	4	96	$\chi^2 =$
\$60,000 - \$74,999	33	11	56	57.2	1	5	94	101.6
\$75,000 and over	29	15	57	(.000)	0*	3	97	(.000)
<b>Age</b>		(n = 3931)				(n = 3936)		
19 - 29	31	23	46		0	6	94	
30 - 39	27	17	56		0*	5	95	
40 - 49	25	16	59	$\chi^2 =$	0*	5	95	$\chi^2 =$
50 - 64	25	15	60	33.1	0*	6	93	51.8
65 and over	27	22	51	(.000)	1	12	87	(.000)
<b>Gender</b>		(n = 3934)				(n = 3939)		
Male	25	18	57	$\chi^2 =$	0*	6	93	$\chi^2 =$
Female	26	17	57	(.495)	0*	7	93	(.533)
<b>Education</b>		(n = 3831)				(n = 3837)		
Less than 9 <sup>th</sup> grade	23	32	45		3	24	73	
9 <sup>th</sup> to 12 <sup>th</sup> grade	19	28	54		0	17	83	
H.S. diploma	22	20	59		0*	8	91	
Some college	26	16	59		1	5	94	
Associate degree	24	18	58	$\chi^2 =$	0*	4	95	$\chi^2 =$
Bachelors degree	32	14	55	68.6	1	4	96	88.2
Grad/prof degree	37	15	48	(.000)	0*	5	95	(.000)
<b>Occupation</b>		(n = 3268)				(n = 3272)		
Prof/tech/admin.	32	14	54		0*	5	95	
Admin. support	28	16	56		0	5	95	
Sales	25	20	55		0	7	93	
Service	28	20	52		0*	7	93	
Farming/ranching	18	15	67		1	6	94	
Skilled laborer	23	17	59	$\chi^2 =$	0	4	96	$\chi^2 =$
Manual laborer	18	19	64	65.3	1	7	92	36.0
Other	25	22	53	(.000)	1	11	88	(.001)

0\* = less than 1 percent



Appendix Table 5 Continued.

	<i>If it led to a new facility being built</i>				<i>If it didn't cause the closure of any of the existing schools</i>			
	Support	No opinion	Oppose	Chi-square	Support	No opinion	Oppose	Chi-square
<b>Community Size</b>		(n = 3889)				(n = 3882)		
Less than 100	10	22	68		44	36	21	
100 - 499	11	23	67		53	26	21	
500 - 999	18	19	63		50	26	24	
1,000 - 4,999	15	23	62	$\chi^2 =$	43	31	26	$\chi^2 =$
5,000 - 9,999	14	24	62	44.6	46	36	18	52.5
10,000 and over	17	29	54	(.000)	42	37	21	(.000)
<b>Region</b>		(n = 3930)				(n = 3927)		
Panhandle	14	22	64		47	31	22	
North Central	12	22	67		48	26	27	
South Central	15	26	60	$\chi^2 =$	45	33	22	$\chi^2 =$
Northeast	19	25	56	38.8	45	32	23	14.9
Southeast	12	22	66	(.000)	48	30	22	(.060)
<b>Income Level</b>		(n = 3670)				(n = 3674)		
Under \$10,000	6	31	64		47	29	24	
\$10,000 - \$19,999	10	25	65		51	30	19	
\$20,000 - \$29,999	14	19	67		50	29	21	
\$30,000 - \$39,999	14	25	62		50	31	20	
\$40,000 - \$49,999	16	23	60		47	31	23	
\$50,000 - \$59,999	17	23	61	$\chi^2 =$	47	28	25	$\chi^2 =$
\$60,000 - \$74,999	20	22	58	41.3	42	32	26	36.5
\$75,000 and over	18	27	55	(.000)	37	32	31	(.001)
<b>Age</b>		(n = 3940)				(n = 3936)		
19 - 29	19	37	44		43	39	18	
30 - 39	14	25	61		44	32	24	
40 - 49	17	25	59	$\chi^2 =$	45	31	23	$\chi^2 =$
50 - 64	14	21	65	45.2	48	28	24	13.7
65 and over	12	21	68	(.000)	50	29	21	(.089)
<b>Gender</b>		(n = 3945)				(n = 3940)		
Male	14	24	62	$\chi^2 =$	44	31	24	$\chi^2 =$
Female	15	23	62	(.755)	48	30	22	(.036)
<b>Education</b>		(n = 3842)				(n = 3839)		
Less than 9 <sup>th</sup> grade	8	35	58		46	46	8	
9 <sup>th</sup> to 12 <sup>th</sup> grade	11	28	61		50	33	17	
H.S. diploma	12	21	67		50	29	21	
Some college	13	23	64		47	31	22	
Associate degree	18	28	54	$\chi^2 =$	46	30	25	$\chi^2 =$
Bachelors degree	16	24	60	60.1	42	31	27	37.9
Grad/prof degree	24	25	52	(.000)	40	31	29	(.000)
<b>Occupation</b>		(n = 3276)				(n = 3269)		
Prof/tech/admin.	19	25	57		44	29	27	
Admin. support	18	27	55		41	35	24	
Sales	17	23	60		48	34	18	
Service	15	29	56		48	34	18	
Farming/ranching	9	16	76		50	26	24	
Skilled laborer	13	24	64	$\chi^2 =$	48	30	22	$\chi^2 =$
Manual laborer	12	22	67	74.3	51	29	20	27.8
Other	15	26	60	(.000)	46	33	21	(.015)

**Appendix Table 6. Perceptions of the Effects of School Consolidation by Community Size, Region and Individual Attributes**

**How do you feel school consolidation would affect the following items if the consolidation resulted in your school being located in another community?**

*Your community's economy*

*Your community's social life*

	Reduce	No effect	Improve	Chi-square	Reduce	No effect	Improve	Chi-square
<i>Percentages</i>								
<b>Community Size</b>		(n = 3872)				(n = 3861)		
Less than 100	58	40	2		64	35	1	
100 - 499	77	22	2		74	23	2	
500 - 999	79	19	2		75	23	2	
1,000 - 4,999	76	20	4	$\chi^2 =$	72	23	5	$\chi^2 =$
5,000 - 9,999	73	23	4	99.6	69	27	4	55.2
10,000 and over	62	35	3	(.000)	63	34	3	(.000)
<b>Region</b>		(n = 3914)				(n = 3905)		
Panhandle	65	32	3		67	30	3	
North Central	80	17	3		78	20	2	
South Central	72	25	3	$\chi^2 =$	72	25	3	$\chi^2 =$
Northeast	73	23	4	38.7	67	29	4	28.8
Southeast	73	25	2	(.000)	70	27	3	(.000)
<b>Income Level</b>		(n = 3663)				(n = 3657)		
Under \$10,000	78	21	1		75	23	2	
\$10,000 - \$19,999	74	24	2		69	28	3	
\$20,000 - \$29,999	75	22	2		74	24	3	
\$30,000 - \$39,999	74	24	2		70	27	2	
\$40,000 - \$49,999	72	25	3		71	25	4	
\$50,000 - \$59,999	74	23	3	$\chi^2 =$	70	26	4	$\chi^2 =$
\$60,000 - \$74,999	69	26	5	15.1	71	26	3	11.4
\$75,000 and over	69	27	4	(.368)	68	28	4	(.658)
<b>Age</b>		(n = 3924)				(n = 3915)		
19 - 29	76	23	1		77	22	1	
30 - 39	72	24	4		72	24	4	
40 - 49	74	23	3	$\chi^2 =$	72	24	3	$\chi^2 =$
50 - 64	73	25	3	8.8	69	27	4	14.8
65 and over	73	25	2	(.356)	68	29	3	(.064)
<b>Gender</b>		(n = 3924)		$\chi^2 =$		(n = 3915)		$\chi^2 =$
Male	69	28	3	24.7	66	30	4	26.5
Female	76	21	3	(.000)	74	23	3	(.000)
<b>Education</b>		(n = 3822)				(n = 3811)		
Less than 9 <sup>th</sup> grade	72	25	3		58	34	9	
9 <sup>th</sup> to 12 <sup>th</sup> grade	71	28	2		65	33	3	
H.S. diploma	72	25	3		69	28	3	
Some college	74	23	3		72	25	3	
Associate degree	74	24	2	$\chi^2 =$	75	22	3	$\chi^2 =$
Bachelors degree	74	21	5	14.2	74	21	5	31.2
Grad/prof degree	73	25	3	(.289)	71	27	3	(.002)
<b>Occupation</b>		(n = 3264)				(n = 3258)		
Prof/tech/admin.	74	23	3		72	25	3	
Admin. support	76	23	1		74	25	2	
Sales	69	27	4		69	26	5	
Service	73	24	3		72	26	2	
Farming/ranching	73	25	3		70	26	4	
Skilled laborer	75	21	4	$\chi^2 =$	71	24	5	$\chi^2 =$
Manual laborer	71	27	2	12.4	70	25	5	12.9
Other	74	23	3	(.574)	72	25	3	(.531)

*How do you feel school consolidation would affect the following items if the consolidation resulted in your school being located in another community?*

	<i>The quality of education</i>				<i>Student opportunities</i>			
	Reduce	No effect	Improve	Chi-square	Reduce	No effect	Improve	Chi-square
<b>Community Size</b>		(n = 3825)				(n = 3841)		
Less than 100	49	41	10		47	31	22	
100 - 499	49	34	17		50	22	29	
500 - 999	45	36	19		44	25	31	
1,000 - 4,999	45	39	16	$\chi^2 =$	52	26	23	$\chi^2 =$
5,000 - 9,999	48	37	15	14.6	53	26	21	28.8
10,000 and over	45	38	16	(.146)	50	25	25	(.001)
<b>Region</b>		(n = 3867)				(n = 3883)		
Panhandle	46	36	18		48	23	29	
North Central	56	30	14		54	24	22	
South Central	45	37	18	$\chi^2 =$	48	24	28	$\chi^2 =$
Northeast	44	38	18	38.8	50	24	26	18.1
Southeast	42	42	15	(.000)	48	28	24	(.021)
<b>Income Level</b>		(n = 3621)				(n = 3635)		
Under \$10,000	57	32	10		58	27	15	
\$10,000 - \$19,999	53	34	12		56	25	19	
\$20,000 - \$29,999	48	38	14		51	27	22	
\$30,000 - \$39,999	43	38	18		47	26	28	
\$40,000 - \$49,999	44	40	17		47	24	29	
\$50,000 - \$59,999	52	34	14	$\chi^2 =$	53	21	26	$\chi^2 =$
\$60,000 - \$74,999	44	35	21	47.3	47	23	30	38.1
\$75,000 and over	38	39	23	(.000)	44	27	30	(.000)
<b>Age</b>		(n = 3877)				(n = 3893)		
19 - 29	42	40	18		49	17	34	
30 - 39	52	33	15		57	18	26	
40 - 49	47	37	16	$\chi^2 =$	50	24	26	$\chi^2 =$
50 - 64	44	37	19	23.6	45	26	28	72.8
65 and over	44	41	15	(.003)	48	33	20	(.000)
<b>Gender</b>		(n = 3877)		$\chi^2 =$		(n = 3894)		$\chi^2 =$
Male	42	41	18	26.2	44	29	27	49.4
Female	50	34	16	(.000)	54	21	25	(.000)
<b>Education</b>		(n = 3779)				(n = 3793)		
Less than 9 <sup>th</sup> grade	41	48	12		56	26	18	
9 <sup>th</sup> to 12 <sup>th</sup> grade	49	40	11		54	31	15	
H.S. diploma	50	35	15		51	25	24	
Some college	45	39	16		50	25	25	
Associate degree	46	40	15	$\chi^2 =$	50	24	25	$\chi^2 =$
Bachelors degree	44	35	21	29.0	47	22	31	31.3
Grad/prof degree	41	38	21	(.004)	42	25	32	(.002)
<b>Occupation</b>		(n = 3231)				(n = 3241)		
Prof/tech/admin.	45	38	17		48	24	28	
Admin. support	43	38	19		51	22	27	
Sales	47	35	19		49	26	25	
Service <sup>2</sup>	45	39	16		51	23	26	
Farming/ranching	48	34	18		49	28	24	
Skilled laborer	48	39	14	$\chi^2 =$	48	21	31	$\chi^2 =$
Manual laborer	45	38	17	9.2	56	23	21	17.5
Other	47	38	15	(.819)	54	21	25	(.230)

Appendix Table 6 Continued.

*The future prospects of your community*

	Reduce	No effect	Improve	Chi-square
<b>Community Size</b> (n = 3855)				
Less than 100	69	26	4	
100 - 499	79	17	4	
500 - 999	79	15	6	
1,000 - 4,999	74	19	7	$\chi^2 =$
5,000 - 9,999	72	21	8	71.1
10,000 and over	64	30	7	(.000)
<b>Region</b> (n = 3896)				
Panhandle	68	23	9	
North Central	79	16	5	
South Central	74	20	6	$\chi^2 =$
Northeast	72	21	7	22.2
Southeast	74	21	5	(.005)
<b>Income Level</b> (n = 3650)				
Under \$10,000	76	17	7	
\$10,000 - \$19,999	75	19	6	
\$20,000 - \$29,999	75	19	6	
\$30,000 - \$39,999	73	22	6	
\$40,000 - \$49,999	73	21	6	
\$50,000 - \$59,999	75	18	8	$\chi^2 =$
\$60,000 - \$74,999	70	21	9	11.4
\$75,000 and over	71	22	8	(.655)
<b>Age</b> (n = 3906)				
19 - 29	73	21	7	
30 - 39	75	19	6	
40 - 49	76	18	6	$\chi^2 =$
50 - 64	72	21	7	9.5
65 and over	71	22	7	(.302)
<b>Gender</b> (n = 3906)				
Male	69	23	7	$\chi^2 =$
Female	77	18	6	25.8
				(.000)
<b>Education</b> (n = 3803)				
Less than 9 <sup>th</sup> grade	70	20	10	
9 <sup>th</sup> to 12 <sup>th</sup> grade	66	29	4	
H.S. diploma	72	21	6	
Some college	74	19	7	
Associate degree	76	19	5	$\chi^2 =$
Bachelors degree	77	16	7	22.1
Grad/prof degree	71	22	7	(.037)
<b>Occupation</b> (n = 3249)				
Prof/tech/admin.	74	20	6	
Admin. support	78	17	5	
Sales	74	21	5	
Service	76	17	7	
Farming/ranching	72	23	5	
Skilled laborer	71	21	8	$\chi^2 =$
Manual laborer	70	21	8	16.8
Other	75	18	8	(.267)

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