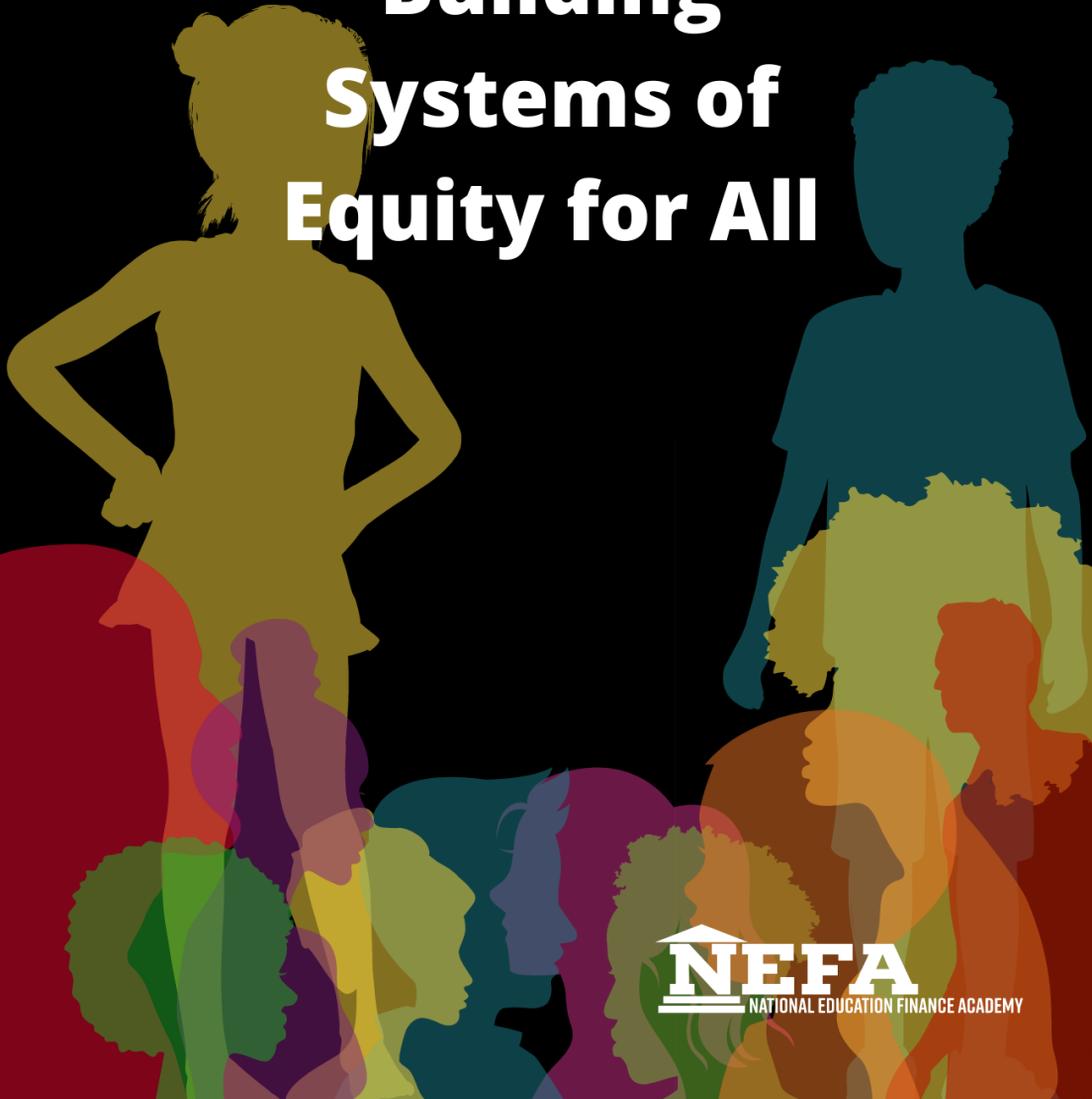


National Education Finance Academy

# 12th Annual Conference

## Building Systems of Equity for All



**National Education Finance Academy**

**12<sup>TH</sup> ANNUAL CONFERENCE**

**Building  
Systems  
of Equity  
for All**



[nationaledfinance.com](http://nationaledfinance.com)

# PRESIDENTIAL WELCOME

Dear NEFA Members:

The National Education Finance Academy (NEFA) is celebrating its 12<sup>th</sup> year of providing P-20 school finance scholars, practitioners, and graduate students a forum to explore funding issues paramount to ensuring that all students are afforded an equitable educational opportunity. I have been fortunate to actively participate in all 11 previous conferences and I look forward to another outstanding conference experience in 2022. I hope you feel welcomed and valued as you participate in this year's proceedings.

A dear colleague, and NEFA member, has likened our wonderful organization to a child entering the awkward teenage years. This analogy accurately captures some of the unique opportunities facing NEFA over the coming years. Before looking ahead, I feel a need to acknowledge the current "awkwardness." NEFA is the premier national school finance organization and the Executive Committee, working closely with the Board of Trustees, oversees all its operations. This could not happen without the countless individuals who volunteer to serve on committees and oversee specific operational aspects. This operational structure provides the membership with opportunities to meaningfully engage and support NEFA.

NEFA flourishes because its members work so hard to ensure its success. In 2021 NEFA nearly set a record for conference registrations, and I fully anticipate this trend continuing in 2022. NEFA members are utilizing their positions of influence and focusing their research on how best to "Build Systems of Equity for All." Finally, NEFA is financially healthier than it has ever been. In the coming years, I anticipate NEFA growing in membership, providing its members with additional opportunities to disseminate research, and influence policy and practice in a way that supports all P-20 students. For this to happen, NEFA needs its membership to be involved in all the work that happens to prepare for each conference. On Thursday, April 7 you will have an opportunity to volunteer to help with the committee work that happens between conferences. Please get involved – NEFA needs you!

One of the many things that NEFA has done well is to create a welcoming academic environment that pushes scholarly thinking while honoring the individual. I would like to make a few suggestions for maximizing your conference attendance:

1. Be fully engaged: Attend as many sessions as you can and participate in them. Ask questions, push the thinking of others, and get to know as many people as you can.
2. Join a committee: On Thursday at 11:30 am (EST) you will be able to join one of five central committees. This is a great way to give back to NEFA.
3. Attend social events: The conference planning committee has organized social events each day to allow conference attendees to interact with one another. Your participation in these vents will go a long way in helping you feel connected.

With that, I welcome all to NEFA's 2022 Annual Conference and trust the next four days will prove beneficial as we collaboratively work to build systems of equity for all.

Sincerely,

Spencer Weiler, President

# EXECUTIVE COMMITTEE WELCOME

Colleagues,

Welcome to the 2022 National Education Finance Conference. While we had hoped that we would be able to meet in person, the Pandemic has caused us to hold a virtual conference once again.

Nevertheless, we have an incredibly exciting conference.

First, on Wednesday, April 6, three distinguished higher education administrators will discuss the current finances issues confronting colleges and universities.

Second, on Thursday, April 7, three distinguished superintendents will discuss the current finances issues confronting K-12 education in various parts of the country.

Third, on Friday, April 8, Mark Dorosin, a professor of law at Florida A & M State University, will speak at the conference. Professor Dorosin has been a civil rights lawyer for over 25 years, working to address the continuing impacts of racial segregation and exclusion,

Finally, on Saturday we will have the distinct honor of listening to Dr. Bruce D. Baker speak about his book *Educational Inequality and School Finance: Why Money Matters for America's Students*.

We hope you enjoy the conference.

Rob Knoeppel, Past-President

William Thro, President-Elect

Spencer Weiler, President

Eric Houck, Vice President

## SPECIAL THANKS

David Martínez of the University of South Carolina for chairing the Journal of Education Finance Outstanding Article of the Year Award along with committee members Paul Bruno, Robert Kelchen, David S. Knight, Eric Houck, and Chris Needham.

Delia Allen of Clemson University for chairing the NEFA Outstanding Dissertation of the Year Award along with committee members Iris BenDavid-Hadar and Philip Westbrook.

To William J. Fowler, Jr. & Patricia R. Fowler for their generous contribution supporting the Education Finance Policy Research Grant focused on solving applied education finance and budgeting problems.

Kern Alexander, Michele Hill, and the Journal of Education Finance for their contributions as premier partner journal of NEFA.

Henry Tran of the University of South Carolina and David Buckman of Kennesaw State University for organizing the State of the States. Special thanks also to Tyrone Bynoe of the University of Michigan-Flint and Randy Vesely of the University of Toledo for their assistance and facilitation of State of the States.

To Moak, Casey, & Associates for their generous contribution supporting the National Education Finance Academy.

To the anonymous members of the 2021 National Education Finance Academy Distinguished Research & Practice Fellow Awards Committee, the Nominations Committee, NEFA Lifetime Achievement Award Committee, and the William J. & Patricia R. Fowler, Jr. Education Finance Policy Research Grant Committee.

Luke Cornelius of the University of North Florida for his service as General Counsel of NEFA and Bill Thro of the University of Kentucky for his service as Associate General Counsel of NEFA.

Bill Owings of Old Dominion University and Oscar Jiménez-Castellanos of the University of Southern California for serving as Co-Treasurers of NEFA.

Philip Westbrook for serving as Executive Committee Director for NEFA.

Venice Adams of Virginia Tech for serving as the NEFA website coordinator. Venice was assisted by Amber Hunt of the University of Mount Union, Arvin Johnson of Kennesaw State University, and David Knight of the University of Washington.

Jeffrey Maiden of the University of Oklahoma and Tommy Jackson of the University of West Georgia for co-chair an ad hoc committee focused on elevating the State-of-the-States efforts with the Journal of Education Finance. Committee members were: Scott Sweetland of the University of Ohio, Karen DeAngelis of the University of Rochester, and Spencer Weiler of Brigham Young University.

# **THANK YOU TO OUR SPONSORS**

**University of Pittsburgh**  
**Lynn & Mary Moak**  
**Old Dominion University**  
**Kennesaw State University**  
**The College of William & Mary**  
**University of North Carolina**  
**University of South Carolina**  
**Journal of Education Finance**

Please consult the NEFA website for an updated list of sponsors.

# ABOUT NEFA

## PURPOSE

The National Education Finance Academy is the professional home to scholars, students, practitioners, and policymakers who are interested in the study of education finance broadly defined. Our purpose is to improve education by promoting interest in and understanding of education finance principles and policies. We accomplish this goal by holding scholarly meetings for the presentation and discussion of education finance issues, by stimulating the teaching of P-20 education finance, and by disseminating scholarly research in our partner journals. Membership is open to all individuals who support the goal of improving education for all persons and we welcome broad representation of perspectives, including financial, legal, political, and social.

## MISSION

The mission of the National Education Finance Academy is to promote scholarly inquiry, to advance knowledge, and to inform policy and practice in the field of education finance. Our organization serves scholars, students, policymakers and practitioners in the fields of P-12 education finance, higher education finance, economics of education, education law, and educational policy.

# STAFF

## NEFA EXECUTIVE COMMITTEE

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**Luke Cornelius**

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## JOURNAL OF EDUCATION FINANCE SCHOLARLY PAPER

David Martínez | Chair

Paul Bruno                      Eric Houck                      Robert Kelchen  
David S. Knight                      Chris Needham

## OUTSTANDING DISSERTATION

Delia Allen | Chair

Lisa Driscoll                      William Owings

## AD HOC

Jeffrey Maiden | Chair                      Tommy Jackson | Chair  
Karen DeAngelis                      Scott Sweetland                      Spencer Weiler

# 2021 DISTINGUISHED RESEARCH AND PRACTICE FELLOW AWARDS

## DELIA ALLEN

Delia B. Allen, Ph.D. has diverse experiences within corporate, consulting, pre-K-12, and higher education settings. Most recently, she is the Research Director at the Goldstream Group, where she oversees and conducts monitoring and evaluation of educational, behavioral health, and social service programs. Dr. Allen is also serves as visiting professor in the Department of Educational & Organizational Leadership Development at Clemson University. Prior to joining the Goldstream Group, she was affiliated with the Richard W. Riley Institute at Furman University, where she served as a Research Associate in the Center for Education Policy and Leadership. Earlier in her professional career, she has been both an engineer in the aerospace industry and a public high school mathematics teacher. Dr. Allen received her Ph.D. in Educational Administration and Policy from the University of Georgia, along with a Certificate in Education Law and Policy. She earned a M.S. from Northwestern University in Biomedical Engineering and a B.S. in Electrical Engineering from Clemson University. She also holds a M.A.T. in secondary mathematics from Converse University.

## BRIAN BRENT

Brian O. Brent, Ph.D., is the Earl B. Taylor Professor of Education in the Warner School of Education and Human Development at the University of Rochester. From 2004 to 2020 he was the School's Associate Dean of Graduate Studies, and from 2019 to 2020 he also served as acting dean. Brent has two primary lines of research. The first, examines the origination of local school revenues, notably the property tax and nontraditional resources (e.g., school commercial activities). The second, examines adequacy and equity in the distribution of non-teaching human resources, such as school counselors and school security officers. He has published on these topics in many forums. Brent currently serves on the editorial boards of the Journal of Education Finance, Education and Urban Society, and Research in Rural Education. He has also served on the editorial boards of Leadership and Policy in Schools (1999 to 2020) and School Business Affairs (2002 to 2009 and 2014 to 2021). In 2021, Brent was presented with the University of Rochester's William H. Riker Award for Excellence in Graduate Teaching.

## **SHARDA JACKSON SMITH**

Sharda Jackson Smith is an Assistant Professor of Elementary Education and Interim Assistant Dean at the University of South Carolina Upstate's School of Education, Human Performance, and Health located in Spartanburg, South Carolina. She has served as a K-12 teacher, clinical educator, and has worked with state departments to advance the field for students and teachers. Currently, Jackson Smith's research interests surround teacher advocacy and equitable funding through policy. In addition to her commitment as a professor, she serves as an education proponent to local, state, and national organizations.

## **CHRIS NEEDHAM**

Chris Needham is currently a fifth-year doctoral student in the Education Policy, Leadership, and School Improvement program at UNC-Chapel Hill. During this time Chris has worked as a teaching assistant, and facilitator for Pathway to Practice, an online alternative teacher licensure program. His research interests center on education funding and special education policy, with his recent work analyzing the impact of a state special education funding cap winning the Journal of Education Finance Article of the Year Award. Having recently defended his dissertation, Chris has accepted a position at SUNY Plattsburgh as Assistant Professor of Special Education. A native of England, Chris came to the United States to earn a master's degree in special education from Appalachian State University. He taught for 10 years as a special education and mathematics teacher before attending UNC for his doctoral degree.

## **R. CRAIG WOOD**

Craig Wood is one of the leading scholars in the field of financing public education in America. He is Professor Emeritus of Educational Administration at the University of Florida. His career has spanned public school classroom teacher, school district business manager, and assistant superintendent for finance for school districts across the nation. Prior to his present position he was a professor of educational administration at Purdue University. He is one of the most prolific authors in America regarding the funding of public education. His publications record includes more than 250 book chapters, monographs, and scholarly journal articles.

He is the lead author of the latest edition of *Money & Schools*, (eight editions), and his authored and co-authored books include *Education Finance Law*, (four editions), *Fiscal Leadership for Schools*, and *Principles of School Business Management*, (three editions). He serves on the editorial boards of *Education Law Reporter*, *Journal of Education Finance*, and *Education Law & Policy Review*. He has published his research in such journals as the *Journal of Education Finance*, the *Kentucky Law Review*, *The Saint Louis University Public Law Review*, *The University of Arkansas Law Review*, *The Brigham Young University Journal of Law and Education*, and *Education Law and Policy Review*. He has presented at numerous national academic conferences over the years including those in England and South Africa. He has conducted education finance litigation workshops for the National Conference on State Legislatures and the National Association of Attorneys General. He has served as the lead expert involving state constitutional challenges to financing public education in more than a dozen states. He has consulted with over two-dozen state legislatures regarding the financing of public education. He was the first President of the National Education Finance Academy, and past recipient of its Lifetime Achievement Award. He is a past President of the Education Law Association.

# CONFERENCE THEME

## Building Systems of Equity for All

William Gibson is credited with saying that “the future is already here. It’s just not evenly distributed yet.” The lack of equitable distribution of educational opportunities has been highlighted over the last two years amid the ravages of the COVID-19 pandemic. However, other social factors have also served to illustrate the gap in educational opportunities faced by P-20 students. These factors include persistent systemic racism and gross economic disparities. What is to be done? Advocates for educational equity must work to unlock “educational unfairness” and ensure that P-20 systems of education are designed to support all students.

The National Education Finance Academy consists of individuals who enjoy positions of influence and privilege. We are poised to use our collective positions of influence and privilege to reimagine current systems of education and, ultimately, support the creation of systems where all students are afforded the opportunity to reach their academic potential. It is only when education is viewed as a fundamental right for all that the system of education will properly serve each student.

The work of reimagining and redesigning systems of education will be driven by finances. Our work as practitioners and scholars within the National Education Finance Academy should, ultimately, empower policymakers and educational leaders with the knowledge necessary to make the requisite improvements to current systems of education.

In the 2021 National Education Finance Academy’s annual conference, Professor Derek Black talked about the connection between America’s educational system and the health of its democracy. This concept also appeared in the recent *Cook v. Raimondo* ruling. The plaintiffs in this case asked the court to rule that “all students in the United States have a right under the [Constitution] ... to a meaningful educational opportunity.” Although ruling against the plaintiffs due to Constitutional constraints, Judge Smith offered the following:

This case does not represent a wild-eyed effort to expand the reach of substantive due process, but rather a cry for help from a generation of young people who are destined to inherit a country which we – the generation currently in charge – are not stewarding well. What these young people seem to recognize is that American democracy is in peril. Its survival, and their ability to reap the benefits of living in a country with robust freedoms and rights, a strong economy, and a moral center protected by the rule of law is something that citizens must cherish, protect, and constantly work for.

The need has never been greater for those interested in issues of school finance to come together and unitedly work on building systems of equity for all.

# ABOUT THE 2022 CONFERENCE PROGRAM

The 2022 NEFA Conference Program provides a complete list of all presentations, registration information, and guidelines for online presentations. Each session is listed with a title, presentation time, a presider, and the list of presenters. The NEFA Conference Program is posted on the Academy's website.

## REGISTRATION

NEFA Registration is available online at [nationaledfinance.com](https://nationaledfinance.com) until Thursday, April 7th at 5pm EDT. If you need to register after that time, please email Spencer Weiler at [spencer\\_weiler@byu.edu](mailto:spencer_weiler@byu.edu) to arrange registration.

## SPONSORSHIP OF NEFA EVENTS

If you are interested in sponsoring a future conference, contact NEFA by emailing [info@nationaledfinance.com](mailto:info@nationaledfinance.com). Event sponsorships are an excellent way to increase the visibility of your institution.

## VIRTUAL FORMAT

In order to create a safe forum for the sharing of research on education finance, the 2022 conference is in a virtual format. All conference registrants will be sent a confirmation code that will allow them to access the [virtual conference portal](#). For questions about the conference code contact Matt Kelly at [mgk76@psu.edu](mailto:mgk76@psu.edu).

## ONGOING TECHNICAL SUPPORT

Throughout the duration of the conference, the following individuals will be available to provide conference attendees any necessary technical support:

Spencer Weiler ([spencer\\_weiler@byu.edu](mailto:spencer_weiler@byu.edu) or 970-344-9140)

Amy Dagley ([dagley@uab.edu](mailto:dagley@uab.edu) or 205-975-1984)

Matt Kelly ([mgk76@psu.edu](mailto:mgk76@psu.edu) or 646-918-0556)

Christine Kiracofe ([ckiracofe@purdue.edu](mailto:ckiracofe@purdue.edu) or 847-848-5906)

If you encounter any technical problems with any aspect of the conference, please reach out to these individuals. It is recommended you contact all of them in one email as they will be taking turns fielding problems.

## ONLINE PRESENTATIONS

Each session of the conference will have its own Zoom link. NEFA tech support will open each session and give the presider host status. The presider will then facilitate the meeting. All zoom links are accessed via the [virtual conference portal](#).

# SCHEDULE OF EVENTS

ALL TIMES ARE EASTERN

## TUESDAY | APRIL 5

11:00 a.m. – 12:00 p.m. Board of Trustees Meeting

## WEDNESDAY | APRIL 6

11:15 a.m. – 12:00 p.m. Opening Session | Welcome, Presidential Address

12:00 p.m. – 1:00 p.m. Higher Education Panel Discussion

1:00 p.m. – 2:00 p.m. Lunch on your own

2:00 p.m. – 3:30 p.m. Concurrent Paper Session 1

4:00 p.m. – 5:30 p.m. Concurrent Paper Session 2

6:00 p.m. – 7:00 p.m. President's Welcome Reception

## THURSDAY | APRIL 7

10:00 a.m. – 11:30 a.m. Concurrent Paper Session 3

11:30 a.m. – 12:00 p.m. Committee Meetings

12:00 p.m. – 1:00 p.m. PK-12 Panel Discussion

1:00 p.m. – 2:00 p.m. Lunch on your own

2:00 p.m. – 3:30 p.m. Featured Presentations I

4:00 p.m. – 5:30 p.m. Concurrent Paper Session 4

5:30 p.m. – 6:30 p.m. NEFA Virtual Happy Hour

# SCHEDULE OF EVENTS, CONT'D

ALL TIMES ARE EASTERN

## FRIDAY | APRIL 8

- 10:00 a.m. – 11:00 a.m. JEF Editorial Board Meeting
- 11:00 a.m. – 1:00 p.m. NEFA Luncheon | Business Meeting  
Dissertation Award Recognition
- Keynote Speaker | Mark Dorosin  
**Old Wine/New Bottles: State School District  
Takeovers and the Perpetuation of Education  
Injustices**
- 1:30 p.m. – 3:00 p.m. Concurrent Paper Session 5
- 3:30 p.m. – 5:00 p.m. Featured Presentations II
- 5:00 p.m. – 6:00 p.m. JEHR Editorial Board Meeting

## SATURDAY | APRIL 9

- 11:00 a.m. – 12:30 p.m. State of the States
- 1:00 p.m. – 3:00 p.m. Closing Session | Awards Recognition
- Keynote Speaker | Bruce Baker  
**Educational Inequality and School Finance: Why  
Money Matters for America's Students**
- 3:30 p.m. – 5:45 p.m. Election Results | Passing of the Gavel  
Board of Trustees Meeting

# **OPENING GENERAL SESSION & PRESIDENTIAL ADDRESS**

WEDNESDAY, APRIL 6 | 11:15 A.M. – 1:00 P.M.

## **Presidential Welcome**

Spencer Weiler

## **Overview of NEFA Election Process**

David Buckman

## **Introduction of Higher Education Panel**

Bill Thro

# HIGHER EDUCATION PANEL DISCUSSION

WEDNESDAY, APRIL 6 | 12:00 P.M. – 1:00 P.M.

**Join us for a discussion with three distinguished higher education leaders as they share different perspectives on the finance issues confronting higher education.**

**Nicola Alexander**  
*Associate Dean*  
*University of Minnesota*

**Buck Goldstein**  
*University Entrepreneur in Residence*  
*Professor of Practice*  
*University of North Carolina at Chapel Hill*

**Angie Martin**  
*Vice President and Chief Budget Officer*  
*University of Kentucky*

# LUNCH ON YOUR OWN

WEDNESDAY, APRIL 6 | 1:00 P.M. – 2:00 P.M.

The 2022 NEFA Conference Planning Committee built time into the schedule to provide opportunities to step away from the computer and mitigate Zoom fatigue over the course of the conference. It is hoped that attendees will be able to eat, go for a walk, enjoy some sunshine, and recharge during these breaks. As you recharge, take a picture and post it on social media with the hashtag #NEFA2022.

# CONCURRENT PAPER SESSION 1

WEDNESDAY, APRIL 6 | 2:00 P.M. – 3:30 P.M.

1.1

Presider: Bill Owings

## Nuclear Reaction & the Fallout for School District Tax Revenues

**Guy Parmigian**

*Benton-Carroll-Salem School District*

This session presents the findings of an historical case study regarding the financing a rural school district who hosted a nuclear power plant within its boundaries, and relied heavily on the ad valorem taxation of the nuclear plant for revenues. The host school district's extraordinary reliance on the nuclear power plant for revenues meant that it was highly susceptible to changes in market conditions, including taxation and regulation. As such, the study examines three market environments, or 'eras,' and their impact on the school district finance from 1970-2020. The session will discuss reforms including reexamination of assessment rates on nuclear power plants in light of a neo-regulated market environment. It will also discuss implications for any school district who depends on one taxpayer as a major source of tax revenues.

## The External Social and Economic Benefits of Girls' and Young Women's Education Globally

**Katarina Keller**

*Susquehanna University*

This paper researches the impact of female enrollment rates in primary, secondary and higher education on economic growth of GDP per capita. Male enrollment rates in each of these three levels of education are alternatively analyzed. The gender parity index, with girls to boys enrolled, is also regressed for each level, as well as primary and secondary education combined. Regressions use world-wide panel data over time. These variables show high statistical significance throughout the regressions. The benefits of female enrollment rates in the different levels of education rates on other social and economic variables are also found, such as reducing infant mortality rates, fertility rates, poverty and income inequality. Female enrollment rates in primary, secondary and higher education world-wide improve savings, political rights, domestic investment, R&D expenditures, openness to trade, as well as foreign direct investment inflows.

# CONCURRENT PAPER SESSION 1

WEDNESDAY, APRIL 6 | 2:00 P.M. – 3:30 P.M.

1.2

President: Karen DeAngelis

## Modeling Volatility in Public Funding for Higher Education

**Jennifer Delaney**

*University of Illinois at Urbana  
Champaign*

**Amberly B Dzieszinski**

*Vanderbilt University*

**William Doyle**

*Vanderbilt University*

In this study we seek to (1) propose different measures of volatility in state funding for higher education and (2) to establish which institution- and state-level factors are associated with higher levels of volatility in higher education funding. Our theoretical framework, derived from earlier work in this area, focuses on four broad areas that can drive volatility in funding: economic forces, political changes, governance arrangements, and institutional factors. In our preferred models, we find that, for unit-specific trends, two-year institutions experience substantially higher levels of volatility than four-year institutions, unemployment rates are associated with higher volatility, and higher tuition is associated with lower levels of volatility. When considering variation from the state-specific trend, governance arrangements may play some role in 'buffering' institutions from volatility in spending, particularly if the governor appoints the State Higher Education Executive Officer.

## The Effects of Intercollegiate Athletics on Institutional Giving in Higher Education

**Haley Reinheimer**

*University of North Florida*

The purpose of this study is to gain an understanding of the effects intercollegiate athletics may have on institutional giving. Prior studies that have examined the effects of intercollegiate athletics on institutional giving have failed to generate any generalizable knowledge on the topic. This study analyzes the connection between intercollegiate athletics and institutional giving through peer-reviewed research articles and meta-analytic reviews, and concludes that, intercollegiate athletics does have a significant effect on institutional giving. This study also analyzes first-time donors, academic-only donors, athletic-only donors, split donors, and how each type of donor contributes to institutional giving.

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## **The impact of a pandemic on university efforts for neighborhood revitalization**

**Rosalba Ledezma**

*Purdue University*

Cultural engagement is increasingly valued as a meaningful means for reciprocal benefits between the university and its community partners. Place-based initiatives, such as neighborhood revitalization, have had measurable impact on the communities adjacent to a university campus. The COVID-19 pandemic disrupted many operations, including the delivery of higher education and community engagement, the cost and availability of construction material, the funding of university programs, etc. This paper seeks to evaluate the impact of the pandemic on neighborhood revitalization efforts by three urban universities in the recent two years (March 2020 to March 2022) and how the experience will shape future similar endeavors.

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# CONCURRENT PAPER SESSION 1

WEDNESDAY, APRIL 6 | 2:00 P.M. – 3:30 P.M.

1.3

President: Bill Thro

## From Tinker to B.L. to Doe v. Hopkinton: How Courts Distinguish Student Speech that Bullies Other Students

**Spencer Weiler**

*Brigham Young University*

**Amy Dagley**

*University of Alabama, Birmingham*

We review the landmark Supreme Court student speech cases (*Tinker*, *Bethel v. Fraser*, *Hazelwood*, *Morse v. Frederick*, and *B.L.*) as well as the recently adjudicated *Doe v. Hopkinton* (1st Cir.) to summarize the clear message regarding student speech that is intended to bully another student. We then explore the use of tort litigation to bring about the systemic change within school districts and with students who engage in bullying behaviors (and their families) that could potentially end the destructive behavior of student-to-student bullying. Specifically, we look at how tort litigation has been used effectively to financially cripple big tobacco, the gun industry, and White Supremacists and suggest that a similar approach could be used to address and, hopefully, eradicate bullying at school.

## A Longitudinal Exploration of School Finance Litigation's Influence on School District Funding

**Spencer Weiler**

*Brigham Young University*

**Christine Kiracofe**

*Purdue University*

**Jason Kopanke**

*Mead School District*

**Brady Stimpson**

*Brigham Young University*

After conducting three distinct examinations designed to measure the impact that school finance litigation has on the funding for public education, we are shifting our focus to explore the impact of school funding lawsuits on individual school districts within selected states. We focus this examination on Kentucky (plaintiff victory state), Maine (defendant victory state), and Delaware (no school funding claim adjudicated) to see how the outcome of litigation influences funding for public education within each school district in each of the three states. We sought to measure changes in funding for public education in terms of equity (documenting changes in the range and restricted range between the highest and lowest funded school districts in each state) and adequacy (the change in funding within the state for each school district compared to the national average over the same period of time).

# CONCURRENT PAPER SESSION 1

WEDNESDAY, APRIL 6 | 2:00 P.M. – 3:30 P.M.

1.4

Presider: Chelsea Lyles

## Mergers and Acquisitions in Georgia Higher Education

**Luke Cornelius**

*University of North Florida*

**Lisa Carmichael**

*Georgia Southern University*

This paper will examine the mergers of institutions of higher education with a focus on the mergers within the University System of Georgia in the past decade. The authors will explore the rationale for these recent mergers, as well as the financial and academic outcomes. As mergers of higher education institutions are becoming more prevalent nationally, and globally, this research is intended to address both the processes involved and whether or not these efforts have produced the intended results.

## A Transition from Brick-and-Mortar Facility Construction to Equity in Technology for Texas Public Schools

**Dustin Parrish**

*University of North Texas*

**R. Jefferson George**

*University of North Texas*

**Bill Camp**

*University of North Texas*

School capital outlay expenditures reached an average of nearly \$49 billion per year (2014) on school construction and another \$46 billion per year for maintenance and operation. By 2015, nearly \$53 billion was spent on capital expenditures for public elementary and secondary districts. In the current financial climate, these numbers are unsustainable. As infrastructure ages and technology evolves at an alarming rate, innovative methods utilizing school bond authorities must be implemented to change the direction of our educational focus to include a digital paradigm.

# CONCURRENT PAPER SESSION 1

WEDNESDAY, APRIL 6 | 2:00 P.M. – 3:30 P.M.

1.5

President: Eric Houck

## Generationally-based Education Needs Multiple Frames

**Maureen W McClure**

*University of Pittsburgh*

This presentation addresses three perspectives or frames important to educational finance planning and budgeting from a generational perspective: aspiration, viability and sustainability. Education finance from a generational perspective is a multi-frame environment. Each of these three frames creates and communicates with others in a 'language' that can be shared. Those working in a mono-frame environment may have difficulty communicating with those working from a different frame. One solution is to identify and map balances early in the planning process, whether it is policy or programmatic based. What is needed is greater recognition what is already known, that education is a 'multilingual' problem requiring multiple perspectives. This is especially true when supporting generationally-focused education.

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## Unions, Monitoring Intensity, and Deferred Compensation

**Paul Bruno**

*University of Illinois at Urbana-Champaign*

Despite theoretical arguments and empirical evidence that frontloaded compensation (i.e., salaries and benefits that increase rapidly with early career experience) is more efficient and effective for recruiting and retaining teachers, many districts backload teacher compensation to a substantial degree (i.e., deferring large increases in compensation until later in teachers' careers). I use a panel of district-level data from California to test two common theories about the prevalence of backloaded teacher compensation. Additionally, for comparability with prior work, I use the administrator-to-teacher ratio in the district as an alternative proxy for monitoring intensity. Using cross-sectional and two-way fixed effect multiple regression models, and consistent with median-voter theories of union behavior, I find some evidence that union behavior is moderated somewhat by the experience levels of its members: stronger unions are associated with (modestly) higher salaries only later in teachers' careers, and only when the median teacher in the district is relatively veteran.

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# CONCURRENT PAPER SESSION 2

WEDNESDAY, APRIL 6 | 4:00 P.M. – 5:30 P.M.

2.1

President: Amy Dagley

## Exploring School Segregation and Per-Pupil Spending in Alabama Public Schools

**Peter Jones**

*University of Alabama Birmingham*

Racial segregation in school districts continues to be a pervasive education policy problem. Following a wave of resegregation in the 1990s, school districts in the South have not re-integrated at the same rate as the rest of country, and recently, scholars have shown that some state and local education policies have increased racial segregation in school districts across the US and particularly in the South. For this project, I build on previous scholarly work with the following research question: How is school segregation related to the inequality of per-pupil spending within school district in Alabama? Preliminary results indicate that school districts with higher levels of segregation had larger inter-quartile ranges for all funding across local, state, and federal sources. These results have implications for education finance policy at the local, state, and federal levels. Policies aimed at addressing funding inequalities created by between district segregation may miss within-district inequalities.

## Access Denied: An Examination of Teachers of Color Labor Supply (JEHR Special Issue: Pushing the Boundaries of Social Justice)

**Ashli Duncan**

*University of Texas at Austin*

More research is needed to understand the mobility of teachers and its effect on the supply and demand of the workforce. The decrease in supply is largely represented in teachers of Color who are underrepresented, although they contribute to students' academic success. Teachers of Color leave the field at a higher rate than their white peers. This lack of alignment results in students with the most need being denied quality education from teachers that look like them. Teachers of Color improve the outcome for not only students of color but the whole school. They accomplish this by taking on leadership roles that shape the climate and decision-making for many marginalized groups. For white students, a deeper understanding of people who do not look like them is developed when taught by Teachers of Color. Teachers of Color have positive effects on all students socially, emotionally, and academically.

# CONCURRENT PAPER SESSION 2

WEDNESDAY, APRIL 6 | 4:00 P.M. – 5:30 P.M.

2.2

President: Arvin Johnson

## Finance Issue: Loss of Federal Funding in the For-Profit Sector

**Marilyn Heth**

*University of North Florida*

The reason that many for-profit schools are facing a loss of Federal Funding is due to the Gainful Employment Rule. The Higher Education Act does not have a definitive definition of what constitutes as Gainful Employment. The Gainful Employment Rule does need to be re-evaluated with a concise definition of what gainful employment means and how they are going to evaluate it. Finding a way for public institutions to offer the aspects of for-profit institutions without the major debt crisis and fraud, I think, is the best way to solve this problem. Now the issue of getting rid of for-profits goes back to again, how do we get rid of them without impacting the current students and the students that have already obtained degrees from them. Over time the idea of for-profit schools will fade, and the Gainful Employment Rule is going to be the thing that fades them the most.

## Quantifying the Adequacy and Equity of K-12 Capital Funding in Florida

**James Dewey**

*Florida Polytechnic University*

Florida's constitution mandates "Adequate provision ... for a uniform ... system of free public schools." Like many states, Florida equalizes current funding through a foundation system. A recent Florida Supreme Court ruling found broad questions of adequacy non-justiciable but left open the justiciability of narrower questions. As for any production process, the flow of capital services, for example from classrooms, is self-evidently necessary to education. While the state contributes to capital funding, local property taxes accounted for 84% of regularly recurring capital funding in 2018-19. Moreover, capital funding is not equalized. Capital funding is inequitable owing to uncompensated variation in taxable value per student and capital costs. Equity can be achieved in a revenue neutral fashion by subsuming capital under Florida's existing equalization framework, though doing so would exacerbate the inefficient use of the property tax base.

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## **Financial Literacy Programming in Higher Education Phase II: Culturally Responsive Program Content**

**Terron Phillips**  
*Purdue University*

**Christine Kiracofe**  
*Purdue University*

Financial literacy programs at the higher education level vary in content, delivery modalities, and participation timing at institutions across the nation. With the rapid increase in college students' social and cultural identities, the researchers in this study suggests that the development of culturally responsive financial literacy programming could prove beneficial for future college students. This qualitative study examines the cultural responsiveness of existing financial literacy programs in higher education.

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# CONCURRENT PAPER SESSION 2

WEDNESDAY, APRIL 6 | 4:00 P.M. – 5:30 P.M.

2.3

Prsider: Oscar Jiménez Castellanos

## Michigan's System for School Facility Funding: Another Component for Education Inequality or a Fair Process

**Brett Geier**

*Western Michigan University*

In Michigan, school funds for school facilities are financed through two systems, debt retirement, and sinking funds, both relying on the property tax value to raise revenue. Per se, this system is inequitable because if two districts of comparable size and demographics need to raise revenue for school construction, they may not be able to raise the same amount because of the wealth of local constituents, specifically the value of their property. Further, if conclusions can be made that higher taxable valued property is associated with fewer minority students in the district or more impoverished students, then an argument can be made that the Michigan formula for funding school construction may be inherently racist and disadvantages poorer students. Descriptive statistics will be presented on all of the variables associated with financing school construction in Michigan, along with correlations and regressions to determine the extent to which the system disadvantages minority and poor students.

## Public School Bonding Corporations Financing Public School Facilities

**Bill Camp**

*University of North Texas*

**Jefferson George**

*University of North Texas*

**Dustin Parrish**

*University of North Texas*

This study looks at the history of school bond authorities and their purposes for continuing to operate as a local mechanism to fund school facilities. More recently, state bond banks provide an alternative way to efficiently fund school facilities. It provides an autonomous government corporation that issues its own bonds for the purpose of financing public construction including school buildings. It does not participate in the actual operation of the facilities following construction. In some cases, these entities can also circumvent referenda requirements. Another advantage includes offering protection through the states sufficient debt service to provide attractive security for bonds. This study examines the development of state bond banks and the support provided for the construction of school facilities.

# CONCURRENT PAPER SESSION 2

WEDNESDAY, APRIL 6 | 4:00 P.M. – 5:30 P.M.

2.4

Presider: Philip Westbrook

## Separate and Unequal in Saint Louis: Using Disaggregated Data to Inform School Funding Inequality

**Cameron Anglum**  
*St. Louis University*

In this paper I seek to extend Forward Through Ferguson's analysis by leveraging school-level funding data, analysis made possible only recently due to well documented data constraints (Roza et al., 2020). While race-based differences in school spending and teacher salaries persist in the St. Louis region, regression estimates indicate that deficits in funding are aligned more closely to shares of impoverished students rather than through student race. However, in St. Louis it is difficult or impossible to fully disentangle race and poverty characteristics. On the other hand, state funding formulae, including in Missouri, are not weighted for student race but are weighted for student poverty. Despite this weighting scheme, after controlling for other school characteristics, shares of impoverished students are negatively associated with funding levels and teacher salaries, likely due to differences in local funding capacities and property wealth.

## The Effect of Illinois SB1947 on the Equitable Distribution of State Aid to Illinois School Districts

**John Roseboom**  
*University of Illinois*

The newest K-12 public school finance law in Illinois, SB 1947 (2017) or 'Evidence-Based Funding,' seeks to allocate state aid in an equitable manner using a 26-element ex-ante 'adequacy target.' Each school district must meet to fund an adequate K-12 education while taking into consideration several diverse learner demographic qualities of individual districts. SB 1947 then seeks to distribute state aid in proportion to district need, that is the 'gap' that exists between local property tax revenues and the formula-calculated 'adequacy target,' via a tiered distribution system. The current research seeks to examine whether, through full implementation, property-poor districts are receiving, and to what degree, proportionally more state aid to fund a state-defined adequate education via this tiered distribution system. Using both descriptive and inferential statistics, the current study seeks to provide an analysis of the efficacy of the tiered distribution system in SB 1947 (2017) and compare it to prior years data.

# CONCURRENT PAPER SESSION 2

WEDNESDAY, APRIL 6 | 4:00 P.M. – 5:30 P.M.

2.5

Presider: Venice Adams

## Money Matters and Med School: Action Items to Dismantle Classism in Medical School Admissions

**Rayanna Campbell**

*University of North Florida*

With a prospective median salary of \$208,000 a year, becoming a doctor is a gateway to economic mobility in the U.S. Nevertheless, the financial risks associated with pursuing an MD or DO program, awards students from economically privileged backgrounds greater access to the resources needed to attend medical school and deters economically marginalized students into alternative career paths. Admissions data were compiled to assess the upfront costs and prospective benefits of applying to medical school. Although universities and accrediting bodies have implemented fee assistance programs, holistic review, and tuition waivers to improve the economic equity of medical school admissions, existing policies and practices continue to limit economically marginalized students' participation in medical education. Recommended solutions include implementing financial literacy and a career-focused advising model at the institutional level, researching the efficacy of fee assistance programs, and enacting policy changes to AAMC and AACOM accreditation criteria that allow medical schools to admit more applicants per cycle.

## Analyzing the Effects of California CTE Grant Funding on CS Course Offering and Enrollment

**Mariam Saffar Perez**

*University of Illinois at Urbana-Champaign*

Computer Science (CS) courses classified as Career Technical Education (CTE) make up over half of all CS courses offered in high schools in California and are therefore eligible for funding through CTE grants. There has been a growing focus in creating equitable access to CS as well as a push to use CTE funds for this reason. This paper looks to see if there is an increase of CS course offerings or enrollment as an effect of the primary CTE expansion grants in California. Publicly available data from the California Department of Education (CDE) was used with a two-way fixed effects analysis. The results indicate a null effect from these grants on CS offerings or participation and raise questions as to other factors that might have played a larger role in the recent increase in CS course offerings.

# PRESIDENT'S WELCOME RECEPTION

WEDNESDAY, APRIL 6 | 6:00 P.M. – 7:00 P.M.

Welcome to NEFA 2022!

On behalf of the NEFA Executive Committee, the NEFA Board of Trustees and all NEFA Past Presidents, I extend my warmest welcome to our 12<sup>th</sup> annual conference.

For those who regularly attend NEFA, you know that a highlight of our conference is the opportunity to network and socialize with our colleagues. While we cannot meet in person this year, there's no reason that we cannot continue our tradition of collegiality during the 2021 conference.

To that end, I am going to invite us to participate in the 2022 NEFA Mingle Bingo. To access the Bingo board, go to the Virtual Conference Portal. Work on the board throughout the conference. Once you get blackout, send the board to me and I will put you in a drawing for NEFA swag.

In addition, the social hour will have breakout rooms structured around the paper themes (equity & adequacy, law, P-12, higher education, and leadership) to allow for people to reconnect or connect with friends and like-minded NEFA members. For those on social media, please post any pictures you take or comments using the hashtag #NEFA2022.

Please join me in thanking the Conference Planning Committee led by Bill Thro for their amazing job organizing our event and in thanking Drs. Amy Dagley, Christine Kiracofe, and Nicole Duplain for producing our conference program.

I hope to see everyone in Tampa in 2023.

Please enjoy the conference!  
Spence

# CONCURRENT PAPER SESSION 3

THURSDAY, APRIL 7 | 10:00 A.M. – 11:30 A.M.

3.1

Presider: Christine Kiracofe

## Analyzing Local School Finance Policy Using Complex Networks

**Iris BenDavid-Hadar**  
*Bar Ilan University*

**Ruth Meoded**  
*Bar Ilan University*

The objective of this study is twofold: First, this study examines the allocation of additional (local) resources from the LAs to education, beyond governmental (central) funding. Second, it maps and analyzes the values underlying the decision-making process regarding inter-LAs allocation of local resources toward education. We implemented a method of analysis from the field of data science into the field of education finance. This method is comprised of a qualitative content analysis and a social network (complex systems) analysis. Research questions addressed are: 1. What are the values that underlie the decision-making processes regarding the financing of education at the local education authorities (LEAs)? 2. What kind of relationships exist between different values (proximity/distance) underlying the decision-making process regarding financing policy across different LEAs' characteristics: SES (high/low), location (periphery/center), and ethnic diversity (majority/minority)?

## Equity for All: Using Performance-Based Funding as a Mean to Increase Academic Opportunities for Minoritized Students

**Sam Mombou**  
*Purdue University*

**Danielle Hayden**  
*Purdue University*

This symposium brings together two graduate students from various educational backgrounds to explore critical research approaches to examine power and positionalities across the educational pipeline within the post-secondary environment. The panelists engage examined the intersections of race, ethnicity, class, and gender in educational experiences, identify pivotal issues facing education, and discuss and faculty to take up critical theoretical tools, mindsets, and research insights that will encourage them to disrupt the threats to historically marginalized students' academic, personal/social, and career development.

# CONCURRENT PAPER SESSION 3

THURSDAY, APRIL 7 | 10:00 A.M. – 11:30 A.M.

3.2

President: Craig Wood

## How are the structures of teacher salary schedules related to teacher retention

**Henry Tran**

*University of South Carolina*

**Randy Vesely**

*University of Toledo*

The purpose of this study is to better understand the relationship between district's salary structure and teacher retention in a nuanced manner. More specifically, we ask 1) do districts that frontload their salary schedule experience higher teacher turnover (and whether that relationship differs based on district teacher turnover rates), and 2) how does teacher experience influence the relationship between district salary structure and teacher retention? The study employs an omnibus assessment of the relationship between whether districts frontload and their overall retention to address our first research question. The assessment utilized a fixed effects model that demeans all of the variables based on the within district-mean. To examine the relationships in a more nuanced and rigorous fashion, we further employed quantile and coarsened matching regression to our analyses.

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## Show Me the Money: Does the Third Wave of School Finance Litigation Affect Funding?

**Jason Kopanke**

*Mead School District*

School finance litigation is often conceptualized as occurring in three waves, with the most recent wave, the third wave, beginning in 1989. Litigants within the third wave argue for improvements in school funding by claiming that schools are inadequately funded, resulting in students being deprived of their constitutional right to a certain level of education. Despite the third wave's multi-decade history, its effects remain understudied. In this analysis, sixty-two cases were used to examine the effects of third wave school finance litigation on school funding. In thirty-three cases plaintiffs prevailed, and in twenty-nine cases defendants prevailed. The findings indicate that at the state level litigation is associated with small, albeit non-significant, improvements in school funding and that the mean funding improvements were greater where plaintiffs prevailed. These findings suggest that litigation can improve school funding, though at the state level this change is likely to be small.

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# CONCURRENT PAPER SESSION 3

THURSDAY, APRIL 7 | 10:00 A.M. – 11:30 A.M.

**3.3**

President: Bill Owings

## Commonwealth of Kentucky Performance Funding Model

**Angela Martin**

*University of Kentucky*

The history of the development of and various components in the Commonwealth's performance funding model. The outcomes from the performance funding model for the last five years will also be reviewed. Further, the alignment of the University of Kentucky's strategic plan to the state's performance funding model will be outlined.

## Higher Education Labor Markets: Presidential Compensation

**Stephanie Mattera**

*NYU/Purdue*

An examination of HEI's executive compensation, specifically concerning university presidents and how the current labor market reflects compensation that ranges from several hundred thousand to several million dollars per year. A cost-benefit analysis will be presented based on available literature and studies. Are highly compensated university presidents driving economic growth for their HEIs? Are their salaries a relatively small percentage of the funds they raise for HEIs? Do universities need to maintain these compensation levels to remain competitive and attract top talent? With the cost of tuition for four-year degrees under scrutiny, students taking on substantial debt, and staff salaries (including presidents) comprising roughly 70% of operating costs, an examination of university presidents' compensation is warranted.

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## **Application of Human Capital Theory to Understand Funding Inequities in Dual Language Programs**

**Jenna Doane**

*University of Texas - Austin*

Two-way Dual Language Programs in schools were created to help strengthen the English literacy of nonnative English-speaking students, whilst simultaneously supporting their performance in school. English speaking students are also within the classroom, while instruction is split between English and the home language of the English learning students. However, despite the original equity focus of these programs, there seems to have been a growing interest in DLPs from native English speakers whose goals are most closely related to human capital and globalization views. In addition, disparities in funding highlight the lack of value placed on DLPs when it comes to equity for non-native English speakers. The globalization view, coupled with funding inequities, could lead to resource hoarding amongst certain groups. Ultimately, affecting emergent bilinguals negatively later in life when it comes to the labor market if they are unable to access dual language programs and utilize the benefits that come from them.

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# CONCURRENT PAPER SESSION 3

THURSDAY, APRIL 7 | 10:00 A.M. – 11:30 A.M.

3.4

President: Lisa Driscoll

## Chicago Public Schools Intradistrict Finance Equity

**John Roseboom**

*University of Illinois*

This study seeks to examine the distribution of state and local K-12 education dollars for the additional support of statutorily-defined diverse learners according to Illinois' new school finance law SB 1947 (2017) (e.g. low-income, IEP status, English Language Learner status, and students with disabilities). Chicago Public Schools is the country's third largest school district with over 350,000 students in over 650 schools. This large district with diverse neighborhoods and disproportionate distribution of income wealth among its citizens offers a unique opportunity to see how desperate tax revenues from desperately-valued properties are distributed among a whole-city educational system to support its diverse learners. Using descriptive, bivariate, and multivariate statistics it will be shown that CPS does allocate more funding to students with IEPs and students with disabilities to a statistically significant degree while reducing funding for English Language Learners to a statistically significant degree when controlling for school enrollment.

## F(r)ee Public Education: An Analysis of Student Fees Levied in Utah's Public Schools

**Spencer Weiler**

*Brigham Young University*

**Hunter Tilton**

*Brigham Young University*

This study is a follow-up to state audits of school districts in 2017 and 2018 that, ultimately, identified alarming practices across the state of Utah in terms of the use of student fees. Student fee data from all public schools in Utah, including charter schools, were collected and analyzed to determine the percent of public education in Utah that is funded through this "user tax," and to gauge the degree of compliance to state statute related to student fees across the state. Fees were divided into three categories: instructional fees, course fees, and rental and use fees (Kiracofe, 2010, p. 3). Demographic data were also collected on all 41 school districts and each school. Findings are reported as overall state averages and then these findings are disaggregated based on demographic data (size of the school, urbanicity, racial demographic, ELL population, SPED population, FRL population, and GT population).

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## **Building Equitable Pathways in Critical Shortage Teaching Fields: Perceptions of Paraprofessionals**

**Kathleen Bennett**  
*Kennesaw State University*

**James Gambrell**  
*Kennesaw State University*

**Melissa Driver**  
*Kennesaw State University*

In response to a teacher-shortage crisis in K-12 education, this mixed-methods research analyzes barriers educational paraprofessionals face when deciding to pursue teacher certification degrees and what supports are needed while working full time. This research arises out of a 'grow-your-own' teacher pathway that graduates certified teachers in two critical shortage areas, Special Education (SPED) and Teaching English for Speakers of Other Languages (TESOL). Given current shortages are exacerbated by COVID-19-researchers partnered with a large suburban school district to enroll 54 paraprofessionals into a SPED or TESOL Masters of Applied Teaching in the first year of implementation (an increase of almost 1100% over the 3-year graduation average). Paraprofessionals' salaries in the district studied increased over 250% upon completion of the MAT, benefiting them, future students, and school districts. Initial findings indicate paraprofessionals create sustainable pipelines to fill classroom vacancies with qualified teachers.

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# CONCURRENT PAPER SESSION 3

THURSDAY, APRIL 7 | 10:00 A.M. – 11:30 A.M.

3.5

Presider: Matt Kelly

## A Habermasian Analysis of School Finance Policy Research Ontology

**David G. Martínez**

*University of South Carolina*

**David Osworth**

*University of South Carolina*

Much of the extant school finance policy research since the implementation of the Civil Rights Act of 1964 situates itself as understanding school finance policy, praxis, and disparity through objectivity. The prevailing school finance policy frameworks work under the auspices of positivism, and often neglect attenuation to the goal of ameliorating disparity. While seemingly all the prevailing frameworks are developed to support the moral imperatives of social justice and equity, the point of articulation of both moral imperatives in school finance research favors economic thought formalized through capitalism, displacing the central goal to decrease disparity. In this article we examine the language of the prevailing school finance policy research frameworks in order to formalize an understanding of social justice and equity. Moreover, we are interested in examining the logics of the prevailing school finance policy research frameworks through an anti-positivist Habermasian lens to interrogate the constructed understanding of the moral imperatives of social justice and equity in the prevailing logics as symbolic representations of capitalism.

## Educational Planning, Budgeting, and Distribution: Covid Relief Funds in the State of Florida

**Carolyn Herrington**

*Florida State University*

Florida received a total of \$10,947,496,726 from the federal government in 2020 and 2021 in response to the COVID-19 pandemic. To put the money in context, the annual Florida state budget for the K-12 system currently is around \$23 billion dollars annually. As of September 2021, it was estimated that less than 20% of the funds had been spent. Constraints on the funds are surprisingly few. In terms of distribution, ninety percent of the funds designated for elementary and secondary education are to be distributed directly by the states to the school districts in the same proportion by which they receive the federal Title I Part A funds. The remaining 10% is reserved for use at the state level. This paper will review the plans, priorities and impacts to date of the funds focusing particularly on issues of student learning and learning loss, on use of funds for technology enhancement including expansion of broadband access and on equity in distribution to students and schools.

# COMMITTEE MEETINGS

Calling all members! Join a committee and show your support for NEFA!

THURSDAY, APRIL 7 | 11:30 A.M. – 12:00 P.M.

## 2023 Conference Planning

Hosted by: **Bill Thro and Eric Houck**

As the name implies, the conference planning committee will work on preparing for the 2023 conference in Tampa, Florida.

## Publications Committee

Hosted by: **Henry Tran and David Buckman**

This committee oversees the relationships NEFA has with two journals (*Journal of Education Finance* and *Journal of Education and Human Relations*) and works on promoting the scholarly accomplishments of NEFA members.

## Membership Committee

Hosted by: **Eric Houck and David Martínez**

This committee is charged with supporting existing members and growing NEFA's membership. Both goals can be accomplished through the adoption of webinars, regular blogs, and other ongoing outreach efforts.

## Communications Committee

Hosted by: **Amy Dagley and Sharda Jackson Smith**

This committee is responsible for email and social media communications to the NEFA membership. The other committees are expected to draft content to be disseminated by communications. If you enjoy social media and graphic design, your talents are needed.

## Graduate Student Engagement Committee

Hosted by: **Christine Kiracofe and Spencer Weiler**

This committee will work directly with graduate student membership to identify their needs and determine how NEFA can provide greater support to graduate students as they transition toward graduation. In particular, graduate students are invited to be a part of this committee (and they are welcome in all of the committees). At this year's committee meeting, graduate students will elect from the floor a president who will serve as a representative to the Board of Directors. Graduate students who are interested in becoming more engaged with NEFA are encouraged to attend and participate.

# **PK-12 PANEL DISCUSSION**

THURSDAY, APRIL 7 | 12:00 P.M. - 1:00 P.M.

**Join us for a discussion among three distinguished superintendents about the current finance issues confronting PK-12 education in various parts of the country.**

**Todd Cummings**

*Superintendent, South Bend Schools  
South Bend, Indiana*

**Addison Davis**

*Superintendent, Hillsborough County Schools  
Tampa, Florida*

**Diana Greene**

*Superintendent, Duval County Schools  
Jacksonville, Florida*

# LUNCH ON YOUR OWN

THURSDAY, APRIL 7 | 1:00 P.M. – 2:00 P.M.

The 2022 NEFA Conference Planning Committee built time into the schedule to provide opportunities to step away from the computer and mitigate Zoom fatigue over the course of the conference. It is hoped that attendees will be able to eat, go for a walk, enjoy some sunshine, and recharge during these breaks. As you recharge, take a picture and post it on social media with the hashtag #NEFA2022.

## **FEATURE PRESENTATION 1.1**

THURSDAY, APRIL 7 | 2:00 P.M. – 3:30 P.M.

### **The Future Is the Past: Trends in School Finance Litigation**

**William Thro**

*University of Kentucky*

**Lisa Driscoll**

*University of Tennessee*

**Christine Kiracofe**

*Purdue University*

**R. Craig Wood**

*University of Florida*

Continuing an annual tradition, this panel will discuss recent developments in school finance litigation. The panelists are all distinguished scholars in the area.

**President: Spencer Weiler**

## **FEATURE PRESENTATION 1.2**

**THURSDAY, APRIL 7 | 2:00 P.M. – 3:30 P.M.**

### **The Role of Federal Perkins V Legislation and Community College Revenue Trends for Student Access and Affordability**

**Jeffrey Fletcher**

*Iowa Department of Education*

**Jan Friedel**

*Iowa State University*

This quantitative methods research study investigates correlational relationships and time-series trend analysis of financial data covering fiscal years 2008-2020 for each Iowa community college (tuition & fees, state appropriations, local support, Federal Grant Aid); per FTE, and its impact on the community college mission of affordable and open access to programs across gender, race/ethnicity, and special population groups defined by Federal Perkins V legislation. Data collection is from public and state systems, the National Center for Education Statistics (NCES), Integrated Postsecondary Education Data System (IPEDS), and Iowa Community College Management Information System (CC MIS). This study's intended consequence is to investigate relationships and correlations between variables, identify trends, and discover patterns in the data. The dissemination of this study will increase awareness about changes and trends in community college finance for the state of Iowa, along with implications and findings for community college finance across the United States. The results also serve as a means to start a serious conversation about sustainable community college finance models and their impact on student access and affordability for all students across the United States.

**President: David Buckman**

# CONCURRENT PAPER SESSION 4

THURSDAY, APRIL 7 | 4:00 P.M. – 5:30 P.M.

4.1

Presider: David Martínez

## **An explanatory quantitative study of the funding policies supporting British multi-academy trusts and American charter schools**

**Tyrone Bynoe**

*St. Bonaventure University*

This study analyzes to what extent does the Fair Funding Formula in London (United Kingdom) promote inter-district per pupil spending equity in London's locally maintained schools when compared to similar per pupil spending measures of equity in London's choice-determined academies. Concurrently, this study analyzes to what extent does the Foundation Program in New York City's traditional schools promote inter-district per pupil spending equity in its choice-determined charter-schools. Similar comparisons between the London's school finance policy and New York City's school finance policy are made between traditional public schools and choice schools with respect to the concepts of vertical equity, efficiency, and accountability.

## **An Assessment of the Fiscal Structures of the 5 United States Territories**

**Lou Sabina**

*Stetson University*

**Maureen McClure**

*University of Pittsburgh*

**Anna Peters**

*University of Florida*

**Devon Viola**

*Stetson University*

This presentation is an extension of work being done as part of the National Education Finance Academy's (NEFA) work on streamlining the fiscal policies and funding structures for all 50 states, including what they have called "Indian Country" and U.S. Territories. This proposal explores the funding model, school enrollment, history, model for higher education, accrediting bodies, schooling structure of Guam, Northern Mariana Islands, American Samoa, and the U.S. Virgin Islands. In undertaking this work, we are hoping to highlight that (1) there is an inconsistency of how territories are funded vs. United States - States, despite the territories being under United States Governmental policies (2) identify schooling inequities for students in the P-20 system within these four territories - our main finding has been extreme inequity in terms of higher education opportunities, and (3) offer suggestions so that the territories can receive the necessary means to provide quality education to all children and adults.

# CONCURRENT PAPER SESSION 4

THURSDAY, APRIL 7 | 4:00 P.M. – 5:30 P.M.

4.2

President: Eric Houck

## Understanding the Adequacy and Equity of School District Staffing Models: Evidence from the CRDC Project

**David Knight**

*University of Washington*

**Trang Hoang**

*Education Pioneers*

Most studies analyzing education resource equity have focused on differences in revenues or expenditures across school districts. These between-district analyses mask important allocation decisions within districts, and studies of revenues or expenditures do not explore what the funding actually buys. Meanwhile, new federal regulations require states to publish school-level per-student spending data, and the Every Student Succeeds Act requires lower-performing districts to analyze inequitable resource gaps. In short, there is a growing call to better understand how resources are allocated to schools and to promote within-district finance equity. Drawing on the 2017-18 Office of Civil Rights, Civil Rights Data Collection project data, we examine what types and quantity of staff members school districts hire and how staffing patterns vary across geographic regions and by district and student characteristics. We then explore the extent to which districts hire an adequate level of staff members, according to evidence-based models for adequate staffing. Finally, we examine the extent to which districts maintain equitable staffing and expenditure patterns across schools.

## How States Prioritize Educational Needs: Assessing the Distribution of the Governor's Emergency Education Relief Fund

**Claire McMorris**

*University of Washington*

**David Knight**

*University of Washington*

The Coronavirus Aid, Relief and Economic Security (CARES) Act passed by Congress in 2020 included significant aid to state education systems. These included direct aid to K-12 districts and higher education institutions, and funds to be used at the discretion of Governors through the Governor's Emergency Education Relief Fund (GEER). This paper examines the factors influencing where and how GEER funding is distributed across state systems of education and what inequities are introduced or persist in spending, with a specific focus on how distribution sought to target disadvantaged student groups. We find that several states decided to send their GEER funds to school districts via funding formulas, and that some Governors made decisions to direct their GEER funds towards or away from certain student groups. Lastly, we find that these spending patterns were not strongly related to governor political ideology or the states' existing funding formulas or inter-district resource allocation patterns. We discuss the implications of this policy related to two state case examples, California and New York.

# CONCURRENT PAPER SESSION 4

THURSDAY, APRIL 7 | 4:00 P.M. – 5:30 P.M.

4.3

President: Sharda Jackson Smith

## Debt and Higher Education: The Process and Implications of Issuing Bonds

**Gabriel Serna**

*Michigan State University*

This paper seeks to present information for financial managers at institutions of higher education who are charged with issuing long-term debt. Because the process is often unfamiliar to those charged with leading the financial future of institutions, knowing the process and implications of issuing bonds is essential for future stability. In a careful, step-by-step process, this paper explains carefully how the issuance of debt influences not only capital budgets but who the main players are within said process.

## Moving Beyond Injustice and Distributive Justice Toward Transformative Justice in School Finance

**Oscar Jimenez-Castellanos**  
*Visiting Scholar, USC Rossier*

**Danielle Farrie**  
*Education Law Center*

**David Quinn**

*Assistant Professor, USC Rossier*

This paper critiques school finance policy through different concepts of (in)justice to make the case for a transformative justice in school finance. We articulate that school finance was primarily rooted in racial injustice pre-civil rights and is rooted in what we call “remedial distributive justice” post-Serrano. We argue that school finance policies would be more just and effective if they went beyond a remedial distribution justice approach towards a transformative approach. We propose that transformative justice is a combination of structural justice+ asset-based distributive justice + dignitary justice + procedural justice, class, culture and language. We provide one promising case study at the federal, state, and local levels.

# CONCURRENT PAPER SESSION 4

THURSDAY, APRIL 7 | 4:00 P.M. – 5:30 P.M.

4.4

Presider: R. Craig Wood

## **A Little Less Talk and A Lot More Action: Does the Third Wave of School Finance Litigation Affect Student Achievement?**

**Jason Kopanke**

*Mead School District*

Beginning in 1989, the third wave of school finance litigation argues for improved student outcomes by claiming that funding inadequacy prevents students from receiving their constitutionally protected right to an adequate education. This presupposes a link between funding inadequacies and inferior student outcomes. Since research has failed to associate third wave school finance litigation with significant funding improvements, this subsequent study examines the relationship between third wave school finance litigation and student outcomes. To test if a relationship existed, sixty-two third wave school finance litigation cases were examined to see if there were any significant changes in high school graduation rates and judicial outcomes. No significant relationship was identified. Descriptive statistics identified that when those parties arguing for improved school adequacy prevail, student achievement scores improved marginally compared with states with a defendant victory. However, states with no litigation fared better.

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## **A School in Name Only: Pursuing a Federal Remedy to Inadequate School Facilities**

**Mark Paige**

*University of Massachusetts, Dartmouth*

**Spencer Weiler**

*Brigham Young University*

**Brady Stimpson**

*Brigham Young University*

In this paper, we explore an argument that, under some circumstances, state compulsory attendance laws may violate students' 14th Amendment liberty interest. We outline the constitutional parameters of such an argument and discuss some of the facts that may be required to succeed on such an argument. This argument has a greater chance of success than more recent efforts that have attempted to revisit *San Antonio v. Rodriguez* as a means to establish education as a fundamental right. Efforts to find a such a right (such as those in Gary B.) would ultimately face stiff opposition under the current Supreme Court. But, in contrast, our argument stands a greater chance of success, should the question reach the Court.

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# CONCURRENT PAPER SESSION 4

THURSDAY, APRIL 7 | 4:00 P.M. – 5:30 P.M.

4.5

President: Jeffrey Maiden

## **Preemption, Fiscal Federalism and Intergovernmental Relations: Schooling in Florida during a Pandemic**

**Carolyn Herrington**

*Florida State University*

This paper reviews the response to the COVID-19 pandemic by state leaders and local leaders in one state along a number of dimensions including state mandates on local school districts (preemption) and changes to educational funding pressed by the pandemic. Attempts to neatly divide responsibilities across the three levels - federal, state and local - have been energetic, unrelenting, unsettling and prone to dissension. Across the 50 states, there is a wide variety of ways in which the responsibilities have been distributed and rationalized. The COVID-19 pandemic has put pressure on these relationships in a number of areas including school finance, school re-opening, teacher collective bargaining, and the role of parents. This paper will analyze the operational changes, stress points and accommodations that have appeared in one state with a focus on how state/local relations have evolved as a consequence of the unprecedented demands on the educational system.

## **Equity and Access to Career and Technical Education Programs of Study – Education Policy Reform through Local Governance**

**CyLynn Braswell**

*Frontline Education*

**Bill Camp**

*University of North Texas*

**Royce George**

*University of North Texas*

The purpose of this quantitative study was to determine if the CTE programs located in a singular region of Texas were compliant with federal expectations by way of evaluating the alignment of programs offered and local labor markets prior to the implementation of Perkins V. The evaluation of a variety of archival data and subsequent findings of the correlation of alignment of programs within the region along with the amount of federal Perkins's dollars spent on CTE was a confirmed as an effective policy reform measure. Additional evaluations included the combination of federal and state spending in correlation to the number of programs offered in Career and Technical Education along with the actual CTE student enrollment of a given district. Major findings showed that through a moderation analysis for some districts the number of programs offered could be influenced by program funding and size. In addition, this study confirmed that many programs are indeed compliant, however compliance does not guarantee program opportunities when resources and enrollment are abundant.

# NEFA (Virtual) Happy Hour

THURSDAY, APRIL 7 | 5:30 P.M. – 6:30 P.M.

Welcome to NEFA 2022!

On behalf of the NEFA Executive Committee, the NEFA Board of Trustees and all NEFA Past Presidents, I extend my warmest welcome to our 12<sup>th</sup> annual conference.

For those who regularly attend NEFA, you know that a highlight of our conference is the opportunity to network and socialize with our colleagues. While we cannot meet in person this year, there's no reason that we cannot continue our tradition of collegiality during the 2022 conference.

To that end, I am going to invite us to participate in the 2022 NEFA Mingle Bingo. To access the Bingo board, go to the Virtual Conference Portal. Work on the board throughout the conference. Once you get blackout, send the board to me and I will put you in a drawing for NEFA swag.

In addition, the social hour will have breakout rooms structured around the paper themes (equity & adequacy, law, P-12, higher education, and leadership) to allow for people to reconnect or connect with friends and like-minded NEFA members. For those on social media, please post any pictures you take or comments using the hashtag #NEFA2022.

Please join me in thanking the Conference Planning Committee led by Bill Thro for their amazing job organizing our event and in thanking Drs. Amy Dagley, Christine Kiracofe, and Nicole Duplain for producing our conference program.

I hope to see everyone in Tampa in 2023.

Please enjoy the conference!  
Spence

# JEF EDITORIAL BOARD MEETING

FRIDAY, APRIL 8 | 10:00 A.M. – 11:00 A.M.

**JEF Editorial Board Members are invited to attend the meeting. The invitation and Zoom meeting information were sent to members via email.**

Nicola Alexander  
Iris BenDavid-Hadar  
Brian Brent  
William Camp  
Oscar Jiménez-Castellanos  
Luke Cornelius  
Jennifer Delaney  
William Doyle  
Robert Frost  
William Glenn  
William Ingle  
Eric Houck  
Rob Knoeppel  
Dan Layzell  
Mary McKeown-Moak  
Walter McMahon  
Lynn Moak  
Yas Nakib  
Kenneth Redd  
Anthony Rolle  
Gabriel Serna  
David Thompson  
Marvin Titus  
Angela Urick  
Randall Vesely  
David Welsch  
Osnat Zaken

Katie Baird  
Alex Bowers  
Tyrone Bynoe  
Stephoni Case  
Faith E. Crampton  
Karen DeAngelis  
Barbara De Luca  
Lisa Driscoll  
Brett Geier  
Marilyn Hirth  
Steven Katsinas  
Roger T. Kaufman  
Christine Kiracofe  
Tammy Kolbe  
Jeffrey Maiden  
Michelle Mangan  
Christopher Mullin  
William Owings  
Gloria Rodriguez  
Lou Sabina  
Luke Stedrak  
Bill Thro  
Robert Toutkoushian  
Deborah Versteegen  
Spencer Weiler  
Craig Wood

# **NEFA LUNCHEON | BUSINESS MEETING**

FRIDAY, APRIL 8 | 11:00 A.M. - 1:00 P.M.

## **Call to Order**

Spencer Weiler

## **Outstanding Dissertation Award**

Delia Allen

## **Fowler Award**

Rob Knoeppel

## **Business Meeting**

Spencer Weiler

## **Committee Reports**

2023 Conference Planning Committee

Eric Houck

Membership & SOS Committees

Eric Houck

Publications Committee

Henry Tran

Communications Committee

Amy Dagley & Sharda Jackson Smith

Graduate Student Committee

Christine Kiracofe

## **Introduction of Mark Dorosin**

Toni Templeton

## KEYNOTE SPEAKER

FRIDAY, APRIL 8 | 12:00 P.M. – 1:00 P.M.

### Old Wine/New Bottles: State School District Takeovers and the Perpetuation of Education Injustices



**Mark Dorosin** is an Associate Professor of Law and the Director of Legal Clinics and Field Placements. He has been a civil rights lawyer for over 25 years, working to address the continuing impacts of racial segregation and exclusion, including in housing, employment discrimination, environmental justice, restrictions on political participation, and racial disparities in education. Prior to joining FAMU, Professor Dorosin served as the Managing Attorney of the Lawyers' Committee for Civil Rights Under Law-North Carolina Regional Office, and before that as co-Director of the Julius L. Chambers Center for Civil Rights. He also led the University of North Carolina (UNC) School of Law Center for Civil Rights for 10 years.

# CONCURRENT PAPER SESSION 5

FRIDAY, APRIL 8 | 1:30 P.M. – 3:00 P.M.

5.1

Presider: David Knight

## Applying the Comprehensive Evaluation of Return-on-Talent Investment Model (CERTi) in Higher Education

**Mazen Aziz**  
*University of South Carolina*

*2022 NEFA Outstanding  
Dissertation Award Winner*

Economic turmoil forced higher education institutions (HEI) to reduce expenditures in many areas, including human resource operations such as talent development. Before considering these cuts, HEI should conduct robust assessments of their efficacy, including whether they generate more revenue than they cost to administer. These assessments were critical contextually as state divestment in higher education and mounting public pressure against tuition hikes forced HEI to rely heavily on external funding sources, which became essential in these economically uncertain times. This research critically examined existing evaluation methodologies of a talent development initiative, faculty research development (FRD) programs, that seek to enhance faculty grant acquisition skills. Building on the scholarship, this work proposes a new comprehensive talent-centric evaluation model known as The Comprehensive Evaluation of Return-on-Talent-Investment Model (CERTi). The model combines multiple evaluation frameworks from varying scientific disciplines into a comprehensive approach to evaluation that advances theory on talent development at HEI. CERTi's holistic Macro-Micro assessment approach employs an overarching (Macrolevel) adult-learner faculty-centric theoretical framework while simultaneously incorporating (Micro-Level) qualitative, quantitative, and economic evaluations to assess FRD efforts at HEI jointly.

## Impact of 2020 Pandemic on University Personnel Benefit Budgets

**Anthony Rolle**  
*University of South Florida*

**Neil Theobald**  
*University of Wyoming*

As universities transition into the Post-Pandemic world, personnel benefits that were designed for Pre-Pandemic work arrangements may be constraining universities' abilities to provide the same services to students and the public, as well as maintain employees' work quality and productivity. In the typical Pre-Pandemic context-with most employees working only at their regularly assigned place of employment-personnel benefits such as vacation, personal leave, sick leave, and overtime were relatively easy for the university to track. As remote work has become much more common in the post-pandemic context, it is less clear when employees are using such benefits. This difference has substantial impact on universities' budgets because many employees, when leaving the university, receive a lump sum payment for at least some of their unused vacation and sick time.

# CONCURRENT PAPER SESSION 5

FRIDAY, APRIL 8 | 1:30 P.M. – 3:00 P.M.

5.2

President: Barbara De Luca

## Equity Analysis of the New Texas School Funding Mechanism

**Toni Templeton**

*University of Houston*

**Mariam Abdelmalak**

*University of Houston*

**Bradley Selsberg**

*University of Houston*

Conducting a horizontal and vertical equity analysis (Berne & Stiefel, 1984), this research aims to explore the outcomes of the new mechanism with respect to academic opportunity. This research takes cues from previous equity analyses (e.g., Rolle & Liu, 2007; Toutkoushian & Michael, 2007), as well as incorporates the challenges of COVID recovery highlighted by more recent research (Knight et al., 2022). Findings from this research can be used to promote equity within the Texas school finance system through both litigation and legislation, as well as contribute to the national school finance landscape.

## Texas English Learners in School Finance: The Relationship Between Academic Achievement, District Funding, and District

**Edgar Torres**

*The University of Texas at Austin*

**Mario Gonzalez**

*Sam Houston State University*

**Duwani Katumullage**

*Southern Methodist University*

English learner (EL) students are the nation's fastest growing student population in US K-12 public education (Ruiz Soto, Hooker, & Batalova, 2015). Critics argue that in Texas, school finance policies have inadequately funded the programs that serve ELs (Garcia, 2015; Cardenas, 1997). Not only has the state failed to adequately update the funding weight to support ELs' language acquisition, but each district spending patterns on this student group is inconsistent. Some districts spend the entire bilingual/ESL allotment assigned to them on their ELs, while others spend less than the legally required minimum. To further complicate this issue, ELs are not faring as well as their nonEL counterparts in reading and mathematics (TEA, 2019b; TEA, 2018). As such, the purpose of this study is twofold: (1) to examine the relationship between Texas school districts' per pupil EL spending and ELs' academic achievement, and (2) to determine how the share of state EL funding allocated to EL spending may influence this relationship.

# CONCURRENT PAPER SESSION 5

FRIDAY, APRIL 8 | 1:30 P.M. – 3:00 P.M.

5.3

Presider: Spencer Weiler

## The Puzzle of Funding for School Resource Officers and School Safety

**Lisa Driscoll**

*University of Tennessee, Knoxville*

**Jennifer Sughrue**

*Florida Gulf Coast University*

An interactive discussion on the funding for School Resource Officers and school safety in the United States and on Tribal Lands is complex. The funding derives from multiple public (federal, state, local) and private sources and is allocated to be cost-shared between school districts and public agencies (such as various law enforcement departments), such that the flow of revenue is difficult to identify and track. This presentation provides an overview of (1) the funding and expenditure system of programs funding school resource officers and safety initiatives; (2) the challenges of collecting information and data, especially for trend analyses; and (3) a brief case study of Florida regarding these issues.

## Resource Allocation within Schools: An Analysis of Local Perspectives on School Resources

**Ji Ho Yang**

*UW - Seattle*

This research explores teachers' experiences and narratives with resources at their school. Through this exploration, I uncover how teachers conceptualize school level resources and how those conceptualizations are racialized. I draw upon a conceptual framework that relies on Grubb's four categories of resources with Critical Race Theory to frame the analysis of complex and abstract categories of resources. Current findings show that teachers tend to conceptualize resources in complex and abstract categories. Their conceptualizations are racialized through the issues and impact of race in schools and the recognition of experiential knowledge and transdisciplinary perspectives. Data is still currently being gathered and findings from this research may evolve accordingly. Implications for policy and practice include reimagining resource allocation practices at the local school level and evaluating school administration leadership practices.

# CONCURRENT PAPER SESSION 5

FRIDAY, APRIL 8 | 1:30 P.M. – 3:00 P.M.

5.4

Presider: Brian Brent

## How do School Districts Use State Aid for Capital Expenditures? The Case of Iowa

**Phuong Nguyen-Hoang**  
*University of Iowa*

This study is the first to empirically examine how school districts allocate resources in response to capital investment revenue from statewide penny sales taxes (called SAVE funds), and whether SAVE funds affect student outputs (i.e., educational achievement). We found evidence that school districts do not use SAVE funds to increase capital investment or to provide property tax relief. Rather, school districts are most likely to shift existing resources that would have been used for capital purposes toward non-capital purposes, including instruction and administration. Despite a small gain in the number of teachers and minimum teacher salaries, SAVE does not result in a significant increase in student outputs.

## School Finance Policies and the Exploding Educational Debt: Egregious Evidence from Pennsylvania

**Matthew Kelly**  
*Pennsylvania State University*

This article examines how three relatively recent decisions enacted and upheld by Pennsylvania lawmakers have increased racial disparities in education funding. Examining data from 2018-19, we find that districts with the highest concentration of Black and Latinx students are profoundly underfunded. We find that these districts spent \$2 billion less than they needed for their students to have a chance to meet the standards the state set for them. We also find that these districts would have received an additional \$1.4 billion in state aid to help them address this underfunding if lawmakers had not abandoned a 2008 formula and an additional \$918 million in state funding if lawmakers simply used their own current formulas to distribute their two largest subsidies to school districts. We find that districts with the highest proportion of Black and Latinx students are harmed at substantially higher rates than districts with the lowest proportion of Black and Latinx students, even after we restrict our comparison to higher poverty districts.

# CONCURRENT PAPER SESSION 5

FRIDAY, APRIL 8 | 1:30 P.M. – 3:00 P.M.

5.5

President: Christine Kiracofe

## **‘Financial Literacy Programming in Higher Education’ Phase I: What’s There and What’s Missing**

**Terron Phillips**

*Purdue University*

The 2008 economic recession spurred heightened national interest in financial literacy, leading to legislative actions to incentive financial literacy programming at all levels of education in the United States. Absent the recession, college student retention theorists suggested that improving students' financial literacy and wellness could improve student retention and completion rates. However, the literature on financial literacy in higher education lacks a full understanding of what institutions in the country are actually doing to grow the financial knowledge of their students in order to affect their attitudes toward finances and influence their financial behaviors. Without this base knowledge, practitioners are limited in their capacities to enhance and improve financial literacy programs to be more effective. Therefore, this qualitative study investigates the existence, content, delivery modalities, and participation timing of financial literacy programs at some of the largest institutions in the country.

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## **A Review of Funding for Special Education in North Carolina, 2010-2016, Applying the Values in Tension Framework**

**Christopher Needham**

*University of North Carolina*

Within special education, funding is traditionally input-based, providing equitable resources to meet perceived student needs. However, with state and federal emphasis on academic outcomes, I examine how special education funding has responded. Applying the values in tension model, I address a fundamental problem in school finance research of providing equity, efficiency, adequacy, and liberty. Analyzing funding for students with disabilities and the relationship to student outcomes, the findings reflect issues in determining funding based on each value, and how cost differentials impact those differences. The study is focused at the state level in North Carolina, 2010-2016. Equity is examined by applying Berne & Stiefel's (1984) conceptual framework for determining horizontal and vertical equity. Using a modified quadriform (D. M. Anderson, 1996; Hickrod et al., 1989), I analyzed the relative efficiency of districts. Finally, with the ability to account for cost differentials coming from variations in resource prices, geographic constraints, and student needs (Duncombe & Yinger, 2008), I used a cost function approach to describe the relationship between student outcomes and funding for special education. The findings suggest that funding for students with disabilities in NC is inequitable and unrelated to student outcomes. Further, while there was variance in the relative efficiency of funding, the causes of the differences were not determinable. The inequity of inputs means that funding is not responding to student needs, therefore providing a possible reason why funding does not relate to student outcomes and why efficiency did not relate to alterable district characteristics.

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## **FEATURE PRESENTATION 2.1**

FRIDAY, APRIL 8 | 3:30 P.M. – 5:00 P.M.

### **A Conversation with the Education Finance Expert Witnesses: What Does the Future Portend?**

**R. Craig Wood**

*R. Craig Wood & Associates*

**Anthony Rolle**

*University of South Florida*

**Lisa Driscoll**

*University of Tennessee, Knoxville*

This informal discussion group will present background and current thinking by three of the most notable education finance expert witnesses in the field. The focus of the session will be on the issues as to the questions and answers posed by the audience to three of the most notable expert witnesses in the field of education finance litigation. Each panelist has been involved in a number of education finance constitutional challenges and continue to do presently.

**President: Luke Cornelius**

## **FEATURE PRESENTATION 2.2**

**FRIDAY, APRIL 8 | 3:30 P.M. – 5:00 P.M.**

### **Critical Resource Theory: A New Lens for Increasing Resource Equity in Low-income Schools and Beyond**

**William Owings**  
*Old Dominion University*

**Leslie Kaplan**  
*Newport News Public Schools,  
Retired*

Critical Resource Theory (CRet), an original extension of Critical Theory (CT), offers a conceptual framework with the qualitative and quantitative capacities to analyze publicly funded disparities in resources going to high- and low- wealth communities. Quantifying the relevant factors into actual dollars and cents enables scholars and policy makers to demonstrate concretely how those with societal power can create systemic practices that benefit themselves and burden those who lack similar assets. These data can undergird policy remedies to make public funding more adequate and equitable and generate more widely beneficial outcomes. In this paper, we will discuss CRet and its antecedents and illustrate briefly how to apply it using three case studies – two equity audits and one state school funding formula – to identify and remedy resource inequities in public school funding.

**Presider: Spencer Weiler**

# JEHR EDITORIAL BOARD MEETING

FRIDAY, APRIL 8 | 5:00 P.M. – 6:00 P.M.

All are welcome!

Come learn about publication, review, and editorial opportunities with editors from the [Journal of Education Human Resources](#) (JEHR) at the annual Journal of Education Human Resources Info Session at NEFC. Editors will also discuss the call for the upcoming JEHR's special education finance issue. For more questions, contact Henry Tran at [htr@sc.edu](mailto:htr@sc.edu).

# STATE OF THE STATES

SATURDAY, APRIL 9 | 11:00 A.M. – 12:30 P.M.

<b>Alabama</b>	Philip Westbrook & Brenda Mendiola
<b>Alaska</b>	Amy Dagley
<b>Arizona</b>	Davíd G. Martínez
<b>Arkansas</b>	Steve Bounds
<b>California</b>	Mazen Aziz
<b>Colorado</b>	Tommy Jackson
<b>Connecticut</b>	Sharda Jackson Smith
<b>Delaware</b>	Tommy Jackson
<b>District of Columbia</b>	
<b>Florida</b>	
<b>Georgia</b>	Arvin Johnson & David Buckman
<b>Hawaii</b>	Brenda Mendiola
<b>Idaho</b>	Clay Webber
<b>Illinois</b>	
<b>Indiana</b>	Scott Sweetland & Drew Milligan
<b>Iowa</b>	Jeffrey Fletcher & Jan Friedel
<b>Kansas</b>	Christopher Thompson
<b>Kentucky</b>	Bill Thro & Angie Martin
<b>Louisiana</b>	Venice Adams & Sharda Jackson Smith
<b>Maine</b>	Sharda Jackson Smith
<b>Maryland</b>	Chelsea Lyles
<b>Massachusetts</b>	
<b>Michigan</b>	Brett Geier
<b>Minnesota</b>	
<b>Mississippi</b>	Jason Kopanke

<b>Missouri</b>	Lisa Lambert Snodgrass
<b>Montana</b>	Devon Viola
<b>Nebraska</b>	Cedric Brown
<b>Nevada</b>	Davíd G. Martínez
<b>New Hampshire</b>	Sharda Jackson Smith
<b>New Jersey</b>	Clay Webber
<b>New Mexico</b>	Davíd G. Martínez
<b>New York</b>	Osnat Zaken
<b>North Carolina</b>	Eric Houck, Walter Hart, & Jim Watson
<b>North Dakota</b>	Anna Peters
<b>Ohio</b>	
<b>Oklahoma</b>	Jeffrey Maiden, Stephoni Case, & Vince Facione
<b>Oregon</b>	Rosalba Ledezma
<b>Pennsylvania</b>	Matthew Kelly & Frank Ayata
<b>Rhode Island</b>	Jacob D. Skousen
<b>South Carolina</b>	Mazen Aziz & Sharda Jackson Smith
<b>South Dakota</b>	Jeffrey Maiden & Seth Meier
<b>Tennessee</b>	Lisa Driscoll
<b>Texas</b>	Ken Helvey
<b>Utah</b>	Arvin Johnson
<b>Vermont</b>	Frank Ayata & Jeremy Anderson
<b>Virginia</b>	Bill Owings, Leslie Kaplan, & Chelsea Lyles
<b>Washington</b>	Tommy Jackson
<b>West Virginia</b>	Jeffrey Maiden & Jesseka Martin
<b>Wisconsin</b>	Lisa Lambert Snodgrass
<b>Wyoming</b>	Neil Theobald

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# **CLOSING GENERAL SESSION**

SATURDAY, APRIL 9 | 1:00 P.M. – 3:00 P.M.

## **Call To Order**

Spencer Weiler

## **NEFA Election Results**

David Buckman

## **Awards Recognition**

2023 William J. Fowler & Patricia Fowler Education

Finance Policy Research Grant

Rob Knoeppel

Journal of Education Finance Article of the Year

David Martínez

Distinguished Research & Practice Fellow Awards

Rob Knoeppel

Special Announcement

Bill Thro

Lifetime Achievement Award

Rob Knoeppel

## **Introduction of Bruce Baker**

Toni Templeton

## **Passing of the Gavel**

Spencer Weiler

## **Closing of the Conference**

Bill Thro

## KEYNOTE SPEAKER

SATURDAY, APRIL 9 | 1:25 P.M. – 2:45 P.M.

### Educational Inequality and School Finance: Why Money Matters for America's Students



**Bruce Baker** is Professor in the Graduate School of Education at Rutgers University. His primary areas of research include elementary and secondary education finance, state school finance systems, and educational equity. Specifically, Baker studies costs associated with achieving common outcome goals across children and educational settings with the goal of using cost analysis to guide school funding policies. This work has recently been extended to better understand the full costs of providing equitable, free public 2-year postsecondary education (community college). Baker also studies the intersections between education funding and teacher and administrator labor markets. He is co-creator of the School Finance Indicators Database and author of two recent books from Harvard Education Press: *Educational Inequality and School Finance: Why Money Matters for America's Students*, and *School Finance and Education Equity: Lessons from Kansas*. He has advised numerous state legislatures and testified on behalf of plaintiff groups across the country regarding equity and adequacy of public-school funding.

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# NEFA CANDIDATE FOR VICE PRESIDENT

TERM APRIL 2022 THROUGH APRIL 2023



**Christine Kiracofe** is Professor and Director of the PhD in Higher Education at Purdue University where she teaches courses in K-12 and Higher Education Law and Finance. She was named a Distinguished Research and Practice Fellow by NEFA in 2013 and has served on the Board of Trustees since 2018.

She is the author/co-author of more than 60 peer-reviewed publications, co-editor of the journal *Education Law into Practice*, and on the editorial boards of *The Journal of Education Finance*, *BYU Journal of Education and Law*, *Journal of Education Law Policy Review*, and *West's Education Law Reporter*. She lives in Indianapolis, IN with her husband, Jon, and sons, Micah (16), and Caleb (15).

# NEFA BOARD OF TRUSTEES CANDIDATES

TERM APRIL 2022 THROUGH APRIL 2025



**Karen DeAngelis**

**Karen J. DeAngelis** is an associate professor of Educational Leadership in the Warner School of Education and Human Development at the University of Rochester, where she teaches graduate-level courses in education policy, quantitative research methods, and decision making. Between 2014 and 2020, she also served as department chair and associate dean for academic programs. Her research primarily focuses on the utilization and distribution of K-12 educational resources, particularly human resources including teachers, administrators, and support personnel. She serves on the review boards for the Journal of Education Finance and Education and Urban Society. She also

served two terms as an Editorial Advisory Board Member for ASBO International, as secretary for AERA's Fiscal Issues, Policy and Education Finance Special Interest Group, and as a member of NEFA's ad hoc State of the States publication committee. She was named a Distinguished Fellow of NEFA in 2021.



**Lisa Driscoll**

**Lisa Driscoll** is one of the leading scholars in the field of education finance. She earned a Ph.D. from Virginia Tech and earned national recognition for her dissertation, which analyzed the volatility of Virginia's public school foundation formula. Her career has spanned 40 years in both K12 and postsecondary education as a classroom teacher, school district administrator, university faculty member, and university financial planning manager. She has taught public school and higher education finance and law. She has published numerous articles, notes, book chapters, reports, and policy briefs. She currently serves on the Editorial Advisory Board of

the Journal of Education Finance. Additionally, she has made over 100 national and international presentations and keynote addresses in education finance. In recognition of her expertise in data analysis and visualization she has served as an education consultant to attorneys, litigants, school boards, boards of trustees, state departments of education, and non-profit organizations in Connecticut, Florida, Illinois, Nebraska, North Carolina, South Carolina, Tennessee, and Virginia. She has served as an expert witness for school finance litigation in Alaska and Missouri. She was a founding Trustee of the National Education Finance Conference and the National Education Finance Academy, serving on its as its President 2018-2019. She has been recognized as a NEFA Distinguished Fellow of Research and Practice.



**Jeffrey Maiden**

**Jeffrey Maiden** is currently professor in the Educational Administration, Curriculum and Supervision program at the University of Oklahoma and Senior Researcher and Director of the Institute for the Study of Education Finance. Dr. Maiden's research interests are focused on issues related to education funding, including intergovernmental fiscal relationships, the fiscal effects of educational reform, educational capital outlay and debt service, and education finance litigation. The results of his research have been published in such journals as *The Journal of Education Finance* and the *Yearbook of the American Education Finance*

Association. He has participated in numerous statewide consulting projects related to financing education. Dr. Maiden is a Distinguished Research Fellow at the National Education Finance Academy.



**William Owings**

**William Owings** is a professor of educational leadership at Old Dominion University in Norfolk, Virginia. Owings has worked as a public school teacher, an elementary school and high school principal, assistant superintendent, and superintendent of schools. His scholarly publications, co-authored with Leslie S. Kaplan, include books on educational leadership and school finance as well as articles in *National Association of Secondary School Principals (NASSP) Bulletin*, *Journal of School Leadership*, *Journal of Effective Schools*, *Phi Delta Kappan*, *Teachers College Record*, the *Journal of Education Finance*, and the *Eurasian Journal of Business and Economics*. Owings has served on the state and

international boards of the Association for Supervision and Curriculum Development (ASCD) and is a member of the *Journal of Education Finance* Editorial Advisory Board. He also reviews articles for the *NASSP Bulletin*, *Educational Administration Quarterly*, *Eurasian Journal of Business and Economics*, *Asia Pacific Journal of Education*, and *International Journal of Education Research*. He is a frequent presenter at state and national conferences and a consultant on educational leadership, school finance, and instructional improvement. He is a 2014 National Education Finance Academy "Distinguished Fellow of Research and Practice." Owings and Kaplan share the 2008 Virginia Educational Research Association Charles Edgar Clear Research Award for Consistent and Substantial Contributions to Educational Research and Scholarship.



**Scott Sweetland**

**Scott Sweetland** joined the Educational Administration and Higher Education program at The Ohio State University in 1997 after graduating from SUNY Buffalo. He has served the university as University Senate Fiscal Committee Chair, Transition Director of the School of Educational Policy and Leadership, Head of the Educational Administration and Higher Education Section, and Program Chair of Educational Administration. Scott has also served on committees for the Buckeye Association of School Administrators (BASA), National Education Finance Academy (NEFA), Education Law Association (ELA), National Council of

Professors of Educational Administration (NCPEA), and University Council for Educational Administration (UCEA).

# LIFETIME ACHIEVEMENT AWARD

The Lifetime Achievement Award is the National Education Finance Academy's most prestigious award. The Lifetime Achievement Award is given to an individual member whose work has had a national impact in the field of education finance and who has rendered significant service to the National Education Finance Academy. National Impact is demonstrated through publications, teaching, and service to the profession.

Previous recipients of the Lifetime Achievement Award are:

- 2021** Neil Theobald, *University of Wyoming*
- 2020** William J. Fowler, *George Mason University*
- 2019** Barbara De Luca, *University of Dayton*
- 2018** Walter McMahon, *University of Illinois in Champaign-Urbana*
- 2017** R. Craig Wood, *University of Florida*
- 2016** Deborah Verstegen, *University of Nevada, Reno*
- 2015** Mary McKeown-Moak, *Moak, Casey, and Associates*
- 2014** William Hartman, *Penn State University*  
Richard G. Salmon, *Virginia Tech*
- 2013** David C. Thompson, *Kansas State University*
- 2012** Lynn Moak, *Moak, Casey, and Associates*
- 2011** Kern Alexander, *University of Illinois*

# NEFA AWARDS RECIPIENTS

## JOURNAL OF EDUCATION FINANCE SCHOLARLY PAPER AWARD

- 2021** Chris Needham and Eric Houck  
"The Inequities of Special Education Funding in North Carolina."  
*Journal of Education Finance*, 45, no. 1 (2019), 1-22.
- 2020** Paul Bruno  
"Charter Competition and District Finances: Evidence from California." *Journal of Education Finance*, 44, no. 4 (2019), 361-381.
- 2019** Robert Kelchan  
"Do Financial Responsibility Scores Affect Institutional Behaviors?"  
*Journal of Education Finance*, 43, no. 4 (2018), 417-439.
- 2018** David S. Knight  
"Are High-Poverty School Districts Disproportionately Impacted by State Funding Cuts? School Finance Equity Following the Great Recession." *Journal of Education Finance*, 43, no. 2 (2017), 169-194.
- 2017** Matthew G. Springer and Lori L. Taylor  
"Designing Incentives for Public School Teachers: Evidence from a Texas Incentive Pay Program." *Journal of Education Finance*, 41, no. 3 (2016), 344-381.
- 2016** Jennifer A. Delaney and Tyler D. Kearney  
"Guaranteed Tuition Policies and State General Appropriations for Higher Education: A Difference-in-Difference Analysis." *Journal of Education Finance*, 40, no. 4 (2015), 359-390.
- 2015** Gabriel Serna and Gretchen Harris  
"Higher Education Expenditures and State Balanced Budget Requirements: Is There a Relationship?" *Journal of Education Finance*, 39, no.3 (2014), 175-202.
- 2014** Robert Toutkoushian, M. Najeeb Shafiq, and Michael J. Trivette.  
"Accounting for Risk of Non-Completion in Private and Social Rates of Return to Higher Education." *Journal of Education Finance*, 39, no. 1 (2013), 73-95.

- 2013** Carlee Escue Simon  
“Adequate Yearly Progress as a Means of Funding Public Elementary and Secondary Education for Impoverished Students: Florida Funding.” *Journal of Education Finance*, 37, no. 4 (2012), 347-373.
- 2012** Jennifer A. Delaney and William R. Doyle  
“State Spending on Higher Education: Testing the Balance Wheel over Time.” *Journal of Education Finance*, 36, no. 4 (2011), 343-368.
- 2011** Bruce Baker and Matthew Ramsey  
“What We Don’t Know Can’t Hurt Us?: Equity Consequences of Financing Special Education on the Untested Assumption of Uniform Needs.” *Journal of Education Finance* 35, no. 3 (2010), 245-275.

## **OUTSTANDING DISSERTATION AWARD**

- 2021** Anjanette Hendricks, *Old Dominion University*
- 2020** Hyunjun Kim, *University of Minnesota*
- 2019** Pakethia Harris, *University of South Florida*
- 2018** Jolande Morgan, *University of Florida*
- 2017** Jason Inkrott, *University of Dayton*
- 2016** C. Edward Brooks, *University of Northern Colorado*  
Joshua M. Cohen, *University of Northern Colorado*  
Jessica M. Ellison, *Old Dominion University*  
Joel R. Malin, *University of Illinois*
- 2015** Brittany Larkin, *University of Florida*
- 2014** Timothy Shrom, *Pennsylvania State University*
- 2013** Luke J. Stedrak, *University of Florida*
- 2012** Carlee Poston Escue, *University of Florida*
- 2011** Amy Scott, *University of Virginia*

# **DISTINGUISHED RESEARCH & PRACTICE FELLOW AWARDS**

- 2021** Karen DeAngelis, *University of Rochester*  
Walter Hart, *University of North Carolina – Charlotte*  
Matthew Kelly, *Pennsylvania State University*  
David Knight, *University of Washington*  
Toni Templeton, *University of Houston*
- 2020** Bruce D. Baker, *Rutgers University*  
Lori L. Taylor, *Texas A&M University*  
Gloria M. Rodriguez, *University of California – Davis*  
Steve Katsinas, *University of Alabama*  
Bill Camp, *University of North Texas*
- 2019** Luke Cornelius, *University of North Florida*  
Philip Westbrook, *University of Alabama*  
Marge Plecki, *University of Washington*  
Neil Theobald, *University of Wyoming*
- 2018** William J. Fowler, Jr., *National Center for Education Statistics (NCES)*  
John M. Graves, *Private Practice Attorney, Former District Superintendent*  
Robert K. Toutkoushian, *University of Georgia*  
Osnat Zaken, *Touro College & University System*
- 2017** Steve Bounds, *Arkansas State University*  
Tyrone Bynoe, *University of Michigan – Flint*  
Jennifer A. Delaney, *University of Illinois at Urbana-Champaign*  
Craig Schilling, *Concordia University Chicago*  
Henry Tran, *University of South Carolina*
- 2016** Kristi Bowman, *Michigan State University College of Law*  
Thomas A. DeLuca, *University of Kansas*  
Carlee Escue Simon, *University of Cincinnati*  
Lisa Dawn-Fisher, *Chief School Finance Officer at the Texas Education Agency*  
Robert A. Frost  
Brittany Larkin, *Auburn University*  
Maureen W. McClure, *University of Pittsburgh*  
Brett Geier, *Western Michigan University*  
Gabriel R. Serna, *Virginia Polytechnic Institute and State University*  
Randall Vesely, *University of Toledo*

**2015** M. David Alexander, *Virginia Polytechnic Institute and State University*  
Kevin P. Brady, *North Carolina State University*  
Matthew R. Della Sala, *Purdue University*  
Patricia F. First, *Clemson University*  
W. Blake Haselton, *University of Louisville*  
Oscar Jiménez-Castellanos, *Arizona State University*  
C. Aaron LeMay, *Sam Houston State University*  
Luke J. Stedrak, *Seton Hall University*  
Walter Garrett, *Special School District, St. Louis; Saint Louis University*  
Robert A. Schoch, *Pennsylvania*

**2014** Iris BenDavid-Hadar, *Bar Ilan University, Israel*  
Stephoni Case, *Oklahoma State University*  
Leslie Kaplan, *Old Dominion University*  
Barbara LaCost, *University of Nebraska*  
Mary McKeown-Moak, *Moak, Casey & Associates*  
Christopher M. Mullin, *State University System of Florida Board of Governors*  
William Owings, *Old Dominion University*  
Robert A. Schulman, *Schulman, Lopez & Hoffer, San Antonio, Texas*  
Spencer Weiler, *University of Northern Colorado*  
Lewis Wasserman, *University of Texas at Arlington*

**2013** Nicola A. Alexander, *University of Minnesota*  
Edward Eiler, *Purdue University*  
Marilyn A. Hirth, *Purdue University*  
Teresa S. Jordan, *University of Nevada – Las Vegas*  
Christine Rienstra Kiracofe, *Northern Illinois University*  
Robert C. Knoepfel, *Clemson University*  
Timothy J. Shrom, *Solanco School District*  
Lenford C. Sutton, *Alabama State University*  
Gary Peevely, *Lincoln Memorial University*  
Barbara M. De Luca, *University of Dayton*

**2012** **Ron Cowell**, *The Education Policy & Leadership Center in Pennsylvania*  
**Eric A. Houck**, *University of North Carolina at Chapel Hill*  
**Richard King**, *University of South Florida Sarasota-Manatee*  
**Jeffrey Maiden**, *University of Oklahoma*  
**Walter W. McMahon**, *University of Illinois at Urbana-Champaign*  
**Richard G. Salmon**, *Retired, Virginia Tech*  
**David C. Thompson**, *Kansas State University*  
**William E. Thro**, *Christopher Newport University*  
**Jean W. Van Rooyen**, *University of Pretoria*  
**Faith E. Crampton**, *Journal of Education Finance, Educational Considerations*

**2011** **Scott Bauries**, *University of Kentucky School of Law*  
**Catherine Clark**, *Texas Association of School Boards*  
**Lisa Driscoll**, *University of North Carolina at Charlotte*  
**Matthew Fajack**, *University of Florida*  
**William Hartman**, *Pennsylvania State University*  
**Anthony Rolle**, *University of Houston*  
**Deborah Verstegen**, *University of Nevada-Reno*  
**Scott R. Sweetland**, *The Ohio State University*  
**Charles Mayfield**, *Indiana Legislative Services Agency*  
**F. Howard Nelson**, *American Federation of Teachers*