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Pulling Back the Curtain: A Student Collaborative Case Study of Equity Issues in Colorado's School Finance System

Abstract

After the Great Recession, a seven percent decrease in funding ended decades of academic growth and further widened the achievement gap between White and Black students (Jackson et al., 2020). Colorado's school-finance system is particularly distorted and inequitable because of a series of tax-limiting policies which, combined, have led Colorado to become one of the lowest-funded per pupil states in the country (Resnick et al., 2015). The purpose of this study is to describe the policymaking context, as it relates to equity within Colorado's school-finance system and explore policy alternatives to improve equity within the system. The study was designed as a qualitative case study, conducted in partnership with three youth co-researchers in a modified youth participatory action research methodology. Data analysis was informed by critical policy analysis and critical theory. Study findings were visualized in a policy roadmap, designed for wide distribution across various state stakeholders and decisionmakers. This collaborative study contributes to the nationally emerging youth-led movement that interrupts dominant relationships, repositions power, and charts new territory in youth advocacy (Apple, 2019; Mansfield et al., 2012; Young & Diem, 2017).

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Pulling Back the Curtain: A Student Collaborative Case Study of Equity Issues in
Colorado's School Finance System

A Dissertation in Practice

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the Faculty of the Morgridge College of Education

University of Denver

In Partial Fulfillment

of the Requirements for the Degree

Doctor of Education

by

Amy Jo Schwartz

August 2021

Advisor: Dr. Kristina Hesbol

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Abstract

After the Great Recession, a seven percent decrease in funding ended decades of academic growth and further widened the achievement gap between White and Black students (Jackson et al., 2020). Colorado's school-finance system is particularly distorted and inequitable because of a series of tax-limiting policies which, combined, have led Colorado to become one of the lowest-funded per pupil states in the country (Resnick et al., 2015). The purpose of this study is to describe the policymaking context, as it relates to equity within Colorado's school-finance system and explore policy alternatives to improve equity within the system. The study was designed as a qualitative case study, conducted in partnership with three youth co-researchers in a modified youth participatory action research methodology. Data analysis was informed by critical policy analysis and critical theory. Study findings were visualized in a policy roadmap, designed for wide distribution across various state stakeholders and decisionmakers. This collaborative study contributes to the nationally emerging youth-led movement that interrupts dominant relationships, repositions power, and charts new territory in youth advocacy (Apple, 2019; Mansfield et al., 2012; Young & Diem, 2017).

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Chapter One: Introduction

Land and Labor Acknowledgement

With deep respect, I acknowledge that the land where I live, study, and work, and the lands where this research was conducted, are the traditional and ancestral homelands of the Arapaho, Cheyenne, and Ute Nations and peoples. I recognize the Indigenous peoples as original stewards of this land (Hesbol, 2020). I acknowledge the forced labor of millions of Africans and their descendants who were born into captivity, worked, and died—all to sustain the viability of the American economic system I discuss in the ensuing pages (McGuire, 2020).

I offer these words of acknowledgment in hopes that the ties these communities have to their traditional homelands are renewed and reaffirmed. As a student at the University of Denver (DU), I recognize that its founding came at a high cost to Native Nations and peoples whose land and forced labor this University was built on. I make this acknowledgment in recognition of these communities, DU's institutional history, and my own responsibility and commitment to equity and inclusion (Hesbol, 2020).

Introduction

One of the world's most widely ratified treaties is the United Nations Declaration of the Rights of the Child (Walsh, 2018). Drafted in 1989, the treaty recognizes children's fundamental human rights to healthcare, housing, play, education, and free

expression. It also recognizes families as the fundamental societal unit and asserts that families should receive the protection and assistance necessary to fulfill their responsibilities to their children in the spirit of universal brotherhood (United Nations, 1990). All United Nations members have ratified the treaty with one exception: the United States. As well, nearly all of the 180 countries in the world include the term “education” in their constitutions: the United States Constitution does not. Yet, America prides itself as a country of great opportunity through free public education and a strong work ethic.

The anomaly is rooted in America’s federalist system of government, which locates the primary responsibility for schooling with individual states. The justification for this decentralized approach provides that parents and communities know their children best; therefore, decisions about education should be made at the local and family level. However, one important (and perhaps unintended) consequence of this approach is wide variation in school funding. Walsh (2011) asserts that the educational disparities between different U.S. states is far more troubling than comparisons between the United States and other countries. They argue for more equal distributions of educational resources, noting that two-thirds of the variation in education funding inequality lies between different states; while one-third is within individual states (Walsh, 2011, p. 167). To better illustrate this inequity, we can examine state-to-state and county-to-county data. According to the National Education Association (2020), New York State captured the highest average in per-pupil funding in 2019 at \$24,749; Utah reported the lowest average, spending only \$8,150 per pupil. According to Quality Counts 2020, Colorado

ranks 44th nationwide in per pupil funding—\$3,003 below the national average—and 47th in percent of taxable income spent on education. In budget year 2018–19, total program funding for all 178 school districts in Colorado ranged from \$7,279.03 per pupil to \$16,334.68, demonstrating wide variation in Colorado school funding (Colorado Department of Education, 2018). Great Education Colorado (2020) states that the state’s low ranking in education funding has resulted in two concerning outcomes. First, Colorado leads the country with the highest percent of school districts providing a four-day school week; and second, Colorado ranks dead last in the country for competitive teacher salaries.

And yet, extant literature strongly supports the notion that resources matter in education. For example, Lafortune et al. (2018) studied the impact of school-finance reforms on student outcomes between 1990 and 2011. They found that school-finance reforms that support adequate funding of schools significantly impact student achievement in low-income school districts over time (Lafortune et al., 2018). Furthermore, Sargrad et al. (2019) found that “[s]tudent scores on the National Academy of Education Panel (NAEP)...correlated with cumulative per-pupil spending” (p. 14). Indeed, students are not the only beneficiaries of educational spending. Literature also supports the theory that investments in education leads to positive impacts on the economy.

Economist Jack Heckman (2012) studied the long-term effects of high-quality preschool programs in relation to educational, economic health, and social outcomes, and found the annual return on investment from early-childhood education to the greater

economy can be 7–13% annually, with greater returns from early investments in a child’s development. Likewise, Sargrad et al. (2019) reported that an increase in U.S. graduation rates from 83 % to 90 % would ultimately result in a \$5.7 billion increase in gross domestic product. An investment in schools translates to an investment in our economy.

“The Colorado Paradox” is a term referring to the disproportionately high number of college-educated adults who have moved to Colorado, as compared to the low college-going rates of students born in the state (Deruy, 2016). In 2019, *U.S. World News and Report* ranked Colorado’s economy number one in the country, while the state persistently ranks near the bottom on almost all indicators related to a high-quality school finance system. Jackson et al. (2018) remind us that when the economy suffers, education funding suffers. Following the Great Recession of 2008, a seven percent decrease in funding ended decades of academic growth in both test scores and college-going rates, further widening the achievement gap between White and Black students (Jackson et al., 2018). With the economic upheaval caused by the spring 2020 outbreak of a novel coronavirus (Covid-19), Colorado was bracing for a 15%–24% reduction in education funding for the 2021–2022 school year (Meltzer, 2020a). To further complicate sustainable policy solutions, Colorado is the only state in the country that cannot raise taxes without voter approval (Staver, 2019). As a state and a nation, we are in a vicious cycle of underfunding education that results in countless lost opportunities for children and families that would lead to better social and economic outcomes for everyone. Shields (2018) would label our current state of school finance in Colorado as VUCA: volatile, uncertain, complex, and ambiguous.

Today, as states across the United States plan for the significant economic impacts resulting from the Covid-19 pandemic, it is imperative to explore alternative approaches to funding Colorado’s schools. A brief history of Colorado’s school-finance journey will illustrate what Resnick et al. (2015) call a particularly distorted and inequitable system of school finance.

Background

During the 2019–20 school year, Colorado was home to 913,223 students who attended 1,914 schools across the state (Colorado Department of Education, 2020, p. 1). The state is organized into 178 school districts, of which 146 (82% of total districts) are rural and comprise only 15% (133,646) of the total PreK–12 population in the state (Colorado Department of Education, 2020, p. 1). The total 2020 budget for the Colorado Department of Education was \$6,185,897,769 (p. 3). Table 1.1 illustrates the student information by instructional program for the 2019–20 school year.

Table 1.1 Colorado Student Demographics

Total enrollment	Gifted & talented	Special education	Online	English language learners	Immigrant	Migrant	Title 1
913,223	66,983	106,238	22,448	123,248	11,800	2,823	230,286

Source: Colorado Department of Education (2020)

The state distributes funding to school districts through the Public School Finance Act of 1994. The amount of money a district receives is called the *total program*. Revenue comes from both the state and local share (generated through property taxes and fees). The formulas below illustrate how funds are distributed to school districts:

Total program funding = (funded pupil count x formula per pupil funding) + at-risk funding + online and ASCENT funding (students completing postsecondary coursework after their 12th grade year)

Total formula per pupil funding = [Size* [(Base Funding \$6,951.53*Cost of Living*Personnel Costs) + (Base Funding*(1-Personnel Costs))]

Negative Factor at 7.05% * total program funding = total final program funding (Colorado Department of Education, 2019)

In budget year 2018–19, total program funding for all 178 school districts in Colorado ranged from \$7,279.03 per pupil to \$16,334.68, with an average across all districts of \$7,662 (Colorado Department of Education, 2018). School districts are then able to add additional voter-approved local dollars called Mill Levy Overrides (MLO) on top of “total program” funding they receive through the funding formula. MLO funding is typically targeted to specific programming specified in the ballot language. In the 2019-20 school year, the amount of additional funding generated from MLOs across Colorado’s school districts ranged from zero to \$5,491 per pupil (Colorado Legislative Council Staff, 2020).

In summary, Colorado’s \$6 billion in education funding for nearly 2,000 schools is distributed by the formulas above. The factors in the formula include number of students in a district, multiplied by a base per-pupil rate, which also factors in district size, a cost of living factor, and a personnel cost factor. There is also a factor for at-risk students, measured by the number of students eligible for the federal Free and Reduced Lunch Program (Colorado Department of Education, 2018). Finally, the Negative Factor,

also known as the Budget Stabilization Factor, represents an additional factor which acts as a reduction to other existing factors and shall not reduce any base per-pupil funding that districts receive through the school-finance formula. In general, this factor is calculated by first determining the total-program funding prior to application of the Budget Stabilization Factor (Colorado Department of Education, 2018). After the total program funding is determined, CDE distributes additional funds to school districts through categorical programs, designed to support specific groups of students such as English language learners, gifted and talented students, special education students, and vocational students (Colorado Department of Education, 2018).

In the 2018–19 budget year, Colorado provided approximately \$475.3 million in support of categorical programs (Colorado Department of Education, 2018). In a report to the Colorado legislature, EdBuild noted that students who fall into multiple categories—an English language learner who is also eligible for Free and Reduced Lunch, for example—cannot be counted twice in the formula (Colorado General Assembly, 2019).

Kendi (2019) uses the term “double burden” to describe the negative intersectionality of race and class, making the argument that there is a difference between being Black and poor and being White and poor (p. 158). In Colorado, a student who is both “at risk,” as determined by their enrollment in the Free and Reduced Lunch Program, and learning English, might be said to carry a double burden. While research supports the notion that students with different life circumstances require additional resources, the current school-finance formula counts their needs only once. Thus, in Colorado, supporting a poor student whose primary language is English is treated the

same as supporting a poor student who is learning English. These important differences are not recognized in the current school-finance formula.

The Colorado Constitution states in Section 2 of Article IX that “the general assembly is required to provide for the maintenance of a thorough and uniform system of free public schools throughout the state” (Colorado Const., art. IX, § 2). The Local Control Clause in Section 15 of Article IX grants local education boards “control of instruction in the public schools of their respective districts” (Colorado Const., art. IX, § 2). The base amount is the amount every school district needs in order to meet the constitutional provision of the statutes (Colorado Legislative Council Staff, 2020).

Each year in Colorado, the General Assembly passes a school-finance bill that amends the Public School Finance Act of 1994 to allocate state and local tax revenue to operate schools in 178 school districts across the state (Carey, 2018). Following an era of school-finance litigation across the nation in the 1970s and 1980s, like many other states, Colorado adopted laws to better equalize state funds for public schools, thus ensuring school districts with lower property wealth received an equal amount of funding (Condron, 2017).

The idea was that if a district was unable to cover the full base amount with their local share, the state would make up the difference (Colorado Legislative Council Staff, 2020). Carey (2018) explains:

Historically, when local tax collections are insufficient to meet estimated funding requirements, state funding makes up the difference. Recent legislative changes have altered this funding structure, and the General Assembly now budgets K–12 funding to a level that is less than formulaic funding requirements. (p. 1)

How has a state with one of the best economies in the country allowed this to happen?

During the past three decades, three constitutional amendments, each made independently and without long-term analysis of their effects, provide the answer.

First, the Gallagher Amendment was passed in 1982 as part of a larger property tax measure, which maintains a fixed proportion of residential and non-residential assessed property values (Colorado Legislative Council Staff, 2020). The local share of school funding generated from property tax is a product of both the tax rate and the assessed value of the property. The Gallagher Amendment “affects property tax revenue by adjusting assessment rates for residential property to maintain this proportional relationship” (Carey, 2018, p. 5). In order to maintain the ratio, when residential property values grow faster than non-residential property values, the residential property rate must decrease, generating less residential property tax revenue and lowering the school district’s local share of total funding. Since Gallagher was enacted, the actual residential assessment rate has gone down from 21% in 1983 to 7.2% in 2017 (Carey, 2018, p. 7). During the course of this research, Colorado voters repealed the Gallagher Amendment in a statewide election. However, it is still too early to understand the impact of the change.

Ten years after Gallagher passed, Colorado voters passed the Taxpayers Bill of Rights (TABOR) which, according to Carey (2018), significantly impacted public school funding in two ways:

1. TABOR limits the amount of revenue that can be collected and retained by school districts to the amount collected during the prior year plus inflation and plus student enrollment growth; and
2. TABOR requires voter approval for an increase in a district’s mill levy or an increase in the assessment rate for any class of property, including residential property. (p. 9)

The passage of TABOR made Colorado the only state in the union whose elected officials cannot raise taxes at the local or state level without voter approval. As a result, school districts with rapidly growing property values, such as those heavily reliant on the oil and gas industry, experienced a decrease in mill levies because of Gallagher, but could not bring them back up without voter approval because of TABOR. The results of TABOR include shift in the proportion of local to state funding share from roughly 2:3 in 1983 to completely flipping to 3:2 at the time of this research (Colorado Legislative Council Staff, 2020). Carey (2018) highlights the impact of these two amendments combined: “Because state aid makes up for the reduction in local revenue, once the mill levy is reduced, it is effectively ‘ratcheted down’ indefinitely” (p. 10).

Finally, Amendment 23 was passed by a majority of Colorado voters in 2000, amending the state constitution to indicate that state funding for public education from preschool through twelfth grade must grow annually by at least one percent over the rate of inflation for the first ten years and thereafter by the rate of inflation (Carey, 2018). Amendment 23 requires a mandatory and minimum level of annual increases to public school funding in Colorado. The amendment was designed to reverse budget cuts imposed during the previous decade and to prevent further erosion of education finance from the effects of TABOR and the Gallagher Amendment. However, the unintended effect of Amendment 23 was that the required increases in funding were more than the allowable local share of funding, resulting in a growing burden to the state share.

These three constitutional amendments have left Colorado legislators with a growing and unsustainable burden of the state share of public-school funding, and limited

ability to enact meaningful policy levers to fix the problem. However, the Colorado General Assembly has enacted two significant bills in response to the constitutional constraints and tax limitations. First, Senate Bill 07-199 froze mill levies at their 2007 rate and stabilized local property tax funding—essentially, “striking a section of the Public School Finance Act of 1994 that codified the property tax revenue limits imposed by TABOR” (Colorado Children's Campaign, 2007, p. 2).

Second, in response to the growing state share of education funding and the loss in revenue from the Great Recession, the 2010 Colorado legislature passed House Bill 10-1369 which became better known as the “budget-stabilization factor.” Carey (2018) explains:

The factor is applied after all other calculations in the formula and reduces total program funding by a fixed percent. Districts that do not have enough state aid to fully implement this funding reduction must instead offset state spending on categorical programs in their district with local funding to the degree possible... Imposition of the budget stabilization factor functionally changes the role that state aid plays in the context of school finance. Instead of letting total program be formula-driven with state aid covering whatever gap exists between total program and local share, the budget stabilization factor allows the General Assembly to determine the funding level it can afford and budget the state’s overall contribution to school finance. (p. 16)

Since the implementation of the budget-stabilization factor in 2010, Colorado has cut \$9.3 billion from schools (Colorado School Finance Project, n.d.), essentially defunding public education in the state. Using Gloria Ladson-Billings (2006) notion of “education debt,” Colorado taxpayers are \$9.3 billion in debt to the state’s children.

Lastly, in response to funding constraints and limitations, many school districts have responded with MLOs, which add additional mills levied by school districts above the amount calculated by the funding formula that covers their local share. MLOs must

be approved by voters and provide additional operating revenue but cannot be used for capital construction projects. Also, under state law, override revenue is capped at the greater of 25% of total program funding or \$200,000 for larger districts, and the greater of 30% or \$200,000 for small rural districts (Carey, 2018, p. 18).

Colorado's school finance system is unique compared to other states because of the independent but interrelated legal decisions mentioned above, which are codified in the state constitution. School districts are precluded from withdrawing from or refusing to participate in programs mandated by state or federal law. At the same time, they do not have the option to obtain the funding necessary to comply with the mandates of education reform legislation. School districts are statutorily and constitutionally restricted in their ability to generate revenues from local resources, but are dependent upon the state, which has consistently failed to provide sufficient funds. In 1982, Colorado spent \$232 more per student than the national average; by 2015, Colorado spent \$2162 less per student than the national average (Great Education Colorado, 2020).

The total MLO annual funding in FY 2012–13 increased from \$650 million to nearly \$810 million, providing greater operational resources for districts that received these additional voter-approved dollars. During the past 10 years, many districts have used mill-levy overrides to replace lost funding from the budget stabilization factor (Carey, 2018), though this approach is not equally available to all districts:

In FY 2017–18, override revenue exceeded the reduction in revenue from the budget stabilization factor in 62 school districts. Of these districts, eight had more than \$10 million in net override revenue, with totals ranging as high as \$122 million. In the same year, 57 districts had not authorized any mill levy overrides... Districts with relatively low property wealth are limited as the mill levy required to generate significant revenue can be prohibitively high. (Carey,

2018, p. 19)

This concept was illustrated in early 2018 when School District 27J shared the following message related to their inability to raise local funding for schools, “We will never tax our way to equal” (p. 6). Later that spring, 27J became the first suburban school district in Colorado to move to a four-day student contact week. The school superintendent stated that in the absence of more money to pay competitive salaries for teachers, the goal of the move was to increase recruitment and retention of educators by offering a four-day week (Adams, 2020). As Carey (2018) noted:

While the budget stabilization factor implements proportional reductions across districts, its actual impact can vary depending on the amount of state aid that the district receives. Each year, there are districts that do not receive enough state aid to fully implement the reduction. These districts are required to reimburse the state or a portion of the funding they receive for categorical programs. In FY 2018–19, one school district (Cripple Creek) could not fully implement the proportional cuts from the budget stabilization factor and was required to reimburse a total of nearly \$55,000 in categorical program funding. (p. 17)

The current system is harming students in School District 27J, Cripple Creek, and many other districts. When we reconsider the state’s constitutional mandate of providing a free, thorough, and uniform system of school funding (Colorado Const., art. IX, § 2), how can we argue that mandate has been met? As the state braces for budget shortfalls during the Covid-19 recovery period, the need for relief at the state level and a redistribution of school-funding responsibility is critical for Colorado’s future.

Problem Statement

Augenblick et al. (2016) state that the principles of a strong school-finance system are adequate funding to meet all state standards, equity for students and taxpayers, sustainability, and adaptability. Arguably, *none* of these criteria have been met in

Colorado. Although equity for students is paramount, it cannot be addressed without a sustainable and adaptable system. Taxpayer equity is one viable mechanism toward a more sustainable system. Colorado's current school-finance system is regressive, meaning communities with lower-assessed property values pay higher tax rates (Oates & Fischel, 2016).

During the 2019–2020 school year, the amount of local funding in Colorado's school districts as measured by total mills—including program, bond, and override mills—ranged from 3.3 to 81.27, with an average of 31.59 mills (Colorado School Finance Project, n.d.). The same report indicates that the amount raised by one mill ranges from \$5,582 to \$20,722,174; per student, the range is \$21 to \$6,991 (Colorado School Finance Project, n.d.). For taxpayers, this yields inequity based on assessed property value and tax rate. For example, a resident in Cañon City paid \$193.50 per \$100,000 of home value in 2019, as compared to \$12.01 for the same home value in Primero (Colorado School Finance Project, n.d.). Out of the 35 highest property-wealth districts, 89% have passed an MLO at an average of \$2,362.69 per student, generated by 3.219 mills (Colwell, 2020). Out of the 35 lowest property-wealth districts, 49% have passed MLOs at an average of \$1,050.62 per student, generated from 14.598 mills (Colwell, 2020). On average, this results in lower-wealth districts paying five times the cost for 44% of the benefit (Colwell, 2020). In this example, the Cañon City taxpayer pays 16 times more than the Primero taxpayer for the same level of service from their public school (Colwell, 2020). Further, low property-wealth communities have struggled

to pass MLOs (Carey, 2018). Finally, as local revenue declines, the burden on the state budget has become unsustainable.

Darling-Hammond and Friedlaender (2008) studied elements of high quality, equitable schools that are beating the odds for students of color. They found that schools that are intentionally designed with personalized learning and professional collaboration produce high levels of student engagement and academic outcomes. However, they go on to argue that without policy change—including less-fragmented funding that supports students with greater needs with more resources—the schools in their study will continue to be anomalies. We know how to design and finance successful schools; we just need the discipline and political will to do it.

The school-finance literature relating to student outcomes clearly demonstrates that equitable and adequate funding impacts high-quality schooling for every child (Baker et al., 2020; Lafortune et al., 2018; Sargrad et al., 2019). While most states, including Colorado, have addressed school-finance inequality through the courts, litigation has had no significant impact on revenue inequality across the U.S. since 2000 (Condrón, 2017). Blevins (2018) reported that Colorado’s legislators often complain that their hands are tied because of TABOR. However, when 120 local, municipal and special districts, such as fire districts, sought help from voters for increased tax revenue, they report that residents are asking for a statewide solution instead (Blevins, 2018). We also know that other states have implemented policies and practices that result in more equitable and adequate school-finance systems (Baker et al., 2020). Even within the constraints of the current distorted system, decisions can be made to improve the system

with greater equity, sustainability, and adaptability in mind—all with the final goal of increasing funding so Colorado students have not only an adequate, but a high-quality education:

The capacity to budget greatly impacts the ability of educational leaders to deliver an adequate education to children; to do so requires both a stable and sufficient source of revenue. Because competing policy goals of taxpayer equity and the provision of educational services must be balanced, more studies that seek to examine how policy makers deliberate these issues as well as the impact of their decisions must be conducted. (Knoepfel et al., 2013, p. 95)

The urgency and severity of the problem was best communicated by Colorado’s former Speaker of the House, K.C. Becker in a statement about the school-finance problem in light of Covid-19: “You are going to have the unenviable task of finding another \$1 billion for K–12 (in Colorado). Good luck with that. We have to start solving the actual problem and having the political will to do it” (as cited in Meltzer, 2020b, para. 7).

Purpose Statement

Kingdon and Stano’s (1984) multiple-streams policymaking model involves the convergence of three process streams: problems, policy, and processes. They note that the three streams typically develop and operate independently. However, they can and do converge at critical junctures—often initiated by a crisis or natural disaster. When this convergence occurs, the likelihood for policy change opens more widely. Kingdon and Stano (1984) visualize this convergence as the opening of a “policy window.” Similarly, Rippner (2016) suggests that the garbage can approach to policymaking results when a problem is elevated after a crisis, natural disaster, or other change in national mood (Rippner, 2016). They noted, “[w]hen the problems, solutions, and politics merge around a particular issue, a policy window opens” (Rippner, 2016, p. 39).

The purpose of this study is to describe the policymaking context as it related to equity within Colorado’s school-finance system and explore policy alternatives to improve equity within the system. Both legislators and stakeholders need to better understand existing inequities and what policy actions might improve the system both now and in the future. Rippner (2016) describes the role of a “policy entrepreneur,” as someone who builds understanding, coalitions, and credibility around specific policies (p. 40). Through this study, our research team hopes the resulting impact of our findings will result in our recognition as policy entrepreneurs for improved school finance policy in Colorado. Consequent to this research, I collaborated with the Colorado Children’s Campaign (CCC) and the Colorado Youth Congress on disseminating a policy brochure focused on existing inequities and distortions in the current system. The policy brochure illustrates improvement strategies based on the findings of this study and best practices from other states. The line of inquiry was designed to probe a system that focuses on the individual or their constituents—or, what Schwarmer and Kaeufer (2013) call an ego-centric system—and move toward a system that values the wellbeing of all parties: an ecosystem.

Using Ladson-Billings’ (2006) concept of educational debt to reframe the achievement gap as a systemic disinvestment in students of color, not unlike our national deficit, I explored the debt owed to the 913,223 students currently enrolled in the state’s K–12 system, asking: *What is the balance due?* And with a negative factor of \$9.3 billion, how long would it take the state to pay them back? According to Ladson-Billings (2006), “a moral debt reflects the disparity between what we know is right and what we

actually do” (p. 8). While financially paying back the Negative Factor is unlikely, what is our moral obligation to address Colorado’s school-finance policy?

Research Questions

The present research sought to answer the following three questions:

- What consensus exists for stakeholders around achieving equity in Colorado’s school-finance system?
- What alternatives do stakeholders suggest to achieve equity in Colorado’s school-finance system?
- What are the barriers to achieving equity in Colorado’s school-finance system?

Key Terminology

Adequacy – Provision of sufficient resources to districts, relative to other states or to common outcome goals such as test scores (Baker et al., 2020).

Horizontal Equity – Equal treatment of equals; the argument that schools should receive equal funding (Baker & Corcoran, 2012).

Vertical Equity – Unequal treatment of unequals; the argument that students with greater learning needs should receive greater funding to cover the costs of those needs (Baker & Corcoran, 2012).

Equalization – Use of state aid to mitigate differences in local-property wealth (Colorado Legislative Council Staff, 2020).

Mill Levy – A school district’s property-tax rate value, resulting in a dollar amount for school-district property tax revenue (Colorado Legislative Council Staff, 2020).

Chapter Two: Literature Review

This chapter summarizes the literature related to inequities in school finance, elements of a high-quality school finance system, and policy alternatives for moving Colorado's school-finance system forward. It is organized into three sections that characterize the current state of Colorado's school finance system, the ideal future of Colorado's school-finance system, and the policymaking philosophies and actions needed to bridge the two. The research literature specific to Colorado's school finance is limited. Therefore, I explored literature from national school-finance scholars and relate it to Colorado's context.

The complex problem of school finance is often compared to the “chicken and egg” analogy. Which comes first: a well-designed instructional system that supports the learning of all students or a financial system that supports it? In short, should the finance system lead or follow? This quandary is the crux of this problem of practice. The literature informs both what a high-quality instructional system looks like and ways to design a financial system to support it. Ultimately, well-considered changes in the policymaking arena can help support a better and more equitable school-finance system.

Key words used in my searches include, *equity*, *adequacy*, *property tax*, *willingness to pay*, *local control*, and *policymaking* within the context of school-finance literature. The gap in the literature is related to policy bright spots to Colorado.

Theoretical Foundations

This research project offers a critical policy analysis (CPA) of Colorado's school-finance system. Whereas traditional policy analysis comes from a positivist approach, which views reform as a deliberate process that can be planned and managed, CPA scholars study the historical context, culture, and power dynamics surrounding policy development and process (Young & Diem, 2017). Indeed, it is the stories of individuals, organizations, and communities that more often influence policy development. Critical policy researchers not only situate policy in a given context, but they also explore how policies result in "reproduced stratified social relations and institutionalized inequity" (Young & Diem, 2017, p. 4). In order to tell these complex stories, Young and Diem (2017) encourage a qualitative approach married with a specified theory, as a means to change how researchers frame their study.

While CPA is the methodology of the present study, critical theory is the epistemological framework in which the study is grounded. Critical theory is distinct from structural functionalist and interpretivist epistemologies by its "explicit focus on power, inequities, oppression, and marginalization" (Capper, 2019, p. 68). According to Capper (2019), the key tenets of critical theory are:

1. Acknowledge and relieve suffering and oppression
2. Critique education's perpetuation and disruption of power
3. Reunite facts with values toward the goal of social-justice praxis
4. Understand power between the oppressor and the oppressed
5. Understand power distributed via communication from equal participation
6. Acknowledge leadership is political (pp. 69–71)

While the tenets above are important and applicable to the school-finance system, the most vital tenets to this study are numbers two and three: the perpetuation and distribution of power, and reuniting facts with values toward the goal of social-justice praxis. Once we better understand the facts (i.e., the current state of Colorado’s school-finance system in terms of adequacy, equity, and sustainability) we can then explore the alignment of school-finance policy to those values through the lens of social justice and uncover opportunities for policy improvement.

Why Now?

In this section, I review the literature related to chaos, moral foundation, and transformative leadership theories. Through this review, I lay the groundwork for my approach to changing the system of local funding in schools in Colorado. Generally, chaos reflects a state of being people try to avoid. However, in the age of information, it is not an easy thing to do. And, during a pandemic, it is nearly impossible. Sullivan (1999) asserts that while scientists used to view chaos as a disruptive force, alternatively both physical and social scientists recognize that “the chaotic phase of the change process is a necessary phase of purposeful disorder through which a system of organization must evolve if it is to metamorphose into new order. Thus, it is to be strategically encouraged and managed” (p. 408). For educational leaders, chaos has long been a daily occurrence, resting somewhere between fear and hope.

Graham et al. (2013) explain the basis of moral foundation theory (MFT) is the belief that morality is innate, or native, to human beings. It is our lived experiences—of culture, environment, and the intuitive decisions we make subconsciously and rapidly—

that alter our morality. Graham et al. (2013) shared five main foundations of MFT: care, fairness, loyalty, authority, and sanctity. For a recent article in *The Atlantic*, Wehner (2020) interviewed contemporary psychologist Jon Haidt, who shared his belief that the coronavirus pandemic presents an opportunity to change the nation's downward trajectory created by strong polarization in our national political discourse. Certainly, the pandemic has presented a rare and shared opportunity for a national experience of chaos. Wehner (2020) posits that the only way to overcome confirmation bias is to have conversations with people who have an alternative view. And this only works, he says, when relationships are based on respect and built over time, so that neither party feels attacked during the intentional conflict.

Similarly, Shields (2004) agrees that dialogue and strong relationships are paramount to transformative leadership. She also discusses the importance of taking responsibility, using moral courage, and stopping the pathology of silence. Pathologizing difference and denying the significance of student lived experience has largely led to society's status quo mentality in education, according to Shields (2004). Further, Shields reminds us that pathologizing can be overt or covert. Until state leaders understand and take responsibility for the inequities in our school finance formula, they are complicit in the growing achievement gap and education debt in our state. This covert system needs to be disrupted now.

Features of a High-Quality School-Finance System

There is agreement in the school-finance literature that the two most important elements of a high-quality school finance system include adequate funding to meet state

standards and equitable distribution of funds (Augenblick et al., 2016; Baker et al., 2020; EdBuild, 2020). In the 1970s and 1980s, schools were primarily funded through local property taxes. This resulted in an era of litigation around the issue of equity in school funding (Reschovsky, 2017). In their seminal work, Berne and Stiefel (1984) offered the first definitions of horizontal and vertical equity. Horizontal equity, or the equal treatment of equals, implored scholars to consider how inputs of dollars and resources were distributed equally, or with minimal variation in their distribution (Berne & Stiefel, 1984). One step further, vertical equity reflects the unequal treatment of unequals, asserting how more dollars and resources distributed to students with greater learning needs would impact student achievement and behavioral measures. In the era of accountability and No Child Left Behind (NCLB) in 2001, America saw a focal shift in the school-finance community from equity to adequacy (Odden, 2007), wherein *adequacy* refers to the funding needed to reach the desired level of student achievement. Odden (2007) argues that by aligning effective resources with powerful and comprehensive student-learning strategies—including raising teacher pay—student achievement could double over a five- to ten-year period.

Nearly 35 years later, Baker et al. (2020) built upon Berne and Stiefel's (1984) framework to design the School Finance Indicators Database (SFID), which includes 130 variables. The authors however focus on the following three as the most illustrative of an adequate and fair system: effort, adequacy, and progressivity. They define effort as how much a state's total economic resources or capacity are spent directly on K–12 education (Baker et al., 2020, p. 1). Similar to Odden (2007), Baker et al. (2020) describe adequacy

as the amount of funds required for students to meaningfully meet their educational goals (Baker et al., 2020, p. 2). Within their definition of progressivity—a funding model where those in higher-poverty districts receive more than those in lower-poverty districts—Berne and Stiefel’s (1984) concepts of vertical equity, or variation of dollars and resources according to students’ needs is included. More current literature combines horizontal and vertical equity into the single concept of equal educational opportunity or what Baker and Corcoran (2012) referred to as an equity-based school finance system.

According to EdBuild (2017), property tax systems that fund schools are usually regressive, meaning people living in lower property-wealth school districts pay higher taxes than people living in higher property-wealth districts. In a system based on equity, this would be flipped for both taxpayers and students to what is called a progressive system, where tax rates are more uniform, and resources are systematically distributed to high-need districts and students.

Most school districts across the United States finance schools through a blended model of state and local funding, often called the state and local share. Federal funding is typically a small share of the total funding, and it comes to districts through specific programs such as Title I. The local share is typically generated from property taxes. When local property tax is not sufficient to cover the full cost of the educational program, states often make up the difference as a strategy to achieve greater horizontal equity across the districts in the state. However, according to Baker and Corcoran (2012), this does not always result in more equitable distribution of resources. They argue that there are often overlooked features in a system that exacerbate the inequities in per-pupil

funding rather than reduce them; they have labeled these phenomena *stealth inequities* in school finance (Baker & Corcoran, 2012). Baker et al. (2020) noted there is now broad agreement between scholars across disciplines and political spectrums that school districts serving higher-need students require more resources than districts serving lower-need students, “[y]et despite the progressive aspirations or intentions of many funding formulas, things don’t always turn out as one might expect or how state aid formulas intend” (Baker & Corcoran, 2012, p. 4).

What Values Does Our Society Prioritize?

My co-researchers and I approached the present study with an understanding that schooling as a public good rather than a private good. As Tomlinson (1986) explained:

There was certainty that the realization of human potential, the acknowledgement of individual human worth, and the strength and quality of our common social life all hung together. They were interdependent; you could not imagine a view of the individual which gave him or her worth and opportunity while denying it to another. There was also acknowledgement that in the imperfect condition of society, the state must play an active part in trying to achieve an education available to all. (p. 213)

Two key points from Tomlinson (1986) ground this study. First, a belief that an individual’s self-worth is intricately connected to the worth of all others and the community in which we live. And second, it is the responsibility of government to lead the nation toward educational equity. Or, to lead toward the repayment of what Ladson-Billings (2006) calls our educational debt. With an understanding that the goal of public education is to serve the public good, and an understanding of what a high-quality school finance system looks like, we can move on to explore challenges in the current system.

Part I: Willful Ignorance of Inequity

We cannot work towards improvement without deepening our understanding of the current system. This section explores literature related to structural inequities in school-finance systems across the country and in Colorado. School-finance systems represent a combination of revenue, which comes primarily from taxes, fees, and expenses. When both sides of the equation are inequitable, inadequate, and unsustainable, the system feels out of control—a VUCA state (Shields, 2018). In order to improve the system, we must begin to better understand the current state of the system.

Systemic Racism

According to Patel (2014), “settler colonialism is placed on land ownership and places the ownership of that land in the hands of a few” (p. 361). As a settler colony, the United States has a pervasive history of placing the accumulation of property and land at the top of our societal hierarchy (Patel, 2014; Seawright, 2014). When the amount of funding a school receives is based on assessed property values in the surrounding area, the system discreetly codifies a predetermined social hierarchy of schools (Seawright, 2014).

Many Americans believe in the meritocracy of our educational system. In essence, with hard work, anyone can achieve and succeed after making their way through public schools (Hochschild, 1995). At the same time, many middle- and upper-class parents are methodical about where they purchase their homes based on the quality (or perceived quality) of schools. Lareau and Goyette (2014) reported on the lengths families go through to “place their children in the schools they believe are best, to the extent their

resources will allow” (p. 13). And what about the families who do not have the resources to move? According to the Colorado Children’s Campaign (2020), 150,000 Colorado children, or 12%, were living in poverty in 2018—fewer than during the Great Recession, but more than in 2000. In addition, 22,369 Colorado students experienced homelessness, up 42% from 2008–2009 (Colorado Children’s Campaign, 2020). In Desmond’s (2016) study of housing and the systemic exploitation of families living in poverty, the author noted: “If incarceration had come to define the lives of men from impoverished Black neighborhoods, eviction was shaping the lives of women. Poor Black men were locked up. Poor Black women were locked out” (p. 98).

In the *Color of Law*, Rothstein (2017) conducted a critical analysis of racial segregation through U.S. housing policy. Not only did Rothstein (2017) call out the usual suspects of public housing authorities—municipal zoning and federal mortgage guarantee programs—they also explored discriminatory practices in union hiring and tax policy:

Municipal property tax policies may discriminate against minorities through the imposition of putatively higher assessment rates in working-class neighborhoods than in middle-class sections. Because minority families are often heavily concentrated in the former, such procedures permit speculators to buy tax-foreclosed homes when their owners cannot afford to pay their overdue tax bills. (p. 94)

Walsh (2018) defends the notion that most people do not fully understand the tax system and rarely question it. They note that most people of color are not aware that it’s an option to appeal the assessed value of one’s home in an effort to lower property tax. Avenancio-Leon and Howard (2020) found that, on average, Black and Latinx families face a 10 to 13% higher tax burden than White families in communities across the

country. Plainly stated: “The quiet power of tax systems is their ability to hide in plain sight, even as they enact great injustices” (Walsh, 2018, p. 174).

Lee and Wong (2004) studied how accountability policies of the 1990s impacted student outcomes from a racial and resource equity perspective. They found little effect, meaning that performance-driven accountability policies alone are not policy levers for equitable student outcomes. In other words, putting more money into a system that distributes resources in the same way will not move the equity needle. Rothbart (2019) recently studied the effects of school-finance reform, precipitated by litigation, had on racial funding gaps. His findings demonstrated that, on average, school-finance reform does moderately close funding gaps between racial groups in schools.

Finally, Rolle et al. (2008) found that disparities in student funding in North Carolina and access to supplemental educational services was primarily related to the local school district’s ability to generate local revenue. At the same time, North Carolina is required to provide equal opportunities to a basic education for all children (Houck & McColl, 2008). And, although North Carolina has engaged in efforts to improve equity, Rolle et al. (2008) found its distribution formula is failing to “counterbalance” the effects of local funding.

White Privilege and White Supremacy in the System

In the United States, “race is encoded in geography” (DiAngelo, 2018, p. 36). Similar patterns in Colorado’s schools follow. More than half of Denver’s schools are as racially segregated as they were in the 1960s (Wingerter, 2019). Houck and Murry (2019) studied the impact of school-district secessions on demographics and resources between

2000 and 2014 in school districts from across the country. Their findings indicated that the separating districts were less diverse and better resourced than the districts they left behind. The separating districts often took a greater proportion of local revenue with them, leaving the other districts with insufficient revenue to cover the loss of local funding (Houck & Murry, 2019). Since *Brown v. Board of Education* (1954), people comprising the majority sector have enacted many different strategies to maintain White schools, resulting in a fractured overall system and a weakening of a national commitment to equal educational opportunities for all students (Houck & Murry, 2019, p. 388). When state resources are inadequate, school district consolidation is often presented as a possible policy solution because one of the benefits is a more efficient use of public funds (Durflinger & Haefele, 2011). However, when school finance and governance policies allow significant disparities between property tax rates and resources received by districts, consolidation becomes politically challenging.

The coronavirus pandemic shone a light on the relationship between a family's access to resources and a student's access to learning. Access to iPads, Chromebooks, and the internet has sorted students into winners and losers. While middle and upper-class families huddle together in private learning pods, a whole new level of inequity is appearing before our eyes. However, the fundraising that happens in public schools across our country is nothing new, and further exacerbates the resource gap for students. Posey-Maddox (2013) studied schools in Chicago and Oregon and found that fundraising worsens resource disparities and marginalizes parents who have traditionally had less opportunity to economic growth and wealth building. Winton (2019) found that families

making at least \$200,000 in income raised more than \$500 per student in the 2012–2013 school year, while families who made less than \$40,000 raised on average \$100 per student (p. 4). Many schools across our country and state applaud the additional funds that come from such engaged parents. However, upon further reflection, Winton (2019) concluded that fundraising policies and practices in Ontario undermine critical democracy. And, in absence of an outright ban of these policies, “good neoliberal parents will need to be convinced that the school can provide everything a student needs to be successful” (p. 27). When parents are allowed to spend more on their children’s education than the state’s minimum funding, Tomlinson (1986) asserts, not only is the result a difference in resources, it is an act of “violence to the proposition that there ought to be a right to develop one’s personal powers and capacities” (p. 214).

DiAngelo (2016) refers to the complex system of advantages White people take for granted every day as White privilege. She defines White supremacy as the invisible system of power that has shaped our political and social constructs. The podcast, *Nice White Parents*, narrates the story of what happened when a group of White parents decided to send their children to the school down the street, a school with very few, if any, White students. The first thing the White parents did to help the school was raise \$250,000 for a French-language immersion program (Joffe-Walt, 2020). The story illuminates a power dynamic that many White parents cannot or will not see. While the White parents in the podcast believed they were helping the school by raising money, the funds they raised were siloed for a French-immersion program they desired, not for the greater good of the school. While well-intentioned, their efforts created winners and

losers within the school. They used their personal social capital for their children's benefit. This is an example of White supremacy. Naming this power dynamic is where we need to begin, in order to shift the locus of change and challenge White parents' complacency with current systemic inequities in our school-finance system.

Colorado School Finance, As Compared to Other States

As mentioned earlier, Baker et al. (2020) developed the School Finance Indicators Database (SFID) as a way to measure adequacy and equity within state systems. The SFID relies on the principles that proper funding is necessary for educational success; the cost of providing educational quality varies by context; and adequacy and fairness of education funding are largely the result of legislative policy choices (Baker et al., 2020). SFID also controls for student poverty, regional wage variation, district size, and population density, allowing for more comparable estimates of revenue and resource allocation. The results of the model are communicated through three core indicators of effort, adequacy, and progressivity.

How does Colorado compare to other states on the SFID? Beginning with effort, effort is defined as total K–12 education spending, divided by the state economic capacity, as measured by the gross domestic product (Baker et al., 2020). Effort was trending up in the United States before the Great Recession. However, since 2009, effort has decreased in every state except Wyoming. In 2017, the effort national average was just slightly lower than it was in 2004. State-to-state, Vermont leads the country with an effort score of 5.13; Hawaii is at the bottom of the effort range with a score of 2.35. The average effort score is 3.53, and Colorado scores seventh from the bottom with a score of

2.90. The limitation of this measure is that it does not account for each state's economic capacity. For example, a state with a high economic capacity might have a low effort score and still adequately fund their schools.

Adequacy, the second core principle, is a measure of current spending related to estimates of spending required to reach national average testing results in high-poverty school districts (Baker et al., 2020). On this measure, Wyoming is at the top with a score of 150.04, and Arizona is at the bottom with a score of 37.4. Colorado is twelfth from the bottom, with a score of 59.5, meaning that the highest-poverty school districts in Colorado are spending only 60% of what is needed for students to achieve national average test scores. Taken together, Baker (2020) argues that inadequacy and low effort typically reflect a “deliberate choice by state policymakers to devote an insufficient share of state resources to public schools” (p. 19). Even so, Colorado's state share of school funding has increased from 40% to 60% during the past 20 years.

The final core principle of the SFID model is progressivity. A progressive school-finance system is one where school districts serving higher-need students also have higher levels of resource distribution to meet those needs (Baker et al., 2020). On this measure, Wyoming is most progressive with a score of 92.8; Nevada is at the bottom with a score of -32.2. Colorado scores fourteenth from the top on progressivity, with a score of 4.1, meaning it contributes funds to high-poverty school districts resulting in a more equitable distribution of resources. However, due to the limitations of Colorado's tax policy, we will see that policymakers do not have the same level of control over the

revenue side as other state legislatures. Thus, the SFID model only tells part of Colorado's story.

Current State of Colorado's School-Finance System

Historically, public schools were funded almost entirely by local property taxes. Property taxes are predictable, easy to collect, and a proxy for individual wealth. When schools were funded solely by property taxes, the result was that students who lived in property-wealthy districts received significantly more resources than students who lived in lower property-wealth districts (Griffith, 2013). This funding inequity led to litigation across the country and in Colorado. For example, in Texas in the early 1970s, the San Antonio Independent School District vs. Rodriguez (1971) was a pivotal case that addressed both race and class related to inequities in school funding. The Rodriguez family represented Mexican-American children and families from a school district located in a low property-wealth neighborhood, adjacent to a high property-wealth neighborhood (Rodriguez v. San Antonio Independent School District, 1971). The resources available to students were dramatically less in the lower-wealth district compared to the higher-wealth district. While the District Court ruled in favor of Rodriguez, agreeing that resources were dramatically unequal compared to the wealthy neighboring district, the ruling was overturned in an appeal to the United States Supreme Court. The Supreme Court stated that the claims of race and class were independent. On the heels of Brown v. Board of Education (1954), there was little appetite to address race in educational litigation; therefore, with the Court's focus on class alone, they dismissed class as a category entitled to constitutional protection (Walsh, 2011). The attorney for Rodriguez

illustrated the unspoken power dynamic between parents who live in low and high property-wealth school districts: “In the other system, you would not have a lawsuit. A person could move from one district to the other. But here the poor are stuck in the poor district and they have no mobility” (Rodriguez v. San Antonio Independent School District, 1971). In a policy analysis of Texas’s school-finance policy nearly 30 years later, Aleman (2007) found that the majority of school districts where students who identify as Mexican-American reside continued to be disadvantaged by the state’s formula, and the “substantially equal” provision in the policy “amounts to legalized inequity” (p. 541).

In 1982, an important case related to school-finance equity was heard by the Colorado Supreme Court, in *Lujan v. Colorado State Board of Education*. Lujan (1982) represented school children residing in 16 of the then 181 school districts in the state, who sued because they believed the school-finance system was unconstitutional. Although the trial court ruled in their favor, the Colorado Supreme Court overturned that ruling and held that Colorado’s school-finance system did not violate Section 2 of Article IX of Colorado’s Constitution, requiring provision of a “thorough and uniform system of free public schools throughout the state” (*Lujan v. Colorado State Board of Education*, 1982). This case and several years of additional (ultimately withdrawn) litigation influenced the Colorado legislature to pass the 1988 Public School Finance Act which established a guaranteed base amount of funding for all school districts (*Colorado School Finance Project*, n.d.).

In June 2005, *Lobato v. The State of Colorado* challenged the Colorado legislature's continued failure to fulfill their mandate in the state constitution of a "thorough and uniform" public school system (Colorado Const., art. IX, § 2). The defendants in this case argued that there were not enough resources for students to adequately meet the goals stated in the state education code. In 2011, the case went to trial in the Denver District Court, presided over by Judge Sheila Rappaport. In a pre-trial ruling, Judge Rappaport granted the plaintiff's motion which excluded evidence related to the impact of revenue restrictions imposed by TABOR, stating that the effects of TABOR are separate from students and the quality of their education (*Lobato v. The State of Colorado*, 2008). And while her decision was in favor of the state, agreeing that the legislature met the minimum standard, she noted in her 183-page decision that the state's educational finance system "is and has been since inception completely disconnected from the real, knowable funding needs of a thorough and uniform system of public education" (*Lobato v. The State of Colorado*, 2008, p. 176). She noted that the system was designed around previous expenditure levels, with no effort to understand the true costs of providing a quality education: "The failure to do any cost analysis and to provide for funding based on such an analysis demonstrates the irrationality of the existing school finance system" (*Lobato v. The State of Colorado*, 2008, p. 175). Judge Rappaport ordered the court to conduct such an analysis. However, due to an appeal by the state, the analysis was never completed. In 2013, in a 4-2 vote, the Colorado Supreme Court ruled that the state's public-financing system complied with the state constitutional requirements for a "thorough and uniform" system of public education in Colorado

(Colorado Const., art. IX, § 2). How might our current state be different if we had conducted Judge Rappaport's cost analysis as ordered? Such a study would give policymakers a clear understanding of what adequacy would mean in terms of resources and dollars in a school-finance system to support the learning needs of every child.

Like Colorado, many states have adopted tax expenditure limits (TEs) which limit funding for state and local governments and school districts, like TABOR and the Gallagher Amendment. Davis et al. (2016) share that much of the literature connects TEs with decreased student achievement. However, their research prioritized uncertainty of funding over amount of funding as the more important variable related to decreased achievement. This uncertainty in funding effects school districts' ability to plan and allocate resources and staff, and impedes their ability to sustain long-term reforms or strategic plans for improvement.

Resnick et al. (2015) studied the impacts of TEs on Colorado's school-finance system with a specific and unique focus on the taxpayer burden. Colorado's growing state share of funding schools is unique to other states because this shift has been locked into our state constitution by a series of independent but interrelated decisions, including TABOR, the Gallagher Amendment, and Amendment 23 (Resnick et al., 2015). Beyond this funding shift to the state, Resnick et al. (2015) exposed the tax-burden disparities between households and school districts, which were significant. Since the passage of TABOR, they found that property taxes for schools have become more unequal and less progressive as measured by the relationship between household income and tax rates. In other words, based on Baker et al.'s (2020) SFID model, Colorado is shifting fewer

resources to students who need them most. Further, Resnick et al.'s (2015) research indicated that MLOs are more common in districts that experienced a decrease in their local tax base due to their higher property wealth. This decrease in local tax base was the result of the interaction between TABOR and Gallagher, which, in turn, resulted in a decrease in local share and an increase in state share of their total program funding. These higher-wealth districts typically have a greater appetite to pay more taxes and are typically more successful in getting voter-approved funds in MLOs on top of state subsidies to their base program:

Overrides are correlated with socio demographic variables such as wealth, size and educational attainment of the head of household as well as with TABOR related variables. This suggests that in addition to the “room in the tax base” hypothesis, override behavior also reflects “voting with your feet” behavior to express preferences for education. (Resnick et al., 2015, p. 32)

The combination of MLOs and TABOR has resulted in the state share disproportionately supporting districts whose tax base was ratcheted down. In addition, Resnick et al. (2015) found that “74 of the state’s 178 school districts currently pay more in school property taxes than they would have if TABOR were never enacted. These 74 districts contain 81% of the state’s population” (p. 2). In essence, a majority of taxpayers have been subsidizing smaller districts whose levies were driven down and were then at a lower tax-effort level than they were previously.

Ramirez (2019) agrees that the “ratchet effect fosters rapid decline during down years, resets to a lower budget limit, but does not recognize an improved economy” (p. 696). When the growth of government budgets are influenced by TELs, the result is a fast decrease in budgets, with slow increases to ratchet back up. According to Ramirez

(2019), this is “one of the reasons the negative factor in the school aid formula remains, despite Colorado’s robust economy” (p. 696). Finally, Ramirez (2019) cautions against the sustainability of the vertical and horizontal equity mechanisms in Colorado’s formula: “As the negative factor chips away at those factors that add variance and support vertical equity, all school districts are converging to the mean within the state aid formula” (p. 698). The distortions Resnick et al. (2015) studied above combined with the lack of resolution from the courts or the legislature is what Ramirez (2019) has labeled, the Gordian knot. Ramirez (2019) suggests that in order to undo the knot, we must engage in systemic thinking with a board and long-term view. And because significant policy change only happens in Colorado after voter approval, the degree of trust between citizens and government must change.

Analysis conducted by the Colorado Fiscal Institute illustrates how different income-earning families pay different proportions of their income towards taxes (Hedges, 2020). Families in the lowest brackets—earning under \$40,800 annually—pay between 8.7 and 9% of their income toward state and local taxes, as compared to 6.5% for families earning \$605,500 or more annually. To put those percentages into real numbers, that would equate to \$3,600 average for the lower-earning families and \$39,357 for the higher-earning families. When the analysis is taken a step further to compare the percentage of sales and excise taxes to the same annual-income brackets, the ranges widen significantly, with families earning less than \$22,000 paying 6.1% of their annual income to these taxes, as compared to 0.8% those earning more than \$605,500. This is

what Oates and Fischel (2016) would label a regressive tax, or one that disproportionately taxes lower-wealth families and communities at a higher tax rate.

The Negative Factor

Finally, as a remedy to Amendment 23, which constitutionally mandated an annual increase in educational funding of one percent plus inflation, which the State cannot afford, the legislature enacted HB 10-1369, also known as the “budget stabilization factor” or “negative factor” which legally allowed annual decreases in total education funding (Colorado School Finance Project, n.d.). According to the Colorado School Finance Project (n.d.), since 2010 when the budget stabilization factor was enacted, approximately \$9.3 billion has been taken away from the educational system in Colorado. In *Dwyer vs. State* (2015), the “negative factor” was litigated and deemed constitutional by the Colorado Supreme Court. This is the debt Colorado owes to its students and its future. What is the plan to pay this back? At what interest rate and by when? If paid back at an interest level equal to inflation (say, one percent) over 20 years or 240 months, the minimum monthly payment would be \$34,492,07. According to the fiscal year 2020–21 budget for the state of Colorado, the state will spend about \$41 million every two weeks for Corrections (State of Colorado, 2020). Would we imagine taking this much money from our healthcare system or social security? Further, Dallas (2018) studied the impact of the negative factor on equity across the state. Their findings indicate that equity in total per-pupil funding has decreased since enactment of the negative factor, and the changes in vertical equity, in particular, have resulted in a significant decrease in equity across districts.

Categorical Funding

Colorado distributes funding to school districts in two ways. First, the total program amount (as described in Chapter One), multiplied by the negative factor provides funding for general operating expenses. The second way resources are distributed to school districts is through categorical programs targeted at specific programs, such as English language learners (ELLs,) to account for wide variation between districts (Ramirez et al., 2011). In their study looking at the effects of ELL categorical funding on overall equity within the system, Ramirez et al. (2011) found that as the ratio of ELL students increases, the per-pupil revenue (PPR) amount is diminished for all students in the district, thus creating an adverse effect on adequate funding as well as equitable funding between districts (p. 710). Further, Ramirez (2019) explains that the reimbursement formulas used to fund categorical programs have never been fully funded by the state. And since the Great Recession, reimbursement rates have continually decreased. This means that school districts must take funds from the general fund to cover the costs of categorical programs such as ELLs and transportation. This is yet another example of how the formula does not support vertical equity.

Property Taxes and Mesa Ruling

While local property taxes are one of the most stable revenue sources for schools, many policymakers and taxpayers question them as an equitable and fair manner to tax citizens (Reschovsky, 2017). And while the arguments around equity to schools and taxpayers are valid, Griffith (2017) reminds us that open enrollment policies in Colorado have resulted in an increase in students attending schools outside of their home tax-

paying district. Although some states (e.g., Michigan) have moved to a statewide funding model that includes income, sales, and statewide property tax, this strategy leads to a loss in local control because revenue decisions are made by state legislators and not local school boards (Griffith, 2017). Indeed, the Lincoln Institute of Land Policy convened a conference on property tax and K–12 school finance in October 2013. Through the scholarship presented at the conference, three themes emerged:

1. There is potential for unintended consequences arising from state legislation.
2. There is the potential for state school finance policies to provide greater advantages for high-wealth districts than low-wealth districts.
3. There is an enduring theme around the importance of property tax as a funding mechanism for schools across the country. (Kenyon & Reschovsky, 2014, p. 380–381)

As a remedy for the tax limitations of TABOR, many school districts and other taxing organizations have implemented de-Brucing policies, named after Douglas Bruce, the champion of TABOR. Once approved by voters, “de-Brucing” allows the taxing organization to retain and expend revenue from any source notwithstanding the limitations of TABOR, thus undoing one component of Bruce’s TABOR policy (*Mesa County Board of County Commissioners v. State of Colorado*, 2009). Between 1994 and 2002, 174 of 178 Colorado school districts held local elections where voters approved de-Brucing, maintaining their current level of local share by holding their mill levies steady to keep the money collected for their schools going to their schools. However, under the leadership of then Commissioner William Moloney, the CDE continued to provide

guidance to school districts that they were bound by TABOR limits on property tax; thus, districts were required to decrease their local investment in education. This interpretation led to permanent tax rate reductions by requiring districts to annually lower their mill levies if revenue growth exceeded inflation plus growth in student enrollment.

When TABOR first took effect in 1993–94, school district mill levies averaged 38 mills and by 2006–07, school districts averaged 21 mills (Colorado School Finance Project, 2020). In the 2007 legislative session, SB07-199 was enacted to freeze mill rates which were as much as fifty-percent lower than rates were when citizens voted to de-Bruce (Colorado School Finance Project, 2020). In *Mesa County v. the State of Colorado* (2009), the Colorado Supreme Court reversed the Denver District Court ruling and found that the amendments made by SB07-199 to the school-finance formula were indeed constitutional. The court also referenced local school district voters' decisions in the de-Brucing elections:

SB 07-199's treatment of the school districts as the relevant taxing authorities for purposes of waiving the revenue limits is consistent with the constitutional provisions governing dual state/local funding and the constitutional provisions applicable to public education. Interpreting Article X, Section 20's various provisions harmoniously lead to the conclusion that only one election at the school district level was required in this case, and the local school district elections fulfilled that election requirement. (p. 2)

The ruling continues in a comment on the role of de-Brucing:

The waiver elections were effective immediately and gave school districts, which were relevant taxing authorities, the right to receive property revenue above section (7)(c) limit. However, this result was not implemented because of the manner in which CDE administered the School Finance Act. Rather than recognize that all limits had been waived immediately after each successful election occurred, the CDE continued to advise school districts to certify mill levies in accordance with the property tax revenue limit of subsection (7)(c) [TABOR], and to reduce their mill levies when property tax revenues rose faster

than the revenue limits permitted. (Mesa County Board of County Commissioners v. State of Colorado, 2009, p. 11)

The Supreme Court's ruling clarified that CDE's guidance to force mill levies down after de-Brucing was incorrect. However, the Supreme Court did not recommend a remedy to bring the mill levies back up. More than ten years later, a rough estimate shows that more than \$10 billion in local property tax revenue has been lost since local de-Brucing elections happened (Colwell, 2020). And the mill levies still remain at the lower levels at the time of this research.

The Great Recession

Education funding has been challenging in many states across the country, as we watched seas of teachers in red t-shirts lock arms in 2020 to advocate for higher pay on the steps of their state capitols. According to Bryson (2019), Denver's teachers can afford 5.4% of the homes in the city. As noted, Colorado's school funding has fallen from \$500 above the national average in the 1980s to \$2,800 below the national average in 2019 (Great Education Colorado, 2020). Then, in March 2020, the coronavirus pandemic arrived. Colorado schools and businesses closed, and unemployment skyrocketed.

For comparison, Evans et al. (2019) studied the impact of the Great Recession on public school finance. They reported a loss of nearly 300,000 educator jobs and a recovery period of five years for state and local funding to return to pre-recession levels. They also found that school districts that were more heavily dependent on state funds typically generated from sales and income taxes were more vulnerable. Evans et al. (2019) found that property taxes were more stable because districts had the ability to raise the property-tax rate. Furthermore, they found that inequality in school funding may have

increased during the Great Recession, but that inequality was already well established (Evans et al., 2019).

The literature also points to decreases in test scores related to the Great Recession for all students, particularly students of color. Shores and Steinberg (2017) studied test scores in third through eighth grades in more than 2,500 counties with the biggest budget cuts after the Great Recession. Shores and Steinberg (2017) showed a 25% loss in academic gains when compared to districts least impacted by the recession. The impact was more severe in districts with majority poor students and where more than 39 percent of the students were Black. Jackson et al. (2018) also studied the effects of Great Recession budget cuts on student test scores and found greater impacts for children living in poor neighborhoods, and that spending cuts increased the test score gap between Black and White students within states. Baker (2014) agreed that during economic downturns, lower poverty districts are much more able to compensate for budget cuts than high poverty districts.

As states recovered from the Great Recession, Picus and Odden (2011) found that states were able to balance their budgets by dipping into reserves, or rainy day funds—a viable, albeit short-term solution; however, the increasing popularity of tax limitation policies has made rainy day funds available to fewer and fewer states. Since Colorado’s tax code limits tax revenue, Colorado is at the highest risk in the nation in terms of its ability to set aside reserves (Frank, 2020). We can only anticipate the same or higher levels of stress and pressure on Colorado’s school-finance system, due to the coronavirus pandemic. And although this recovery may be faster than our climb back from the Great

Recession, Sheiner (2020) cautions decision makers to prepare for a deeper and more protracted recovery. Picus and Odden (2011) remind decision makers that combining these economic conditions with the growing pressure to increase student achievement leaves a relatively simple equation: either decrease spending or find alternative revenue sources.

Part II: Bright Spots

The following section will describe promising practices that may be applicable to Colorado’s school finance policy improvement process.

Money Matters

A common argument in school-finance discourse is that the educational system is broken; and, until we fix it, we should not put any more resources into it. Lafortune et al. (2018) studied the impact of school-finance reforms between 1990 and 2011 on student outcomes and found that over time, school-finance reform around adequacy significantly impacts student achievement in low-income school districts. Further, Sargrad et al. (2019) report “[r]esearch shows that money matters in education. Student scores on the National Academy of Education Panel (NAEP) are correlated with cumulative per-pupil spending” (p. 14). Baker et al. (2020) agree: money does matter, and the concept is supported by a growing body of high-quality empirical research. At the same time, how that money is spent and on which students—or the vertical equity of resource allocation—is equally important. Here, again, we find ourselves asking which comes first, adequacy or equity? Baker et al. (2020) state simply, a system cannot be equitable if

it is not adequate, noting, “we can’t decide how best to spend money for schools unless schools have enough money to spend” (p. 4).

Bright Spots in School-Finance Policy and Practice

In 2013, California enacted the Local Control Funding Formula (LCFF) which eliminated most categorical programs. Instead, it gave school districts a base funding formula plus supplement and concentrated additional funds for low-income students, English learners, and foster youth, so they could have autonomy to make resource allocations (Chen & Hahnel, 2017). The policy also represented a change from a more prescriptive formula, like Colorado’s current formula, to a weighted student formula (Derby & Roza, 2017). The law required school districts to develop Local Control Accountability Plans that included engagement with local stakeholders like students, parents, community members, and educators. Essentially, “[t]he goal of LCFF is more equitable and coherent resource allocation decisions and improved and more equitable student outcomes” (Humphrey et al., 2017, p. 2). Johnson and Tanner (2018) conducted an evaluation of the LCFF and found measurable improvements in overall student achievement and high school graduation rates. Further, they found that a \$1,000 increase in PPR for students in grades 10–12 increased graduation rates by 5.3% for students overall, and by 6.1% points for low-income children. Derby and Roza (2017) also evaluated California’s LCFF effects on student outcomes. Similar to Johnson and Tanner (2018), their findings suggest a more positive relationship between funding and student outcomes after LCFF than before LCFF, noting, “money appeared to matter more in the wake of LCFF” (p. 3). And although Derby and Roza (2017) caution against the causality

of the policy to improved student outcomes, they do advocate for further research on the which policies ensure that money makes a difference. With the assumption that money does matter, how do we get more money into the system? Remembering that the majority of funding for schools comes from the states' general fund and local property taxes, I will explore a strategy for each.

Vermont's graduated or progressive income tax formula taxes higher income earners at a higher rate to increase fairness within its tax code. For example, their top 20% learners pay 10 to 10.4% tax rate, as compared to 8.7% for those making \$21,200 or less (Hedges, 2020). This brings more money into Vermont's general fund. The policy landed Vermont at the top of the nation in terms of states with the greatest state fiscal effort, according to Baker et al. (2020). Colorado ranks 44th on the same measure. In order to increase the local share of funding for schools, the simplest way is to increase property taxes, which is a wildly unpopular idea nationally. However, as noted above, if a school district is already at the top limit of their tax rate—27 mills in Colorado—and it does not generate enough funding from those 27 mills to cover the Total Program, due to low assessed property value, the state must fill the gap in order for them to maintain their constitutional obligation of “a thorough and uniform system of free public schools throughout the state” (Colorado Const., art. IX, § 2). Another proposed option is mill levy equalization, which would bring all districts up to an equal tax rate locally. In districts where an increased local tax rate would increase their local share, thus decreasing the state share, the theory is the tax policy would be fairer and everyone would win over time because of the relief to the state general fund. Kleats (2014) studied how the expansion of

local tax effort could increase equalization in New Mexico’s educational funding formula through simulation analysis. He found that indeed there is a range of “willingness to pay” that would benefit both the state and local share of districts and that there would be a particular benefit for low property wealth district (Kleats, 2014).

If and when more money is available to schools, what is the best way to determine how those additional dollars are used? Inclusionary budgeting, or participatory budgeting, is a process that includes stakeholders in the decision-making process about how public dollars are spent (Pape & Lerner, 2016). If Coloradans were authentically included in school-finance decisions, might they be more apt to raise taxes in an equitable fashion? The mandatory inclusion of a Local Control Accountability Plan in California’s LCFF, is an example of what participatory budgeting could look like in Colorado.

Policymaking

The American Constitution has been amended 27 times. While the Colorado General Assembly website notes that Colorado’s constitution has been amended “several times” since its inception in 1876, it has actually been amended 163 times (Ballotpedia, n.d.). Although this is significantly more amendments than the U.S. Constitution, other states have also amended their constitutions more than 100 times (Ballotpedia, n.d.).

Policymaking in Colorado is complex and limited because TABOR restricts legislator’s ability to act and requires significant engagement from its citizens, as described by Resnick et al. (2015):

The ability of policymakers and citizens to achieve predictable outcomes when making policy is greatly reduced by the unpredictable ways TELs and the school finance law interact. The situation is made more difficult by the fact that Colorado’s TELs are all constitutional, so addressing them requires voters to

understand extremely complex issues and support equally complex solutions in the context of election season when they are bombarded over the airwaves and news media with other issues. The road ahead for Colorado will certainly be a difficult one. (p. 38)

Eighty-one percent of voters pay more taxes now than they did before TABOR. This fact, combined with continuous decreases in school funding and failure of four statewide tax increase measures in the past six years, begs the question whether taxpayers are engaged enough to understand these complex public good problems. The repeated refusal of Colorado's voters to invest in its education system continues the illusion that taxpayers are the winners and students are the losers. The short-sightedness of disinvestment in education and the repercussions of disinvestment in our economy illustrates that everyone loses when we do not invest in schools. In reference to the Gordian knot analogy, Ramirez (2019) asks "how bad does it need to get before voters are ready to return to representative government? Others are searching for Alexander the Great's sword" (p. 699).

Conaway (2013) encourages researchers who want to best influence public policy to meet policymakers where they are, and communicate in a way that allows them to see their constituents and the path to implementation; in other words, make it real, not academic. Conaway and Goldhaber (2019) remind policymakers to align decision-making with the goals of education. If the goal is to improve outcomes for students, policymakers need to make decisions from the student perspective. All too often, they believe decisions are made in relation to the risk related to change on behalf of the adults. A conservative Colorado thinktank leader, Luke Ragland, agreed with this notion when questioning Colorado's school-finance system post-pandemic: "Are we going to make

cuts that protect students or protect districts?” (as cited in Meltzer & Gonzales, 2020, para. 14). With the limitations in Colorado’s policymaking system, we should keep Conway’s recommendations in mind when talking with stakeholders.

The Path Forward

With all the complexities in Colorado, it is hard to know how to move forward. Due to TELs, legislators are limited in their ability to change policy on the revenue side, as they are unable to raise tax rates without voter approval. And while there are limitations to the revenue side, the allocation side of the formula is open for policy changes. However, as Baker et al. (2020) noted, “we can’t decide how best to spend money for schools unless schools have enough money to spend” (p.4). The good news is that the Colorado legislature has been working with an organization called EdBuild, to consider policy improvements to its school-finance formula. The EdBuild (2020) model of a strong funding formula includes the following principles: adequacy, equity, responsibility, and transparency. The commonalities between EdBuild’s model and Baker et al.’s (2020) SFID model are adequacy and equity, as defined earlier. The difference between the models is the inclusion of effort, which is related to revenue, in Baker’s model and the inclusion of responsibility and transparency in the EdBuild model. The responsibility principle refers to treating the leadership of districts and schools with the responsibility of distributing resources towards the success of all students, with flexibility and accountability, when they are provided sufficient resources to effectively instruct all of their students (EdBuild, 2020). The transparency principle directs intentional and continuous communication between states and their districts regarding adequate funding

for all students. As EdBuild (2020) explains: “Expenditure reporting should therefore be aligned with student need categories to hold districts accountable for supporting students commensurate with their needs and to hold legislators accountable for funding districts based on the students they serve” (p. 2).

Inclusion of responsibility and transparency are what Fullan and Quinn (2016) might call “internal accountability”—an important driver in their coherence framework for school improvement. It is also reminiscent of what Knapp et al. (2014) encourages as a responsibility-sharing between school and districts for student learning. The EdBuild model drives this sentiment further by adding legislators to the ecosystem of shared responsibility.

One additional concept not explicitly named in any of these models is predictability. Davis et al. (2016) studied the effects of TELs on student achievement. Their findings included that reduced funding was not the primary explanation for lower student achievement. Rather, the disruption the TELs caused to local district planning efforts and the lack of predictability to sustain instructional improvement strategies was more significant (Davis et al., 2016). Furthermore, as Knoeppel et al. (2013) argue: “The capacity to budget greatly impacts the ability of educational leaders to deliver an adequate education to children; to do so requires both a stable and sufficient source of revenue” (p. 2).

Finally, the EdBuild Common Sense and Fairness report provides three levels of policy recommendations: silver, gold, and moonshot. There are also policy exemplars from different states for each component and the Colorado General Assembly has

received specific and comprehensive reports from EdBuild on school-finance policy improvement. I will discuss these specific policy recommendations below, but the good news is we know what to do; we just need to find the political will to implement it.

Equity-based policy recommendations will guide the path forward. And there is recognition that policy decisions made during and after The Great Recession that were not based in equity further widened the wealth gap. Sanders et al. (2020) provide three principles to guide fiscal-policy decisions as states respond to the pandemic-induced economic recession that improve equity and position them to make equitable progress when the crisis ends:

- Target aid to those most in need due to COVID-19 and consequent economic crises
- Advance antiracist and equitable policies—both short- and long-term—to dismantle persistent racial, ethnic, gender, and economic inequities, and other barriers that non-dominant groups and identities experience
- Strengthen state revenue systems to sustain transformative, long-term investments in Black, brown, Indigenous, immigrant, and low-income communities. (Sanders et al., 2020, para. 2)

Part III: Shape the Policy Path Forward

The school-finance improvement path for Colorado is seriously impaired by the state's tax-limiting policies, resulting in our inability to respond to fiscal and programmatic needs, especially during a crisis. The budget stabilization factor, a remnant of the state's lack of recovery in terms of school finance from the Great Recession, has left our state with a debt of \$9.3 billion owed to our schools (Colorado School Finance Project, n.d.). How much deeper in debt are we willing to go? Now that we better understand the complexity of the problem and the imminent challenges ahead, as our state and nation recover from the economic fallout of the coronavirus, it is time to explore

the policy options and leadership required for improvement. Much of policymaking is recycling previous policies, improving on them, or borrowing from other states. These policymaking theories are characterized as multiple streams or policy diffusion (Rippner, 2016). In this spirit, the following proposed policy actions and alternatives are ideas borrowed from other states or previously entertained and/or failed in Colorado. Each recommendation is aligned to one or more elements of a high-quality school-finance system. It has taken more than 20 years for our current system to arrive on the current precipice. It may take equally long to reach the goal of an adequate, equitable, fair, responsible, transparent, adaptable, and sustainable system (Augenblick et al., 2016; Baker et al., 2020; EdBuild, 2020).

Consideration #1

In 2008, District Court Judge Rappaport’s court order in the *Lobato v. The State* ruling included a mandatory cost analysis regarding the true costs of educating every child in Colorado. In the Judge’s response, they note that the system was designed from previous expenditure levels, with no effort to understand the true costs of providing a quality education. They note, “[t]he failure to do any cost analysis and to provide for funding based on such an analysis demonstrates the irrationality of the existing school finance system” (*Lobato v. State*, 2008, p. 10). Although this analysis was never completed in response to the court order, the Colorado School Finance Project commissioned a report titled, “Review of Equity and Adequacy of Colorado’s School Finance System” completed by Augenblick, Palaich & Associates in November of 2016. This report included an evidence-based approach to identifying what adequacy for every

student means in Colorado. Their analysis found that the amount of PPR required for every student to meet the desired student outcomes equals \$9,202 (Augenblick et al., 2016, p. 3). In fiscal year 2019–20 the statewide base amount was \$6,951.53 (Colorado Legislative Council Staff, 2020, p. 7).

Consideration #2

During the course of this study, Colorado voters repealed the Gallagher Amendment. The required ratio between residential and commercial property tax rates will no longer be a constitutional requirement and residential property taxes will no longer continue to be ratcheted down in some communities. Over time, this could generate an estimated \$350 million in local taxes for K–12 education, which in turn would provide relief to the state’s General Fund (Meltzer, 2020c). However, we still do not know the true impacts of this repeal. If it works as anticipated, the system will be more fair and adaptable because the ratio of residential and commercial tax rates is no longer codified in the state’s constitution. The tax rates should be more commensurate between residential and commercial, and there is now one less TEL in the state’s constitution. Over time, the additional result of more revenue from higher residential tax rates will also result in increased revenue which would address adequacy and sustainability.

Consideration #3

Instituting a graduated income tax would tax higher earners at a higher rate than currently imposed, which would equalize tax effort at the taxpayer level. Vermont has a graduated income tax that Colorado can learn from (Baker et al., 2020). A graduated

income tax would mean structural reform to the tax code, requiring an amendment to the constitution in Colorado. An effort to implement a “Fair Tax” was proposed in the fall of 2020, as Amendment 271 (Great Education Colorado, 2020). In order to get an amendment on the ballot in Colorado, signatures must be gathered from across the state, which is challenging during a pandemic. Initially, the Secretary of State approved electronic signatures as an accommodation; however, due to a lawsuit challenging the validity of electronic signatures, the amendment failed to get on the ballot. Without a significant increase in revenue, Colorado will be challenged to pay back the \$9.3 billion owed to education because of the budget stabilization factor that began in 2009 (Great Education Colorado, 2020). Further, as the state wrestles with the economic recovery from the coronavirus pandemic, the already underfunded school-finance system will face additional budget cuts, up to 24%, unless additional revenue sources are identified (Meltzer, 2020a). This step would address the elements of fairness from the taxpayer perspective and adequacy and sustainability on the resource side.

Consideration #4

In *Mesa County v. The State* (2009), the Colorado Supreme Court ruled that the CDE guidance was wrong. In fact, school districts who held de-Brucing elections between 1994 and 2002 should have been allowed to retain local property tax revenue for their schools (*Mesa County Board of County Commissioners v. State of Colorado*, 2009). However, without a recommendation for how to force the levies back up, nothing changed. Consequently, more than \$10 billion in revenue from local property taxes has been lost since 1994 (Colwell, 2020). Language to establish a uniform mill levy of 27

mills was included in the 2020 School Finance Act which was passed in the last legislative session, though most stakeholders agree this change will end up in the courts (Meltzer, 2020c). However, with so few options available, Speaker of the House, K.C. Becker states, “If this is not the solution, I lean on anyone to figure out what it is. Every year, we hem and haw that it’s getting worse and worse” (Meltzer, 2020c, para. 34). During the course of this study, the Colorado Supreme Court reviewed the Mesa case and a proposed bill that would gradually equalize local school district property rates over the next two decades as an interrogatory. On May 24, 2021, the Colorado Supreme Court ruled in favor of the interrogatory, thus agreeing with General Assembly’s proposed correction to equalize local property taxes that support schools. Over time, this will bring more revenue into the system by increasing all school districts local share to 27 Mills. Enacting this uniform mill levy addresses taxpayer fairness and system sustainability. However, it is not guaranteed to remain in statute and may be overturned.

Consideration #5

In their study of the impacts of TABOR on municipal referenda during the past 20 years, Maher et al. (2019) found that wealthier communities were more likely to successfully pass referenda to their tax limitations, which resulted in those municipalities having greater fiscal capacity. Thus, growing a gap in service provision between Colorado municipalities. As noted above, Resnick et al. (2015) found similar results where wealthier school districts were more able to pass MLOs, providing additional local tax revenue on top of their local and state share of the base amount. When wealthier school districts, particularly those whose mill levy has been ratcheted down, receive an

increase in state share to cover their base amount and then pass mill levy overrides, this significantly distorts the funding, and negatively impacts horizontal equity across districts. Under current state law, override revenue is capped at the greater of 25% of total program funding or \$200,000 for larger districts and the greater of 30% or \$200,000 for small rural districts (Carey, 2018, p. 18). Proponents of the current system believe it is appropriate for local communities to invest in their schools, over and above what other communities can do. However, when some school districts cannot fully fund their full program because they do not have the local capacity to do so, and their state share is not sufficient to cover the full cost, it is worth exploring opportunities to use state dollars more effectively. Decreasing the override cap is a policy alternative that would increase equity and fairness across districts.

According to Reschovsky (2017), local property taxes are one of the most stable sources of revenue for schools across the country, however it also remains controversial because of inequity between high- and low-wealth districts and the tax burden on elderly taxpayers with fixed incomes. To address these concerns Reschovsky (2017) offers the following policy alternatives related to property taxes:

1. Allocate state aid that accounts for differences between property wealth and costs between districts.
2. Provide tax credits, payment plans and deferrals to reduce the burden on those with modest incomes.
3. Reassess property values frequently.
4. Increase transparency with taxpayers about how the funds are spent.

The above recommendations regarding mill levy and mill levy override equalization would result in the ability to differentiate state aid to lower wealth districts, thus addressing Reschovsky's (2017) first policy alternative.

Consideration #6

The Colorado Legislative Interim Committee on School Finance received detailed analysis of the state's school finance formula from EdBuild during the 2019 legislative session (Colorado General Assembly, 2019). Recommendations relate to factors on the expense side of the formula and are grounded in greater vertical equity to better allocate resources based on student needs. A summary of the recommendations include:

- Change funding allocations for different factors in the formula as weights rather than the dollar amounts currently used; dollar allocation requires regular legislative updates, whereas weights update automatically annually to maintain proportionality of the factor.
- Change the cost-of-living adjustment to a factor that bears the same weight as all other student-based weights.
- Include categorical factors as weights within the formula instead of factors after the base amount is calculated; consider districts wealth and local revenue to increase the equity and efficiency of state dollars.
- Consider alternatives to the National School Lunch Program as a means of counting economically under resourced students, as it's becoming less and less reliable.

- Separate the English language learner factor from the at-risk factor, so that students who fall into both categories receive funding for both factors.
- Increase the number of tiers (from two) in special education funding to better align resources to students' needs. (Colorado General Assembly, 2019)

During the 2018 legislative session, House Bill 18-1232 proposed a New School Funding Distribution Formula (2018) which included many of the above recommendations. It was supported by 171 of the 178 superintendents from across the state. The bill did not pass because it was a companion bill with Amendment 73 which was a tax increase that Colorado voters rejected. While the support of so many superintendents demonstrates a high level of responsibility on their part, marrying the two policies demonstrates that voters are not supportive of changing the distribution of resources unless there are more resources to distribute. Implementing House Bill 18-1232 would increase equity, fairness, and adaptability to Colorado's school-finance system.

Consideration #7

Not only does TABOR create winners and losers in school districts, it permeates the same tax limitations in all of Colorado's taxing entities such as municipalities, police departments, fire, and library districts. Although highly controversial, the only significant policy action that addresses adaptability and sustainability is a repeal of TABOR. This would enable elected officials to legislate in a meaningful manner, and it does not necessarily mean an immediate tax increase. Since the inception of TABOR in 1992, it took 15 years for Colorado voters to actually receive a tax refund (Resnick et al., 2015). In this context, repealing TABOR has more to do with allowing legislators to do their

job, balance the budget, and address the needs of the people they represent. When voters are unhappy with their legislator's decisions, we could leave it up to the democratic system to see if the legislator is reelected. A constitutional convention is a mechanism for Colorado legislators to refer a policy change to voters, such as a change in tax policy. A two-thirds majority vote is required to do so. This is the mechanism that landed Amendment EE, the proposed vaping tax, on the ballot for the November 3, 2020 election. A repeal of TABOR could occur either through a referral from the legislature or after signature gathering. However, based on previous tax increase efforts, this would likely be a very expensive campaign unless there was alignment of support from broad stakeholders.

Conclusion

Local control is at the root of this chaotic story. Coloradans are more likely to pay more taxes for their schools, but not for those in the neighboring district, and certainly not for those on the other side of the state. Wheatley (2017) talks about it another way: as a path of interconnectedness and mutual benefit. In discussing interconnectedness, Wheatley (2017) notes, "ethics is how we behave when we decide we belong together, and that it is our individual actions that impact the health of the ecosystem, far beyond its nearest neighbors" (p. 213).

The goal of the present research is to collaborate with school-finance organizations and legislators to find an alternative path and switch this VUCA system to another version of VUCA, one with a shared vision of equity, understanding of what this means for teachers and students in the classroom, clarity and awareness about how we

got so distorted, and agility to communicate with stakeholders and move to action (Shields, 2018). This study is a critical policy analysis of Colorado's school-finance system, utilizing youth participatory action research. Including student voice around the social justice and equity issues related to school finance changes the conversation with policymakers. In the spirit of Conaway and Goldhaber (2020), the inclusion of youth in advocacy with policymakers allows legislators and stakeholders to see their constituents and make better decisions from the student perspective. Students could lean into Graham et al.'s (2013) moral foundations of care and fairness to create a shared vision of equity for taxpayers and students in the future of our state. Part of the learning will include an understanding of the historical account of how the control of knowledge and power has brought us to this place of inequity in school finance.

If the goal of public education is to truly be the great equalizer, more resources need to be targeted to students with greater and more complex learning needs. And the relationship between resources and needs should not be based on the assessed values of homes in their community. If our society wants the achievement gap to continue to grow and maintain average student outcomes, the current school-finance system will suffice. Maintaining the status quo is always a policy option. Policymakers need to do nothing to continue the ever-increasing educational debt to children in Colorado because of the negative factor. However, if policymakers are interested in changing the trajectory of student learning, the Colorado state economy, and paying back the educational debt to Colorado's children, the recommendations above are policy steps towards a more equitable, adequate, and sustainable school-finance system in the state. Perhaps our

current state of civil unrest and shared sacrifice from the pandemic will open a policy window toward greater independence, resulting in a more equitable school-finance system that places less dependence on the perceived value of a student's home and more upon their learning. In the words of Dolores Huerta, "Si, Se Puede, Yes We Can!"

Chapter Three: Methodology

It is a characteristic of our time to rely heavily on statistical measures in forming public policy; we count, we calculate averages and ratios, seeking clarity in numbers... Furthermore, no matter how refined the collection and analysis of statistical data, without knowledge of the history and culture and daily reality of the place in which the data were collected, policy makers can make huge blunders, as the history of failures in urban renewal and agricultural development illustrate. In general, the makers of education policy have not learned their lesson.

—Rose, 2012, p. 14

School-finance scholars count, analyze, and compare big numbers which represent large amounts of public dollars in an effort to find the gold standard of a school finance system that is fair, adequate, equitable, and sustainable. However, as Rose (2012) notes, the context of what public education is all about—students and learning—often gets lost in financial analysis. The acronym for per-pupil revenue, PPR, rolls off our tongues, even as we fail to see the individual students those dollars represent. However, one can understand how we get lost in six-figure digits, among layers of linked spreadsheets and bottom lines. Conaway and Goldhaber (2020) remind policymakers to align decision making with the goals of education. Tomlinson (1986) asserts that if the purpose of public education is to realize human potential and acknowledge each individual’s worth, then the state must play an active part in achieving quality education for all (p. 213). In contrast to Tomlinson, Colorado’s current constitutional mandate to provide “a thorough and uniform system of free public schools throughout the state” (Colorado Const., art. IX,

§ 2) sets a low bar for teaching and learning. As Colorado strives to meet this requirement, questions of priority and approach arise. Which part of the system ought to be designed first? The high-quality instructional system that meets the learning needs of all students or the finance system that supports the instructional plan? Or, should leaders continue to make high-stakes, budget trade-offs, such as increased healthcare costs or student mental-health supports, to submit a balanced budget based on projections from the previous fiscal year? In *Driven to Delight*, Michelli (2016) shares best practices for delivering a world-class customer experience, the Mercedes-Benz way. If the state is meant to serve all students, what kind of “customer experience” are we offering? Many legislators, stakeholders, and scholars have been working to improve Colorado’s school-finance system for years. It is time to try something new. Perhaps it is time for students—the public-education consumer—to engage this wicked and persistent problem of practice (McConnell, 2018). Mansfield et al. (2012), “believe it is clear that educational leaders need a greater arsenal—the voice of students—to contend with a history of educational policies” (p. 30). Indeed, Ladson-Billings (2006) would contend that education policy makers have only deepened the “education debt” owed to students. This chapter outlines out the research design, rationale, data collection process, and analysis plan; and highlights ethical considerations for the present study.

Restatement of Research Questions

What consensus exists for stakeholders around achieving equity in Colorado’s school-finance system?

What alternatives do stakeholders suggest to achieve equity in Colorado's school-finance system?

What are the barriers to achieving equity in Colorado's school-finance system?

Rationale for the Approach

This study was designed as a qualitative case study of Colorado's school-finance system. According to Merriam and Tisdell (2016), a case study is "an in-depth description and analysis of a bounded system" (p. 37). Further, they explain the purpose of qualitative research is to deepen understanding of naturally occurring phenomena by interrogating how people make sense of the world (Merriam & Tisdell, 2016). Qualitative research comes from the constructivist epistemological approach which is grounded in the belief that knowledge is socially constructed based on people's lived experiences and context. Consequently, qualitative researchers understand that multiple realities exist simultaneously. This qualitative case study was designed to understand opportunities and barriers to achieving equity within Colorado's school-finance system.

As a bounded system, a case study is often defined by time and can engage a person, program, group, or specific policy. Yin (2014) encourages researchers to use a case study as a design when it is particularly difficult to separate the phenomena and the context in which it sits. Because of the complexity of the political and policymaking context related to Colorado's school-finance system, a case study design was deemed appropriate.. During the past ten years, there have been several unsuccessful initiatives on the ballot to increase taxes for education in Colorado. Yet, voters are more likely to support increased taxes at the local level, as evidenced by the many school districts that

have mill-levy overrides. However, low property-wealth school districts get left behind in this policy context because they get taxed at a higher rate and generate fewer dollars if they are able to pass a tax increase at all. It is challenging to understand how Colorado's tax policies affect how the state funds its schools and what effects the tax policies have on equity within the system. Therefore, I selected a qualitative case study research design to better understand stakeholder perspectives on the barriers to equity within Colorado's school-finance system.

Youth Participatory Action Research

This qualitative case study was also influenced by youth participatory action research (YPAR) literature. In response to the charge by Mansfield et al. (2012) stating that responsible researchers and leaders include student voices, this study was conducted in partnership with a team of youth co-researchers (YCRs). Most YPAR studies are focused on the school or school district where student participants attend, and research topics are often focused on issues directly related to their localized learning. The present study is different in that it focused on a statewide policy with a broader impact on K–12 resources across Colorado. The three YCRs—two of whom have graduated from high school—have nothing to gain from the results of the study. They are engaged leaders who want to disrupt the system for the thousands of students following in their footsteps in Colorado's K–12 system. Cerecer et al. (2013) used the notion of “radical inclusion,” as they studied connections between YPAR and policymaking. They noted, “although it hardly seems a radical idea that students' own experiences should inform educational policy, that is rarely the case” (p. 221). By including youth in policy analysis, YPAR

studies not only provide an opportunity to engage youth voices, these studies also reframe the issue, which, according to Livingstone et al. (2014), offers a critical piece of the policy-improvement puzzle.

Mansfield et al. (2012) advocate for the inclusion of student voice in educational research because it adds tremendous value, and it is what responsible leaders and researchers should do. They also offer a pyramid model of ways student voice is utilized in research and practice. The continuum moves from “students as data sources” at the bottom, to “collaborating with adults and students as co-researchers” in the middle, to “undiscovered territory of student voice possibilities” at the apex (Mansfield et al., 2012, p. 24). The further the authentic engagement moves up the pyramid, the greater the capacity for leadership development. This study was designed to conduct research *with* students, where they are equally responsible for the findings. It is the YPAR elements of youth *participation* and the inclusion of student voice that are integral to this study. Finally, the YCRs developed several creative ideas for disseminating the study findings, illustrated in the final policy roadmap. This “undiscovered territory” is one of the most exciting YPAR elements of this study which serves as a model for future co-created research studies.

Critical Policy Analysis

Critical policy researchers interrogate connections between educational policies and larger systems of power (Apple, 2018), exploring how policies result in “reproduced stratified social relations and institutionalized inequity” (Young & Diem, 2017, p. 4). In alignment with Young and Diem (2017), the present study’s data analysis is grounded in

critical policy analysis (CPA) that examined institutionalized inequities and explored dynamics of power and politics in the current school-finance system. CPA was utilized in two ways. First, I critically analyzed the institutional inequities of the current system and illustrated them in a policy brochure titled, *Colorado's Broken School Finance System*, (see Appendix A). The brochure was used at the beginning of each interview to ground the inquiry in the current reality which clearly demonstrates winners and losers from the school district, taxpayer, and student perspectives. Second, CPA guided a critical approach to the inquiry. Diem et al. (2014) offer a high-level definition of CPA:

CPA scholars blur the lines between theory and method for critiquing policy by [e]xploring policy roots; assessing the difference between how policies are presented and the political rhetoric; how knowledge, power and resources are distributed inequitably; how educational policies reproduce stratified social relations; and how individuals react (e.g. resistance or acquiescence) to such social institutional forces. (p. 1072)

This study is influenced by the epistemology of critical theory, which, through an “explicit focus on power, inequities, oppression, and marginalization distinguishes critical theory from the structural functionalist and interpretivist epistemologies” (Capper, 2019, p. 68). According to Capper (2019), the key tenets of critical theory are:

1. Acknowledge and relieve suffering and oppression
2. Critique education's perpetuation and disruption of power
3. Reunite facts with values, with the goal of social-justice praxis
4. Understand power between the oppressor and the oppressed
5. Understand power distributed via communication from equal participation
6. Acknowledge leadership is political (pp. 69–71)

Positionality

According to Young and Diem (2107), CPA scholars “take great care in delineating the perspectives they bring to their work and how those perspectives inform

how they do research” (p. 5). Similarly, my own lived experiences both inform and bias my perspective on topics of school finance. For example, when I was in second grade, my family moved from a school district that could not pass a mill levy to fund their schools to one of the best-funded school districts in the state, due to its high property values and taxing capacity. Although the move was a financial challenge for my parents, they wanted my sister and me to have a good education. Indeed, the name of my elementary school was Wealthy Elementary, after Wealthy Street in East Grand Rapids, Michigan. I attended college after high school but barely graduated on time. Education was not a high priority for me. After college, I found meaningful work as an AmeriCorps*VISTA Volunteer and moved to California. Since then, I have worked in many diverse, minoritized communities. However, after working in these neighborhoods, I drive home to my higher-income community and place of privilege.

For the past twelve years, I have worked in philanthropy, where a common professional standard is “do no harm.” After deep reflection, I am uncertain if my actions have maintained that standard. And, as a parent, my son attends public school in our well-resourced, moderately high-property-wealth school district. The Parent Teacher Organization at our small elementary school regularly raises \$70,000 each year and provides what the principal calls, “our secret advantage.”

I recognize the opportunities afforded me by my Whiteness and socio-economic privilege and continue to interrogate my role personally and professionally in perpetuating power structures that oppress under-resourced, minoritized children and families. As I entered into partnership with my YCRs, I stood in solidarity and readiness

to deconstruct a powerfully inequitable system hiding in plain sight, even as it enacts great injustices (Walsh, 2018, p. 174).

Research Design

The design of this study was heavily influenced by the Carnegie Project on the Education Doctorate (CPED, 2020) framework, devised around a set of six guiding principles and seven program design concepts. The six principles guide education leadership doctoral students to design collaborative studies that connect research and current problems of practice around equity, resulting in new knowledge generation and transformation (CPED, 2020). This study aligns with the CPED Program Design Concepts in the following ways:

Problem of Practice – The defunding of education in Colorado due to the interplay of tax expenditure limits (TEs) and the resulting inequities within the system for student learning, the school district, and the taxpayer was the basis of this persistent and complex problem.

Laboratory of Practice – The 2021 legislative session and the stakeholders involved in school-finance decisions was the setting of the study, where theory and practice informed and enriched each other.

Scholarly Practitioner – A policy brochure was shared with all interview participants which illustrated the current system inequities. The study findings and recommendations are included in a final policy roadmap, which illustrates policy alternatives that may result in a more fair, equitable, adequate, and sustainable school-finance system. The policy

brochure was designed as a communication tool to frame inequities and spark a new level of understanding and critical inquiry for a path forward (see Appendix A).

These design concepts are aligned with the CPED Framework and provide a path toward a Dissertation in Practice, defined as a scholarly endeavor that impacts a complex problem of practice (CPED, 2020).

The Procedures and Data Collection

For this project, I partnered with a statewide youth advocacy organization, The Colorado Youth Congress (CYC) and three of their members or alumni as YCRs. The YCRs all had previous experience in school-finance equity advocacy as members of CYC. The organization's executive director and students agreed to be my research partners. Data collection included a series of interviews, wherein students conducted interviews and I observed. Before the interviews began, the research team participated in six hours of training, including one practice interview for each student co-researcher.

Each YCR conducted three or four interviews. As observer, I took notes and wrote memos after each interview. Memos included thoughts and reactions of participants, and comments from the YCR debrief. Interview questions included topics such as how participants defined an improved school-finance system and inquired about opportunities and barriers from a policymaking perspective. All interactions in preparing for and executing interviews were done through a virtual meeting platform due to restrictions related to the Coronavirus pandemic. The resources I used to train students include curricula from the YPAR Hub (n.d.), a project from The University of California,

Berkeley, and local school-finance experts. After receiving IRB approval on March 3, 2021, the students and I began meeting on Tuesday evenings from 5:45–7:15 PM to ensure regular progress throughout the study. The purpose of these meetings was to take us through the phases of the project: training and preparation, data collection, data analysis, and development and writing of final results. The team continued to meet through the end of July, when we finalized strategies for disseminating the findings and completed the policy roadmap. Individual meetings between each YCR and me were scheduled as needed.

Training and Preparation

In partnership with the Executive Director of CYC, YCRs received training in school finance, interviewing techniques, institutional power, the policy brochure, and the interview protocol. Table 3.1 summarizes the trainings completed before the data collection period.

Table 3.1 YCR Training

Topic	Presenter
Ground rules; introduction to participatory action research modeled; Coding Results after YPAR Hub (n.d.)	Amy Schwartz, Lead Researcher
Colorado School Finance 101	Leslie Colwell, Vice President of Education Policy, The Colorado Children's Campaign
Institutional change and power after YPAR Hub (n.d.)	Sam Bratton, Executive Director, Colorado Youth Congress

Data Collection

I designed the interview protocol and presented the first draft to the YCR team, based on the framework above. Each student had the opportunity to practice the interview protocol with a school-finance stakeholder who provided feedback and support to the YCRs as they prepared for their participant interviews. After practice interviews, the team made minor adjustments to the protocol to clean up redundancies and create a better interview flow. I acted as their coach during practice interviews by provided additional feedback and support. Each YCR and I co-facilitated three to four participant interviews through Zoom. All interviews were recorded via Zoom through my University of Denver Zoom account. I met with each YCR before the interview to prepare, and after the interview to debrief.

In summary, data were collected from interview transcripts, observation notes, and memos. In addition, students documented their personal journey and experiences by journaling throughout the study. These journals may be accessed in future studies but will not serve as a data source for this study. I was responsible for the administration and

coordination of the project, and included the YCRs in each stage. This approach is aligned with guidance from Livingstone et al. (2014), in which adults using YPAR methods bring experience and direction, while remaining open to and soliciting student ideas and opinions in non-judgmental ways. After the interviews were complete, I worked with the students to analyze and code the data.

Sample

Interview participants were identified through a purposeful and stratified sample along political lines and affiliations, in accordance with recommendations from Merriam and Tisdell (2016). As stated above, the laboratory of practice for this study was the 2021 Legislative Session; therefore, participants were either directly in a position to make policy decisions or significantly influence policy decisions. Ten interview participants were selected from members of the 2021 Colorado House and Senate Education Committees and the Joint Budget Committee, as well as Executive Directors of non-profit, school-finance stakeholders. These three committees represent critical locations where 2021 school-finance decisions were made. Half the sample comprised current sitting legislators, the other five were Colorado school-finance stakeholder organization leaders. The political and philosophical orientations of the non-profit organizations included conservative, neutral, and progressive. Participants included representation from both political parties; however, the sample skewed Democratic. Geographic and ethnic diversity was also considered when choosing interview participants, as the local share and mill levy equalization proposals are highly localized from region to region. Pseudonyms were used to protect the identity of the participants. Table 3.2 captures the

political-party affiliation of the sample. Specific demographic data is not included to maintain participant confidentiality.

Table 3.2 Interview Participants

Pseudonym	Political Party Affiliation
Grant	Republican
John	Republican
Nancy	Democrat
Richard	Democrat
Shane	Democrat
Stephanie	Democrat
Steve	Democrat
Susan	Democrat
Theresa	Democrat
Tony	Republican

Data Analysis Plan

Data analysis allowed our research team to both deepen our understanding of how Colorado’s school-finance system arrived at the current state and identify meaningful opportunities and barriers to moving forward. Before the data-analysis process began, the research team completed two hours of training based on of the following training modules from YPAR Hub (n.d.): 1) Coding interview results and 2) interview themes (see Appendix B). These modules were chosen because they guided our team to help organize, summarize and synthesize data. Additionally, one YCR was able to attend one

of my doctoral seminar classes focused on coding, which allowed them to deepen their data analysis knowledge and hear new ideas about disseminating findings.

Each interview was transcribed shortly after the interview took place via Happy Scribe, an online transcription service. Once interviews were transcribed completely, interview recordings were destroyed. Transcripts were loaded into NVivo 12 software, which was used for the coding procedures. I also sent transcripts to the YCRs as soon as they were completed. We also sent transcripts to any participants who requested a copy.

According to Saldana (2008), a “code in qualitative inquiry is most often a word or short phrase that symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of language-based or visual data” (p. 3). Accordingly, I completed first-round coding based on natural “first impressions” and what Saldana (2008) calls open-ended, initial coding (p. 4). This approach allows researchers to see the unseen and identify emerging patterns.

According to Mansfield and Thachik (2016), a deductive approach is common in critical methods because the analysis is a critique based on elements of critical theory. Consequently, the YCRs shared the responsibility of coding deductively based on critical theory. The YCRs did not have access to NVivo 12; instead, they did their coding in Microsoft Word. After they sent me their coding, I entered it into NVivo 12 in order to have all of the coding in one place. While this was not the most efficient way to conduct group coding, I do not believe the process created any credibility concerns for the study. I did not consider exploring inter-rater reliability between the YCRs because they were

coding for different deductive codes. Table 3.3 summarizes the deductive codes they chose to code for based on Critical Theory.

Table 3.3 *Critical Theory Codes Chosen by YCRs*

Responsibility	Equity	Politics
Morality	Sustainability	Power
Values	Social Class	Fairness

The YCRs were then asked to reflect on their coding analysis and bring forward their top five takeaways or themes. I encouraged them to consider what they heard from their interviews, and what they read in each other’s interviews. Based on the data, what did they want people to know? Meanwhile, I compared my inductive coding with their deductive coding to identify categories and themes. After the first and second rounds of coding, I coded each transcript again “to find those repetitive patterns of action and consistencies in human affairs as documented in the data” (Saldana, 2015, p. 5). I looked for the interactions and relationships between codes and identified which ones were similar and different to each other. I also looked for the consistency between what I coded inductively and what the YCRs coded deductively. Consequently, total of 84 codes were created. The frequency of each code in the analysis process ranged from one (ten codes were used once) to the politics code, which was used 204 times. The codes were grouped together to create categories. Then, the repetitive patterns identified within the categories generated several broad themes. By approaching the analysis through a critical frame, we were able to identify and address the power dynamics that have perpetuated current inequities in the system. During our team meetings, we discussed the emerging

themes and trends and collaboratively determined our main assertions based on the analysis process. The emergent themes and assertions generated the findings and recommendations of the study, which are illustrated in the policy roadmap, also co-created with the YCRs.

One of the guiding principles of YPAR is taking action (Quijada Cerecer et al., 2013). I asked each YCR to bring their ideas to the group about sharing the recommendations in ways that would have the greatest impact. We discussed how to disseminate the policy roadmap and strategized other ways to activate and apply the findings. We agreed that we would implement at least one strategy immediately and save others for future possibilities. In other words, we were discovering the “undiscovered territory” on Mansfield et al.’s (2012) student voice continuum (p. 24).

Credibility and Trustworthiness

According to Maxwell (2005), validity in qualitative research is less about finding an “objective truth” and more about locating “credible grounds” to support the study (p. 106). Qualitative researchers demonstrate “credible grounds” by identifying specific threats and communicating clearly how those threats may be ruled out (Maxwell, 2005, p. 107). Maxwell (2005) locates two threats to invalid conclusions: 1) researcher bias; and 2) the effect the researcher has on the participants—also called reactivity. Both threats are appropriate concerns for this study. The YCRs and I would not have come together to seek change in Colorado’s school-finance system if we were not each already biased in our views that the current system is inadequate and inequitable. Second, the power dynamics between the students and adults presented several layers of concern in terms of

reactivity. The YCRs understood the importance of this study, as it relates to completing my doctoral degree; thus, they may not have wanted to disappoint me or fully speak their minds. At the same time, legislators may have answered interview questions differently because the interviewer was a student, as opposed to an adult researcher.

Unfortunately, few of Maxwell's (2005) suggestions to address these validity threats are appropriate for the present study. We were not engaged in a long-term study, which lends itself to rich data. Time restrictions did not allow for this remedy. Nor did time allow for member checks with the study participants.

Finally, Merriam and Tisdell (2016) remind researchers that the purpose of qualitative research is to deepen understanding, not replicate findings. They point out that the same data will result in different interpretations by different researchers, with results standing their ground until "directly contradicted with new evidence. So if the findings of the study are consistent with the data presented, the study can be considered dependable" (p. 252). Therefore, we were transparent about our biases and participant reactivity, as we sought to deepen our understanding of this problem of practice.

Confidentiality & Ethical Considerations

Confidentiality was the main ethical consideration in this study. Participants were apprised of study confidentiality during the consent process, and they were reminded before interviews began that responses would not be identifiable. Two participants asked for reassurance that their responses would remain confidential or "off the record." Student researchers and interview participants were given pseudonyms. Only the political party of each participant was shared with their pseudonym. Each YCR and study

participant signed an informed consent form (see Appendices C and D), and all minor YCRs attained parent or guardian consent to participate in the study. In recognition of their time, effort, and commitment, YCRs were financially compensated with a gift card of \$100 at the end of the study.

While the focus of the present inquiry is about the school-finance system, sensitive issues around systems of power, race, and class were present in participant responses. The study design intentionally placed the YCRs in a complex power dynamic as they interviewed legislators. We addressed these issues in our training via the “Speaking to Powerful People” and “Understanding Oppression” modules in the YPAR Hub (n.d.). In addition, students were never alone with the study participants. I was present as an observer and maintained control of the virtual interview space through my Zoom account. My intent was to protect the YCRs from any spaces that might harm them. When sensitive issues came up, we talked about them individually and as a group. The YCR consent form stated that although they are being compensated, their participation was voluntary, and they were free to discontinue the project at any time.

Conclusion

In conclusion, this study aimed to uncover issues related to equity within Colorado’s school finance system. YPAR is a distinctive methodological approach because students have typically not been engaged in this debate, which so desperately needs humanizing. We looked for consensus on policy alternatives and illustrated our findings in a policy roadmap as the final product. The development of a policy roadmap added a unique communication tool that can accelerate debate and facilitate action

following this research. The path to an equitable, adequate, and sustainable school finance system in Colorado is long and paved by incremental change. However, this critical, collaborative, student-centered study has the promise to move the debate in a new direction grounded in social justice. Finally, not only does this study aim to develop policy alternatives, it also aims to develop leadership in all who were involved.

Chapter Four: Findings

The present study focused on understanding equity within Colorado's school finance system and exploring areas of consensus to increase equity within the system. Areas of agreement and disagreement were explored across political parties, with the intent to identify politically feasible policy ideas that improve equity and maintain adequate and sustainable funding. The study engaged three Colorado Youth Congress (CYC) members or alumni as co-researchers. The youth co-researchers (YCRs) conducted ten one-hour, semi-structured interviews with current Colorado legislators and school-finance stakeholder leaders (see Table 3.2) between March 20 and April 28, 2021. Due to Covid-19 safety protocols, all interviews were conducted over Zoom. YCRs followed established interview protocols (see Appendix E), and all participants were mailed a copy of the policy brochure in advance of the interview. However, due to a postal error, one participant did not receive it.

This chapter contains findings from the interviews, and explores relevant ethical considerations. Data analysis provided important insights into the research questions regarding policy alternatives that support equity; and offered context for policy feasibility. In addition, participant data provided important historical context for why policy change remains elusive. Finally, areas of compromise and values alignment were identified.

The data were coded twice and then synthesized to identify themes. First, I coded the data inductively in NVivo 12. Next, each YCR chose three themes related to critical theory and coded all ten transcripts with their three codes. Through this process, each YCR read the complete data set. Due to year-end exams and commitments, HuangYing was not able to code all ten interviews. In accordance with team ground rules (Appendix F), HuangYing communicated her need for support, and Mary Jo and Jordan coded the eight remaining interviews. In exchange, HuangYing agreed to lead the project task in June related to implementing one group idea for disseminating the findings.

After the first and second round of coding, each transcript was coded again to locate “repetitive patterns of action and consistencies in human affairs as documented in the data” (Saldana, 2015, p. 5). Repetitive patterns emerged into broader themes. Each YCR shared their most significant themes, and these were layered onto the themes generated from coding to determine the final findings. The four core themes are as follows: (a) those familiar with Colorado’s school-finance system recognize that it is inequitable and unfair, but politics stand in the way of change; (b) stakeholders are aware of policy alternatives that would address equity, adequacy, fairness, and sustainability within the system; (c) power dynamics and lack of responsibility and leadership are barriers to policy change; (d) there is bipartisan willingness to compromise and emerging consensus to realign policy with the shared value of a fair and equitable system that meets the learning needs of every student.

In the evidence below, I include political-party affiliation alongside participant pseudonyms—with “R” representing Republican-party affiliation and “D” representing

Democratic party affiliation—to better illustrate the political dynamics of this policy analysis and highlight areas of disagreement and alignment.

Theme 1: *Those familiar with Colorado’s school-finance system understand that it is inequitable and unfair, but politics stand in the way of change.*

A wicked policy problem is defined as a persistent issue that policymakers have been unable to solve (McConnell, 2018). All study participants agreed that the current system is inequitable for students, taxpayers, and the district. Participant Tony (R) went as far to say the current system is “wildly inequitable.” There was further agreement that the current funding formula is based on district and adult factors such as cost of living (COLA), whereas it should be based on student factors such as emerging bilinguals or special education. When asked about the funding formula, or the way money is allocated to school districts, participant John (R) shared:

It's actually more about the adults than it is about the students. We need to have a funding system that actually greets every student at the door in a way that understands who that student is, and what we need to do to maximize the opportunity for them to learn and grow the best they possibly can.

Along a similar line Tony (R) noted:

If we're distributing it [more money] in the same problematic way that puts cost of living factor at four times any other factor and nine times special education, it's not going to do any good. We should worry about making sure that money follows children wherever they go. It's about making the funding based on individual student need. So differentiating, for instance, in English as a second

language or a student who's learning English, they should get more money. Right?

Because it's going to take extra support and help to help them get on get on pace.

Theresa (D) echoed these sentiments and highlights the need to consider both student-centric and district issues:

Our current system is set up so that when you are a small district and you've got a student with autism moving in, that means that you might have to fire a teacher or somebody else because you have to provide [for that student]. So, to look at those student-centric measures, I think is absolutely critical, so that the formula is driven by those issues. But you can't let go of the important district issues as well.

Participants were asked how important it is to revise the funding formula on a scale of one to four, with four being most important. Eight participants directly answered with *four*. Two respondents implied importance, but did not answer with a number. Two participants responded with: "it's critical" (Susan, D) and "it's incredibly important" (Grant, R). Steve (D) shared:

Our state has changed a lot since 1990. The demographics of our state have changed and the population patterns. The needs of individuals have changed. The expectations of education have changed. So how important is it? It's essential.

Like, it's one of the things that is hugely important that we tackle a formula that makes sense, that sets us up for success into a longer future.

School-district funding comes from several different sources, including local and state shares within the formula, and mill levy overrides (MLO) which depend on voter approval. The local share and MLOs are generated from local property taxes. A mill is

defined as the property tax *rate*, and the amount of funding generated from one mill is variable and dependent on the assessed property value in district. The relationship between the amount of money raised from one mill is also referred to as a school district's *capacity* for raising taxes. High-property wealth districts have a higher capacity to raise local dollars because they are able to raise significantly more funding from a lower tax rate, as compared to lower-property wealth districts who have a high tax rate but generate less funding.

Participants were reminded of a current bill under consideration in the legislature that would equalize school districts' total program mill levy or their base property tax. They were asked how necessary they felt it was to fix this part of the equation. On a scale of one to four, with four being the highest, six respondents directly answered the question with *four*; another answered with *three*. The other three respondents who did not answer directly saw it as a tax-policy question, not a school-finance question. When asked about inequity at the district level, respondents agreed: inequity within the system continues and a student's ZIP code determines their educational resources. Susan (D) noted:

I think in some of our wealthier districts in the state, MLOs are a significant part of their budget, and they've been allowed to do that. It isn't wrong. But it does create this incredible inequity in the state when you have wealthier communities able to draw on local resources, and others not able to do that. It's in our Constitution that we provide a fair, thorough, and uniform public education system. And we're not doing that.

Participants from both political parties shared that the current system perpetuates inequities because of the tax policies which fund the state's schools. Our research team learned that the amount of funding school districts receives is dependent on the assessed property wealth of the district and in a state with such diverse geography as Colorado, there is significant variability. This was described more clearly by Richard (D) as he highlighted the variability between school districts' taxing capacity: "Ability to raise local revenue depends on the assessed value of property, so capacity is the biggest issue in Colorado's school finance policy. The amount that can be raised by one mill ranges from \$25 to \$6,000." The result of this variability is that it creates winners and losers based on the assessed property value of the land and real estate within the boundaries of the school district. Stephanie (D) noted further how the tax policy plays out across the state:

It depends what your assessed valuation is. And, if you have a lot of capacity and assessed valuation and you have people that are willing to tax themselves, you are a winner. If you are a district that has low assessed valuation, you could have a very willing tax base and support and you can't raise anything to be competitive. The inequity goes one step further because of the ability of some school districts to raise additional local funding on top of their base funding through mill-levy overrides. The base funding for almost all school districts comes from a school district's local share and then the state share backfills to the base amount. Then some school districts, particularly those with high taxing capacity, go back to their voters and ask for additional mills that create additional funding, over and above the base amount. When this happens, the result

is that taxpayers in high property wealth school districts pay lower tax rates which generate more funding for school; and the state contributes funding to the school district, even when they could likely fund their base amount on their own with only local share. As a result, some people view this as an unfair use of state funding, which favors high property wealth school districts. From an equity perspective, a better use of state funds might be to send more state funds to lower property wealth school districts who do not have the capacity to raise a significant revenue from local property taxes because of their low property wealth. Likewise, Tony (R) pointed out unfair subsidies:

We're not counting those overrides now in your total program. Because what these districts are doing is they're paying a low local share, so they're getting extra state subsidy and then they're passing the levy overrides that are outside of that system. And, so, the state ends up subsidizing districts in really unfair ways and typically wealthy districts. So, like we [the state] don't we need to be sending a massive subsidy to Aspen while they're doing the levy overrides on top of it.

The result of this variability in a school districts' taxing capacity is that it creates winners and losers based on geography and ZIP code. There was clear agreement around inequities in the property-tax system of school funding. In addition, participants recognized that the practiced reality is not aligned with the constitutional mandate of a "thorough and uniform system" of free public education (Colorado Const., art. IX, § 2). In other words, not only did our participants agree that the tax policy is inequitable, but as a result of the tax policy, the learning experience for teachers and students is also far from thorough or uniform across the state. There is also emerging consensus to change

this. Susan (D) noted that it's time to go beyond thorough and uniform and focus on equity. Tony (R) questioned, "Are kids learning to read and write? ...[T]he answer is: not uniformly." He highlighted further the inefficiency of uniformity as a principle:

We're just saying everybody gets the same. We're not taking in context anyone's socioeconomic status. We're not taking anyone's context, cultural sensitivity. You don't have teachers who look like you or the curriculums not diverse. I feel like we should change that. I feel like somewhere there's equity missing in that statement.

Furthermore, Grant (R) noted that state is not living into a standard of equality:

When you say those words—an equal and uniform standard of education—there's certainly nothing equal. You can...just take an hour and drive around the Denver metro area, and you'll very quickly see that this is not the reality reflected on the ground. It's also something that I think we all should be striving to correct: those inequities.

From a policy perspective, the main issue here is what is the appropriate role for the state to play in funding our schools? And does "thorough and uniform" go far enough (Colorado Const., art. IX, § 2)? Because the state takes general funds from the revenue generated by state income tax and uses that to backfill school district who do not fully fund their base program, some argue that the state is paying the role of equalizer and bringing everyone up to the base amount to a uniform amount. This is more clearly explained by Steve (D) who disagreed with some of the other participants and stated the funding system is uniform; it's the tax policy that is not:

The uniform is definitely something we're meeting. Because how the state funding system works, there's uniformity because the state backfills, and it's able to make sure there's a formula. Now, we can talk about who pays what property taxes, and that's not uniform. And so, the state, in some sense, is paying more in certain areas than others.

Therefore, there is emerging consensus that the current tax policies which fund schools in Colorado are inequitable and that these policies result in inequitable resources because they are based on the assessed property value rates within the district's boundaries. In addition to agreement about the magnitude of the problem, participants agreed that politics stand in the way of change. When asked to rate the likelihood that the funding formula will change in the next five years on a scale of one to four, not all participants answered directly. Five participants responded directly, with answers ranging from zero to four (mean of two) and offered several caveats. They indicated a belief in minor changes, but were wary of a system overhaul. The crux of the problem was that Republican participants preferred changes to funding formula first, without any new revenue. By contrast, participants who identified as Democrat mostly agreed that changing the formula without new money would create winners and losers in schools that are already inadequately funded. In essence, if the funding formula is revised without any new funding, many school districts would receive less funding than they are currently which could result in significant layoffs, delayed maintenance of facilities and fewer curricular and technology resources. These would be challenging decisions for school district leaders. However, we also heard from participants who believe those difficult

decisions are necessary and could help school districts run more efficiently and effectively for student learning. Some warned against more funding without significant changes to the funding formula because it could entrench the current inequities. Tony (R) noted:

[W]e're going to put the new money in, and then we promise later on we're going to change [the funding formula]? It is not a good deal for people who want to change the formula to make. In fact, I would argue that if we added a billion dollars to this funding system, it would guarantee that it wouldn't change for another 20 years. And, I have maybe a somewhat unorthodox view that adding a billion dollars actually entrenches the current model more than it does to drive change.

John (R) offered a similar scenario:

If you give us an additional two billion dollars, then we will start thinking about maybe making the formula more about students? My answer is the students can't wait. We need to change the formula and make it about students, right now.

By contrast, Nancy (D) highlighted what could happen if the funding formula was redesigned based on student needs without new funding:

Nobody has enough funding. And, so, by taking away funding, even though it's inequitable, we don't want to take away funding from anybody. We want to raise all boats. We'd rather give more funding where we can to the districts who need it most. That being said, I mean, the equity thing is rough.

Nancy is arguing that no school district is adequately funded in Colorado. If the funding formula was revised to better support every student, it would likely result in some districts receiving less funding than they are now, thus continuing the result of winners and losers. She argued that a better scenario would be to “raise all boats” with new funding for everyone and more specifically to those who need it most, such as those who cannot pass mill-levy overrides to increase their local funding. Going beyond uniform funding might be equitable funding, of what school-finance scholars name vertical equity, or the unequal funding of unequals.

The challenging political dynamics of which comes first—more money or revising the formula—was further explored by Susan (D) who shared the belief that the formula can be changed without new revenue, noting a thorny issue: “being more student-centered in our funding can happen regardless of how much money we have in the bucket. And it keeps coming back to the politics, unfortunately, and the new money versus no [new] money.” Steve (D) further highlighted this complexity with the layperson’s perspective: “You ask anyone, should we fund education? They’ll say, *yes, we need to fund education*. You ask them, do you want lower taxes? *Yes, I want lower taxes*. Well, there lies your problem.”

Finally, Shane (D) summarized the wicked problem of school-finance policy in Colorado: “[The inequity] is just shocking. That’s what really bothers me the most...[W]e continue to perpetuate a system of inequitable funding.” Participants largely agreed that the Colorado school-finance system needs change and that politics inhibit that change. They also expressed ideas for how to improve the system.

Theme 2: *Stakeholders are aware of policy alternatives that could address equity within the system.*

Participants shared many known policy alternatives to yield a more equitable system for students, taxpayers, and school districts. Not only did most participants agree the funding formula needs to be revised—based on student factors versus adult factors—there was also an understanding of how to make this change. For example, Susan (D) proposed:

What if we were to take that entire billion of COLA and put it into student factors? It's interesting the way the formula shakes out. It does create quite a shift that in the new, more student-centered focus; it does drive equity. And I think from a values perspective, it's the right thing to do.

Likewise, Richard (D) shared that “taxing capacity” is the greatest challenge in school finance in Colorado.

Three participants referenced “power equalization” as a policy alternative that addresses the inequities created by school district’s variable taxing capacity. Stephanie (D) described how it might work:

Other states do what they call power equalize against that [inequity], so that they really make up for that lack of capacity that...is not in their control. They don't have any control over what business locates there or how much their land is worth. And so, power equalizing is a very good way of doing that. And, I do think that, you know, we used to have a statewide property tax prior to TABOR. And having a statewide property tax helps to address some of that inequity, because

that way the state can actually collect it and then they can distribute it and to equalize it more.

Theresa (D) highlighted the need for equalization, so that “ZIP code doesn't determine the quality of education.” Susan (D) offered a way to address regional inequities created by MLOs:

One of the ideas that was floated out there was just to take MLOs and count that as the state share. Right. So, if Cherry Creek was able to increase funding by twenty five percent locally, then that's the state share and the state doesn't have to give them that money. That isn't legal. That's not what taxpayers were agreeing to when they voted yes. But it certainly would be one way for us to improve equity in the system.

Finally, Richard (D) shared that the alternative to the inequity in school district's taxing capacity is “fiscal neutrality” and that power equalization is the mechanism to achieve it:

So, funding differences...exist, and then you have to have the taxpayer equity or the fiscal neutrality, and fiscal neutrality is really the key point right now. And you guys have it very highlighted in the brochure. Where you live determines how much you have as a student, both in capital and in an operating, and that's what you want to try to uncouple as best you can. And that's the equalization.

Participants were clear that change could happen now if there was political will. As Richard (D) noted, “the legislature could change the funding formula tomorrow; it's just never been done.” Tony (R) affirmed that the barriers are not fixed, stating, “I mean, they could change the School Finance Act tomorrow, they could pass the House. It's just

a matter of courage. There is no legal impediment to them doing it.” These responses beg the question: If we know the system is inequitable and we know how to fix it, then what is standing in the way of change?

Theme 3: *Power dynamics and lack of responsibility and leadership are barriers to policy change.*

The inequitable distribution of power within the school-finance policy and advocacy arena is a barrier to change. Most participants believed that power is held by high-wealth school districts, superintendents, and professional-advocacy organization such as the Colorado Education Association, the Colorado Association of School Executives, and the Colorado Association for School Boards. Those with power want to maintain the current system of winners and losers based on wealth. Most participants expressed a desire to hear from students and parents, who are largely left out of the school-finance debate at this point. Further, there is a tension between the power related to school-finance policy between statewide tax policies and the local control of school boards. When asked about winners and losers in the current system, Susan (D) noted the privileges of larger and wealthier districts:

Winners are school districts with property wealth in the current formula because they're able to run mill levy overrides and mill levies for a variety of other purposes that allow them to build their coffers for programs and teacher pay to support professional pay. They're able to do more and provide more to students. So definitely wealthier and I would say larger districts.

Nancy (D) echoed this sentiment, while noting that when schools suffer, everyone loses:

And the winners are wealthy districts that can afford to have mill overrides and people who don't pay their full share of their fair share of funding. Right? That people who are well below twenty-seven mills and aren't paying their full share, those are the people who are winning right now. But there are really no winners when we have an underfunded system, when we can't pay teachers and we are last in the country for teacher pay, when we have a teacher shortage because of that, we can't even find the teachers to be in our classrooms.

Nancy is again sharing that schools in Colorado are underfunded across the board, meaning they are funded inadequately to the point that Colorado has the lowest competitive salaries for educators which has contributed to a teacher shortage. Likewise, Theresa (D) highlighted the losses suffered by those who are most vulnerable:

Teachers are losers. Communities are losers, among them, students of color. Students in poverty, students who learn differently, students who have experienced trauma and have had mental health needs, which is a very broad category of kids, have been the bigger losers.

In an inadequately funded system of schools with too few teachers, all students suffer, particularly those who have historically been marginalized, under resourced or have experienced trauma in their lives. Shane (D) also highlighted the outsized impact on “black and brown kids and low-income families. Families in rural Colorado as well.” He noted further, “You don't have as much local funding as we do like here in Denver, so folks who are in a lower socioeconomic status are losing.” As for the roots of these inequities, Susan (D) noted, “There's still this protectionism in I don't want to give up

what's mine” that’s a barrier to what “we're trying to accomplish with a more student-centered approach.”

When asked about the loudest voices in the current debate, several respondents referenced professional associations. John (R) named names: “[T]he Colorado Association of School Executives, the Colorado Association of School Boards, the Colorado Education Association. Those are the voices that are the loudest, the most well-financed, the most politically connected.”

Other participants lamented the need for more students and family voices as part of the policy debate. Shane (D) suggested amplifying voices of those with lived experience: “I would be making very intentional efforts to actually hear from the people who are most impacted by the decisions that we are making, and that is our students, our kids.” John (R) highlighted ways communities are organizing and the potential to life those voices:

Parent and student groups that are coming together and saying, rising up, saying, hey, we need to do something about this now. Those voices are the quietest, but hopefully that will change over the next year. And hopefully, we'll get some transformation based on the fact that their voice might finally be heard.

Additionally, several respondents talked about the power of superintendents and their fear of changing the school-finance system, which plays a significant role in maintaining the status quo. Theresa (D) described the obstruction, using violent imagery to emphasize the cutthroat conditions:

In the past, it was just a circular firing squad. Whenever the legislature wanted to change the School Finance Act and without new funding, just dividing the pie differently, it was an absolute “knives out.” And whoever had the best lobbyists and the most legislators, I mean, there's one legislator who represents thirty-five districts in northeast Colorado and there's seven legislators who represent Denver. So, you know, it would just be this blood bath.

Tony (R) offered that though change would be hard, superintendents would and could deal with ultimately:

I would say change the formula. Yes, that's politically difficult. And you're going to have a lot of superintendents screaming at you. So be it...[Changing the formula without new money] might hurt for a while, but it's the right thing to do. Yes, you're going to make the superintendent of Cherry Creek very angry at you, but he'll get over it. And he'll still move forward.

The participants are aware of backlash to changes, but they advocate for them anyway, as Susan (D) noted:

And I say that knowing that every superintendent in the district, the five counties I represent as a legislator would scream at me. They'd agree with me, but they'd scream at me, because none of them, when everybody's paid, everybody could use more money because we don't adequately fund. It is painful to talk about making changes for equity, even for districts that are quote unquote better off and wealthier.

In essence, we found that there is emerging consensus that the formula needs to be revised further to better support the learning needs of all students, and that this can be done without new funding. The challenge is that without more funding along with the formula change, the current winners—the larger and wealthier school districts—would receive less funding than they do currently, and it would be problematic for them. They do not want to lose funding. Therefore, the power that these school districts have politically has been a barrier to change.

We also asked participants thoughts related to the importance of local control in school-finance policy in Colorado. Most participants shared that it plays a significant role, although there were different points of view about what is really “controlled” through the Local Control Clause in Section 15 of Article IX of the Colorado State Constitution. The language of the clause grants local education boards “control of instruction in the public schools of their respective districts” (Colorado Const., art. IX, § 15). Broadly, local control is about the power of local school boards in the education system. When asked more specifically about the role of local control in school finance policy, Tony (R) shared the common perspective, before reminding us of the constitutional language, “People often just say local control and leave it there, or they say that's what it is, local school board control, but they have control over instruction.” In other words, Tony believes there is common confusion related to what is controlled by the local control clause. When they say “instruction,” that is a decision related to the expenses of education; what curriculum or staffing model will the districts use? School boards do not have control over the assessed value of the property in their district which

relates to how much funding they can raise locally which impacts the revenue side of the system. This is further supported by John (R) who sees local control focused more on the financial decisions made by school boards:

T]hey make all, basically all, the financial choices as to the distribution and allocation of money. How much money do they spend on buildings? How much money do they spend on teacher salaries? How much money do they spend on deferred compensation for all of the members of the PERA family, whether they're custodians, cafeteria workers, bus drivers, administrators, or, I would argue, the most important element in the public education space, and that's the classroom teachers. The local school districts make all those financial choices:

Therese (D) focused more on the geographic diversity of Colorado and stated that it is challenging to layer statewide policies on top of local policy because of the variation in what is required to run school districts in rural, urban and suburban communities:

The thing that's happened with local control is that it means that if you suddenly start layering on statewide decisions, they're not going to work everywhere. And especially because those statewide answers are going to mostly be, like it tends to be very Denver centric and certainly front range centric. And so, it really is different to run Yuma, Agate, and Gunnison than it is to run Adams 12, Littleton, and then again different from running Brighton or Greeley.

Additionally, Susan (D) offered insight into what local control means for students, which she believes is inequitable learning outcomes:

Another way that inequities can be exacerbated is by that local control piece that we also see that diversity in what is being taught in classrooms, knowing that our core academic standards are still required. But you see a lot of diversity and in what students really learn.

Finally, Steve (D) shared insight on the tension between local control and the state legislature:

Local control definitely creates a tension between the desire to fund and who has the control of funding. And in some sense, it goes back to the history of school districts used to be primarily funded by local property taxes; sixty percent of funding was property taxes. So, local control made a lot of sense back then, when it was really controlled by local dollars. As it shifted and reversed and now sixty five percent of funding is coming from the state, it is shifting that [power dynamic]. I think the legislature's like, "Well, we're paying for most of it, why are we not having a say in it?"

Steve's last question goes back to the relationship between the state and local school districts. Colorado is well entrenched as a local control state. However, what is the relationship between power and decision making and funding? Steve is begging the question, should the state's role in education be increased when the state is now essentially the majority shareholder by paying 60 to 65% of Colorado's education budget. This would obviously decrease the role of decision making at the local level. This is an intriguing question when placed in the context of the current power structure which favors large, wealthier school districts that are able to afford lobbyists.

While most participants agreed that local control of elected school boards has influence over instruction and resource allocation, there was also recognition that local control also leads to inequity for students. The statewide tax policies that drive local property tax revenue for schools, which are dependent on the assessed value of property within the district, represent a fulcrum in the power dynamic of local control. School boards inherit their assessed property value rate; if they are elected in a high property-wealth district, where the electorate typically favors tax increases, the school board can refer an MLO to their local voters and raise more local dollars. This supports the notion that high property wealth school districts benefit more from local control than low property wealth districts and that the local control clause in Colorado's state constitution contributes to the opportunity gap between students with less resources available to them and their privileged peers.

While the responsibility for funding our public schools clearly lies within the legislature's responsibility, the Tax Payors Bill of Rights (TABOR) has created a lack of responsibility and leadership around school finance reform in Colorado. Because TABOR prohibits tax increases without voter approval, the state legislature has limited options to address policy change, particularly given the power dynamics mentioned. Participants were clear on the link between TABOR and funding inequities. Theresa (D) noted, "TABOR is the villain here, because the legislature couldn't do anything to say, hey, you know what [we need to do something like raise taxes]? And, so, the legislature has gotten very comfortable with not being able to raise taxes." Tony (R) called out ways TABOR is used to prevent forward motion:

Is that the only way to change the school-finance formula is to raise taxes by a billion dollars? If you eliminate that premise and say you can change the formula by changing the School Finance Act, then TABOR has no bearing on the plans. And so, TABOR is a crutch that people use. I think that it's a crutch that they create themselves, not one that's actually real.

Susan (D) similarly highlighted how TABOR maintains the status quo:

What keeps getting in our way is taxation, the idea of raising taxes. And TABOR, if that was not a part of our DNA as a state, I think the legislature in this moment and in past moments would have raised taxes for schools in a heartbeat, as they would have for other critical needs like transportation.

Finally, Richard (D) described the shadow TABOR casts over policy discussions:

TABOR seems to supersede every other conversation and every other policy discussion. And the thing we kind of forget is that TABOR does not keep us from increasing taxes. And in fact, it doesn't even keep the legislature from saying we should raise more revenue. It's just that they've never done it, right? They, they are unwilling and they actually might change a little bit with some of the things going on. But, you know, the legislature could come out and say, hey, we need to make education a bigger priority and we think this is how much we should raise.

The power dynamics are a strong factor in this wicked problem of practice. We found that power is held by the adults in this system, the superintendents, professional organizations, the General Assembly and TABOR. There is a desire to include students, families and communities in this conversation with the hope that they may be able to

break through the politics where the power actors present themselves as acting in their self-interest and not for the collective public good of education.

Theme 4: *There is bipartisan willingness to compromise and emerging consensus to align policy with the shared value of a fair and equitable system that meets the learning needs of every student.*

While the barriers to change are significant and challenging, participants acknowledged a desire to compromise and move to action. In particular, Republican participants shared their willingness to support new revenue to the system if the formula is revised based on student factors, and accountability and choice remain priorities. Tony (R) noted:

Would we do some grand bargain for a system that is much more student-centered that allowed for this sort of school choice options that I talked about? Yeah, I'd be interested in that. I think there's a compromise of more revenue and more student centered and more school choice.

John (R) described conditions for his compromise:

The compromise I would make is if we would make it about students, if we would recognize the special needs student, or that student who shows up with English language acquisition as a challenge that we need to fund that student different. A student who shows up from intergenerational poverty, perhaps hungry, not having had all the advantages that my children had before they showed up at the school in the morning. If we are willing to do that, then I'll be as creative as anybody in the political conversation about how do we go about funding. But as long as we're

continuing to just pour more money on the head of a system that's failing to make its primary filter about the students, it just it stops the conversation for me. So very flexible if we can get to that precursor conversation.

Likewise, Grant (R) provided yet another vision for compromise:

Factor funding is something I would definitely love to take a bite out of. And actually, I do think there may be some room for compromise, you know, whether we include, the cost of living or rural or keep something like that in the formula. I would like to; I'd certainly be willing to entertain that, just not, I think, as heavily weighted as they currently are, because I just don't think it's gotten us a good education system. So, those are things I'd like to see. And again, I'm open to more funding for education and locking that in constitutionally, but I'd like to see it for specific purposes if we're to lock money into the education system. But we explicitly say, *hey, this money is going to fully fund the charter equity account every year, and this money is going to fully funding the Tier one and tier two special education student needs, which is another account that we underfund by tens of millions of dollars every year in the state.* If we're locking money into those specific purposes or things like reading interventions or, you know, and because of local control, there really isn't a way to do this. But things like boosting starting teacher salaries. And if we can figure out a way to do that statewide, I'd be all on board because those are things I think that they're a tangible relationship between academic outcomes and more funding.

All three Republican participants said that they are willing to compromise in moving forward to improve Colorado's school finance system. While they do not support increasing taxes to just pour more money into the current formula which favors adults and districts, they are willing to compromise. They are willing to explore more funding for education but only if the formula changes and is based on student factors. This is a significant finding that demonstrates emerging consensus from fiscal conservatives.

Democrats were less consistent in their responses. Some felt they had nothing left to compromise. Therese (D) noted:

We've got nothing left to compromise. We did Amendment 23, and now we're one point one five billion dollars behind what the voters asked for. You know, we all the voters, the voters voted to not cut their mills and one hundred and seventy-four districts in the 1990s and they cut the mills anyway to the tune of three or four hundred million dollars. So, I don't know what there is left to compromise.

Shane (D) on the other hand was still willing to see positive change. When asked what he's compromise, he answered, "anything. I mean, I know that's a weird answer, but my bottom line is I believe in compromise." Another Democrat, Susan (D), shared that gradual change is a compromise and that continued study of the inequities is necessary:

The compromise or the goal would be to make this change gradual and to keep studying other ways to improve both adequacy and equity in the formula. I have a colleague here, a Republican, who's interested in looking at asset value per pupil, just looking at how much is it worth in the San Luis Valley compared to Aspen.

And if you look at property value, what is the asset value per pupil in those communities?

Finally, Richard (D) brought a full non-partisan compromise package forward which includes several policy alternative ideas:

You want more money and you want a weighted formula. I want to see the dollars have less control by the district and more control by the school. So, it's kind of local control, but it's changing the nexus of control, if that makes sense. And, so, I think that's one of the compromises that is out there [when] a district or school are still doing poorly, now the state gets to come in and help you help you do a better job. It's no longer local control... You have done a poor enough job for long enough that we now have a State Department of Education who's going to come in and provide the kind of help to tell you what to do instead of just always cycling back to what's local control.

Several participants shared optimism to work together on policy alternatives.

There was a recognition that leadership and courage are needed for change, and there was a shared desire to work in a collective manner for the greater public good. As Shane (D) noted, "leadership is willing to take the risk and fail. To be less afraid to fail and more afraid to be complicit. It's really about leadership, do something different... We are all in this together." Tony (R) advocated for courage to act on behalf of students:

I would say it's time for elected leaders to have the courage to do the right thing. And that means changing the formula tomorrow to make it student focused and differentiated on student need and nothing else. And yes, some districts will gain

and some districts will lose. And that's very tough. Are we doing this to make sure district superintendent and CFOs have an easy job, or are we doing this to help kids?

Stephanie (D) lamented this lack of leadership, noting, “I also don't think we have had leaders from either party, no matter whose governor really be a champion, to be able to say we need that. You know, we need you to support this for Colorado.” If we could create this change, Grant (R) argued, it “would be a great legacy” that we could “be proud of [for] many years to come.”

Finally, participants expressed a desire to correct the system in a way that aligns with their shared values of equal opportunity for all students. Participants inferred a need to move beyond individual interests to a system and state community willing to pay for the education of other people's children. Or, as Shane (D) described it: “People who have more, helping people who have less.” Such a shift is important not only because a strong education system supports a strong economy, but because it is the right thing to do for Colorado children. Shane (D) expressed further the ways our expectations impact children—for better or worse: “[O]ur children live up to and meet the expectations we set for them. And if we tell them we expect them to learn as much as we can afford. And we can't afford anything. That's what they get.” Therese (D) pointed out a lack of effort to fix these problems, despite our strong economy: “We are a wealthy state. One of the places that we rank the lowest is in our effort. The percent of our income that we put into schools is among the lowest in the country.” Nancy (D) argued that it's about living up to our values:

Ultimately we just end up not having enough money to do any of the things that we value. I mean, if we want to have a good state and prosper and have a good economy, education, this type of education, kind of a workforce development, part of our getting kids to go to college. Part of keeping kids out of prison is I mean, it's a whole life cycle.

Finally, Steve (D) shared how making the formula more student-centered changes the conversation about student outcomes:

It changes the narrative of the conversation. And why it's important to change the formula is not because it necessarily moves the money around as much...It changes where people focus their attention. So, if you're giving schools more money because they have kids with their English language learners or their kids with special ed. needs, well, you're not going to, because of local control, require them to say they need to go spend it on those kids because they do that at the local level can control it. They are going to have to be more attuned to those kids needs because that's how they're getting the funding. And that will drive the conversations at the district levels of if this is where I'm getting the funding, and am I making sure I'm putting it in the right place because also parents are going to know those formulas. They're going to ask, well, is my kid, who's English language learner, if you're getting get an extra thousand dollars, are they on average an extra thousand dollars? And that conversation then changes the narrative of how districts have conversations. And then I think ultimately, if we're going to look at the, like, long term success of education, you need a funding

formula aligned with the needs of the community that goes back to number three [in the brochure].

Changing the focus and attention of the funding system to students' learning needs would not only change the conversation and focus but the alignment of the financial system to the operating and instructional system in public education is an interesting notion to consider. Would a systemic change like that, one which brought greater alignment, increase productivity and coherence? And further, Steve (D) shared how to get it done:

I have always thought the way you get it done is you get a bill passed that is about the values and ideals, and values and factors, within the formula without actually saying what it's like for every free- or reduced-lunch kid. Like, you don't actually do those percentages yet. You just say, *here are the factors that need to be in there*, and let the legislature vote on that. And then, have some type of group who comes up with (the factors) that's outside the legislature, that comes up with the values and formulas, that then has to go back to the legislature for an up or down vote. So, you can't amend it. You can't do anything. You voted yes or no. So that you're taking the games out of it...No, *well, if I move this a little bit, then my district does better, or move this for my district*. Because, then you're just in this...trading war, and it's not about actual outcomes and what you're trying to do. And, so, it's like, how do you set up structures like that, that allow people to weigh in on the values, weigh on what we actually want to invest in, and then step away from the dollars so that they're not trying to play that game?

Steve is sharing a unique and pretty savvy strategy that could be a viable way to accomplish a funding formula policy change. In essence, he is proposing to present a bill that includes the student-based factors and decreases the district and adult factors but does not include the weight of any factors. The weight of the factors would be determined by an outside, expert stakeholder group. This strategy does two important things, it better aligns policy to our values of supporting every student no matter where they live, and it takes the pressure off of legislators voting in their own interest. Any shift in changing the formula will create winners and losers. However, if the policy is voted on at a high level when the winners and losers are not fully understood, there is pressure to vote in support of the collective good rather than what is best for individual interests.

The interview participants demonstrated their desire not only to compromise and collaborate but they also want to do right by students. They know the current system is inequitable and they have good ideas about how to fix it. Unfortunately, the current power brokers are more interested in maintaining the status quo and acting from a place of protectionism than collectivism. This is certainly complicated by TABOR and the anti-tax culture that has permeated our state. This wicked problem will only be solved with greater involvement from students, families and communities and the courage of the current power brokers to move past their current state of protectionism towards a future state of supporting the collective, which is every student in Colorado.

Chapter Conclusion

Our team analyzed data from ten semi-structured interviews with legislators and school finance stakeholders. The analysis resulted in four themes:

- Those familiar with Colorado’s school-finance system recognize the system is inequitable and unfair, and politics stand in the way of change.
- Stakeholders are aware of policy alternatives that would address equity, adequacy, fairness and sustainability within the system.
- Power dynamics and a lack of responsibility and leadership are barriers to policy change.
- There is bipartisan willingness to compromise and emerging consensus to align policy with the shared value of a fair and equitable system that meets the learning needs of every student.

The final chapter will include the findings and relate them to the literature and offer recommendations for school finance-policy improvement.

Chapter Five: Conclusion

This final chapter discusses the findings, limitations, recommendations of the present study, and offers implications for future research. I situate research findings within relevant literature and offer critical takeaways for elevating student voice and sustaining policy-change momentum in Colorado's school-finance system. Finally, I share recommendations for future research.

The purpose of this qualitative case study was to 1) include student voice in a policy debate that historically excluded them, 2) explore areas of willful ignorance contributing to the policy debt Colorado owes its educational system, and 3) uncover opportunities to increase educational funding and distribute it to students with the greatest learning needs. With this goal in mind, the present chapter discusses the study findings aimed at answering the research question(s):

- What consensus exists for stakeholders around achieving equity in Colorado's school-finance system?
- What alternatives do stakeholders suggest to achieve equity in Colorado's school-finance system?
- What are the barriers to achieving equity in Colorado's school-finance system?

Summary of Findings

Finding #1: Those familiar with Colorado’s school finance system recognize the system is inequitable and unfair, and politics stand in the way of change.

The local share of school funding has increased from 40% to 60% in the last twenty years, largely due to the unintentional consequences of TELs and as a result the disparity in the amount of per pupil revenue school districts receive has grown. Furthermore, the disparity has been exacerbated by the ability of high property-wealth school districts to access resources through mill levies and mill levy overrides. As one participant reminded us, the amount that can be raised by one mill (the tax rate) ranges from \$25 to \$6,000, depending on the assessed property value of the school district. This concept is known as a district’s *capacity* to raise taxes, which is highly variable and noted as the greatest challenge in our school-finance system. As a result of this study, we learned that policymakers and those familiar with how Colorado’s schools are funded are well aware of the disparities of property wealth and the resulting inequities in how schools are funded across the state.

As a settler colony, our country has a pervasive history of placing the accumulation of property and land at the top of our societal hierarchy (Patel, 2014; Seawright, 2014). When the amount of funding a school receives is based on assessed property values in the surrounding area, the system discreetly codifies a predetermined social hierarchy of schools (Seawright, 2014). Colorado’s current tax policies which fund schools are culpable of this resulting hierarchy. Young and Diem (2017) might argue that these policies “reproduced stratified social relations and institutionalized inequity” (p. 4).

Finding #2: Stakeholders are aware of policy alternatives that would address equity, adequacy, fairness and sustainability within the system.

The good news is that there is awareness of policy alternatives to address equity, adequacy, fairness, and sustainability within the system. Our findings and the literature support the need for a school-finance funding formula that distributes resources based on student learning needs. We learned that students with Individualized Educational Plans (IEPs) and those who are emerging bilinguals do not receive the full categorical funding they need and deserve, because those factors are funded outside the “total program” formula. This implies that the instruction of emerging bilinguals and students with IEPs is not a part of a school district’s “total” instructional program. However, when achievement gaps for students in these same categories continue to increase over decades, our approach to resource allocation must be called into question. Baker et al. (2020) argue that how resources are allocated and to which students—or vertical equity—is equally important as adequate funding. Therefore, revising the funding formula based on student factors is supported by the school-finance scholarly literature. Revising the funding formula is also supported by the work of the 2019 Colorado General Assembly Interim Committee on School Finance and the reports generated by EdBuild, the vendor hired to support the Committee’s work (Colorado General Assembly, 2019).

Our findings also support that without new revenue in the system, changing the funding formula is politically impossible. Without new revenue, some school districts would lose and some would gain revenue—thus creating winners and losers. And, in a state far below national average for the per pupil revenue (PPR), decreased revenue

would result in adverse effects for student learning, even in better-funded districts. The most prominent policy alternative to increase revenue in an equitable and sustainable manner is called power equalization—wherein the state plays a role in equalizing, not only against the mill levies that are a part of the “total program” (as it already does to an extent), but against the mill levy overrides (MLOs). In order to do this, the state would need to identify a new revenue source in order to play that role and have the resources to do it. Although unpopular, the state could do this with a statewide property tax or a graduated income tax similar to Vermont (Baker et al., 2020).

Under current state law, override revenue is capped at the greater of 25% of total program funding or \$200,000 for larger districts; and the greater of 30% or \$200,000 for small rural districts (Carey, 2018, p. 18). Policymakers may also need to consider lowering the MLO cap for higher wealth districts. Power equalization is supported as a promising policy alternative by Reschovsky (2017) because the state aid then accounts for the difference between property wealth and costs between districts. This is also a strategy towards fiscal neutrality between districts.

Finding #3: Power dynamics and a lack of responsibility and leadership are barriers to policy change.

Our findings supported the notion that politics and the related anti-tax culture that has permeated Colorado since the passage of TABOR in 1994 stand in the way of school-finance policy change. Trounstine (2018) argues that the variability in quality of public services, including schools, across American cities is due to the power of local governments. Furthermore, Trounstine (2018) asserts through maintenance of property

values and quality services driven by the collective action of local governments supported, land-oriented businesses and White homeowners have used their privilege to maintain the status quo and insulate their suburban neighborhoods from change—specifically during times of growth. As we consider the challenge that the political environment presents to school-finance policy change, we ought to consider that the construct of a *suburban capture of state legislatures* may be contributing to politics. It resonated with our findings and aligned with what one of our participants shared about power in the General Assembly: larger school districts in the Front Range are represented by up to six legislators, while rural school districts may have one representative for up to six school districts. When you add the influence of lobbyists these suburban school districts can afford to hire, one can visualize the disparity in educational resources at the state capitol, and how suburban and privileged communities may “capture” the discourse to the detriment of others.

While our findings supported the identification of policy alternatives that move the system towards greater equity, adequacy, and sustainability, we also identified deeper issues contributing to the political barriers to change. We found that power and a lack of responsibility and leadership contribute to the political cloud that hovers over this policy problem. Our findings supported the belief that power is held by high-wealth school districts and their lobbyists, superintendents, and professional advocacy organization such as the Colorado Education Association, the Colorado Association of School Executives, and the Colorado Association for School Boards.

One could argue that the professionals and leaders in the system should have the most power. Indeed, some of our participants agreed with that notion. Based in critical theory and critical policy analysis (CPA), our inquiry explored how inequitable power results in policy that reproduces stratified, systemic inequities in the distribution of resources in public education (Capper, 2019; Diem et al., 214). We found that those with power want to maintain the status quo and the current system of winners and losers based on property wealth. Our findings also support the notion that superintendents—particularly those in high wealth districts—have significant power. They, too, understand the inequities acutely. However, their jobs require them to protect local resources first—even when they know their counterparts in other districts have significantly fewer resources and the same achievement mandates. This demonstrates the political nature of education leadership, which is a tenet in critical theory (Capper, 2019).

Student and family voices are desperately needed to better balance the power dynamic. In addition, their voices would offer a humanizing narrative to this story. Policymakers, stakeholders, and voters across the state and nation need to better understand the disparate lived experiences between those who have resources and those who do not. In the spirit of Conaway and Goldhaber (2020), the inclusion of youth in advocacy with policymakers allows legislators and stakeholders to see their constituents and make better informed decisions from the student perspective. While the current context of the twin pandemics has significantly increased awareness of the resource divide between high- and low-wealth communities, we still have a long way to go.

Inclusionary or participatory budgeting is a process that includes of stakeholders in the decision-making process, as to where public dollars go and how they are spent (Pape & Lerner, 2016). If Coloradans were authentically included in school-finance decisions, might they be more apt to raise taxes in an equitable fashion? The mandatory inclusion of a Local Control Accountability Plan in California's LCFF is an example of what participatory budgeting could look like in Colorado's school-finance policy.

Barrett and Green (2021) discuss the practice of equity-budgeting, as a strategy whereby municipalities are engaging communities, particularly communities of color, in the process of identifying priorities and tradeoffs during the budget-reduction decision-making process due to the pandemic. At the same time, Nuamah (2020) studied community engagement during mass school closures in communities where 90% of students are Black. They found that those who participated in the school-closure process gained positive leadership skills and increased perceptions of their individual efficacy; they also gained negative perceptions of the process, which eroded their trust in future policy advocacy or civic engagement (Nuamah, 2020). This last phenomenon has been coined "collective participatory debt," or the fatigue that results from the continuous cycle of minoritized civic leaders showing up to meet a process with little transparency or responsiveness (Nuamah, 2020, p. 1). These findings caution those designing equity budgeting processes. In order to avoid "collective participatory debt," an authentic engagement processes must be designed with high levels of transparency and responsiveness.

Finding #4: There is bipartisan willingness to compromise and emerging consensus to align policy with the shared value of a fair and equitable system that meets the learning needs of every student.

The power imbalance related to the politics of school-finance policy may seem insurmountable at times, and the lack of change supports that notion. However, there is a willingness to compromise and a desire to align our policies with our values. Republican participants were especially in support of revising the funding formula to include student factors and would support new tax increases to achieve it. They noted that they would also like to retain choice and ensure high levels of accountability. Further, several participants shared optimism around bipartisan collaboration on policy alternatives. There was recognition that leadership and courage are required for change, and there is a shared desire to work collectively for the greater public good of public education. In his book, *Commitment and Common Sense: Leading Education Reform in Massachusetts*, former Commissioner David Driscoll (2017) reflected on his leadership experience during a time of significant academic growth. He credits the success to commitment or “political courage” and common-sense implementation as “the personal side of leadership” (p. 3).

Finally, there is a desire among participants to correct the system in a way that truly aligns with their shared values of equal opportunity for all students. Participants inferred a need to move beyond individual interests to a system where we as a society and a state are willing to pay for the education of other people’s children. This is important, not only because a strong education system supports a strong economy, but because it is the right thing to do for all children ethically. Tomlinson (1986) shares the notion that it

is the responsibility of government to lead the nation toward educational equity. I argue that Ladson-Billings (2006) would challenge us to pay the educational debt we owe to Colorado's children. While some may equate this to the value of the negative factor—which sat at \$9.3 billion accumulated from its inception in 2010 to the end of the 2020 school year—it is unlikely the state will be able to pay the debt back. However, the greater question remains, what is our moral obligation to address Colorado's school finance policy? Again, the wisdom of Ladson-Billings (2006) guides us: "A moral debt reflects the disparity between what we know is right and what we actually do" (p. 8). As one of our participants reminded us, the legislature has the power to revise the funding formula tomorrow. If they feel they cannot do that without more revenue, they can also refer a tax measure to the ballot to support more funding, "they just have never done it before" (Justin, D).

Finally, as this study considered policy alternatives that support equity, in school finance, there is an important study underway at The National Education Policy Center (2020): *The Price of Opportunity*. The study considers two strategies to truly make education the "Great Equalizer" in our country: first, fully fund public schools to the level required to overcome poverty and discrimination; or, alternatively, sustain a comprehensive set of social programs and policies outside of schools that result in the same goals of societal and economic equality. According to the preliminary findings, no state has yet met the level of "minimal adequacy for equity," defined as the resources needed to give every student a realistic shot at meeting state standards (National Education Policy Center, 2020). While the final results of this study are forthcoming,

researchers will present the costs of the two strategies, so that we will be able to better understand the price of our moral debt to Colorado's children.

Recommendations for Practice

The following section outlines several policy alternatives related to Colorado's school-finance system. Recommendations were derived from the study findings and placed into the context with the literature reviewed.

Equalize the Power of District Mill Levies

During the course of this study, the Colorado Supreme Court ruled on an interrogatory which asked the legal question: should school districts that received voter approval to increase their property taxes for schools, years ago, need to get a second round of voter approval? On May 24, 2021, the Colorado Supreme Court ruled that they do not require another round of approval and increases can happen gradually over time. However, all school districts must increase their local tax rate to 27 mills (the minimum number required to fund their total program) by 2040. Over time, this policy may bring back into balance the ratio of the funding of education in Colorado between the local and state share. In a state that cannot raise taxes without voter approval and must return tax revenue to taxpayers under TABOR, having a majority of school funding coming from the state is not a suitable strategy for adequately or equally funding schools. This new tax policy will bring more revenue into the system. However, to further equalize the amount of revenue school districts receive, the state must provide additional revenue to low property-wealth districts who cannot fund their total programs with 27 mills. Indeed, this is the policy alternative several participants referred to as "power equalization." As

mentioned, the state could implement through a statewide property tax or a graduated income tax. Of course, voters would have to approve any tax increase. However, the legislature is able to refer initiatives to the ballot for voter approval which demonstrates bipartisan support. Power equalization by the state would address the known inequities in the way schools are funded in Colorado.

Focus the Funding Formula on Student Learning Needs

As one participant stated, this would refocus the attention of the financial system on students and change the nexus of control and focus. In turn, it would create greater awareness and responsibility for students and their learning, not to mention greater alignment with the desired outcome of academic success for every student. One way to revise the funding formula is to present a bill that allows the legislature to vote on a formula that includes student-based factors and decreases district and adult factors, but does not include the weight of any factors. The weight of the factors would be determined by an outside, expert stakeholder group. This strategy does two important things. First, it better aligns policy to our values of supporting every student, no matter where they live; and second, it takes the pressure off of legislators voting in their own interest. Any shift to the formula will create winners and losers. However, if the policy is voted on at a high level, where winners and losers are not fully understood, there is pressure to vote in support of the collective good, rather than what is best for individual interests. Revising the funding formula based on student factors would address equity from a student perspective.

Increase Community Engagement in the School-Finance Policy Debate

This could be accomplished through participatory and equity-based budgeting in school districts across the state. The goal would be to increase stakeholder understanding and inclusion in decisions related to school-district budgets, as well as where public dollars come from, how they are spent, and what tradeoffs must be considered.

Model California's Local Control Funding Formula (LCFF)

California's LCFF utilizes a weighted student-based funding formula, providing autonomy in determining how to spend funds and Local Accountability Plans which require public stakeholder engagement. This is a promising option when considering the strength of Colorado's local-control context. Furthermore, California is seeing early, but promising, results in terms of student outcomes post-LCFF. California's LCFF has several key components related to this study's findings. First, it addresses the known inequities in the current system by basing the formula on student factors. Second, it would address the power dynamics in a new way for Colorado. Such a policy change might result in the perception that the state would have more power related to how funds are distributed. However, districts would maintain their autonomy related to how they spend the funding, and they would need to demonstrate stakeholder engagement in their plans, which would also be a strategy to redistribute power.

Initiate a Long-Term Commission to Study School-Finance Policy Over Time

Similar to the Kirwan Commission in Maryland, we recommend that Colorado initiate a long-term commission to study school-finance policy over time. The years of interim committees convened by Colorado's General Assembly have not resulted in

significant change, and the thought leadership in the legislative committees has been limited to legislators. The Kirwan Commission model could be more effective, as it includes additional stakeholders—most critically, educators—and extends beyond legislator term-limits. While the outcome of such a commission is unclear and therefore present a political risk to those who might initiate it, based on Maryland’s results, this strategy holds promise. This strategy would also work towards rebalancing power and creating a shared responsibility for solutions.

Study Impact

The purpose of this study was to disrupt a policy conversation that affects every public school student in Colorado. The study was designed to pull back the curtain on a complex system steeped in power and politics to discover and describe areas of willful ignorance that contribute to the policy debt Colorado owes its educational system. In addition, the study aimed to be solution-oriented by uncovering opportunities to redistribute educational funding to students with the greatest learning needs. While the broader impact of the study is as yet undetermined, it is certain that the inclusion of students as co-researchers inserted youth voice in a policy debate that historically excluded them.

Youth Voice and Action

While the focus of the present study was centered around school-finance policy, the inclusion of youth voice was an intentional strategy to disrupt status-quo systems of power and social stratification based on wealth (Welton, 2011; Young & Diam, 2017). Several interview participants acknowledged the need for greater inclusion of student and

family voices in Colorado's school-finance policy debate; others did not mention student voice, even while a YCR was looking right at them. One participant acknowledged that the inclusion of the YCRs really changed their thinking, similar to a light bulb being lit in their head.

The important impact question to ask is, did the inclusion of student voice through YPAR make a difference? Or as Livingstone et al. (2014) ask, how has youth voice reframed the policy improvement puzzle? We will be better able to answer this question in the next six to twelve months, as the findings of our study are shared through the policy roadmap, and we implement other ideas the YCRs devised. However, I believe inclusion of YCRs changed at least one of our participants' thinking and likely several others who were not as forthcoming about their realizations.

Perhaps most importantly, the inclusion of the YCRs had an impact of each of them—and certainly me. I can say without a doubt, this study was much more creative, enjoyable, and more impactful due to inclusion of YCRs, as opposed to completing the study as a critical policy analysis (CPA) on my own. Khalifa (2021) shared the idea that CPA is more than simply standing up to White supremacy and perpetual systems of power. It is easy to critique, but to *decolonize*, you must honor, respect, hear, and include the marginalized voice—the youth voice, in this case. While YCR experiences are not the focus of this study, I cannot maintain the integrity of this study without sharing their individual voices and reflections. I offer excerpts from their reflections about what they learned through this experience.

HuangYing talked about their learning about teamwork:

Communications is so incredibly important and that as long as I communicate, my team will support me when I am struggling. I am really grateful for this opportunity, this has taught me so much from school finance to effective research, to teamwork. I have grown a lot during my junior year because of this experience and I have also learned a lot about myself from this experience.

Mary Jo shared her learning around institutional power and her own experience in public education:

Prior to the research, I understood the idea that institutional power is difficult to change. However, I didn't understand what this looks like in practice. I have learned that many of the people with power are more interested in maintaining that power rather than doing something meaningful with it. In addition, the power that legislators and stakeholders have is limited in itself because the system is upheld by the constitution and specific laws in place. I've learned it's incredibly difficult to make changes both because of the legal limits as well as the unwillingness of those in power to alter the system.

It has been a very humbling experience, and it's forced me to reflect on my own time in the K-12 system here in Colorado. I now know that my experience in public school, however flawed it may have been, was a lot better than some students across the state. I've learned that no matter how much I think I know, there's always more to learn, and that I should always be humble and aware of the backgrounds of other students I meet.

Finally, Jordan shares what he wants others to know about his experience:

I would like others to see my experience regarding this research as a model for equity involvement. I would especially share this message with younger students to empower them to want to change their school dynamic and advocate for fairness in education across the state. I was once someone who didn't know or even care about school-finance policy or suicide prevention or educational culture, but the second I gained access to opportunities surrounded by those ideas, there was a switch in my perspective. I went from being completely uninvolved and seemingly unaffected by my environment to involved in everything I could that pertained to justice and equity for students. I would also like my experience to be perceived as the defining one's purpose. No one has an objective purpose, because your path is paved by personal decisions and how well you navigate hardship. However, being involved in such impactful work makes you genuine and impartial in your daily life, which I believe is one of the best goals or purposes to have; allowing you to view life from the perspective of an empath, as opposed to accepting close-mindedness and lacking the hope for change.

Although the above reflections share only a small portion of this YCR team's personal experiences, the reflections offer a glimpse into their research journeys. Each shared that they learned the importance of communication and establishing ground rules for cooperation and inclusion when working with a team (see Appendix F). Personally, I witnessed their learning and deeper understanding of the layers of power and privilege,

and their growing awareness of the misalignment between our practiced reality and our values.

Together, we rode an emotional rollercoaster, as we moved from data collection to analysis. There were moments of celebration and awe at the end of interviews. Each YCR's skills grew by leaps and bounds, as they became more confident with the content and experience. We also interviewed participants who were passionate and shared interesting and engaging information with us. Then, after the adrenaline stopped and the critical theory coding began, there was disappointment, frustration, and anger, leaving questions like, how can our leaders keep perpetuating these inequities? To my mind, the ride ends by harnessing the moral character and activism of this excellent team. In other words, what is the "undiscovered territory" on Mansfield et al.'s (2012) student voice continuum related to this study?

The team's final tasks were to (1) generate ideas for disseminating our findings with the greatest impact and (2) decide on one they could implement by the end of June (in addition to the policy roadmap). The following list reflects their shared ideas:

1. Co-author a letter to the Colorado General Assembly and the School Finance Interim Committee of the Legislature which is convening as early as July 2021 (see Appendix G).
2. Disseminate the policy roadmap (see Appendix H) widely through the Colorado Youth Congress and school finance advocacy organizations.

3. Advocate and organize by collaborating with other youth leadership organizations and planning advocacy activities such as protests and legislative days.
4. Create a social-media campaign as an advocacy strategy.
5. Partner with other community organizations to share findings and build partnerships.

We will never understand the impact this study had on the interview participants. However, being interviewed by a younger person might increase their awareness about the lack of student voice in a wicked problem that effects millions of students on a daily basis. The reflections above demonstrate how the YCRs transformed as learners and leaders. I am honored to have witnessed their growth and look forward to staying in touch and watching them grown for years to come. I certainly have learned the value of including student voice and will elaborate more on this below. As we wrap up the study and prepare for the multiple strategies for disseminating our findings, I am uncertain what type of impact our study will have. However, it certainly feels like we are about to embark on another rollercoaster ride.

Significance: The Time for Change Is Now

During this study, several incremental but significant policy changes and discussions occurred which could result in greater equity, adequacy, and sustainability in the school-finance system. The changes were all related to tax policy and will have implications for school finance revenue. First, during the 2020 Legislative Session, the School Finance Act included language that aligned itself with the Mesa ruling, meaning

the past tax-rate reductions due to the guidance of the Colorado Department of Education (CDE) was acknowledged in statute as incorrect. Thus, all district total program mills, those within the funding formula, were reset to 27 mills or the rate they were at when the successful de-Brucing election took place. The General Assembly also included mill-levy credits as a strategy to mitigate the impact on taxpayers. The increases were to happen over time and no mill levies were increased during the 2020–2021 school year. At the time, many questioned the legality of this legislation.

A few months later in November 2020, the Gallagher Amendment was repealed through a state-wide vote. The intent of this repeal was to untangle what Ramirez (2019) coined the Gordian knot—or the lack of resolution related to adequate and equitable funding by the courts and the legislature, combined with Colorado’s tax expenditure limits (TEs). Gallagher’s repeal allows commercial and residential assessed values and tax rates to no longer be set by an arbitrary ratio, which could increase property taxes in low wealth school districts. However, we are still understanding how the repeal will affect property taxes and thus, revenue to school districts. As this study considered the alignment of policy with values and societal goals, it ought to be noted that Davis et al. (2016) connect TEs with decreased student achievement.

In addition, the 2021 Legislative Session saw several bold efforts and policy alternatives with significant implications for Colorado’s schools and students. First, in order to address the concerns around the legality of aligning the 2020 School Finance Act language with the Mesa ruling, and increasing property taxes in some Colorado school districts, the General Assembly sent an interrogatory to the Colorado Supreme Court,

requesting a legal opinion on the incongruity of 174 school districts who locally passed property tax increases for their schools nearly 20 years ago, but where never implemented because of guidance from the CDE. As several participants noted, TABOR created a powerful culture of tax adversity. The interrogatory asked: should school districts that received voter approval to increase their property taxes for schools, years ago, need to get a second round of voter approval? On May 24, 2021, the Colorado Supreme Court ruled that they do not require another round of approval and increases can happen gradually over time. However, all school districts must increase their local tax rate to 27 mills (the minimum number required to fund their total program) by 2040. The result of this change is an additional \$91 million in revenue for education in Colorado during the 2021–2022 school year, and even more in ensuing years. Sustaining the tax policy change will not result in raising \$9 billion in revenue lost since the implementation of the negative factor; however, it is a significant, incremental change towards more sustainable funding for schools and a more equitable and uniform tax policy for taxpayers across the state.

As all the study participants agreed that the funding formula needs revision and without more revenue, changing the formula would create winners and losers at the school district level. The politics are too strong to allow wealthy and powerful districts to lose funding. And in a state ranked 47th in the nation in per pupil funding, it is understandable that reducing funding in any district will have adverse effects to students and their learning. Thus, the policy change to create new local revenue is even more significant.

Now that there is new revenue, the discussion turned quickly to how it could be spent. During the last few weeks of the 2021 Legislative Session, House Bill 1325 was introduced which proposed major changes to the funding formula. Erika Meltzer (2021), a reporter for *Chalkbeat Colorado*, gave the story the following headline, “Colorado’s Education Pie Just Got Bigger. Now Lawmakers Want to Give a Larger Slice to Higher-Needs Students.” Key formula changes in the first draft of the bill included an expanded definition of children living in poverty; a new English language learner factor inside the formula; the use of funding from the state education fund to match mill levy override (MLO) funding in low property wealth school districts; and, finally, creation of a legislative interim committee to deepen the study and approve legislation, in the 2022 and 2023 legislative sessions (HB21-1325, 2021). The proposed changes to the funding formula were ideas with which most of our participants agreed. However, the final bill was boiled down to only the interim legislative committee. The draft of the bill’s summary on the Colorado General Assembly’s website shows all of the language about the student factor changes and MLO equalization crossed out, which is a typical practice when documenting policymaking. The presumption for the significant deletions is very likely the bill sponsors could not get the votes for the original version, and the interim committee keeps the conversation present and moving. Also, to be noted, the bill that did pass included language that the committee must contract with a consultant to “better measure student economic disadvantage” in lieu of the typical eligibility criteria of federal school lunch eligibility (p. 8). Also noteworthy, during the summer of 2021, the state issued a request for proposals to conduct a cost-of-living study to better understand

the real difference in the cost of living in the state's 178 school districts. While the striking of the funding-formula changes from HB21-1325 was disappointing for those who advocate for equity, adequacy, and sustainability, inclusion of them in the first draft of the bill was an important signal to future policymaking.

Kingdon and Stano (1984) assert that policy change is more likely when the three streams of problems, policies, and processes converge during critical junctures. More specifically, they notes that the problem stream involves identifying the problem and that this often occurs during crisis or natural disasters. The context of the year 2020 as the year of the twin pandemics—the revolt against systemic racism after the murder of George Floyd and the outbreak of a novel coronavirus—has certainly increased our awareness of systemic inequities in public schooling. While many White suburban families created learning pods and worked from home, many minoritized students living in low property-wealth school districts struggled to access instruction and supervision because of a lack of technology and resources. While inequities preexisted, the pandemic shined a bright light on student winners and losers, those with and without resources for learning both inside and outside of schools. An individual's unawareness of inequity no longer passes the smell test. The Black Lives Matter movement, and the intersections of other minoritized community action, heightened society's appetite for action. Willful ignorance of school-funding inequity is no longer tolerable, and those who allow it to continue are complicit in its perpetuation. The crisis created by the two pandemics has highlighted school-finance policy as a problem.

The second stream in Kingdon's and Stano's (1984) theory is the political stream, related to the prominence of issues included in official policy agendas. Again, this stream is influenced by swings in national mood. The capitol building where the Colorado General Assembly meets was closed for weeks due not only to the pandemic's stay-at-home orders, but due to safety concerns during the summer of 2020 unrest. The two pandemics were literally on the doorstep of the Colorado General Assembly. Kingdon and Stano (1984) indicate that changes in key leadership positions can also influence this stream. While the leading political party in the Governor's Office and the General Assembly has not changed drastically, it is widely known that Colorado has been turning more and more purple politically—an indication of leaning more strongly towards the Democratic party than the Republican party.

Finally, national school-finance policy stakeholders are watching Pennsylvania, where a landmark case will be heard in September of 2021 by the Commonwealth Court. The case is similar to Colorado's Lobato case, which challenged the state's constitutional language for providing for a "thorough and uniform" system of free public education (Lobato v. The State of Colorado, 2008). The Pennsylvania suit seeks changes in the funding system to close some of the largest gaps between low and high property-wealth school districts in the nation, and challenges their state constitutional language which mandates a "thorough and efficient" system of education for all students (Mezzacappa, 2021). While many states have litigated school-finance policy, Pennsylvania will be the first to do so after the summer of 2020. This case does not have a direct impact on Colorado's school-finance policy journey. However, it may be the runoff from another

tributary flowing into the political steam, elevating the prominence of this issue during this important moment in time.

The third stream in Kingdon and Stano's (1984) theory is policy, defined as the generation of policy alternatives instigated by members of the policy community—also known as policy entrepreneurs. The authors of HB21-1325 demonstrated their policy entrepreneurship by reaching for significant change in the first draft of the bill, likely knowing it was unlikely to pass as written. However, distribution of the first draft provided a signal of where those leaders want to go and the likely barriers to support. This is an important process, what Kingdon and Stano (1984) refer to as softening up the policy debate.

California's 2013 Local Control Funding Formula (LCFF) is a recent and innovative school-finance policy to watch for applicability to Colorado, as it bridges several important features important to our context. First, it holds onto local control, which we found plays an important and powerful role in education in our state. The LCFF also eliminated most categorical programs, and instead gave school districts a base funding formula plus supplement and concentrated additional funds for low-income students, English learners, and foster youth, along with the autonomy to make resource allocations (Chen & Hahnel, 2017). This is also known as a weighted student formula, which was recommended by EdBuild in the 2019 General Assembly Interim Committee on School Finance and the first draft of HB21-1325 (2021). The law requires school districts to develop Local Control Accountability Plans with engagement with local stakeholders including students, parents, community members, and educators: "The goal

of LCFF is more equitable and coherent resource allocation decisions and improved and more equitable student outcomes” (Humphrey, et al., 2017, p. 2). Johnson and Tanner (2018) conducted an evaluation of the LCFF and found measurable improvements in overall student achievement and high school graduation rates. Further, they found that a \$1,000 increase in per-pupil revenue for students in grades 10–12 increased graduation rates by 5.3 percentage points for students overall, and by 6.1 percentage points for low-income children. Derby and Roza (2017) also evaluated California’s LCFF effects on student outcomes. Similar to Johnson and Tanner (2018), their findings suggest a more positive relationship between funding and student outcomes after LCFF than before LCFF: “In other words, money appeared to matter more in the wake of LCFF” (p. 3). And although Derby and Roza (2017) caution against the causality of the policy to improved student outcomes, they do advocate for further research on what kind of policies ensure that money does matter more.

Limitations

The most impactful contextual aspect of this study was that it took place during the global Coronavirus pandemic. All interactions in this qualitative study were conducted virtually. For me, every part of this study took place in my home, surrounded by the same four walls, sitting in the same chair, staring at the same screen. While these conditions were isolating at times, the YCR team and I were still able to develop camaraderie, collect and analyze data and determine our findings and recommendations as a team.

YPAR is a time-intensive process, as it “requires a significant level of youth involvement and breaks away from established hierarchies of power between youth and adults” (Livingstone et al., 2014, p. 288). While the project timeline planned for training the YCRs in action research, interviewing skills and data analysis skills, the study would have benefitted from more time for data analysis training. The team defined each deductive code related to Critical Theory however, we did not have time to conduct multiple cycles of coding together which might have resulted in greater consistency in the coding and data analysis process. The collaborative process in developing the findings was also challenging because I had to consider the perspectives of the YCRs and their positionality, power and voice. Merriam and Tisdell (2016) discuss qualitative research as highly contextualized and a function of many factors including how skilled the research team is. This study’s credibility could be critiqued based on the low skill level of the YCRs. However, the tradeoff and the priority was the inclusion of student voice.

The design of this study and the resulting findings may also be under scrutiny because the power relationship between the YCRs and the adult interview participants . Maxwell (2005) reminds qualitative researchers to be thoughtful of the effect the researcher has on the participants, also called reactivity, as a validity threat to their work. Did participants respond differently as the YCRs led the interviews than they would have if I had completed the interviews myself? Probably, how could they not? By the nature of their work and their responses, not one of the interview participants does not care deeply about students and public education. The consistency of each interview being led by a YCR, using the same protocol, with me as a witness and observer, brought uniformity to

the study. And while participants may have reacted differently to the YCRs, the findings remain valid for this study due to the consistency of the data collection process. Finally, as Mansfield (2012) states, including student voice in educational research is what responsible leaders and researchers should do.

Time was also a limitation, related to the study participants. Several potential participants declined to participate because the time commitment was too great. Scheduling interviews based on YCR, participant, and my availability was challenging as well. Little time remained for member checks at the end of the May, when legislators were wrapping up the legislative session and students were finishing final exams. As noted earlier, one YCR asked teammates to take on her coding assignment in the midst of final exams. While she did not get the same coding experience as the other YCRs, she learned a valuable lesson about asking for help. The other two YCRs experienced what it means to support your teammates and perhaps will be less nervous to ask for help in the future.

This study's findings represent the thinking of ten people who have influence and power within the school-finance policy space during the 2021 Colorado Legislative Session. The findings are unique to this state, this time and represent only a sample of individuals' views. There are 100 members of the Colorado General Assembly, we spoke to five. And although we included another five participants who represent educational advocacy organizations, the full sample had more individuals who identify with the Democratic party than the Republican Party. Conducting this study during the legislative session with legislators as your participants creates a space for real time research and

learning. However, it is also a very difficult time to get legislators attention. Conducting data collection before the legislative session might have increased the number of legislators willing to participate in the study.

While the study used youth participatory action research (YPAR) as a methodological approach, it was designed to be generative around policy alternatives in school finance. Thus, it is beyond the scope of the present research to analyze YCR experience and growth during this study. And while this limitation is by design, it is worthy of acknowledgement because of their rich and informative experiences.

Recommendations for Future Research

While this research answers questions related to this problem of practice at this moment in time, much work still needs to be done. I see a need for future research in the following two areas:

How can student voice be accelerated and amplified in Colorado's school-finance policy debate?

As Mary Jo shared, she was unaware of the resources and privileges her education experience provided her because of the high-wealth community where she lived. During one of our YCR meetings, we talked about schools with a fireplace (as a marker of wealth). We opined about the correlation between schools with a fireplace and their local property wealth, and how it related to the constitutional mandate of “thorough and uniform” (Colorado Const., art. IX, § 2). The YCRs agreed it was unfair for some schools to have extravagant fireplaces, when others don't have basic technology, air conditioning, or current textbooks. We agreed if we had more time, it would be interesting to take

photos of what schools and instruction look like in schools with varying property wealth. Photovoice is a methodology used to document lived experiences of researchers by taking photographs of the phenomena of interest. A future YPAR study using photovoice to document the variance of school resources is recommended to elevate the incongruity between the practiced reality and the aspirations of Colorado's "thorough and uniform" constitutional mandate (Colorado Const., art. IX, § 2).

How does the instability of the current school-finance system affect education leadership?

Davis et al., (2016) studied the disruption TELs caused to local school district planning efforts and found the lack of predictability to sustain instructional improvement strategies was more significant than the reduced funding (Davis et al., 2016). Furthermore, Knoepfel et al. (2013) argue: "The capacity to budget greatly impacts the ability of educational leaders to deliver an adequate education to children; to do so require both a stable and sufficient source of revenue" (p. 2). Deeper study into the relationship between leadership and predictability of revenue—particularly in the context of a labor shortage and global pandemic—could result in a case study that may shed light on leadership challenges. During the course of this study, at least five school districts in the Front Range experienced superintendent turnover. A case study designed with an eye toward business leaders holds particular promise in deepening that stakeholder group's understanding of this problem of practice.

Conclusion

The context of the two pandemics, Coronavirus and systemic racism, shone a light on the inequitable way schools are resourced across the nation, like never before. We found that the inequities in Colorado's school finance system are well known among those in power. However, politics stand in the way of change. Shields (2018) would label our current state of school finance in Colorado as "VUCA": volatile, uncertain, complex, and ambiguous.

There are certainly costs, both financial and political, related to changing Colorado's school finance policy. At the same time, we must ask ourselves, "What is the cost of doing nothing?" Maintaining the status quo is always a policy decision. However, if Colorado wants to truly align school finance policy with the central belief that a student's zip code should not determine the quality of their education and the amount of resources they receive, we must make change and have the political will to do so. According to Ladson-Billings (2006), "A moral debt reflects the disparity between what we know is right and what we actually do" (p. 8). Can we find the moral courage to align our resources to meet every student's individual learning needs? This would require a paradigm shift from prioritizing our own self-interests to prioritizing the collective. Are we ready as a society to pay for the education of other people's children?

We must also broaden our thinking as professionals in education leadership and research about the value of including students in our daily practice. They are the consumer of this complex and chaotic system called public education in America. How can we best serve our customer if we do not create the space to hear and include them, to

understand their desires and needs? And finally, while we know the policy roadmap does not hold all the answers to Colorado's problems, we hope it acts as a tool that allows more people to access the complex information and ideas related to the current inequities; and provides a catalyst for deepening the conversation for change. Knowing change takes time, we hope this study contributes to a new era of VUCA in Colorado's school finance debate, one with a shared vision of equity, understanding of what this means for teachers and students in the classroom, clarity and awareness about how we got so distorted, and agility to communicate with stakeholders and move to action (Shields, 2018).

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Appendix A: Policy Brochure

A photograph of a young child with dark skin, resting their head on a stack of three books. The child is looking off to the side with a thoughtful expression. The background is a soft-focus classroom setting with colorful objects.

It has been 26 years since The Colorado School Finance Act of 1994 was last revised. During the 1990s the local share of funding for schools was about 60% and the state share was about 40%. Those percentages have now flipped, with 60% of education funding coming from the state's General Fund and 40% coming from local property taxes (Colorado School Finance Project, 2020). With the economic fallout of the Coronavirus pandemic, many states like Colorado are bracing for what is next. The urgency and severity of the problem is best communicated in a quote from Colorado's former Speaker of the House, K.C. Becker, with regards to solving the school finance problem next year, "You are going to have the unenviable task of finding another \$1 billion for K-12 (in Colorado). Good luck with that. We have to start solving the actual problem and having the political will to do it" (Meltzer, 2020).

COLORADO'S BROKEN SCHOOL FINANCE SYSTEM

Amy Schwartz, ELPS Ed.D. Candidate

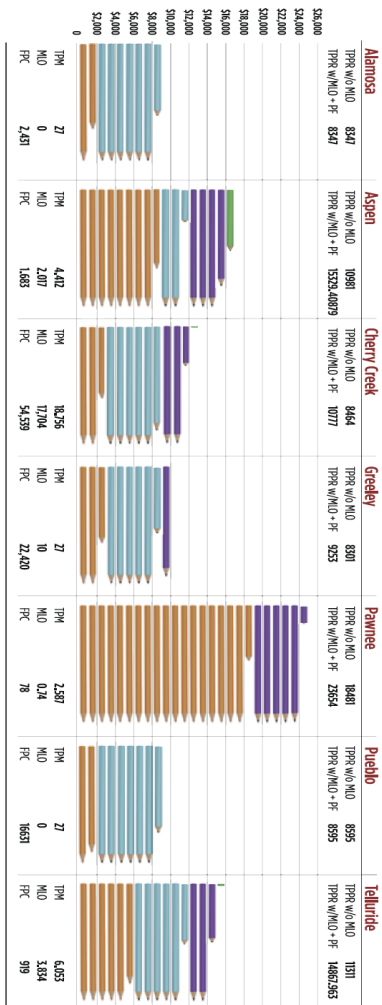


Figure 1. District Level Inequity of Funding (per Student)
 This graph illustrates how education is funded differently in school districts across the state of Colorado. Typically, higher property wealth districts have lower tax rates and low property wealth districts have higher tax rates, which indicates the property tax system is regressive. Higher property wealth districts also generally have an easier time passing Mill Levy Overrides, which provide additional local share funding on top of the base amount.

KEY

- Blue: Pupil Funding
- Green: State General Fund
- Orange: Local Share (Total Program MLE)
- TPM: Total Program MLE
- MLO: Mill Levy Override
- FPC: Total per Pupil Revenue with Mill Levy Override

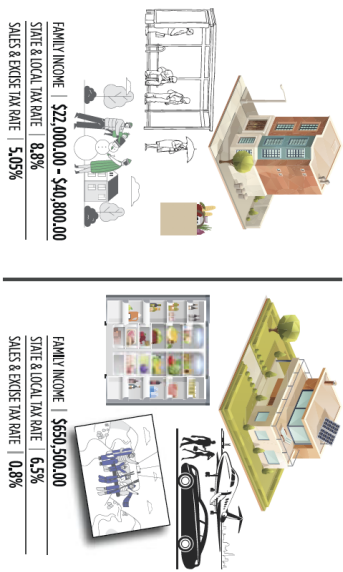
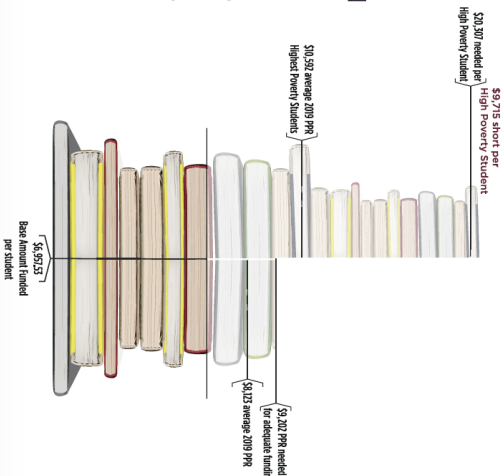


Figure 2. Taxpayer Inequity
 This figure illustrates the difference between the tax rates families and individuals pay based on their annual income in the state of Colorado (Hedges, 2020). Lower income families pay a larger proportion of their income to taxes, while higher income families pay a lower proportion of their income to taxes.

Figure 3. The Cost of Differentiated Learning Needs

This figure illustrates current and projected annual per student costs based on their needs, and the school finance formula and the desire for all students to meet the same desired educational outcome.



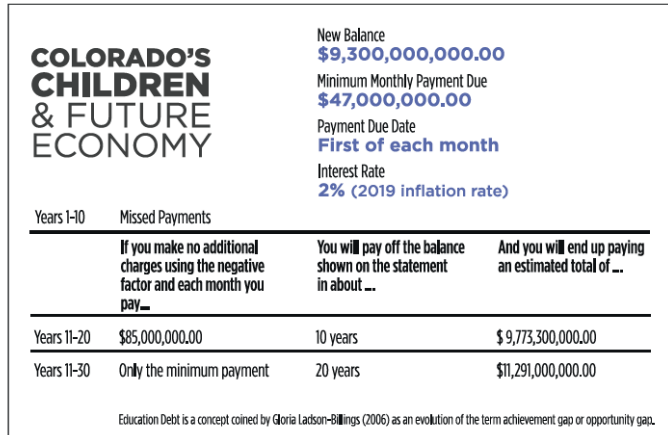


Figure 4. Education Debt to Colorado’s Children

Since 2010, \$9.3 billion has been cut from school funding in Colorado due to the Negative Factor. If this “educational debt” were to be paid back to the state’s children, the minimum monthly payment would be \$47 million/month for 20 months (Ladson-Billings, 2006). According to the fiscal year 2020-21 budget for the state of Colorado, the state will spend about \$41 million every two weeks for Corrections (State of Colorado, 2020). According to Dr. Ladson-Billings (2006) “a moral debt reflects the disparity between what we know is right and what we actually do.” While financially paying back the Negative Factor is unlikely, what is our moral obligation to address Colorado’s school finance policy?

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This printed material is not for circulation.

Appendix B: YPAR Lesson Plans

#1 - Lesson Plan: Setting Ground Rules

GET STARTED: YPAR BASICS: SETTING GROUND RULES

By Institute for Community Research's YPAR Curriculum – 30 minutes

OBJECTIVES

- To create a space that allows participants to feel comfortable sharing their thoughts, beliefs, and experiences

MATERIALS

- Butcher paper/flip chart paper
- Markers
- Tape

PREPARE BEFORE

N/A

WARM UP

Ask participants to share why they think having ground rules is important.

EXPERIENCE

Setting and agreeing on ground rules that will guide the group is a first step to creating a safe space; it is recommended at the first meeting. You can start with a few common ground rules and ask the youth participants to add their own. Examples include:

- There are no stupid questions.
- Avoid side conversations when someone is speaking to the group.
- Step up, step back.
- Use “I” statements when speaking.
- Be willing to share your ideas and experiences with others, even though you may feel your ideas are different.
- Be accountable to the team — if you say you will do something, do it.
- Give each other the benefit of the doubt.
- Everything discussed during the session is confidential. This includes sharing others’ experiences with people outside the group verbally or in writing. Be mindful of sharing others’ ideas or experiences within the group; ask permission before sharing.

REFLECT

Facilitate a discussion about how these ground rules will create a safe space. If anything is missing, add it to the list.

SUMMARIZE

Discuss the importance of following the rules and holding each other accountable.

DEMONSTRATE

Post the rules in the classroom and remind participants to look at them.

#2 - Lesson Plan: Introduction to Participatory Action Research

GET STARTED: YPAR BASICS: INTRODUCTION TO PARTICIPATORY ACTION RESEARCH

By Rebecca G. Kaplan, CU Engage, University of Colorado - 55 minutes

OBJECTIVES

- To co-construct an informal definition of Participatory Action Research
- To assemble an initial idea of the process your group might follow during your PAR work

MATERIALS

- Butcher paper/flip chart paper (3 pieces)
- Markers
- PAR Process Cards
- Notecards (1 per participant)

PREPARE BEFORE

Write “Participatory” on the top of one piece of butcher paper/flip chart paper. Write “Action” on the top of another. Write “Research” on the top of the last one. Place all three on different walls in the room. Print and cut out the PAR Process Cards, including 5 blank ones.

WARM UP

Break down the PAR definition, starting with “Research” chart paper. Ask the following questions and have a volunteer record ideas generated.

- When you hear the word “research,” what do you think of?
- Who do you picture doing research? What does a researcher look like?
- Where do you picture research being done? What does it look like?

After generating ideas and listing them on the paper, explain how PAR re-defines who does research and what counts as research.

Then move to the wall with the “Participatory” chart paper. Ask the following questions and have a volunteer record ideas generated.

- What do you think of when you hear the word “participatory?”
- What does it mean to participate?
- Who are the participants on our team? Who else might be a part of our work?
- How can our participation add to or change our original thoughts about “research?”

Last, move to the wall with the “Action” chart paper. Ask the following questions and have a volunteer record ideas generated.

- What do you think of when you hear the word “action?”
- How can “action” add to or change our original thoughts about “research?”

EXPERIENCE

Pass out PAR process cards to each participant. Designate a part of the room that will be the beginning of the process, and show how the process will form a circle organized clockwise. Have participants silently arrange themselves in the order that makes most sense to them. Participants can communicate with hand motions but not words. Stop everyone where they are after about 5 minutes.

Discuss the steps and their order. Start with the person standing at the beginning of the process. In order, ask each person to read their step and describe why they put themselves where they did. Ask the group if anyone disagrees or would want to put that step somewhere else. Discuss as a group. When the group suggests additional steps or repeating steps, ask a participant to write the step on a blank card and add it in.

Participants may move themselves as the discussion illuminates places where moves make sense to the group.

Have everyone set their papers down in order, and have a volunteer type or write the list, so the group may come back to it at future meetings.

REFLECT

Facilitate a discussion using the following reflection questions:

- What did you notice during the PAR process activity?
- What steps do you think might be the most new to you?
- What are you most excited or nervous about?

SUMMARIZE

Participatory Action Research sounds like a mouthful, but when we break down the term and look at assumptions and ideas that come up around each word within the term, we can begin to construct a shared definition of what PAR means to us. Similarly, the research process can feel daunting. As we arrange the steps in the process and discuss each one in relation to the rest, we can begin to see that as a group we already have intuition about how to go about the work.

DEMONSTRATE

Everyone write down a definition of PAR on a notecard, or draw a picture or symbol to show how you are thinking about PAR. Read definitions aloud in a go-around (if group is small) or have several volunteers read their definitions.

GET STARTED: YPAR BASICS: INSTITUTIONAL CHANGE

By San Francisco Peer Resources – 45 minutes

OBJECTIVES

- To build understanding of institutional change
- To brainstorm actions to reflect institutional change

MATERIALS

- Lamont and Lily situation sheet (1 copy)
- Rene and Rachel situation sheet (1 copy)
- Sonya situation sheet (1 copy)
- Changestopper Changemaker skits (8 copies)

PREPARE BEFORE

N/A

WARM UP

Give three examples of institutions that impact your life.

EXPERIENCE

Today we are going to look at how our actions can change institutions instead of blaming the people impacted by these institutions.

Let's introduce two kinds of people — the Changemaker and the Changestopper.

Changemakers connect problems to root causes and to institutions. Changestoppers blame people for their problems. Most of us move back and forth between these two types of people. Ask for 8 volunteers to do a skit, and give each of them a Changestopper Changemaker skits sheet. Have 4 volunteers perform the first skit, then have 4 volunteers perform the second skit.

Divide class into 3 groups. Each group will receive a situation sheet: either Lamont and Lily, Rene and Rachel, or Sonya. They should complete the questions on the sheet, prepare a skit to demonstrate Changemakers and Changestoppers, and be prepared to discuss the answers to their questions.

REFLECT

After each skit ask,

- How did the Changestopper see the problem?
- How did the Changemaker see the problem?
- What institution did they connect it to?
- Are there other institutions that this problem could be connected to?
- According to the Changestopper, what is the cause of this problem?
- According to the Changemaker, what is the cause of this problem?
- For each person, how would they try to solve this problem?

After both skits:

- Why is it easier to be a Changestopper than a Changemaker?

SUMMARIZE

Victim-blaming is common in our society. It is easier to blame someone for their circumstances because then it doesn't affect us and we don't have to do anything about it. It's easy to say "Work harder" or "I made it, why can't you?" This fits with our dominant culture's belief in the American Dream. But, once we look at the root of the problem, we can see that there is a deeper cause, a fundamental problem that must be solved if we want the system to be different for everyone.

DEMONSTRATE

Get into groups of 4-5. In groups, brainstorm a scenario that fits your research question. The scenario should demonstrate what a Changestopper might think and what a Changemaker might think. For example, if your issue was alcohol use at school, when a student is drunk at school, a Changestopper might increase the punishment for that student, a Changemaker might do many things — lead an assembly on alcohol use, lead a campaign to decrease the amount of liquor stores near schools, or look at the root causes that make someone want to drink.

What did the Changemakers see as the root causes? What types of actions did they come up with? Were all of them creating institutional change?

Refer class to Solorzano's 4 quadrants, if needed. Just because change is not victim-blaming doesn't make it institutional. It's possible to create change that helps individuals but does not change the conditions that create the problem — in fact, many organizations take actions that are not institutional. For this research question, we want to make sure to take actions that lead toward institutional change, even while helping those most impacted by this problem.

REVIEW

Which change that you heard today do you like the best? What about it do you like? How likely is it to change the conditions at our school?

#4 - Lesson Plan: Government, Rights, and Power

GET STARTED: UNDERSTANDING OPPRESSION: GOVERNMENT, RIGHTS, AND POWER

By Center for Education in Law and Democracy's pARTicipation Curriculum - 55-70 minutes

OBJECTIVES

- To grasp the importance and power of government
- To learn about rights protected under the US Constitution and Bill of Rights
- To think critically about the significance of rights and their absence

MATERIALS

- Copies of the Constitution and the Bill of Rights
- Paper
- Pens or pencils

PREPARE BEFORE

Prepare historical examples of governments to share if participants struggle during the Warm Up.

WARM UP

Ask participants to generate historical examples of dictatorships, oligarchies, democracies, and republics. What are the differences and similarities between these forms of government? What does power mean? Discuss power and the importance of individual people (especially in the face of how much government does) in the different forms of government. How much power do the participants feel they have in their local, state, or federal government?

EXPERIENCE

Challenge small groups to use the Constitution and Bill of Rights as the source of information for creating a graphic organizer showing the breakdown of powers in the national government; they should include citizens and state governments in the graphic organizer. Lead discussion of how amendments give citizens the ability to control their lives and affect their government.

REFLECT

Set up an exercise in which the full group is “The People” and two participants are “The Government.” The People start out with the full protection of the Bill of Rights (you may want to include the extended Bill of Rights – Amendments 13, 14, and 15 – as well as amendments that broadened voting rights). Every five minutes, The People lose one amendment. Before each loss of rights, participants discuss what to do and conduct a blind ballot. As rights are lost, The Government can enact restrictions that reflect the loss of rights; for instance, if the people give up the right to assembly, they can be scattered. If

they give up the right to free speech, they can be told what to say. If they give up protection from “unreasonable searches and seizures,” people can be arrested and removed from the game.

SUMMARIZE

Discuss what just happened and why. What did the government do? What is the importance of rights?

DEMONSTRATE

Give participants 15 minutes to write on one of the following prompts:

- To what extent is your life affected by government? How do you feel about that level of influence?
- What right is most important to you? Why?
- What local government issues have been in the news lately? How do they help you understand the power of local government?

Offer participants the chance to share what they wrote if they feel comfortable.

#5 - Lesson Plan: Youth-Adult Power Sharing

GET STARTED: YOUTH + ADULTS: YOUTH-ADULT POWER SHARING

By Stanford University's Youth Engaged in Leadership and Learning (YELL)

Curriculum - 60 minutes

OBJECTIVES

- To develop a working model of the youth and adult relationships for your program or project
- To increase awareness of power and who makes decisions

MATERIALS

- “Structures of Organizations Scenarios” worksheet (1 copy)
- Butcher paper
- Tape
- Markers
- Two sets of prepared index cards with words for Pictionary Race with words such as leader, community, student, activist, principal, park, friend (see Warm Up)

PREPARE BEFORE

Copy and cut out the different “Structures of Organizations Scenarios” worksheet.

WARM UP

Have each participant share: Where in my life do I have the MOST power to make decisions?

Pictionary™ Race: Divide the group into two teams, and have each team go to a different side of the room. Each team should have a few sheets of butcher paper and markers or pens. Stand in the middle of the room with two sets of index cards (about five cards in each set), each card labeled with a secret word. When the facilitator says “go,” each team sends a representative to see the secret words. The representative then returns to the group, draws (without talking), and the team has to guess the word. Once they guess it, they send another team member to read and draw the next word. If you are using the same sets of words for both teams, remind them that if they don’t want the other team to hear their answers! Whoever finishes first, wins.

EXPERIENCE

Youth and adult power distribution exercise:

STEP 1: Remind participants of the three styles of youth involvement:

- Youth as Objects: Adults know what is best for young people and control situations in which youth are involved.
- Youth as Recipients: Adults allow young people to take part in decision making because they think the experience is good for youth.
- Youth as Resources: Adults respect young people as having something significant to offer, and youth are encouraged to become involved.

STEP 2: Explain that there is a range among the three frameworks. Many organizations are not just one of the styles but a combination. Describe three common styles of youth and adult organizations:

- Youth led: Youth make all of the decisions and run all aspects of the program.
- Youth and adult partnerships: Youth and adults make decisions together and share responsibilities of the program.
- Adult led: Adults make all of the decisions and run all aspects of the program.

STEP 3: Hand out five slips of paper with the example organizations from the *Structures of Organizations: Scenarios* and have participants read the slips out loud. Tell participants that they will be forming a line, with the program that is most youth led on the right and the program that is least youth led on the left. Have participants without slips help others line up. Once participants have begun forming their line, encourage them to double check with the person to the left and right to make sure they are where they think that they should be. After everyone has lined up, ask them to go down the line and read the slips of paper.

REFLECT

Ask the following questions:

- Why did you line up in that order? At what point does it turn into a youth-led program? Youth-adult partnership? Adult-led?
- Which organizational structure do you like best or think would work the best for this group? Why?

- In what ways does this group currently match this structure of organization? In what ways is it different?

SUMMARIZE

Refer back to the objectives and how youth-adult power sharing relates to YPAR.

Highlight the following definition and points if you see fit:

Youth-adult partnership is the practice of: (a) multiple youth and multiple adults deliberating and acting together, (b) in a collective [democratic] fashion (c) over a sustained period of time, (d) through shared work, (e) intended to promote social justice, strengthen an organization and/or affirmatively address a community issue.

- Experience vs. age
- Youth culture validated and respected
- Shared decision-making and accountability
- Commitment to learn from one another
- Examples:
 - Public action
 - School hiring committees
 - Governance council for youth organization
 - Program evaluation
- The assignment of roles and division of labor is not determined by age, but instead, is based on the specific motivation, skill, and network that each individual brings to the endeavor.

DEMONSTRATE

Have each participant share: “I would like to see more youth involved in...”

#6 Lesson Plan: Coding Interview Results

INVESTIGATE: INTERVIEWS: CODING INTERVIEW RESULTS

By San Francisco Peer Resources and Action Research Projects for High School

Classrooms - 60 minutes

OBJECTIVES

- To learn how to code interviews
- To code results from interviews

MATERIALS

- “Making General Ideas from Long Answers” handout (1 per participant)
- “Interview Coding Sheet Example” handout (1 per participant)
- Index Cards (several per participant)
- Butcher paper/flip chart paper/whiteboard/chalkboard
- Pre-selected interview clip
- Speakers to listen to interview clip
- Computers with headphones and interview audio/video (1 per participant) (optional)

PREPARE BEFORE

Choose a sample interview to play for the class. Create enlarged examples of index cards on your butcher paper, flip chart paper, whiteboard, or chalkboard.

WARM UP

Share your experience of interviewing. How did it go? What did you learn? What most surprised you? Each person should share a highlight and a lowlight.

EXPERIENCE

How would you try to figure out how many people felt one way or another from all the interviews we have done? Take responses from the group.

Explain that we are going to use coding — a technique used by professional researchers — although they usually use computers.

First we will practice synthesizing what the interviewees said into notes.

Pass out Making General Answers worksheet to everyone. Have someone read the first question and answer. As a group decide how to summarize the interview. Repeat for the next question.

- Possible Answer for First Summary: teen pregnancy, cursing, violence
- Possible Answer for Second Summary: depends on students, some have bad attitudes, others interact well

When we code interviews, each question goes on an index card for each person. You will listen to the interview question by question and write the summary on one side and the interviewer code on the other side.

Everyone should get out a piece of paper to write their practice summaries. Choose one person in the room who will write the final summary on an index card. Play the interview over speakers so all can hear. After each question is answered, stop the interview and have everyone write down their summary. Everyone should share their

summary and reach a group decision on what the most accurate and shortest summary would be.

Repeat this until you feel the group is able to create summaries. If the entire interview is not completed, one person can be assigned this interview to finish up.

REFLECT

What is challenging about writing a summary?

How do you decide what to include and what to leave out?

What should you do if someone says something very interesting, but it isn't connected to any of the questions?

What should you do if someone says a particularly relevant or insightful quote that you want to remember?

Establish a protocol for these last two questions so everyone knows how to mark something that doesn't fit into a question or how to tag the location of a great quote.

SUMMARIZE

Coding interviews is time-consuming and really important work. Make sure you are listening to what they say and their tone. Try to capture both in your summary.

DEMONSTRATE

Now they will code their interview. Ideally, they will listen with headphones to the interview they conducted in pairs or individually. You may be able to do this in the computer lab with interviews set up as separate audio files, or if students initially recorded the interview on their phone, they could use that. Test the technology for what

will work best for you. If they code in pairs, they should confer after each question and decide what the summary will be.

Pass out a small stack of index cards to everyone.

See directions on Interview Coding Sheet handout and model what this would look like on chart paper.

They will repeat this process for every question that was asked and for any other interviews they have done.

Lead a discussion with these reflection questions:

- Did you notice any trends from coding the information?
- What question are you most curious about the answers?

#7 - Lesson Plan: Interview Themes

INVESTIGATE: INTERVIEWS: INTERVIEW THEMES

By San Francisco Peer Resources (adapted from Action Research Projects for High School Classrooms) - 30-40 minutes

OBJECTIVES

- To analyze data from interviews
- To identify themes from interviews

MATERIALS

- Rubber bands, paper clips, or binder clips
- Index cards

PREPARE BEFORE

Put coded interview results on the index cards.

WARM UP

Today we are looking at themes from your interviews to see if there are any trends.

Why did we want to interview these people? What were we hoping to find out? What are some guesses people have about trends we might see?

Write down all ideas.

EXPERIENCE

To identify themes, everyone should take out their interview questions, the coded index cards from those interviews, and review the responses that people said. Look at all the

Answer #1 for everyone one you interviewed, then all the Answer #2, etc. Put answers that are similar in stacks.

First sort your own cards into themes, and then get groups together to sort them all into similar themes.

Students may want to use rubber bands, paper clips or binder clips to keep similar answers together. Once everyone is done sorting their cards, they should see which stacks have the most cards. These are the major themes from the interviews.

REFLECT

What themes do you notice? How does this fit with what you previously thought? How does it go against what you previously thought?

SUMMARIZE

In determining your next steps and your research results, it's important to focus on the main themes of what most people said, instead of the things people said that support what you already think.

If you have themes emerging that are different from what you expected, you must include these in your research.

DEMONSTRATE

You are going to prepare a brief presentation on the themes you found. Everyone should get into groups of 3-5 people, and each group should have at least two stacks of cards that

represent major themes. They should develop a 2-3 minute talk about these trends that includes answers to the following questions:

- What is this trend?
- How does this enhance what have already learned?
- How does this change what we have already learned?
- What new questions come to mind?
- Interesting quotes from the interviews that support the theme

Give groups 5-7 minutes to prepare and have groups share their mini-presentations.

After everyone has gone, ask the following reflection questions:

- What do you see emerging as the biggest cause of the problem identified?
- Did people talk about the history of the issue in your community or their personal experiences with it?
- What ideas did the interviewed people have as a solution to this problem?
- What information did NOT get discussed in the interviews? Who might you still need to interview? What other information do you still need?
- Who should you share these results with?

Use your answers to develop next steps for the group. Is there another research method you need to use? More interviews? Moving to an action phase?

What is one next step we should take to help us reach our goal for this project?

Appendix C: Consent Form for Participation as Co-Researcher

Title of Research Study: Shaping the path towards adequacy, equity and sustainability:
a critical policy analysis of Colorado's school finance system.

IRBNet# 1681209-1

Principal Investigator: Amy Schwartz, B.A., M.A.

Faculty Sponsor: Kristina Hesbol, Ph.D.

Study Site: The study will take place via Zoom, a virtual meeting platform with participants across the state of Colorado.

You are being asked to participate in a research study. Your participation in this research study is voluntary and you do not have to participate. This document contains important information about this study and what to expect if you decide to participate. Please consider the information carefully. Feel free to ask questions before making your decision whether or not to participate.

The purpose of this form is to provide you information that may affect your decision as to whether or not you may want to participate in this research study. The person performing the research will describe the study to you and answer all of your questions. Please read the information below and ask any questions you might have before deciding whether or not to give your permission to take part. If you decide to be involved in this study, this form will be used to record your permission.

Purpose

If you participate in this study, you will be invited to join the study as a co-researcher to investigate the limitations in Colorado's school finance system and explore opportunities for improving policy. You are being asked to participate in this study because you have been identified as a member of the Colorado Youth Congress (CYC) who is an experienced leader, with knowledge of and passion for school finance policy in Colorado.

Procedures

If you participate in this research study, you will be asked to participate as a Co-Researcher with Amy Schwartz and likely two or three other youth members or alumni of CYC. The study will take place from March 2021 through June 2021. During these three months, you will be asked to participate in training, readings, meetings and most importantly as interviewers for the data collection. You will be asked to lead four or five interviews. The interviewees will be members of the Colorado State Legislature and leaders of non-profit stakeholder groups who are influencers in the state's school finance policy debate. You will be asked to complete some work independently on your own time. All group work and interviews will be conducted through Zoom, a video conference platform due to restrictions resulting from the Coronavirus pandemic. Amy Schwartz will coordinate the administration of the study and support each interview as an observer and encourager. You will also be asked to assist in analyzing the data by developing codes, themes and findings and recommendations. Training on data analysis will be provided to

you. The research team will work together to translate the final recommendations into a policy roadmap for dissemination. The monthly time commitment is estimated at 15 – 20 hours each month for about three months. All identifiable information (e.g., your child’s name, date of birth) will be removed from all the data sources (interview transcripts, observation notes and memos) in this project. After we remove all identifiers, the information may be used for future research or shared with other researchers without your additional informed consent.

Voluntary Participation

Participating in this research study is completely voluntary. Even if you decide to participate now, you may change your mind and stop at any time. If you are a minor, you will need to provide assent or confirmation that you would like to participate and we will need to confirm consent from your parent or legal guardian before you can participate in the study.

Risks or Discomforts

You might experience some discomfort related to feelings that may be evoked from some of the questions you will be asking and the responses you will be hearing. The study may include other risks that are unknown at this time. If, however, you feel embarrassed, stressed, upset, or uncomfortable at any time during the interview, you may move on to the next question or end your participation in the interview. If you choose to end one interview for any reason, you may still continue with the study as a Co-Researcher. There

will be no penalty, no negative consequences, and no removal of other benefits to which you are entitled if you decline to answer ask a certain question or end your participation in an interview. You may also choose to withdraw from the study completely at any time with no penalty.

Benefits

The direct benefits which may reasonably be expected to result from this study are increased leadership, research, collaboration and public policy skills and experiences. We cannot and do not guarantee or promise that you will receive any benefits from this study. At the societal level, anticipated benefits of participation in this study include the possibility of deepening the public discourse around Colorado's school finance policy, while including student voice. This could result in improved policy towards a more equitable, adequate and sustainable system.

Incentives to participate

You will receive a \$100 gift card for your participation in this study as a Co-Researcher.

Alternatives

The alternative to being in the study is to not participate.

Confidentiality

The researcher will make all efforts to keep your information private. No identifiers linking you to this study will be included in any sort of report that might be published. You may choose your own pseudonym. Also, as a co-researcher, you must agree to not discuss the details of the study with anyone outside of the research team, including the identity of the adults we will interview. The video and audio recordings that will be recorded only with prior consent will be accessed by the researchers for completing the purposes of this study. The audio and video recordings will be destroyed immediately after the recording has been transcribed. The results from this research will be used for completion of a Dissertation in Practice. The findings are anticipated to be disseminated widely through academic journals, youth advocacy organizations and other media outlets.

Information about you will be kept confidential to the extent permitted or required by law. Research records will be stored securely on a password-protected software, and only the researchers and dissertation chair, Dr. Kristina Hesbol, will have access to the records. Representatives of regulatory agencies such as the Office of Human Research Protections (OHRP) and entities such as the University of Denver Human Subjects Protection Program may access your records to make sure the study is being run correctly and that information is collected properly. Further, should any information contained in this study be subject of a court order or lawful subpoena, the University of Denver might not be able to avoid compliance with the order or subpoena. The de-identified research information may be shared with federal agencies or local committees who are responsible for protecting research participants.

Questions

If you or your parents or guardians have any questions about this project or your participation, please feel free to ask questions now or at any time during the study. Please contact Amy Schwartz at 303-834-5408 or amy.schwartz@du.edu or Dr. Kristina Hesbol at Kristina.Hesbol@du.edu at any time.

If you have any questions or concerns about your research participation or rights as a participant, you may contact the DU Human Research Protections Program by emailing IRBAdmin@du.edu or calling (303) 871-2121 to speak to someone other than the researchers.

Options for Participation

Consent to video / audio recording / photography solely for purposes of this research

This study involves video/audio recording, and/or photography. If you do not agree to be recorded, you CANNOT take part in the study.

_____ YES, I agree to be video/audio recorded/photographed.

_____ NO, I do not agree to be video/audio recorded/photographed.

If you are under the age of 18 years old, you must have parental permission to be video/audio recorded/photographed.

_____ YES, I agree to allow my child to be video/audio recorded/photographed.

_____ NO, I do not agree to allow my child to be video/audio recorded/photographed.

Please take all the time you need to read through this document and decide whether you would like to participate in this research study.

If you agree to participate, please document your assent and/or your parent or guardian's consent for your participation, if you are under the age of 18.

Documentation of Informed Consent

I have read (or someone has read to me) this form, and I am aware that I am being asked to participate in a research study. I have had the opportunity to ask questions

and have had them answered to my satisfaction. I voluntarily agree to participate in this study.

I am not giving up any legal rights by signing this form. I will be given a copy of this form.

Printed name of subject

Signature of subject

**Printed name of
parent/guardian**

Signature of parent/guardian

Date

Date

Appendix D: Consent Form for Participation in Research

Title of Research Study: Shaping the path towards adequacy, equity and sustainability, a critical policy analysis of Colorado's school finance system.

IRBNet# 1681209-1

Principal Investigator: Amy Schwartz, B.A., M.A.

Faculty Sponsor: Kristina Hesbol, Ph.D.

Study Site: The study will take place via Zoom, a virtual meeting platform with participants across the state of Colorado.

You are being asked to participate in a research study. Your participation in this research study is voluntary and you do not have to participate. This document contains important information about this study and what to expect if you decide to participate. Please consider the information carefully. Feel free to ask questions before making your decision whether or not to participate.

The purpose of this form is to provide you information that may affect your decision as to whether or not you may want to participate in this research study. The person performing

the research will describe the study to you and answer all of your questions. Please read the information below and ask any questions you might have before deciding whether or not to give your permission to take part. If you decide to be involved in this study, this form will be used to record your permission.

Purpose

You are being asked to participate in a research study. The purpose of this study is to better understand the limitations in Colorado's school finance system and explore opportunities for improving policy with the goal of increasing adequacy, equity and sustainability. You are being asked to participate in this study because you have been identified as a decision maker or influencer in the school finance policy debate during Colorado's 2021 Legislative Session. The study anticipates interviewing 9 to 12 participants.

Procedures

If you participate in this research study, you will be invited to take part in an initial interview for about an hour and a follow up interview for about 30 minutes. Due to the Coronavirus pandemic, all interviews for this study will be conducted through Zoom, a video conference platform. A student researcher will be conducting the interviews, while an adult researcher observes and supports.

Voluntary Participation

Participating in this research study is completely voluntary. Even if you decide to participate now you may change your mind and stop at any time. You may choose not to answer the questions or choose to stop the interview for any reason without penalty or other benefits to which you are entitled.

Risks or Discomforts

Potential risks and/or discomforts of participation are limited in this study. However, you might experience some discomfort related to feelings that may be evoked from questions being asked in the interview. The study may include other risks that are unknown at this time. If, however, you feel embarrassed, stressed, upset, or uncomfortable at any time to answer a question, you may decline to answer the question or end the interview. You may also choose to withdraw from the study. There will be no penalty, no negative consequences, and no removal of other benefits to which you are entitled if you decline to answer any question, end the interview, or withdraw from the study.

Benefits

Anticipated benefits of participation include the possibility of deepening the discourse around Colorado's school finance policy and improving policy towards a more equitable, adequate and sustainable system.

Incentives to participate

You will not be paid for being in this study.

Alternatives

The alternative to being in the study is to not participate.

Confidentiality

The researcher will make all efforts to keep your information private. No identifiers linking you to this study will be included in any sort of report that might be published. You may choose your own pseudonym and a pseudonym for your organization or the district you represent. However, because of the purposeful sample of 12 - 15 legislators and stakeholders during Colorado's 2021 Legislative Session, this might affect confidentiality of information provided or the privacy of participants.

The video and audio recordings, that will be recorded only with prior consent, will be accessed by the researchers for completing the purposes of this study. The audio and video recordings will be destroyed immediately after the recording has been transcribed. The results from this research will be used for completion of a Dissertation in Practice. The findings are anticipated to be disseminated widely through academic journals, advocacy organizations and other media outlets.

Information about you will be kept confidential to the extent permitted or required by law. Research records will be stored securely on a password-protected software, and only the researchers and dissertation chair, Dr. Kristina Hesbol, will have access to the

records. Representatives of regulatory agencies such as the Office of Human Research Protections (OHRP) and entities such as the University of Denver Human Subjects Protection Program may access your records to make sure the study is being run correctly and that information is collected properly. Further, should any information contained in this study be subject of a court order or lawful subpoena, the University of Denver might not be able to avoid compliance with the order or subpoena. The research de-identified information may be shared with federal agencies or local committees who are responsible for protecting research participants. The data collected in this study may be used for future research without requiring additional consent.

Questions

If you have any questions about this project or your participation, please feel free to contact Amy Schwartz at 303-834-5408 or amy.schwartz@du.edu or Dr. Kristina Hesbol at Kristina.Hesbol@du.edu at any time.

If you have any questions or concerns about your research participation or rights as a participant, you may contact the DU Human Research Protections Program by emailing IRBAdmin@du.edu or calling (303) 871-2121 to speak to someone other than the researchers.

Options for Participation

Consent to video / audio recording / photography solely for purposes of this research

This study involves video/audio recording, and/or photography. If you do not agree to be recorded, you CANNOT take part in the study.

_____ YES, I agree to be video/audio recorded/photographed.

_____ NO, I do not agree to be video/audio recorded/photographed.

Please take all the time you need to read through this document and decide whether you would like to participate in this research study.

If you decide to participate, Please document consent to participate by signing the form below.

Documentation of Informed Consent

I have read (or someone has read to me) this form, and I am aware that I am being asked to participate in a research study. I have had the opportunity to ask questions and have had them answered to my satisfaction. I voluntarily agree to participate in this study.

I am not giving up any legal rights by signing this form. I will be given a copy of this form.

<hr/> Printed name of subject
<hr/> Signature of subject
<hr/> Date

Appendix E: Interview Protocol

Colorado School Finance: protocol and interview questions

Opening Protocol

1. The participants will already have received the consent form to participate in the study and returned the form to document their consent to participate.
2. Read Preamble.

Preamble

I'm [name] and I am from [if you want to share your hometown or school] and this is Amy Schwartz. We are Co-Researchers in this study. I am a member of the Colorado Youth Congress and Amy is a doctoral student at the University of Denver. Today is [date] and we are conducting this interview virtually because of the restrictions due to the Coronavirus pandemic. We are talking with [fill in name]. Thanks so much for agreeing to this interview! The reason why we asked you to participate in this interview is to hear your thoughts about school finance policy in Colorado.

We are going to spend the next hour asking you some questions about school finance policy. The consent form that you agreed to means that we can record our discussion so that we can listen to it later and use it to write a report.

I will ask the questions and Amy will take notes of the conversation and possibly ask some probing questions. No one but me, Amy, and our research team, including our Faculty Advisor, Dr. Kristina Hesbol, will hear and/or see the recording or read the transcript of this interview. However, we'll share our findings with the broader community. We will also share the information with researchers through publications and we plan to use the information to develop a policy roadmap. We will not put your name in the report so it's OK for you to tell us what's on your mind.

Any questions? Great! Let's get on with the interview.

You should have received a copy of the Colorado School Finance Brochure. Let's talk through it together....

1. What are your thoughts and reactions?
 - a. What resonates with you? What is missing? What could be improved?

2. The Colorado Constitution states in Section 2 of Article IX that “the general assembly is required to provide for the maintenance of a ***thorough and uniform system*** of free public schools throughout the state.”
 - a. As a Colorado leader, what values and beliefs do you hold regarding the purpose and meaning of Article IX?

- b. How do those values and beliefs align with the practiced realities, particularly related to financing public schools?
3. The Local Control Clause in Section 15 of Article IX grants local education boards “control of instruction in the public schools of their respective districts” (State of Colorado, 2018).
 - a. What role does **local control** play in school finance policy in Colorado?
4. During the 2018 legislative session, now Treasurer Dave Young, sponsored a bill that restructured the school finance formula to be more responsive to students’ learning needs (HB18-1232). The bill’s new formula was supported by 174 of the 178 superintendents in the state with the understanding that it would only go into effect if there was enough new revenue to fund the new, more equitable formula. In that fall’s election, a ballot measure that sought to raise funding for education through a graduated income tax also failed (Amendment 73).

The current funding formula has not been revised since 1994 and it is largely based on district and adult factors more than student factors. From your perspective, how important is it to revise the funding formula? Why?

From your perspective, on a scale of 1 to 4, how likely is it that the legislature will revise the formula in the next five years?

5. There is a proposed bill this session that would **equalize** school districts' **total program mill levy (base property tax rate)** funding for schools over time. This would bring more local revenue into the system, decrease the burden on the state general fund and create a more fair local property tax system that supports public education.

From your perspective, on a scale of 1 to 4, how necessary is this fix? Why?

6. Do you think the state should play a role in **equalizing for differences in property wealth at the local level** that increase disparities in funding, either by matching mill-levy overrides raised in low property wealth districts, or other means? Why or why not?

From your perspective, on a scale of 1 to 4, how necessary is this fix?

7. What policy compromises are you willing to make in terms of school finance policy improvement?

8. From your perspective who are the winners and losers in the current school finance system in CO?

9. Whose voices are the loudest in the debate? Whose voices are softer or silenced? Whose are most valued?

10. What policy alternative ideas do you have that could change the power dynamic that has influenced our current thinking about school finance?

11. What are stakeholders and decision makers unaware of? Whose responsibility is that?
 - a. What part of the current debate is not helpful? Why?

12. Has our discussion brought up any other thoughts or ideas that you would like to share with us before we wrap up?

You may be wondering about what we'll be doing with all the information you've shared today. Well, we'll be transcribing this interview in the next few weeks. Would you be interested in receiving a copy of the transcript?

If you think of anything else that you'd like to tell us about please reach out to Amy. I believe you have her contact information. And once we have the chance to review this transcript, we will be back in touch for a short debrief meeting with you to ensure we've captured your thoughts correctly. Until then, be well, and thank you so much for your help with our research.

Appendix F: Research Team Ground Rules

CYC School Finance Team

Meeting Notes

March 9, 2021

Setting Ground Rules

1. Accountability – shared and delegated, accountable to each other with support
2. Communication – if you need support, say it, we're a team
3. Speak up, share, there are no “stupid” questions
4. Confidentiality - This is a safe space, what's said here about personal stuff, stays here
5. Respect – no “little kids” – we are equals, **co**-researchers
6. Establish your purpose, your “why” – what grounds you in this work/this study...
your passion and FUN
 - a. To be continued..... we agree, this is a living document and can be added to as we go.

Appendix G: Letter to Colorado General Assembly

Youth Co-Researcher Authored Letter to Colorado General Assembly

Colorado Youth Congress

August 6, 2021

Dear Members of the Colorado General Assembly:

We are members and alumni of the Colorado Youth Congress. We are writing to you to share with you our concerns regarding Colorado's school finance system. We have spent the last six months researching Colorado's school finance through conducting interviews. Through the data that we have collected, we have come up with a few themes which will be discussed in this letter.

During our study, we identified policy alternatives that legislators could support to address the limitations of Colorado's current school finance system. These policy alternatives would address equity, adequacy, fairness, and sustainability in the system. Our current school finance system is inequitable, unfair, and does not support the learning needs of every student. Though there is a consensus to compromise and align our policies with our values, political climate and gridlock are in the way of change. This leads to power imbalance and a lack of responsibility and leadership which are barriers to

policy change. We applaud the recent changes made to the School Finance Act which expanded the at-risk factor and created an English Learner factor. However, there is much more work to do so that the funding formula supports the needs of every student.

We are concerned with the fact that Colorado is one of the lowest funded per pupil states in the nation and as a state, we send too few Coloradan students to college. We believe we need more funding for education and a new, equitable formula to distribute those funds. We see a difference between our practiced reality and the Colorado constitutional mandate for providing a “thorough and uniform” education, particularly when hundreds of thousands of students are behind grade level, or have very limited access to educational opportunities. In addition to these issues, there is a stalemate in your policy-making progress. There are policy alternatives that can result in a more equitable system for all.

Some policy alternatives include power equalization of the property tax system combined with a student-centered formula that could create a more equitable, adequate, and sustainable system. Power equalization would require the state to send more support to districts with low property wealth which could put them on the same playing field as higher wealth districts. Along with this change, we fully support maintaining a high level of shared responsibility and accountability for the additional dollars. We all want academic success for every student. Please see the attached policy roadmap which illustrates our recommendations.

We understand that an Interim School Finance Committee will be convened starting this month. We also know that this will not be the first Interim committee to meet on this issue. We ask that you make this time different and move to stronger action. The Colorado Youth Congress stands ready to insert a prominent student voice into this policy debate and take the necessary action with you, to make change and support the best interests of every student in Colorado. We strongly encourage the inclusion of youth as formal appointed members of the Interim Committee and any subcommittees related to this work.

To protect the confidentiality of our identity and the integrity of this study, we are signing this letter using pseudonyms.

Thank you for your time and consideration.

Sincerely,

Jordan Johnson, Mary Jo Wilson and HuangYing

Appendix H: Policy Roadmap

