UNDERSTANDING SCHOOL FINANCIAL ADMINISTRATOR’S SPHERE OF INFLUENCE AND PERCEPTION OF ROLE IN DECISION-MAKING THROUGH A COMPREHENSIVE REVIEW OF HISTORICAL, LEGAL, PHILOSOPHICAL, AND PRACTICE PERSPECTIVES ON LOCAL DECISION-MAKING AND RESOURCE ALLOCATION

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Public education in the United States is a multilayered endeavor with complex governance and oversight from federal, state, and local agencies. While there is involvement across all levels, local school districts have a significant degree of control in decision-making regarding resource allocation. Public education has undergone legal, economic, and philosophical changes since its inception. Simultaneously, public education has experienced an ever-growing number of requirements and responsibilities due to everything from new legislation to increased stakeholder input. This dissertation examines local decision-making and resource allocation within public school districts across Illinois. This dissertation focuses on the influence and role of School Financial Administrators (SFAs) across three distinct spheres: routinized, collaborative, and autonomous. The purpose of this work is to understand the influence and role of SFAs in respective districts across Illinois, given the potential immediate and long-term impacts on students, organizations, and the profession. SFAs, often as senior leaders in school districts, play a crucial role in the financial management of resources that can impact students in various ways, including addressing adequacy and equity. By identifying how an SFA may exert influence and understanding their role, we can ensure legal compliance by increasing transparency, accountability, and sound governance in decision-making practices. Furthering
research on this topic can also develop best practices for school business administration and operations and inform future policy decisions.

The project comprises three distinct components. The literature review explores historical tensions in education, the importance of funding on student achievement, spheres of influence, decision-making models, and ethical frameworks. The literature review uses these focus areas to highlight the complex landscape in which SFA’s are situated. It also includes an empirical study investigating SFAs’ perception of their influence on resource allocation and their role in decision-making. Finally, it culminates in an article for the Journal of School Management through the Illinois Association of School Business Officials to communicate the findings and implications for future practice to SFAs.
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ON LOCAL DECISION-MAKING AND RESOURCE
ALLOCATION

BY
JACQUELYN BOGAN

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Doctoral Director:
Benjamin Creed
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DEDICATION

To my husband, Jeremy, whose support has never wavered, this would not have been possible without his commitment to our family.
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The United States has an intentionally decentralized education system due to the separation of powers, a cornerstone of federalist principles on which the government is structured. State-level control of public education reflects the original intent of the founding fathers to limit centralized control through the Tenth Amendment as all powers not explicitly delegated to the Federal government, including public education, are given to the states (United States Constitution, Tenth Amendment). This approach to education not only defines public education as a state responsibility but also feeds the philosophy of local governance and control. The United States has a significant degree of variances in educational policies and practices across the fifty states, and the variances are further stratified within states by region, county, and other geopolitical organization (Card & Krueger, 1992). This federated system has led to significant variations in the resources available to school districts, as states and localities are the primary funding providers. These resource variances are partnered with various processes local decision-makers use to allocate the available resources. Both history and recent studies have shown that funding levels and allocation patterns impact student achievement (Baker, 2021; Hanushek & Lindseth, 2009; Jackson, 2018).

While state and federal governments have a more limited role, providing funding for public education and oversight through compliance and regulatory governing bodies, local school districts have substantial control over decision-making and resource allocation due to the continued reliance on the regional power system. However, little research has examined the allocation decisions made by local school districts (Baker, 2003; Jackson, 2018; Wong, 1999). Less research examines how allocation decisions are made (Picus, 2000). This is despite
significant research on decision-making exploring the creation of conceptual frameworks, an understanding of ethical and decision-making models, and how individual values, beliefs, and experiences contribute to other areas of school administrative and organizational leadership. More comprehensive data is needed regarding how educational leaders, specifically school finance administrators, contribute to making locally controlled allocation decisions, how those decisions are framed, and what methods are used to implement decisions.

Understanding the historical landscape of public education in the United States, as well as the research on the importance of funding in public education, provides context for the current tension between the federal, state, and role of local governing bodies in decision-making, specifically the importance of School Finance Administrators (SFA’s). This review highlights why funding matters in education while using the legal, political, economic, and philosophical tensions in public education throughout American history as a backdrop for local decision-making and resource allocation. It addresses how the history of Illinois educational law, the Evidence-Based Funding formula, and local decision-making have been critical elements in Illinois. This paper then discusses the most common conceptual, ethical frameworks and decision-making models that provide structure and organization to decision-making in public education. It also addresses how local decision-making varies due to differing organizational structures, leadership spheres of influence, decision-making levels, and individual SFA’s values, beliefs, and experiences. Finally, this review addresses the role of School Financial Administrators within a school district and the gaps in modern research and literature on local decision-making. By understanding the context, practices, and implementation of local decision-making and resource allocation, there is an opportunity to better align educational finance with the vision, mission, values, and goals of school districts and promote student achievement for all students. This study examines the influence and role of School Financial Administrators (SFAs) in Illinois to understand how this may impact many different areas of school business
administration and operations. There is an opportunity to look deeper into how the influence and understanding of an SFAs role connect to financial management practices, legal compliance, educational equity, fiscal sustainability, professional development, and policy decision-making in Illinois. By investigating the influence and role of SFAs, this research aims to inform efforts to improve resource allocation processes, enhance educational outcomes, and promote effective school finance administration in Illinois and beyond.

Why Funding Matters and What is Funded Matters

Today, there is extensive literature on public school funding. Everyone from traditional educators, legislators, economists, community activists, and the general population has an enormous, vested interest in the mechanisms used to fund public education, understanding how resources are allocated, why they matter, and how they impact student achievement and outcomes. These topics have been debated throughout history and continue to be a source of conflict in many areas of public and private everyday discussion – rightfully so, as public education funding makes up a substantial portion of the state and local governing bodies’ budgets (Baker, 2012). In 2023, the United States Department of Education received 174 billion dollars (U.S. Department of Education, n.d.), and the state of Illinois alone allocated 12.8 billion dollars to public education, with additional dollars coming from taxes levied by Illinois school districts. While these numbers sound significant, the U.S. Department of Education makes up 1.4 percent of the federal budget, and the Illinois budget includes these as part of its total allocation (U.S. Department of Education, n.d.). The public perception of spending such significant dollars in one area causes public education to be a source of constant scrutiny.

Historically, researchers have studied input-output connections between spending per pupil and its relationship to student achievement, often in test scores, graduation rates, or other post-secondary outcomes. In 1966, the Equality of Educational Opportunity Report, more
commonly referred to as the Coleman Report after the study’s lead author, was released, which was groundbreaking in scope and became the largest dataset ever collected on student information and home life. The Coleman report found that schools had little influence on student outcomes compared to home life and family. The report significantly downplayed school spending per pupil, school facilities, staffing, and almost any aspect of the learning environment. Instead, it focused on student demographics such as race, gender, socioeconomic status, and other metrics concentrated on individual students.

The findings presented in the Coleman Report shaped the conversation around the impact of resources to the current day. The message from the Coleman Report was simplified to "resources do not matter," even though the original report said that home/family had the most significant impact, not that resources do not matter. Some researchers, politicians, and economists argue that more funding does not lead to greater student achievement. In 1989, Hanushek analyzed 187 different studies on school spending, and he found that “there is no strong or systematic relationship between school expenditures and student performance” (Hanushek, 1989, p. 47). This messaging lived on in the rhetoric of politicians, the media, and the public even as researchers developed a more nuanced understanding. However, more recent studies have shown that increasing spending per pupil nets an increase in student achievement (Baker, 2012; Jackson, 2018), especially for low-income students (Baker, 2012; Jackson, 2018) and other marginalized student groups (Baker, 2012). These conflicting findings have allowed debate about whether funding matters to continue as individuals can point to either set of research to back their argument.

As research critiqued and improved upon previous studies using alternate methodologies, including more sophisticated understandings of resources and various long-term outcomes, a more nuanced story related to the relationship between spending and outcomes has emerged. Hanushek and Rivkin (2007) found that spending in specific areas, such as
improving teacher quality, increased salaries, and improving working conditions, increased student test scores, especially those of low-income students. Many argue that simply increasing funding without effective allocation and utilization may not necessarily lead to better student educational outcomes (Grubb, 2006; Jackson, 2020). This suggests that, generally, increasing spending may not lead to improvements in educational outcomes but that some allocations are more impactful than others, a theme built upon by others. Subsequent studies have pointed to the association of certain spending choices with student achievement outcomes. Improving teacher quality by investing in preparation programs and professional development, improving school facilities, and focusing on equity in funding mechanisms contribute to improved student outcomes (Baker, 2018; Jackson, 2020; Ravitch, 2011). Funding amounts are critical when it comes to the ability of school districts to attract and retain highly qualified teachers, maintain and construct adequate facilities, provide smaller class sizes, and offer a wide variety of extracurricular activities and programs that support student learning and development. Schools with higher funding are likelier to have specialized teachers, state-of-the-art technology and facilities, and resource allocations tailored to students’ needs and interests. The impact of funding on educational outcomes can vary based on factors such as the distribution of funds, the effectiveness of spending, and the needs of different communities (Baron, 2022).

Why is this so hotly debated if current research evidence and conclusions point to increasing funding to improve student achievement and outcomes? To best understand the context of the school funding debate, the history of funding, public educational philosophy, and the fundamental goals of education can serve as a guide and offer a roadmap that leads to current affairs. Examining these aspects within the historical context highlights the ongoing tension in public education. The following section is a historical overview of the decentralized nature of school funding in the United States.
Legal, Political, Economic, and Philosophical Tensions in Public Education

Public education in the United States is often considered a cornerstone of American society. Public education is deeply rooted in the country’s beginnings and has become an intricate system with significant variances across the United States. The organizational structure, practices, and policies at all levels of control are directly the result of the historical legal, political, economic, and philosophical tensions throughout history (Spring, 2016). Understanding the historical tensions gives the foundation for the pillars of the current landscape in public education. This section will provide an overview of the legal, political, economic, and philosophical tensions to inform the current conversation and debates in public education. At the heart of each area of tension is the constant struggle for control between federal, state, and local governments.

Legal and Political Tensions

Legal tensions in public education throughout the United States are a lens through which to view other tensions in public education over time. Legislative measures enacted are often a direct means to address political, socioeconomic, and social concerns (Tyack et al., 1987). This section will review some of the critical legal measures in the United States that have impacted public education. Later sections will examine the legislation’s political, economic, and philosophical implications.

The history of public education in the United States traces its beginnings to the first colonists who arrived in North America. While the early forms of systematic education stemmed from churches and the formation of private institutions, the acknowledgment of the public good was quickly established. Some of the earliest efforts to develop a public education system in the colonial era date back to the Massachusetts Bay Colony and the Old Deluder Satan Act of 1647.
(Stillwagon, 2012). While the act was initially grounded in the colony’s requirement that parents had an obligation to ensure their children’s ability to read, the act was the first instance where education was mandated that every town in the colony with more than fifty families was required to establish a public school with the primary purpose of teaching reading and writing (Stillwagon, 2012). By the time the colonies gained independence from England, most states had some form of public education already established through legal measures (Stillwagon, 2012).

The federalist principles on which the United States was founded set the stage for legal tensions in public education. The Tenth Amendment, while not explicitly reserving the control of public education to the states, led to a decentralized education system from the country’s very beginning. Even though governance was firmly in state control, it did not mean that the federal government did not legally intervene in public education from the beginning. The Northwest Ordinance of 1787 highlighted the tension between state and federal governance because while it emphasized the importance of education, stating "Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged," it did not define federal authority (Tyack & Benavot, 1987). By doing so, the Northwest Ordinance of 1787 further entrenched state control over public education and created a legacy of diversity in educational policies and practices throughout the United States.

Throughout the early 1800s, states nationwide enacted legislation governing public education, highlighting the individual state’s priorities and values. The federal government generally limited its role in education, with notable exceptions including both the Morrill Act and the Second Morrill Act, which set aside land to support the building of public universities and colleges (Tyack & Benavot, 1987).

The political and social change brought on by the Civil War and the Reconstruction era would lead to significant legislative measures impacting education. The passage of the 13th,
14th, and 15th Amendments post-Civil War that abolished slavery and addressed citizenship and voting rights would have more significant educational legislative implications (Dray et al., 2023). As the United States grappled with the horrific practices of slavery in legal terms, cases such as Plessy v. Ferguson of 1896 would play a pivotal role in public education for decades to come. The Supreme Court established the “separate but equal” practice with their ruling in Plessy v. Ferguson. The decision set forth the doctrine of racial segregation and would be used as the foundation of future educational policies and practices. The ruling entrenched the legality of segregation in America’s public schools, a legacy still affecting today’s education system.

Legal cases and state legislative measures during the early 20th century were often narrow in scope. The laws enacted during this time reflected the shifting educational priorities and saw a limited increase in federal involvement in public education. The laws focused on areas where public education could be allocated federal or state funds. The most significant federal law during the early 1900s was the Smith-Hughes Act of 1917, which provided limited funding for vocational programs. By contrast, in the early 20th century, every state in the union had established compulsory education laws until the age of fourteen, and many northeastern states and states with large urban centers had also begun to legislate secondary education requirements (Neem, 2017).

It would not be until the Civil Rights movement that the federal government would become significantly involved in public education by instituting new legislation and expanding existing laws. This increased federal involvement directly resulted from the social upheaval that marked the period. Some critical pieces of legislation that led to significant changes in public education included The Civil Rights Act of 1964, The Elementary and Secondary Education Act of 1965, The Higher Education Act of 1965, The Voting Rights Act of 1965, and the Bilingual Education Act of 1968 (Wollenberg, 2023). All these legislative measures were aimed at eliminating barriers in education. Despite not directly related to educational policy, the Voting
Rights Act impacted education indirectly by changing the political environment and attempting to do away with discriminatory voting practices. Other legislation, such as the Elementary and Secondary Education Act of 1965, known as ESEA, explicitly directed educational policy and practice updates and gave the federal government a direct role in public education.

Legal challenges during the Civil Rights movement included landmark cases such as Brown v. Board of Education in 1954 that addressed the ongoing legal challenges and tension of segregation in public schools. The Supreme Court ultimately ruled that any federal or state law establishing separate public schools based on race was inherently unconstitutional. This case overturned the court’s previous ruling in Plessy v. Ferguson fifty years earlier, which helped further pave the way for equal access to public education (Urban et al., 2019).

As social justice issues continued to be a preeminent avenue for federal government involvement in public education, the laws of the 1970s and 1980s were a direct response towards improving the inclusion of all students and stripping legal barriers previously imposed on minority groups (Wollenberg, 2023). Two prominent pieces of legislation in the 1970s that addressed equal access to education came in the form of Title IX, – which provided a legal framework for addressing gender-based discrimination, particularly in education – and the Individuals with Disabilities Act of 1975 (IDEA) – which mandated for the first time on a federal level that students with disabilities are entitled to a “free and appropriate public education,” (Katsiyannis et al., 2001; Yell et al., 2017). These pieces of legislation focused on social and justice issues. The following legislation gave the federal government a role in alleviating economic disparity in public education.

In the 1980s, there were calls for educational reform as the national narrative framed the public education system as “failing,” primarily due to the National Commission on Excellence 1983 report titled “A Nation at Risk.” The Commission’s report stated that the quality of education in the United States had consistently declined over the last several decades. This
decline posed the single most serious threat to America’s economic and social well-being. The report cited declining test scores, decreasing high school graduation rates, and inadequate teacher preparation as examples of the failings of the public education system (National Commission on Excellence in Education, 1983). While the federal government did not directly expand its role during this period, many states worked to implement reforms based on the report’s recommendations by focusing on broadening teacher preparation, training, professional development, accountability, and adding rigor to the existing curriculum (Murphy, 1991). While there was little new federal legislation during this period, ESEA, Higher Education Act Amendments, and later in 1990, IDEA was all renewed (Katsiyannis et al., 2017; Tyack & Cuban, 2001)

By the 1990s, the tension between federal and state control continued to be the primary source of traction for educational reform as calls for greater accountability increased in education. Not only were there calls for reforms to public education nationwide, but the focus on student achievement, opportunity gaps between historically disadvantaged groups, technological advances, and globalization created an environment ripe for additional federal control. As federal influence through increased legislation entered into public education, so did the constraints on using funds. While states and local districts retain a significant degree of power and authority, federal education laws do shape the financial decisions of school districts.

Economic Tensions

Not only has there been legal and political tension in public education, but another layer to consider is how a decentralized system is funded. The reality of limited financial resources has created tension about who should fund the education system and how those resources are allocated, within the goals of providing access, ensuring quality, and being good stewards of the local, state, or federal dollars - this tension spans from the Common School Era of the mid-19th
century to the present day. Using history as the backdrop, the public education system has had to address issues ranging from funding responsibilities, equity and adequacy, resource allocation methods, and disparity (Bowles & Gintis, 2011). These tensions have been made even more pronounced as public education in the United States has seen a growing and more inclusive student population focused on maintaining a well-rounded educational system based on quality and equitable access for all students. The section reviews the journey across history in public education to comprehend the ongoing debates in education on how to fund the system best and support all students, ensuring equitable access and equal opportunity.

The Common School era school systems primarily used local revenues from property taxes to fund programs and services (Stillwagon, 2012). With little to no financial support from the federal or state governments during this period, funding was directly tied to the property wealth of a particular community. This reliance on local revenues also left local decision-makers responsible for allocating funds. Very early on in the expansion of public education, various stakeholders recognized that varying funding levels were linked to unequal educational opportunities for students and to possible achievement and student outcomes (Kober & Rentner, 2020).

It would be primarily through legislative measures and the creation of state and federal educational oversight governing bodies that reformers would work to implement new models to provide equality in funding across districts within a state. Proposed models included flat grant programs, foundational programs, percentage-based programs, the creation of lottery programs, and fully state-funded models (Bynoe, 2018). Flat grants were one of the earliest funding models used at the state level and provided a fixed equal dollar amount to each school district, often based on specific factors such as the number of students, classrooms, or teachers. These proposed equalization models throughout history and other legislative measures were sometimes met with resistance at all levels of government and throughout society. While they
existed early on, they came into their own much later. Once states started investing meaningfully in public education funding, limited funding could not adequately address the disparity in funding during the Common School era.

Only during the Industrial Revolution did educators and advocates, with the help of economists, bring the issue to politicians’ agendas to ensure that legislative changes were instituted. While there were some legislative attempts at the federal and state level to provide funding, it was targeted and generally used for building, construction, or providing land on which to build schools. During the Industrial era in the United States, public schools were primarily funded locally, continuing to rely on local property taxes (Urban et al., 2019). At this time, some states did have measures to provide additional or supplemental funds to local school districts. Still, state funding for public education at this time varied from state to state with little uniformity and relatively low levels.

During this period, the School Code of 1889 was created in Illinois, and a statewide network of public educational institutions and county-wide superintendents was established to oversee and govern academic standards. It required that each district levy local taxes to support their schools. According to the National Center for Educational Statistics, at the turn of the century, Illinois had invested approximately 22 million dollars in public education, which amounted to just over 18 dollars per student and was one of the highest per-pupil funding levels in the country at the time. This same year, it was reported that Georgia spent approximately 3.6 million, or what amounted to 5 dollars per pupil, and was one of the lowest in the country at the time (NCES, n.d.).

Early opponents of the local control system for funding public education recognized that it exacerbated disparities between affluent and low-income communities since it directly relied on local property wealth. An early advocate for centralized funding, John Dewey recognized the disadvantages of the local control funding system. Dewey addressed the inequality of the local
control system and the limited opportunities it created for students from low-income communities, articulating the need for more significant state and federal investment in education to ensure equal opportunities for students across the country regardless of the geographical location of residence or the socioeconomic status of the community served (Dewey, 1899, 1916). Ellwood Cubberly (1905) was another early advocate for equalizing school funding through centralization. Cubberly detailed the problems that reliance solely on local funding streams created an unequal distribution of funds based on property wealth, coining the term equalization of educational opportunity and outlining a funding model in which states actively allocate resources through a centralized taxation policy to help “equalize” underfunded schools in areas with few local revenue sources, such as rural and poverty-stricken urban communities. (Ravitch & Viteritti, 2000).

While Dewey’s ideas flourished in academic circles in the 1930s, the financial crash of 1929 and the subsequent Great Depression impacted any policy action by state governments. The Great Depression forced the Federal Government to step in with financial assistance in ways that had been previously unheard of, from both legislative and executive functions to the political climate (Urban et al., 2019; Wollenbery, 2023). Before the Great Depression, the idea of federal assistance in areas not explicitly defined in the Constitution, while delegated to the States, had also been routinely and consistently protected (Hofstra, 2009). Afterward, the Federal government launched several reforms and created new programs that provided financial assistance on a scale not seen before through a collection of programs known as the New Deal, paving the way for federal involvement in The Agricultural Adjustment Act of 1935, provided schools with funding to maintain existing school lunch programs, and several other agricultural-related pieces of legislation utilized excess food commodities for school lunch programs (Gunderson, 2016). The Civilian Conservation Corps and the National Youth Administration (NYA) program provided funding to serve underprivileged youth with various
educational and work training programs (Neem, 2017). Many were deeply frustrated and angry over the limited direct federal support for public education within the New Deal Programs (Tyack et al., 1984).

In 1944, the Federal government would again step into public education with the passage of the Servicemen’s Readjustment Act, more commonly known as the G.I. Bill. The G.I. Bill included provisions and benefits for veterans related to healthcare, unemployment insurance, pensions, and, importantly, funded higher education opportunities. The G.I. Bill effectively provided higher education opportunities for millions of veterans since it waived most requirements and prerequisites and funded a vast majority of programs, representing a substantive investment of educational resources. In 1943, the federal government shifted the oversight and appropriations related to school lunches, just over 23 million dollars, from the Department of Agriculture to the Wartime Food Administration (WFA; Gunderson, 2016), eventually leading to the passage of the National School Lunch Act of 1946.

It was in this post-war America that educational funding measures continued to expand at the federal level, fueled in part by the number of students enrolling in and completing secondary education outpacing state funding, the expanded need for an educated workforce, the Cold War, and the space race (Levine, 2008). When the Soviet Union successfully launched Sputnik on October 4, 1957, the US responded in part by passing the National Defense Education Act (NDEA) in 1958. The NDEA provided federal funding for higher education institutions that not only focused on general education but also placed emphasis on engineering, the sciences, foreign language education, and teacher training while using the more than one billion dollars of new dollars on loans for low-income students (National Defense Education Act, 1958).

While local governments still provided most public education funding through local property taxes, the 1960s saw new federal legislation and school funding. Given the widespread
disparity in funding at both the local and state levels, tied to physical geography and the property wealth of communities, people started to demand an emphasis on equal educational opportunities. The Civil Rights Act of 1964 indirectly addressed some school funding issues by prohibiting discrimination based on race, color, national origin, or sex in public places, including schools. The Civil Rights Act of 1964 set the stage for the continued discourse on funding public education on a national scale by requiring the federal government to devise and collect information "concerning the lack of availability of equal educational opportunities for individuals because of race, color, religion, or national origin" and report all findings to Congress (Civil Rights Act 1964). Most importantly, it provided federal funding to public schools to develop programs and curricula that integrated students. It was a significant step towards combating the severe inequality in the public education system.

During this time, there was also a growing concern about the evil of poverty, leading to President Johnson’s War on Poverty. As an outgrowth of the War on Poverty, Congress passed The Elementary and Secondary Education Act (ESEA) of 1965, which directly responded to the national war on poverty. ESEA of 1965 included several provisions that expanded federal funding and resources for socioeconomically disadvantaged students in the United States. Several provisions in ESEA specifically address education, including Title I, which provides financial assistance to schools with either high numbers or percentages of low-income students. Title II included funding for professional development opportunities for educators to improve teacher quality, Title III provided language instruction programs to support English language learners, Title IV included funding for technology, and Title V provided funding for programs and initiatives that help disadvantaged students (ESEA, 1965). This legislation solidified the role of the federal government in public education and the importance of public education at the national level, which paved the way for future federal legislation.
The 1970s saw the implementation of additional federal funding and investment into public education, especially for marginalized student populations. Two critical pieces of legislation related to women's and disability rights were passed in the 1970s: the 1972 Education Act Amendment in Title IX (Title IX) and the Education for All Handicapped Children Act, which would later become known as the Individuals with Disabilities Education Act (or IDEA). Title IX prohibited discrimination based on sex in education and programs receiving federal funding (Hanson et al., 2009). IDEA did several significant things: (1) it provided federal funding specifically for students with disabilities, (2) mandated that public schools provide “a free and appropriate public education for all students regardless of disability,” and (3) created Individualized Education Plans or IEPs for students with disabilities that served as a framework for specific goals, services, and necessary accommodations so that each student regardless of disability can reach their full potential. Each of these represented growing federal involvement in public education. The 1980s saw a continuing increased involvement of the federal government through the passage of the Education for Economic Security Act, which provided funding for programs to prepare students for emerging technological careers in new industries and professions, and the Magnet Schools Assistance Program, which focused on developing specialized arts, sciences, and foreign language programs at specific school sites.

In Illinois, educators called for increased state funding, while the private sector, parents, and conservatives called for greater accountability and increased standards. Like most other states at the time, Illinois used a funding model almost entirely based on the general total enrollment of a school district. In 1985, Illinois passed the Education Reform Act, whose formula considered the number of students enrolled and used local poverty, property wealth, population, and other demographic factors in the calculation. The goal of implementing the new funding formula was to provide more significant equity in state funding distribution to ensure that the neediest districts received more substantial funding. The reformed model had shortcomings and
critiques, with many questioning whether the funding reforms impacted student achievement since most school districts still received funding from local property taxes. There was a growing concern about the disparity between wealthy and poor school districts at the time since the new funding formula did little to close the gap between the two.

On average, schools nationwide were impacted by significant enrollment increases in the 1990s. According to the 2011 “Projections of Education Statistics to 2019,” the average enrollment increase trend was roughly 6% in the 1980s, but this figure would double by the 1990s and continue into the early 2000s (Husar et al., 2011). Schools faced growing student populations with unique needs and limited resources, including staff, space, and often funding. The federal government disbursed additional funds through several legislative measures, including appropriations in IDEA, the Improving America’s School Act (IASA), and the Goals 2000: Educate America Act. These federal dollars directed money towards funding for students with disabilities to help provide access to free and appropriate education in individual states and local districts, low-income students for specific programs, to promote safe schools, advance technology, and improve teacher quality through professional development (Heise, 1994). While this funding did assist in funding specialized programs and addressing unique student needs, most of the responsibility for the financing still resided with the states and local school districts. What happened during this time in response to these federal laws was a reorganization of state policies, practices, standards, and funding mechanisms to meet the new laws (Heise, 1994; Wong, 2008). In Illinois, for example, the state revised core curriculum standards, set new achievement goals, and expanded on relatively new accountability and tracking for schools established in 1985. Known as the School Improvement Program, it required identified underperforming schools to put together a comprehensive improvement plan. While federal and state law placed growing expectations on local school districts, most funding and implementation were still at the local level. School funding in the twenty-first century is still
dominated by the local control system and heavily reliant on local property taxes. What has shifted is new opportunities for funding from both the federal and state governments as a response to continued identified achievement gaps between different populations of students. There is an increased focus on increasing funding per pupil and directing funds to where they are most needed and in areas with the most significant impact to improve overall student achievement and close gaps.

Under the No Child Left Behind Act of 2002, Title I funding was increased by 1.2 billion dollars in the first year alone. Under NCLB, Title I funding would eventually grow to approximately 14.4 billion dollars but with more reporting requirements. In 2015, the Every Student Succeeds Act (ESSA) continued adding additional funding to Title I, updated the formula to determine funding per pupil under various grant components, and gave the state more specific guidelines for distributing the funds. These changes were in direct response to critics of previous ESEA reauthorization bills who argued that the funding is still insufficient and the complicated formulas that determine state funding for the different grants that fall under Title I fail to direct funds equitably to students most in need (Cook-Harvey et al., 2016).

While Illinois had long had issues with its funding formula, the new iterations of ESEA, coupled with growing concerns over achievement gaps, disparity in funding between school districts, often by geographical location, and shifting politics, there was extensive work done to update the General State Aid (GSA) funding formula. The GSA formula considered district enrollment, types of students, local capacity, and tax base. Still, it was meant to provide a minimum level of funding for each student and did not consider adequacy or equity in its distribution method. At the time, Illinois also had a definite grant system in place, which was intended to distribute additional funding toward specific needs and student populations. Transportation, School Health, Life Safety, Special Education, English Learners, and students identified as at risk were some of the targeted areas that attempted to provide additional funding
to school districts. Unfortunately, due to the economic instability of the Illinois government, GSA and the categorical grants were often not fully funded. GSA and subsidies were usually prorated, and the state had a history of making substantially late payments to districts. The economic volatility meant districts had to rely on their tax base for most of their funding. So, while federal and state governments increased their education funding over time, there remained a reliance on the local communities to provide resources. Further, as more funding was provided centrally, state and federal laws placed more requirements on local districts. Within this context, final allocation decisions were left to local school districts.

**Philosophical Tensions**

Educational philosophers, policymakers, advocates, and communities have debated public education’s foundational questions and ideology from the Common School Era to today. The purpose of instruction, the organizational structures, the means, methods, values, and intended outcomes have all been subject to intense scrutiny throughout the history of the United States. An ongoing present-day dialogue deeply rooted in the historical context seeks to define the relationship between educational systems and the larger society. By understanding how policy decisions throughout the historical American landscape have been shaped by shifting and often conflicting educational philosophies, we can understand how and why the system continues to evolve (Urban et al., 2019).

The 18th century ushered in the Age of Enlightenment across the Western world. While the early 1700s saw the emergence of this commitment to social, political, and economic advancement through practical means, the period was also one of upheaval and change in many different areas. Societies across the globe, especially in Europe, were advancing technologically and economically at an unprecedented pace. There was also a rise in social unrest as ideas of individualism, freedom, and new philosophies emerged. The United States
War for Independence, the French Revolution, and the Napoleonic Wars helped spur new ideas on education in the late 18th century. Historically, education was a private endeavor in much of the world, only available to the wealthy or aristocratic society; the events of the late 18th century saw a growing number of philosophers and advocates for a public system of education that would be open to all (Urban et al., 2019). While religious schools, private tutors, and elite educational opportunities were still prevalent, the period saw the emergence of new public education models in Europe and the United States. The Prussian education model emerged, built around the idea that education should be open to all, regardless of socioeconomic status, gender, or geographic location (Herbst, 2002), and was quickly adopted. A vital facet of the model set academic standards that all students would be expected to learn and grouped by age instead of academic proficiency (Herbst, 2002). Most importantly, the Prussian model of education called for the centralization of oversight and governance, which allowed for greater control of citizenry and a way to ensure an educated workforce as the world moved towards technological advances and growing industrialization. After years of war and economic instability, governments began to see how education could further the nation’s and society’s ideals (Herbst, 2002).

The main goal of education throughout the Common School Era between the mid-19th century and early 20th century was to create a systematic structure of public education. This system would provide a shared educational environment to all children regardless of gender or socioeconomic status. Many educators of the period learned from the Prussian model to facilitate social cohesion and further democracy by growing an educated citizenry with the knowledge and skills necessary to participate fully in American society (Falk, 2014). They also focused on promoting shared moral and social values of the day among students. Hard work, discipline, respect for authority, and ideas around the importance of justice were often included in daily instruction and intertwined into the curriculum (Falk, 2014). Schools during this time also
focused on curriculum-based practical knowledge and skills needed in early American society. Many public schools had vocational programs that primarily focused on agriculture, carpentry, and the burgeoning industrial skills required to be capable employed members of society. Schools also taught basic home economics such as cooking, sewing, and essential health and hygiene courses so that students knew the basics of home life. While much of the curriculum in Common Era schools was similar across different areas of the country, some differences arose due to local determination of curricular standards, often set by individual schools, administrators, and teachers (Falk, 2014).

In the late 19th century, a philosophical movement in Europe focused on how children learn best and by what methods of instruction. Once again, the work in Europe heavily influenced American educational reformers and may have been the beginning of later educational movements in the United States. The emerging shifts in philosophy and practice informed by centralized systems in Europe did not prompt widespread legislative change at either the federal or state level in the United States, leaving for the need to operationalize these philosophies in a local control system. It was during the two decades before the turn of the century that educational reformers such as Charles McMurray successfully disseminated the ideas of Friedrich Herbart and Friedrich Froebel through a series of books titled The General Method (Tyler, 1982). McMurray and later reformers used the work of Herbart and Froebel to reject the past practice and methodology, which mainly consisted of recitation and rote memorization. Even with these emerging shifts in philosophy and practice, the goals of the Common School era remained the same - schools continued to use the standard education to promote an educated citizenry that would be engaged civically and further develop democracy as a cornerstone of American society.

The Industrial Age in the United States significantly impacted the American identity and fundamentally changed society. Not only was the United States transformed from an agrarian
society into an international industrial powerhouse, but there was a profound change to the economy, culture, politics, and education. During this period, new industries spurred the creation of employment opportunities and unprecedented growth, which fueled the expansion of urban centers, rapid technological innovations, upward economic mobility, and a corresponding changing need for public education. The old standards of rote memorization and classical teacher-driven curriculum started to shift. Progressive educators and philosophers such as John Dewey, William Heard Kilpatrick, and many others advocated for student-centered learning driven by specific student interests that created opportunities for experiential learning. It was argued that education should be aligned with societal values and goals to prepare students to be active in the workforce and civically engaged and productive citizens (Dewey, 1899/1916).

The first half of the 20th century saw continued progressive growth and the beginnings of the public education system that we are familiar with today. During this time, various philosophers, psychologists, educators, and advocates expanded the foundational purpose of education, established new educational pedagogy, and instituted new practices in the classroom. The most influential of these is John Dewey, whose work continues to be used today as a basis for educational reform measures.

John Dewey used a pragmatic philosophy in his approach to education. The belief that education should be oriented towards the needs of society and the economy formed the basis for the goals of education during this time. This philosophical shift in education to a substantially more progressive view of the purpose of education, the methodology to deliver content, administrative changes, and the expanded discussion of who is responsible for providing education created the necessary environment for politicians and government officials to begin taking a more active role in funding public education. Educational goals emphasize practical skills and knowledge and encourage students to engage with real-world problems (Kelly & Cordeira, 2020). As a result of this period, while basic skills such as literacy and writing
continued to be necessary, new skills needed to work in an industrialized nation also became prominent in curricula across the country. The idea that students were required to have real-world skills focused on efficiency, work ethic, and a renewed commitment to citizenry was evident throughout schools of this time (Kelly & Cordeira, 2020).

Just as John Dewey and his fellow educational reformers made enormous gains in public education, in greater attention to teacher preparation, expanding curriculum, movements towards student-driven learning programs, and widespread increased attendance, graduation, and post-secondary outcomes, the stock market crash of 1929 brought daily life to a halt. The Great Depression impacted every facet of American life. The United States saw an unprecedented economic downturn that affected every gender, race, ethnicity, and different socioeconomic class. Many people, including the poor, middle class, and the wealthy elite, lost their jobs, homes, and businesses. This and the widespread failure of banks caused many elements of essential American society to dissolve almost completely and instantaneously overnight.

Public schools felt the effects of the Great Depression almost immediately. The nearly total reliance on local property wealth and property taxes meant that schools were cut off from the primary source of revenue. Schools were put in precarious positions as they could not sustain annual budgets. Schools were forced to look at making significant cuts to personnel, programming, burgeoning extracurricular activities and clubs, services, and, in some cases, even the length of the school day. At the same time, schools became a place of community gathering and were often asked to attend to the new needs of students who were often without necessities of food, clothing, shoes, or books.

The expansion of public education and calls for increased funding would give the 1940s and the post-World War II United States a push towards implementing new standards and practices in education and beginning to create significant federal and state legislation related to
public education. In many ways, the Progressive movement in education continued throughout the Great Depression and arguably saw a new sect of militant teachers, administrators, and advocates that further strengthened the foundations of public education in the United States. The decade's economic crisis influenced educational philosophy, goals, and practice. There were often calls for cuts to what was seen as progressive curriculum and programs such as kindergartens, vocational education, home economics classes, and the arts; many people argued that this type of education was essential during the period (Tyack et al., 1984).

Public education during the Civil Rights era was marked by the philosophy that public education was a tool to solve society's long-standing problems; reformers and educators viewed education to end social injustice and inequality. Key activists such as Martin Luther King Jr., Ella Baker, James Farmer, Fannie Hamer, and Diane Nash founded organizations. They led movements such as nonviolent protests and acts of civil disobedience. They brought crucial legal challenges to bring about significant changes in many areas of American society, structures, and political landscape. While the groundwork for the Civil Rights Movement was laid well before the 1960s, the passage of the Civil Rights Act of 1964 is considered by historians of both public policy and social reform to be a landmark piece of legislation. It is considered by many to be the culmination of a shift in the understanding of the federal role in the defense of human rights (Aiken et al., 2013; Hersch & Shinall, 2015; Rodriguez & Weingast, 2002). The Civil Rights Act of 1964 included eleven titles that explicitly prohibited discrimination based on race, color, religion, sex, and national origin (Civil Rights Act, 1964). The titles encompassed voting rights and access to public facilities and accommodations, furthered school desegregation, prohibited discrimination by entities receiving federal funds, tried to address inequities in the legal system, and banned discrimination in employment (Hersch & Shinall, 2015). These legislative changes and measures were a direct result of the long-time work of advocates, activists, and reformers such as Martin Luther King Jr., Thurgood Marshall, and
James Meredith, as well as sociologists, psychologists, and educators such as Mary McLeod Bethune, Kenneth Clark, Jerome Bruner, and James Coleman.

In 1966, the Equality of Educational Opportunity Report, or EEO, was released. It was groundbreaking in terms of scope and became the largest dataset ever collected at the time on student information and home life. The EEO would become known as the Coleman Report because of the sociologist who authored it, which became the new standard for the methodology used to conduct educational research. At that time, the Coleman report essentially said that schools had little influence on student outcomes and that home life and family were the most significant indicators of later success. The report disregarded school spending per pupil, school facilities, staffing, and almost all aspects of the learning environment. Instead, it focused on student demographics such as race, gender, socioeconomic status, and other metrics concentrated on individual students.

The Women’s Rights movement and a focus on gender equality led to legal, social, and cultural changes. They encouraged new and shifting conversations about the traditional systems, structures, and practices in many aspects of life. These new ideas challenged traditional philosophy and ideology in essential ways and gave women a revitalized agency and efficacy in society. In the early 1980s, a new theory of moral development emerged as a response to what was perceived as male-dominated and biased theories presented by Lawrence Kohlberg. Kohlberg developed his theory of moral development through extensive research that used in-depth interviews with many individuals of different ages and from different cultural backgrounds. He presented his theory as a hierarchical set of three levels encompassing six stages of increased moral reasoning and capacity. Kolberg’s theory of moral development was influential in philosophy, psychology, and education. His theory became increasingly questioned and criticized for the Western-centric individualistic value system and gender biases, which were void of women’s experiences or perspectives.
It was out of this work and in response to Kohlberg that Carol Gilligan, a feminist psychologist and scholar, would develop her theory of moral development. In 1982, Gilligan detailed her Ethic of Care in moral development in “In A Different Voice.” The book challenged Kohlberg’s traditional theories of moral development as being biased since the research predominantly focused on male participants in his studies. She wrote extensively that the current theories did not accurately reflect women’s moral reasoning. Gilligan was the first scholar to communicate that women developed their moral reasoning through the ethic of care based on relationships with others, empathy, and compassion. At this time, Nel Noddings, an educational philosopher and scholar, began incorporating the Ethic of Care into Education.

Noddings’ approach to the Ethic of Care used a broader philosophical framework that conceptualized care as the foundation of education and social policy. Noddings and others, such as Joan Tronto, argued that care should center on education. Because of the work of Carol Gilligan, Nel Noddings, Joan Tronto, and others, the Ethic of Care emerged as a central concept in education (Clement, 1996; Engster, 2007). They were able to challenge traditional educational philosophies and practices that largely ignored the social and emotional well-being of students. By putting care at the center of education, the traditional authoritarian models of teaching and learning were no longer seen as the only path to academic success and achievement.

While the growth of feminist care ethics in education in the 1980s has sometimes been labeled as a continuation of the Civil Rights movement of earlier decades, it is also slightly more nuanced. The goal of education was to provide more inclusive educational environments focused on equity. It used a new lens to view academic achievement, access, accountability, teacher training, and professional development. The Ethic of Care philosophy highlighted the importance of the school in the community’s larger social context and called for greater parental involvement in student learning. Because of the critical emphasis on relationships, educators
sought to make the importance of student and teacher relationships central to student achievement. They recognized the importance of parental involvement and home life. While previous ethical and moral frameworks in education considered the student in the educational setting, the Ethic of Care is the first framework to capture the idea of the whole child regardless of the setting.

The Reagan administration and conservative leaders that dominated federal control in the 1980s shifted away from a centralized national educational policy, leaving the authority and power to state and local governments. A pendulum shift in the 1990s brought a new national focus on educational policy. The Clinton administration and Democrats used educational reform as a central issue in the party platform. They worked through the Department of Education to bring about reforms while in office. Interestingly, many of these reforms were also focused on decentralized control and governance at the federal level but merely exerted federal oversight to pressure states to make reforms (Sadovnik et al., 2002).

The National Center for Education Statistics released a report in 2003 called Overview and Inventory of State Education Reforms: 1990 to 2000, in which the focus is entirely on what states did throughout the decade. Still, no comprehensive or substantial report on federal activities was compiled or released (Hurst, 2003). The Department of Education’s focus throughout the 1990s was on understanding the achievement differences among groups of students, especially those from low-income families, promoting resource distribution to those most in need, increasing curriculum standards, and developing new accountability mechanisms. State reforms had to adhere to changing federal guidelines. They were under immense pressure from their local communities to implement reforms that addressed the specific needs of students within those states. Shifting educational philosophies and ideologies, federal and state legislation, and changing student needs helped shape educational goals, practice, and funding throughout the 1990s.
The 1990s can be characterized as a time of expansion and change in public education. While many of the goals and objectives of education were continuations of previous philosophies and models, there was a shift away from traditional measures of successful education. During this time, according to the U.S. Department of Education’s National Center for Education Statistics, there was a shift from input-driven quantifications such as the focus on per pupil funding to one of outputs or an emphasis on student achievement as measured by standardized test scores. This shift did help shape classroom practices, curriculum choices, staffing patterns, school facilities, and resource allocations, as there was hyper attention to standards-based or measurable outcomes.

The 1990s also saw significant changes in technology. Home computers, cell phones, and the internet, while relatively new, gained popularity and economic feasibility for middle-class Americans at unprecedented rates. The average family often had access to computers at school, libraries, or professional settings and in their own homes. As new electronics came to market and technology grew, it challenged schools to keep pace and incorporate updated practices, curricula, and facilities. Two critical pieces of legislation were signed into law in 1994 by the 103 Congress. The Improving America’s Schools Act, known as the IASA, was not only the reauthorization of 1965’s Elementary and Secondary Education Act (ESEA) but was the most substantial overhaul of the bill since its development. The IASA had several significant expansion measures in the reauthorization. The new law focused on a new standards-based approach to education. The IASA increased funding for the country’s neediest students and directed more dollars to be distributed to low-income students under Title 1. The law also prioritized professional development for staff, especially teachers, and required more funding for technology in the classroom and woven into the curriculum. The IASA also directed states towards creating alternative and special schools, known as Charter Schools. The creation of Charter schools was not well received by many as they were operated privately. Still, with the
use of public funds (Improving America’s Schools Act of 1994). Those in favor of Charter Schools said that it expanded school choice opportunities and encouraged greater parental control over students’ education, while opponents voiced concerns over dwindling funds for already struggling schools since Charter schools draw from the same funding source as all other public schools. The second legislation was also enacted in 1994, the Educate America Act or Goals 2000, which codified national educational standards, established eight national goals, created a national goals panel, and enacted a national standards and improvement council. The eight national goals that Title I of the Educate America Act set specific metrics to measure the success of improving school readiness, school completion, student achievement and citizenship, teacher education and professional development, mathematics and science leadership, adult literacy, and lifelong learning, ensuring safe and drug-free schools, and increased active parental participation (Educate America Act, 1994).

It is difficult to categorize or characterize the 21st century accurately. It may be because it is only now coming to the end of its first quarter or because, amid modernity, the lens of history is obsolete. Looking without bias and being self-reflective as daily life unfolds can be challenging. Many educators, policymakers, economists, and activists do find consensus that the new era is one of rapid change through technological advances, globalization, and increased interconnectedness, as well as a time of instability and divisiveness.

The work of previous decades has led to greater understanding and, in many cases, acceptance of marginalized groups both in widening cultural tolerance as well as expanded legal rights through efforts of diversity, equity, and inclusion initiatives. The 21st century has seen exponential growth in technology’s capabilities and availability to the masses. In many ways, technology has impacted every corner of daily life, whether it is the way people interact with one another, access information, or perform everyday tasks. These changes have positively impacted public education’s philosophy, goals, policy, and practices. Modern
educational historian Diane Ravitch has written extensively and critiqued much of the policy reform of the 21st century. Howard Gardner, an educator and prominent psychologist, has developed a body of work that emphasizes the needs of modern learners and new approaches to education. Linda Darling-Hammond, a policy reformer and educator, has written extensively on policy reform and new approaches to learning that are student-centered, collaborative, and skills-based and aim to produce creative problem-solving. These modern researchers provide critical voices on how public education has faced challenges and setbacks and moved forward in changing directions over the last twenty-five years. History has shown us that these reforms happen in educational philosophy, policy, and practice at varying levels of organizational systems. Federal, state, and especially local decisions remain central to public education.

At the start of the century, ideas on public education shifted, which was evident in the early legislation and reforms. Technological advancements have helped spur the growing number of educators to embrace student-centered learning. While traditional teacher-driven curriculum choices dominated and still dominate much of the educational practice, an increasing number of educators developed project-based, creative, collaborative approaches in schools. These changes that did occur in philosophy and practice were driven by an expanding body of research that suggested evidence-based, more significant outcomes for students using these new methods of instruction (Estes, 2004). While student-centered learning is not a new concept, with each shift and expansion in public education, new data is available to support the implementation of practice based on educational philosophy.

The main goal of public education in the 21st century has been to ensure that all students have access to high-quality education and opportunities. Recognizing the unique needs of student populations and focusing on the student as a whole child have become increasingly important parts of defining educational outcomes and achievement. Educational goals and how to achieve these goals became increasingly divisive. With Goals 2000: Educate
America Act expiring in 2001 and having made progress towards the eight objectives but not meeting them, there were increased calls for greater accountability on schools and educators. As a result of these concerns in education and bipartisan support, Congress passed the No Child Left Behind Act (NCLB) 2002. The NCLB was officially the reauthorization of the Elementary and Secondary Education Act of 1965 (ESEA). Also, it incorporated previous components of the Goals 2000 and the Improving America’s Schools Act (IASA) of 1994. The NCLB included provisions requiring parental involvement, standardized reporting metrics on graduation rates, national teacher licensure requirements and educational training, standardized testing and reporting of state needed in math and reading for students in third through eighth grades, accountability for schools not meeting the provisions, and expanded Title I funding. The law did have widespread partisan support, and early on, many people, whether educators or parents, reacted positively to the bill on a national level. The bill did have its critics, and as schools failed to meet the educational requirements and standards, funding concerns would become the central issue as well as what was perceived as an intrusion of the federal government on state responsibility for public education and the ability of local decision-makers to carry out the requirements effectively. This legislation was shaped by the educational philosophy, goals, and practice of its day but also shaped future legislation with its success and, more importantly, its shortcomings (Wong, 2008). As the NCLB act expired, the new iteration of the ESEA of 1965 would be signed under the Obama administration in 2015. NCLB was replaced with the Every Student Succeeds Act (ESSA), which directly responded to the critiques of the previous bill. Where the NCLB was the most direct control or accountability measure implemented by the federal government over K-12 education in history, ESSA scaled back on both the requirements of specific standards, accountability measures, reporting provisions, and funding uses to give back control to state governments and provide flexibility instead of a one size fits all approach. While ESSA still had testing, accountability, and teacher qualifications
standards, it significantly rolled back any punitive measures or penalties for not meeting federal benchmarks (Goertz, 2005).

Local Decision-Making and Resource Allocation

The decentralized nature of public education in the United States means that most governance and funding responsibilities lie locally. Local decision-making and resource allocation are the primary responsibilities of local school districts. Most districts are overseen by a governing body elected by the public or appointed by the state and are charged with the overall operation of the school district. As discussed previously, local districts do receive some federal and state funding, which they are often required to allocate in specific ways either for specific programs, services, staff, or student use, such as with funds from the federal IDEA grant, more recently the American Rescue Plan funds, Medicaid funds, or funds received from the state such as in Illinois School Maintenance and Project Grant or Vocational grants through the Department of Human Services. Most funding in any school district is from local sources, primarily through the levy of local property taxes. The majority of funds come from this unrestricted local source, and the allocation of these resources is the primary responsibility of the school district.

Usually, an individual within the school district has a specific financial role. While this position is often called the Chief School Business Official (CSBO) in some smaller districts, the financial responsibility may fall to the Superintendent of Schools, Principal, or other administrators. According to the Illinois Association of School Business Officials, School Business Officials (SBO) “are top-level administrators in the agency they serve” and “are visionary leaders who work with district stakeholders to ensure resources are available for student success” (Illinois Association of School Business Officers, n.d.).
For the sake of defining the financial role in local school districts and clarifying who is being referred to when discussing local decision-making and resource allocation, they are often referred to as a School Financial Administrator (SFA) since this general term covers the many different positions that may be charged with the financial oversight of a district. SFAs play an essential role in local decision-making and resource allocation. The following paragraphs will outline how individual and collective values, beliefs, and experiences shape an SFA’s actions, outline how the rise of ideas of equity, adequacy, efficiency, and accountability in school resource allocation, and look at ways in which an SFA implements their decision-making process through specific methods.

Context of School Funding and Decision-Making in Illinois

School funding in Illinois and the local decision-making process continue to be a complicated discussion, generally driven by the political control of the state government. From the start, Illinois has been known as a place of political corruption. Illinois was officially recognized as the 21st state in the union in 1818. At the time, Illinois had a relatively small population of just over 40,000, which qualified it for statehood. The state was known for its vast natural resources, and its location would make it an ideal place to expand trade and commerce. The Mississippi River and the border on Lake Michigan would lead Illinois to become central in transporting goods throughout the country. At its founding, there was no formal centralized public education system but rather a mixture of private institutions, religious schools, and the beginnings of some state funding of public entities, mainly in New England. According to the Illinois Office Secretary of State’s historical census data, Illinois would experience rapid population growth, with the initial population of 40,000 doubling in less than two years, reaching 850,000 by 1850 and over 4 million by 1900. The history of Illinois through the development of
and adoption of its various iterations of the state constitution serves as a lens through which to view the evolution of public education and its funding in the state context.

History of Public Education Funding in Illinois

The history of public education in Illinois can be traced back to its beginnings as the first explorers and settlers arrived. These early residents brought with them many of the philosophies and practices that were prominent during the period but often a much more liberal outlook that was predicated on increased freedoms and opportunities for more significant numbers of people than were found in older areas of the East or the South. Illinois has a unique history regarding public education, which can be understood by analyzing the four iterations of the Illinois State Constitution. This context provides a legal and political framework for expanding public education in Illinois to understand the current debate landscape across the state.

The first constitution in Illinois was primarily modeled after other state constitutions and was quite succinct and narrow in scope compared to modern versions of state constitutions. Illinois was considered liberal for the eight articles included in this first iteration. Illinois included a constitutional provision that allowed all white males who had resided in the state for at least six months voting rights. At the time, many states included stipulations that required white males to be United States citizens and property owners. It is also important to note that this first Illinois constitution was never presented to the public for a vote but was accepted by the United States Congress upon granting Statehood. At the same time, the initial constitution did not include a formal provision for creating a state-funded public school system. It set aside land in all fifteen of the original counties to develop schools and created a state-funded university for higher education. There is some evidence to suggest that Illinois did foster a commitment to education through historical documents and writings by notable educators at the time who chose to move
to Illinois as early as 1793. Many of these early educators used their library resources, housed their schools in private homes or other spaces, and were paid by private philanthropists or had individual benefactors (Bone, 1957).

Even though the initial state constitution provided few provisions, early legislators quickly enacted laws to establish public schools in Illinois. In 1825, the Illinois legislature voted in favor of the Establishment of Free Schools Act. This had been introduced by Joseph Duncan, who represented Morgan County and would later become the governor of Illinois. This act established free, common schools available to all white students between the ages of five and twenty-one, regardless of socioeconomic status or gender (Bone, 1957). This act allowed local governing bodies to levy taxes to create and fund these local schools. Unfortunately, the next General Assembly repealed much of this act due to local taxpayers' lack of widespread support, especially in the southern counties. Even though funding for schools in many communities was difficult, the number of students enrolled in public schools saw significant growth. This growth led to a growing demand for qualified teachers, and as a result, there was an influx of teachers from prominent institutions and families that went west to meet the growing demand.

By 1848, Illinois had already seen a significant increase in industry and commerce, leading to substantial economic growth and population expansion. Illinois quickly became central in the national economy for several reasons, including its vast natural resources, benign agricultural hub, expanding manufacturing and industrial sectors, the transportation network of growing railways, and access to the Mississippi and the Great Lakes shipping opportunities. Because of this rapid growth and change, Illinois adopted a new state constitution in 1848. This second constitution was an outgrowth of the state's rapidly changing economic, political, and social nature at the time. The state constitution included expanded voting rights for white males, developed the duties and the differentiation between branches of government, focused on state finance and private corporations, but most importantly, provided much more detail on
public education in Article VII. Article VII was the first state commitment to a free and public education for its citizens and addressed funding and ongoing educational system regulation. The Education article of the constitution was broken into five sections. The constitution explicitly established the state board of education, required the state to provide a “free and public education to all school-aged children, distribute state funds to local educational systems, create and maintain educator preparation programs, and establish a state-funded higher education system of colleges and universities (Illinois Constitution, 1848).

The 1848 state constitution reflected the importance of public education and the state’s commitment to what they believed to be a public good that would further the democratic principles of the period. During this period, the legislature passed several bills that continued to define the role of the state government in public education, addressed funding concerns, and expanded access to education for children across the state. The Common School Law of 1855 created a school system meant to be funded by local property taxes, the local control system, and state funding mechanisms. This legislation also expanded the role of the State Superintendent of Schools and created the state Normal School, which was dedicated to teacher preparation and training.

From 1848 to 1870, although a little over two decades, the political upheaval followed by the Civil War, the growing importance of Illinois as a transportation crossroads of the country, and the advent of the Industrial Revolution about to begin pushed the state towards proposing a new State Constitution. At the time, Illinois had already had its share of political corruption and the influence of big business and industrialists. Illinois needed a modernized Constitution to accommodate the many social, political, and legal changes that had occurred at the time. Besides defining and establishing three branches of government, the powers of the state, providing provisions and operational standards for local governments, updating voting rights, and addressing business and financial issues, this state Constitution also explicitly established
public education. It required that the “general assembly shall provide a thorough and efficient system of free schools whereby all children of this State may receive a good common school education” (Illinois Constitution, 1879). While Article VIII is brief, encompassing just five provisions, it does place education as the state’s responsibility and lays the groundwork for future legislation.

By 1970, the previous Illinois state Constitution had been in place for one hundred years. It needed to be updated in structure and content and should have considered the vast changes over the century. By the late 1960s, society and the national government of the day were arguably unrecognizable to those living in the late 1800s. Changing economic conditions, urbanization, advancements in technology, and expanded rights for women, people of color, and people with disabilities meant that the state Constitution no longer met the needs of the people of Illinois. These changes required updated language for the protection of individual rights as well as increased governmental services for residents. Another cause for the modernization of government was the widespread political corruption that occurred over the last century. Illinois politics in the 1960s faced criticism at both the state and local levels, especially in Chicago. People had a growing distrust of Illinois politicians. There was a demand for increased transparency and accountability due to several significant scandals, including the Secretary of State selling driver’s licenses, the judiciary selling judgeships, widespread patronage for government jobs, and “pay to play” political contributions and donations to parties from wealthy business owners, corporations, special interest groups, and lobbyists (Gradel & Simpson, 2015; Royko, 1988). These two facets and the historical importance of previous iterations influenced how the state constitution was structured and expanded.

The Illinois Constitution of 1970 expanded the people’s rights, added more structure and greater power to the executive branch, particularly the governor’s office, restructured the judicial department, and greatly expanded the article related to public education. Article X states, "A
fundamental goal of the People of the State is the educational development of all persons to the limits of their capacities” (Illinois Constitution, 1970). It defines the state's role in establishing and funding public education by stating, "The State shall provide for an efficient system of high quality public educational institutions and services” (Illinois Constitution, 1970). It goes on to say that public education shall be free through secondary education and that the primary responsibility for funding public education is the responsibility of the State. Article X also establishes a State Board of Education, higher education, special education requirements, non-sectarian provisions, non-discriminatory practices, and minimum funding levels (Illinois Constitution, Article X 1970). Since its adoption, the current constitution, and explicitly Article X, has been used as a basis for several court cases and legal challenges, including Committee for Educational Rights v. Edgar. Initially, a group of plaintiffs from low-income school districts, many from urban centers such as Chicago and East St. Louis, brought a lawsuit against then-Governor Edgar and the state in 1992, citing that the funding model and mechanism for distribution was a violation of Article X of the state constitution. The plaintiffs argued that the substantial reliance on local property taxes created a significant disparity between wealthy and poor school districts and violated the state mandate for a “system of high-quality education.” The case would eventually go to trial in 1995, where the courts sided with the plaintiffs. In 1996, Edgar and the State appealed the decision to the Illinois Supreme Court, but the lower court's decision was upheld (Ward 1997). This decision paved the way for educational funding reform in Illinois. As a result, Illinois was ordered to provide additional funding for low-income school districts and create an equitable system of distribution (Ward 1997). In response to the ruling, Illinois created other funding opportunities for low-income school districts. It also established the Education Funding Advisory Board, which made annual recommendations to the General Assembly and the Governor. The General Assembly also revised the funding formula as a direct result of the ruling and created funding for early childhood education, construction, and other
programs (Illinois School Funding Reform Act, 1997). Unfortunately, these measures did not dispel the significant disparity between wealthy and poor school districts. Political and legal challenges continued, but it would not be until the passage of the Evidence-Based Funding for Student Success Act of 2017 that Illinois would see any dramatic change in the public education funding formula.

**Current Funding Model: Evidence-Based Funding**

Various nonprofit organizations, private sector entities, educational institutions, governmental departments, and academic researchers have studied the many funding models employed across the United States to finance public education (Fritts, 2012). There is consensus that the mechanisms and models used to fund public education need to be considered adequate and equitable (Verstegen & Driscoll, 2008). The long debate over public educational funding entails who is responsible for providing funds, to what extent, and what funding can be used for, which is often contentious. Studies such as The Education Trust are national nonprofit organizations that focus on research and advocacy through the lens of what suits students and address issues with inadequate funding. In 2015, The Education Trust completed a study called Funding Gaps: An Analysis of School Funding Equity Across the U.S. and Within Each State. The study analyzed state and local revenues per student, the percentage of students living at or below the national poverty line, and the percentage of students of color. It then focused on the gaps between the funding per pupil and between districts serving the highest and lowest number of students living in either poverty or students of color. Each state was ranked from most progressive to most regressive, providing a spectrum between moderately progressive, neutral, and moderately regressive. The study showed that Utah was the most progressive state since districts with the lowest poverty rates received 21% more state and local funding than districts with significantly lower or no students living in
poverty. At the time of the study, in 2015, Illinois was ranked as the state with the most regressive funding formula since its lowest poverty districts received 15% less in state and local funding than school districts with lower or no students living in poverty (Morgan & Amerikaner, 2018). Not only was Illinois’ old system considered regressive in terms of equity, but the state was also frequently unable to meet the budgeted annual obligations under state aid. Because of this inability to support districts at the budgeted amount, the state routinely prorated General State aid, special education reimbursements, and transportation assistance to districts.

The debate over the Illinois public education funding model was one issue that came to the forefront during the Governor’s race in 2014. Incumbent Democratic Governor Pat Quinn faced off against a private equity firm entrepreneur, Bruce Rauner, in one of the most expensive political races in Illinois history. Rauner spent an estimated twenty-six million dollars of his wealth on the race. His campaign focused on Quinn’s tenure’s perceived failures around rising property taxes, unemployment rates, and educational funding (Huppert, 2019). After assuming office in 2015, Rauner did little to prioritize educational funding reforms. When the Illinois Senate and House passed what was then SB 1, which was the original Evidence-based Based Funding model bill, on July 31, 2017, Governor Rauner immediately issued an amendatory veto to SB 1. According to the Illinois General Assembly bill status page for SB 1, the amendatory veto included provisions that significantly changed the language that provided Chicago Public Schools with additional funding for pension costs, removed language around Property Tax Extension Limit Laws (PTELL) and Tax Increment Financing (TIF), changed the proposed district hold harmless clause to a per-pupil hold harmless, and removed provisions if and when new state funds were to come available. Rauner and leaders in other states have pointed to research that indicates additional dollars and funding in education have limited success in advancing student achievement. Books such as Schoolhouses, Courthouses, and Statehouses: Solving the Funding-Achievement Puzzle in America’s Public Schools by Eric A. Hanushek and
Alfred A. Lindseth were used by political leaders to back the argument that funding does not always generate improved test scores, graduation rates, or post-secondary achievement. For instance, Hanushek and Lindseth (2009) argue that well-intentioned legislative and judicial practices over the last thirty years have done little to raise student outcomes and propose directly tying educational funding to specific achievement incentives. The Senate ended up overriding the veto, but the bill died in the House, as it could not garner the majority votes needed to override the Governor. As a result, there was bipartisan work in the Illinois legislature to create and pass SB1947. The most essential part of SB 1947 is that it kept the original funding formula of SB 1 intact.

**Base Funding Minimum**

SB 1947 created a base funding minimum for each district, an individual district adequacy target, and a local capacity target. The base funding minimum created the “hold harmless” clause, ensuring no community would receive less funding than the previous year. The new Evidence-Based Funding model (EBF) used the 2016 General State Aid district allocation as the base funding minimum for each district (Advance Illinois, 2016).

**Adequacy Target**

The adequacy target for every district is different based on individual district populations and unique groups of students. According to the Illinois State Board of Education presentation on EBF’s funding formula, Adequacy Target (AT) is defined as “the sum of all education cost factors as individually calculated for that district based on investments set in EBF” (Illinois State Board of Education, 2022). The formula requires enrollment numbers for each district and total investments or expenditures per pupil to calculate AT. It starts with a base enrollment number or the total number of students. Still, it subtracts special groups such as Special Education Youth
in Care, Regular Youth in Care, and Students in Parent Paid tuition programs. The formula also adds special groups such as Special Education students in pre-k programs and students enrolled in approved charter schools (P.A. 100-0465). According to the formula, the investments piece includes core, per-student, and other investments. The core investments include teachers, specialized teachers, nurses, librarians, school aides, and onsite staff. Per-student investments include costs related to employee benefits, technical programs, professional development, instructional materials, assessments, technology, operation and maintenance, and central office costs. The other or additional investments are composed of the costs of educating students who are low-income English learners and in Special Education programs (Illinois State Board of Education, 2022). The initial Adequacy Target is found by taking the sum of these cost categories. The formula also considers regional cost differences and cost of living differences and includes a regionalization factor. The final Adequacy target takes the initial AT and multiplies it by the regionalization factor.

**Local Capacity Target**

The local capacity target of each school district in Illinois is different. It is calculated based on each district's property wealth and ability to raise local funds to meet the needs of its students. The EBF formula calculates each district's real Equalized Assessed Value of property or real EAV. The real EAV is equal to the original EAV minus any adjustments. Adjustments can include any property tax adjustments, certificates of appeal, and abatements. The formula then uses an average of either two or three years of EAV depending on whether the district has been subject to Property Tax Extension Limitation Laws (PTELL) and whether or not the district had more than a 10% decrease in EAV from the current year over the preceding year. The formula then determines the district's Local Capacity Ratio (LCR) by dividing the adjusted EAV by the Adequacy Target (AT). Each district is ranked according to its LCR, and this becomes the
district's Local Capacity Percentage. To finally arrive at the Local Capacity Target, each district's AT is multiplied by its LPC (Illinois State Board of Education, 2022).

**Funding EBF**

While the new formula provides a base funding minimum to each district and many other factors determine how new funding is distributed, ultimately, the law aims to ensure that the neediest and most underfunded school districts receive a more significant proportion of overall funding. Proponents and supporters of the new funding formulas cite research and evidence to suggest that the new procedure has led to increased funding for low-income school districts but that more is still needed and that frequently underlying issues of poverty and other barriers still exist (Martin et al., 2022). Other researchers have shown that EBF provided substantially more equitable funding to school districts in Illinois than previous formulas. They cite that EBF has been the mechanism leading to reductions in a disparity between high- and low-poverty districts and between high- and low-achievement or performing districts. According to the Illinois State Board of Education (ISBE), an additional 300 million dollars was appropriated to the Evidence-Based Funding Formula as part of the state budget. Unfortunately, ISBE has estimated that the "projected total investment needed to bring all districts to 90% adequacy in FY 23 is $3.6 billion. The original law in 2017 set out to get all districts to adequacy by 2027, but with the continued appropriation shortfalls, this does not seem attainable, given that the date is less than four years from today. While critics are quick to point out the continued failings of the new funding formula, there is evidence to suggest that it is impacting those most in need, just at a far slower pace than was initially outlined.

Local decision-making related to resource allocation is, and will continue to be, a vital part of the Illinois educational landscape. As more research is completed on the impact of the Evidence-Based Funding formula, the data provided will help drive future decisions and school
funding reform in the state. Ultimately, local school finance administrators will remain essential to distributing resources within school districts. The flexibility of Evidence-Based Funding ensures that local control, not only because of local funding sources but because of the state's guidance in the form of an allocation framework versus a set mandate, will continue to be central to student achievement and improved outcomes.

Local Decisions and Impact on Resource Allocation

According to the National Center for Educational Statistics (NCES), the United States spent 737 billion dollars on public education nationwide. During the same year, the State of Illinois spent 2.7 billion dollars on education across its 852 school districts (ISBE State Report Card, 2019). While these are significant figures, the 852 individual school districts spent an additional 32.1 billion dollars funding their schools (McFarland, 2019). While the federal and state governments play a role in shaping or outlining some of these resource allocations through legal requirements and specific mandates, as well as providing sources of funding, local school districts have a significant degree of individual authority to make decisions as they often contribute the majority of public school funding in Illinois with approximately 64.6% of revenue coming from local sources, including local property taxes (Illinois School Report Card, 2019). While some local incomes are tied to specific expenditures (e.g., referenda for capital improvements), school districts have autonomy on most local funds and at least some flexibility within the state and federal funding streams. While the NCES data suggests that the average across the United States spent just on direct instruction is about 60% of overall funds, many districts spend nearly 85% of all budgeted dollars on salaries and benefits. Within these expenditures, there is still an opportunity for administrators to make decisions related to how those dollars are spent in contract negotiations, hiring decisions, and professional development,
amongst other things. These local decisions can be seen in districts’ expenditure reports to ISBE, as all communities have different allocation patterns.

Significant financial resources are allocated towards public education, serving a substantial percentage of the population. As of 2022, 22.2 percent of the United States population is estimated to be under eighteen (United States Census Bureau, 2019). Of those, it has been calculated that in the 2018-2019 school year, there were 50.7 million children in pre-k through grade 12 public educational programs, with approximately 1.9 million attending Illinois public schools (ISBE School Report Card, 2019; McFarland, 2019). The decisions made in public schools use significant financial resources and affect millions of children not only in Illinois but also across the United States, so there must be continued research on the decision-making and resource allocation that happens at the local level as these decisions shape the educational opportunities students access in the school setting.

Individual school districts are complex organizations with a large degree of autonomy in decision-making. There are many dimensions and multifaceted processes when it comes to decision-making in public education. School leaders and decision-makers are tasked with not only collaborating with multiple stakeholders who often represent competing educational philosophies and goals but must do so under legal mandates and financial constraints (Goertz & Stiefel, 1998). As discussed earlier, the most preeminent tensions often stem from competing educational priorities, federal and state legislation demands, and the complicated historical and contextual realities the modern-day education system faces. By design, school districts represent local stakeholders and diverse opinions due to their design's multilayered, publicly accountable nature, including elected officials, appointed administrators, and hired principals. Public school districts typically have elected school boards of 7 community members, often representing diverse perspectives and priorities. They are ultimately responsible for key outcomes and decision-making of the school district that results in the School Board Policy
(Illinois Association of School Boards, 2023). While the School Board is ultimately responsible, many essential tasks are delegated to professional educational administrators, including the school superintendent and their cabinet. These educational administrators have to balance the competing demands of their board and the demands of providing a high-quality education to the students served and direct interaction with the community. Administrators are all bound to complete these tasks within the contexts of shifting educational policy, changing legal requirements, and evolving socio-economic environments where there may be little organizational or community consensus.

One critically important aspect of public education that relies on local decision-making is the allocation of resources. While resource allocation decisions are influenced and often constrained by external factors such as revenue source, revenue levels, and staffing realities, either due to mandates or contract obligations, there is still significant autonomy for decision-making for the local board and their delegates. Despite this local autonomy over allocation decisions, research on how local decision-making occurs has the opportunity to understand better what influences the allocation of funds and how those allocation decisions may influence student achievement (Baker, 2018; Jackson, 2016).

**Structure of a School District**

School districts of any size and location generally operate under similar legal guidelines and frameworks regarding organizational structure and requirements, but there are sometimes variances. These variances stem from variations in local property wealth and the many combinations of individuals who create policy within their respective organizations (Land, 2002). While all districts in Illinois have school boards, superintendents, and other leadership roles, the individuals in these positions and their perspectives combine to create policies and make different decisions. Understanding the positional roles and how individuals in those roles interact
and influence decision-making enables greater transparency in decision-making and resource allocation.

As a legal entity, the School Board comprises elected officials primarily responsible for defining a school district’s purpose, connecting with its community, employing a Superintendent, and delegating authority to the administration and other staff members (IASB, 1998). While the School Board is ultimately the legally responsible governing entity for the school district and must take responsibility for the policies, procedures, and other actions of the school district, they also monitor the ongoing decisions and recommendations of school administration (Bosher et al., 2004; Land, 2002) as the School board often delegates key activities to school administration.

This delegated authority from the School Board means that the Superintendent and other school administrators, including the School Financial Administrator, have significant decision-making authority within the school district. As a result, school administrators not only engage with a variety of stakeholders but operate within a multi-tiered system of authority in which they have multidimensional spheres of influence that allow them a great deal of decision-making power and ability to impact resource allocation in their district (Bolman & Deal, 2013). This section will outline how local decision-making affects resource allocation by examining research related to organizational conceptual frameworks, shared decision-making models, and the critical role of School Financial Administrators in decision-making and resource allocation at the local level. School Financial Administrators are crucial and nuanced in decision-making and resource allocations (Coburn et al., 2009; Honig & Rainey, 2012; Sielke, 1995). This paper acknowledges that SFAs have varying degrees or spheres of influence within their organizations. It also acknowledges that SFAs can make personal or individual level decisions and hold influence due to their unique position within the organization for day-to-day judgments, policy implementation, shaping district practices, and through the routinized legal proceedings
by making recommendations to the School Board for legal action. This section will also address the various viewpoints of School Financial Administrators’ roles and gaps in the research on decision-making and resource allocations at the local level.

Structures and Systems of a Local District Related to Resource Allocation

The decentralized nature of public education in the United States means that most governance and funding responsibilities lie locally (Duke, 2010; Hansen & Roza, 2005; Hansen, 1997). Local decision-making and resource allocation are local school districts' primary responsibility. Most districts are overseen by a governing body elected by the public or appointed by the state and are charged with the overall operation of the school district. Within the historical context of their creation and evolution, school boards exemplify a community’s demand for local control and governance in public education (Bosher et al., 2004; Duke, 2010; Land, 2002). The roots of local control and school governance can be traced back to the Common School era and nineteenth-century education models (Duke, 2010). As discussed previously, local districts receive federal and state funding, which they are often required to allocate funds received in specific ways for specific programs, services, staff, or student use. Federal grant programs such as the Individuals with Disabilities Act grant, the American Rescue Plan funds, Medicaid funds, or funds received from the state such as in Illinois School Maintenance and Project Grant or Vocational grants through the Department of Human Services all have mandated specific guidelines for how funds may be expended. However, most funding in most Illinois school districts comes from local sources, primarily through the levy of local property taxes. The bulk of funds comes from these unrestricted local sources, and allocating these resources is the primary responsibility of the school district (Hansen, 1997). Because of this responsibility, school districts have become complex organizations influenced by politics, economics, and social issues with increased accountability for ensuring student
achievement (Hess, 2002; Duke, 2010). These factors influence the school district's organizational structure and the decision-making hierarchy.

**Defining a School Financial Administrator**

Usually, an individual within the school district has a specific financial role. While this position in Illinois is often called the Chief School Business Official (CSBO), in some smaller districts, the financial responsibility may fall to the Superintendent of Schools, Principal, or other administrators. According to the Illinois Association of School Business Officials (IASBO), School Business Officials (SBO) "are top-level administrators in the agency they serve" and "are visionary leaders who work with district stakeholders to ensure resources are available for student success" (IASBO Career Roadmap, 2023). SFAs are expected to engage in budget development, financial planning, reporting, procurement, risk management, strategic planning, and compliance or regulatory affairs oversight (Agron, 2007; Fritts, 2016). While the 'how to' of these tasks are covered in textbooks, preparation programs, and other resources, they do not always engage with the shifting decision-making processes associated with the nuts and bolts of the job. Timelines, reporting requirements, and other related tasks are outlined, and individuals can readily prepare for them. However, shifts in policy, district focus, or strategic plans based on legal, political, or social movements can change what decisions are made, how decisions are made, and by whom. What these books may overlook is the changing role of the SFAs. While at one time the role was primarily defined within a silo of financial management and operations, the growth of public education, including changing student populations, increased public expectations, and accountability, has led to a SFA’s changing roles within school districts. The role is often more nuanced and inclusive of indirect financial matters and the expansion of responsibility to a changing demographic of students (Honig & Rainey, 2012; Sielke, 1995).
For the sake of defining the financial role and responsibility for local decisions and resource allocation in local school districts, this paper uses a general term encompassing many different positions that may be charged with the financial oversight of the district. A School Financial Administrator (SFA) is any community member primarily directly or indirectly responsible for the district's financial decision-making and resource allocation. SFAs play an essential role in local decision-making and resource allocation. The position of SFAs is unique as they play a consistent role throughout the structures and systems of a local district related to resource allocation (Sielke, 1995). At one time, the role of SFA was viewed in parallel with the corporate world counterpart, fulfilling the role of chief accountant solely focused on compliance, reporting, and budgeting (Hovey & Boser, 2014). As public education grew and became increasingly complex, so did the role SFAs occupied. Therefore, it is essential to understand how they make decisions in this pivotal role and how that may shape district resource allocation decisions. The following paragraphs outline a) how individual and collective values, beliefs, and experiences shape an SFA’s actions, b) the rise of ideas of equity, adequacy, efficiency, and accountability in school resource allocation, and c) look at ways in which an SFA implements their decision-making process through specific methods.

SFAs, the Sphere of Influence, and Areas of Decision-Making

Decision-making is a critical component of many professions, especially education, which revolves entirely around human capital. Decision-making involves selecting various possibilities to achieve a desired outcome (Eisenfuhr, 2011; Lunenburg, 2010). While almost all individuals within the public school district are engaged in ongoing decision-making, the SFA and other administrators are defined as decision-makers in their leadership roles (Lunenburg, 2010). School Finance administrators ultimately regularly engage in the decision-making
process, directly and indirectly. One key area that SFAs are often involved in is resource allocation decision-making.

There are at least three types or levels in which an SFA may be involved or influence decision-makers due to their role within the organizational structure and their prior experience or being viewed as the expert on a particular area of responsibility (Spain, 2016). SFAs have the opportunity to influence decision-making in many different ways and it can be thought about most clearly by identifying different spheres that coincide with different aspects of their roles. SFA’s engage in a) ongoing structured, legal, and overarching organizational policy through typical routinized processes, b) various collaborative decisions at the school, department, district, and external level, and c) in some instances, independent decisions based on role authority. By looking closer at each level of decision-making and understanding how the SFA’s sphere of influence impacts each other, there is a clearer picture of the complexity of their unique role. In the case of School Financial Administrators, the sphere of influence refers to the extent of their ability to control, impact, or their specifically held authority over a particular area, domain, or set of responsibilities. The sphere of influence can include a range of decisions and actions that an individual or group can directly or indirectly influence. While varying by individual SFA and organization, the sphere of influence is grounded in the widely accepted belief that an SFA is often a vital member of a school district’s leadership team, reaching far beyond financial matters. SFAs are often tasked with overseeing and managing operations, transportation, food service, security, and items related to curriculum and legal issues.

Routinized Decisions: Legality, Organizational Structure, and Policies

Public school districts operate within several levels of legal parameters. Federal, state, and local governing bodies have jurisdiction over public education. This framework includes, amongst other things, the federal Bill of Rights, the Fourteenth Amendment, the Federal
Constitution, the Illinois State Constitution, various legal cases, court mandates, and the adopted local School Board Policies. As a legal entity, local school boards derive their power from States. However, they are ultimately charged with setting forth their policy, which becomes legally defensible if it does not violate other local, state, or federal laws (Essex, 2002). Once a school board has set its policy, it becomes legally binding, and the board itself must adhere to all policies. The National School Boards Association defines the work of the school board as the collective governing body tasked with overseeing schools by the educational community focused on the overall well-being of academic functions (Hess, 2002). As governing bodies, school boards are the legal decision-makers to adopt a policy based on eight key action areas: vision, standards, assessment, accountability, resource alignment, climate, collaboration, and continuous improvement (Gemberling et al., 2000). The school board uses its authority to delegate the day-to-day operations, implementation, and decision-making to the Superintendent and other key administrators. Key district administrators, including the School Financial Administrator, become critical decision-makers through this delegated authority.

While the school board is responsible for the adoption of policy and meeting the annual responsibilities of its policy, such as approval of the tax levy, budgets, contracts, and intergovernmental agreements, they often do so based on the recommendation of the Superintendent or in many cases related to financial matters, per the recommendation of the School Finance Administrator. This dynamic of delegated authority to the SFA means they have considerable control over the items brought forth to the board and the recommendations they present. In these routine processes, the SFA, while not the direct legal decision maker, can significantly influence district policies, procedures, and resource allocation. Literature repeatedly states that the role of the School Finance Administrator has grown over time, and they have an increasingly expanded role; while centered around their expertise in financial and operational areas, the function has also expanded to curriculum, food service, transportation, student
services, and special education (Kerr, 1996; Odden & Geranios, 1988; Turner, 1990). Because of this expansion, SFAs are presenting and making financial recommendations to the school board and potentially making recommendations on many other matters.

Regardless of the subject, a School Financial Administrator can make decisions throughout the recommendation or presentation process due to the spheres of influence inherent to the position. The questions the SFA asks, the method they use to organize and share data, the narrative they craft, and the edits made in the process are all important in the routinized approach. The School Board is ultimately the legal decision maker for the district tasked with upholding the policies they have set forth and adopted. Still, the administrative team employed by the board holds significant authority and a role in the information it receives to make its decisions. It is critically important for all school administrators, especially School Finance Administrators, to fully understand and comprehend the significance of their role in their district. SFAs need to recognize their role and take accountability for their impact on decision-making and resource allocation.

**Collaborative Decisions: The Many Groups**

The role, responsibilities, and authority of School Financial Administrators may vary across organizations, but in almost every setting, the SFA is part of a collaborative decision-making process. While many organizations, including public education, were initially established with a defined structural hierarchy, which often meant working within specific silos due to expertise, the growing complexity of public schooling lends itself to new systems that encompass both vertical and lateral integration (Clay & Norris-Tirrell, 2017). Collaboration in decision-making involves various stakeholder groups collectively sharing information, open communication, inclusivity, and consensus building to implement courses of action aligned with the group’s goals. It is also essential to understand that collaborative approaches can take
many forms depending on the needs of specific groups. Still, in all cases, it is a method to determine a mutually agreed upon solution by invested stakeholders (Norris-Tirrell & Clay, 2017).

Within public education, specifically the individual school district, many forms of collaboration happen intentionally and unintentionally continuously. The structure of public school districts allows for independent groups, committees, and teams that often overlap to varying degrees. The District School Board, for example, comprises seven elected members, but the Superintendent, the Board Secretary, and the SFA are also generally present at each meeting. The district may also have each board member serve on various subcommittees related to the board’s different, more specific policies, such as finance, curriculum, or safety. These subcommittees may also comprise administrators, staff, parents, and students who work around particular topics or issues they bring to the School Board to share information or request action. School districts have board-level committees or teams and collaborative groups at many district levels. The district office, departmental subgroups, School Management processes, individual schools within a district, departments within a school, grade levels, extracurricular clubs, athletic departments, and the respective teams found throughout the district are some examples of the groups that may engage in collaborative work.

School Financial Administrators often play a role in many, if not all, collaborative teams across the district due to their expertise in financial management and data analysis (Hovey & Boser, 2014). The SFA is positioned to be able to provide actionable data that often drives decisions and helps other administrators or decision-makers understand a critical component of the why behind findings and the impact it has on finite resources (Özgenel, 2018). The continued evolution of public educational institutions into increasingly complex organizations aligns with the historical context and the evolution of theory in the public school system and other professional settings (Westbrook, 2009). Diversification of responsibilities, more extensive
staffing, and increased collaboration means that SFAs are not strictly working on financial and operational tasks but are called upon in a more significant leadership context to contribute to areas where they may have less expertise but can offer guidance from a critical perspective.

**SFA Individual Authority**

The role of School Financial Administrators predates that of the Superintendent in the historical narrative of most public school systems (Westbrook, 2009). As early School Boards or Trustees faced greater responsibilities, often because of finances, they sought to employ bookkeepers, accountants, and other positions to ensure financial oversight of public dollars (Duke, 2010; Hess, 2002; Westbrook, 2009). They were generally regarded as the experts and, as in business and private sector institutions, the sole voice or decision maker on financial matters. Today, with expanded roles and responsibilities, school financial administrators generally have a degree of autonomy in many decisions relating to resource allocation within their work at school districts (Hovey & Boser, 2014).

An individual influences decision-making, and an SFA brings a wide range of values, beliefs, and experiences to their profession. Personal, moral, ethical, professional, economic, political, and societal values add to a person’s belief system. While one's upbringing usually influences personal beliefs and includes things like a commitment to fairness, kindness, or compassion, organizational values are usually reflected in the mission and goals of an organization or their shared value statement. SFAs also generally adhere to a set of personal and professional ethics. Illinois ASBO shares ethical standards for school district members and service associate ethical standards for its members. Individuals are asked to assume these ethical standards into their code of ethics and use them as a basis for professional practice. Both sets outline how to interact with others and conduct business. They include values of
integrity, honesty, transparency, responsibility, stewardship, and commitment (IASBO School Member Code of Ethics).

**Conceptual Frameworks for Decision-Making in Public Schools: How Are Decisions Made**

Schools as organizations are guided by the unique blending of individual leaders' values, beliefs, and experiences and by a guiding overarching conceptual framework that aids in the direction or decision-making processes of the school district. The conceptual framework is the network of interconnected concepts that determine how complex issues are viewed and understood (Jabareen, 2009). A conceptual framework is a model built on shared theories, principles, and concepts that form an interlocking structure of shared relationships. The conceptual framework is the lens through which issues are viewed and understood (Ravitch & Riggan, 2016). By establishing and employing a conceptual framework, individuals and groups can better articulate their understanding of the guiding principles, theories, and concepts that shape their decisions. The overarching conceptual frameworks used in decision-making in a public school district are often composed of ethical frameworks and decision-making models. Because there are unlimited conceptual frameworks that guide individuals and organizations, the best way to understand a school district's decision-making is to examine the ethical frameworks and decision-making models often used in public education leadership. It is through these concepts, theories, and principles that a conceptual framework is developed (Jabareen, 2009).

**Ethical Frameworks**

There is no single pathway to becoming an SFA; school administrators often are former classroom teachers, deans, school counselors, or occupy a support role. Other times, SFA may have prior private sector professional experience such as a Certified Public Accountant, Chief
Financial Officer, or auditor. These professional experiences provide perspectives and insight into the decision-making process of an SFA (Shapiro & Stefkovitch, 2005). Both internal and external forces influence how an SFA makes decisions. This decision-making process often involves employing an overarching framework, decision tree, or sets of questions to implement a systematic practice. Many SFAs subscribe to a particular ethical framework or a combination of several ethical frameworks (Klein & Weiss, 2007). An individual's values, beliefs, and experiences help shape how they think about situations and make decisions. Everyone needs to examine what drives their decision-making process, especially those in positions of control and authority at a school district, because they are responsible for implementing policies and practices that align with the organization's values and achieve the district's mission and goals.

Ethical frameworks, including deontological, consequentialist, and virtue ethics, can shape how they think about and approach resource allocation decisions (Shapiro & Stefkovitch, 2016). This paper will examine three common overarching ethical frameworks: deontological, consequentialist, and virtue ethics. While there are many subsets within these models, this work is concerned with understanding the basic framework a school financial administrator may subscribe to. Still, it is not intended to be all-encompassing. It is also important to note that many educational leaders, including School Financial Administrators, often subscribe to multiple ethical frameworks, and there is room for overlap that depends on context, organizational structure, individual values, beliefs, or specific situations. Not every person will expressly identify their ethical framework, and others may not strictly adhere to a consistent ethical framework. It is essential to understand that regardless of identification or adherence, the framework is still in use and impacts decision-making. While there are many ethical subsets within these more significant categories, and often people subscribe to multiple frameworks or parts of several different frameworks that create an individual framework, the following conversation focuses on broad definitions and treats the ethical frameworks as separate. A
particular SFA, for example, may think about decisions and resource allocation under the competing needs of justice, equity, and efficiency. At the same time, another is concerned with the importance of empathy, responsiveness, and care for those in need (Shapiro & Stefkovitch, 2005). There are many ways to approach a problem, resolve an issue, or make decisions, but all are generally grounded in a theory, set of values, or overarching framework. Ethical frameworks can be defined as the structured set of principles that one incorporates into one's decision-making process. An ethical framework, influenced by one's values, beliefs, and experiences, shapes how one views the external environment and assists in thinking and ethical decision-making (Shapiro & Stefkovitch, 2005).

**Consequentialist Ethics**

As its name suggests, Consequentialist ethics focuses on the outcome of any given circumstance as the basis of judging morality. Consequentialist ethics can be traced to both ancient Greek and Chinese philosophical principles, such as hedonism and Mohism, that focused on overall social well-being, happiness, and the pursuit of pleasure over pain (Star & Crisp, 2020). It would be later seventeenth and eighteenth-century philosophers such as Jeremy Bentham and John Stuart Mill that would further develop and formalize the framework for consequentialist ethics. Many prominent educational practitioners across the centuries, including John Dewey, Lawrence Stenhouse, Nel Noddings, and Linda Darling-Hammond, have a degree of outcome-based focus in their work and practice (Star & Crisp, 2020). Dewey, for example, advocated for educational approaches based on experiential learning and practical ideals that had real-world consequences for society and furthered democratic ideals (Dewey & Hinchey, 2018). Nel Noddings (1984), the educational philosopher known for developing Care Ethics, is also grounded in consequentialist ethics since a primary focus in the framework emphasizes the context of decisions that consider outcomes as essential. This focus on the
importance of outcomes can be seen in the historical context of educational leadership, decision-making research, and modern movements, as seen in the concern for social justice, equity, and student opportunity.

Deontological Ethics

Deontological ethics as a framework for decision-making is most often associated with the 18th-century German philosopher Immanuel Kant. His works, such as "Groundwork of the Metaphysics of Morals" and "Critique of Practical Reason," were developed in response to leading moral theories of the day that focused on consequences rather than the inherent actions that preceded an outcome (Gregor, 1996). Kant developed the deontological framework based on the intentions behind the activities and choices and the individual's adherence to moral duties. This ethical framework requires individuals to act according to principles such as duty, obligation, autonomy, and universality (Gregor, 1996). His work centered on the concept of a categorical imperative, which requires that individuals act according to universal principles and that the individual is central to determining the morality of action rather than the outcome (Gregor, 1996; Kenny, 2006).

Educational leaders, especially School Financial Administrators who incorporate a deontological approach to decision-making, may be more prone to recognizing or adhering to moral absolutes. An SFA who takes a deontological approach may view their role in terms of duty and obligation to provide an equitable education to all students and may focus on fairness in the allocation of resources (Sünter et al., 2020). Another example of a School Financial Administrator with a deontological framework as their overarching ethical guide could be seen in their understanding or commitment to an individual's autonomy. The SFA may foster greater collaboration concerning budget development. They may ask questions and take more
significant input from teachers, principals, or other staff members who request their classrooms or schools as they place heavy importance on the other's autonomy and well-being.

Another example would be an SFA who believes that honesty or integrity is an absolute moral principle and may prioritize these above other precepts in decision-making even if it causes challenges or creates barriers (Sunter et al., 2020). SFAs regularly communicate data analysis regarding financial statuses to various stakeholders and may face difficult decisions in transparently and accurately presenting data. When faced with financial hardships or challenges, an SFA committed to honesty and integrity would provide transparent and fair depictions of data that do not shy away from the actual status of the district. This can sometimes come at personal or professional risk since stakeholders could respond negatively to the information; it can be a source of scrutiny and criticism and may create new barriers.

Virtue Ethics

The ideas and the importance of virtue, or the “conformity to a standard of right” (Merriam Webster, 2023), have been philosophized and debated since the ancient Greeks, Socrates, Aristotle, and Plato. Virtue encompasses the ethical characteristics universally considered praiseworthy or sound and the traits that lead to moral excellence (Robbins & Wallace, 2007; Wagner & Simpson, 2009). Virtue ethics in educational leadership focuses on cultivating character traits and moral qualities over obligations to rules or concern over specific outcomes. Virtue ethics prioritizes empathy, compassion, and justice concerning others and decision-making (Wagner & Simpson, 2009).

School Financial Administrators who most closely align with virtue ethics as their overarching framework would be guided by principles and values that consider the well-being of others, such as students, staff, and the greater school community, over self-interests or immediate resolutions in decision-making. SFAs using virtue ethics as a guide are more likely to
reflect on their own guiding beliefs and past experiences, work collaboratively, take great concern with balancing the needs of multiple stakeholders, and consider the long-term impact of decisions (Sergiovanni, 1992; Shapiro & Stefkovitch, 2005; Wagner & Simpson, 2009). For example, an SFA focused on virtue ethics may approach budgeting processes that are not only transparent and collaborative by inviting stakeholder engagement but also carefully analyze issues of equity in allocations and long-term impact that prioritizes investments in areas that positively impact student opportunities.

Decision-Making Models

Many private or public organizations have sought to implement a routinized methodology or decision-making model (Simon, 1979). Numerous formalized decision-making models and frameworks exist, but some are more common than others within public education and educational leadership. The definition of decision-making is a process of selecting a course of action from several possibilities to attain a specific goal or outcome (Eisenfuhr, 2011). While decision-making occurs at every level in a public educational organization, school leaders and exceptionally high-level administrators are specifically employed for such work (Lunenburg, 2010). School Financial Administrators’ role in managing the fiscal health and solvency of the school district is directly related to their individual and organizational financial decision-making. This next section explores three models most used in educational leadership, whether as a singular model or in conjunction with one another. The three decision-making models reviewed in the following paragraphs are the rational decision-making model, the shared governance model, and the intuitive model. Within these three main models, many variations and endless combinations of individual aspects can create a unique design based on individual school districts or organizational needs. This paper is not intended to place one model over another but simply to provide an understanding of current practices and possible variations.
Rational Decision-Making

According to the most basic rational decision-making model, (RDM) assumes that the decision maker has all the information necessary on every possible course of action, can effectively and, most importantly, objectively evaluate possibilities, and ultimately choose the one best suited for the situation to achieve the intended outcome (Lunenburg, 2010). In many cases, rational decision-making models are driven by a body of data, specific data points, or other fixed assumptions.

Many School Financial Administrator preparation programs use RDM or similar decision-making models as the basis for learning tasks such as budgeting, financial projections, facility planning, and long-term financial projects since they are grounded in data or known revenue and expenditure assumptions, as seen in the Essentials of Illinois School Finance by James B. Fritts. While the guidebook references itself as a guide on “techniques, issues, and resources” (Fritts, 2016), it serves as a how-to regarding the completion of tasks rather than a manual on implementing decision-making regarding issues of practice or ethical concern. The book, and others like it, assumes that the individual School Financial Administrator has all the information needed and operates within the rational decision-making model.

By identifying the problem or issue at hand, gathering data and information, assessing possible alternatives, and finally deciding on a course of action or plan, rational decision-making models offer streamlined, data-driven processes. SFAs incorporate the rational decision-making model in their oversight throughout many procedures and tasks. Some examples of procedures or policies under a rational decision-making approach are cost-benefit analysis, financial forecasting and projecting, scenario planning, benchmarking processes, strategic planning, and risk assessment to evaluate financial decisions. All these processes, procedures, and decision-making are based on predetermined guidance using specific data sets to make decisions (Fritts,
These systematic processes allow this decision-making model to be used in different situations, including in what would be considered individual authority decisions and collaborative decision-making situations. SFAs might also encounter situations that involve a combination of individual and collaborative decision-making. Sometimes, an SFA can make immediate changes or adjustments.

In contrast, in other situations, they may be required to collaborate with others, such as department heads, for more strategic, long-term planning. SFAs can use the rational decision-making model-specific contexts of the decision at hand while considering the level of authority and collaboration required. The flexibility of how the model can be employed allows them to navigate a wide range of scenarios efficiently and effectively. It often aligns with the school district's best interests.

**Intuitive Decision-Making**

Intuitive Decision Making (IDM) models rely on the individual or group's tacit knowledge, expertise, prior experiences, feelings, and emotions charged with decision-making (Agor, 1990). In IDM, there is often a lack of factual data to rely on, and the nature of a course of action requires time sensitivity (Nystrom & Starbuck, 1984).

Most often, intuitive decision-making is employed during crisis management when there is limited time and incomplete or limited information, and the leader or group decision-maker has prior experience and expertise in the field. The reliance on emotions and feelings is vital in addition to logical analysis because it is often obtained through prior experience and pattern recognition (Davis, 2004).

While not all SFAs have the same prior experiences or perform identical functions within their districts, there is often a common educational or academic background. Many SFAs, especially in Illinois, are required by their district of employment to hold specific licenses. An
SFA who holds the title of Chief School Business Official (CSBO) is required in Illinois to have obtained a Professional Educator’s License (PEL) with a CSBO endorsement. This process often requires holding a relevant master’s degree or completing an accredited college or university program. While these do not substitute for practitioner experience or professional background, they provide commonality and a shared understanding of the expectations of the position and what most likely will be encountered in the profession (Nystrom & Starbuck, 1984).

While a new SFA to the profession may not possess the same level of pattern recognition when it comes to processing information in different scenarios due to a lack of years of experience, they still may have implicit knowledge, intuitive instincts, the ability to take risks and be adaptable (Davis, 2004). These qualities and abilities are the basis for intuitive decision-making. While intuitive decision-making may be relied upon less often by SFAs due to the nature of their professional responsibilities, it does play a role. SFAs who use or incorporate intuitive decision-making models into either crisis management scenarios or everyday tasks will be most effective if they incorporate time for reflection and continuous learning after an outcome.

**Shared Governance**

Shared governance decision-making models (SG) are designed based on collaboration, decentralization, and inclusivity. In SG models, school finance administration decision-making involves many diverse stakeholder groups, including administrators, teachers, other staff, parents, students, and community members. The idea behind this model is that the broad range of voices and widespread input from so many increase transparency and inclusivity to optimize ownership, accountability, and commitment to organizational goals (Blase & Blase, 1999; Crellin, 2010).
The critical steps to Incorporating shared governance decision-making practices revolve around creating structures, implementing processes, and developing a culture that values collaboration, transparency, and inclusivity. There are many ways an SFA may create or encourage shared governance models in their individual decision-making, departments, across schools, and throughout different levels of district administration. An SFA may foster collaboration in their department or across departments and the district through participating in committees or engaging stakeholders in various ways. In some instances, a district's Strategic Plan may be the product that offers the guideline for the shared vision or mission of a collective educational organization by which everyone operates. In another instance, the district budget is seen as a means of communicating the priorities and values of the district by allocating funds in alignment with district goals. In this practice, collaboration is the crucial and inclusive representation of all stakeholders that centers around regular transparent communication, consisting of ongoing capacity building of members and frequent evaluation (Crellin, 2010). SFAs can strengthen the connection between financial decisions and the broader school community’s needs and priorities by creating opportunities for collaboration. This approach can enhance decision quality and build trust and a sense of collective ownership in the school district's financial management. In many cases, there is yet to be one decision-making model solely in use in an educational organization. Different decision-making models meet different needs at different levels throughout the organization. What further complicates matters is that decision-making models may shift with the period's individual leaders, locations, laws, politics, and philosophy.
The Gaps: We Do Not Systematically Know What Approach SFAs Use to Influence or in Decision-Making in Resource Allocation

The decisions made by School Financial Administrators (SFAs) and Local Education Agencies (LEAs) play a pivotal role in shaping the landscape of public education and, ultimately, student outcomes. These decision-makers balance financial constraints, educational needs, and external stakeholder pressures. After reviewing the academic literature available and examining the resources gathered on decision-making processes, several gaps emerge, creating opportunities for more profound exploration and understanding. There is space to explore how we can broaden the understanding of ethical frameworks, decision-making models, and external factors, specifically in Illinois, to shape the role of a School Financial Administrator's influence on decision-making and resource allocation. For example, investigating the connection between the ethical frameworks and decision-making models for SFAs. While this connection is often a topic in organizational behavior and management literature, it receives relatively little attention in public education administration. SFAs often face unique ethical dilemmas and decision-making challenges around resource allocation as stewards of public funds. A deeper understanding of the connection between the SFAs ethical framework and decision-making model would shed light on current processes and has the potential to shape future development programs and training.

One gap in the current literature is the need to systematically explore the frameworks or approaches SFAs employ when involved in critical allocation decisions. Literature points to financial constraints; the specific decision-making models and processes guiding these administrators remain in the shadows. There is an opportunity to look at the frameworks to understand educational leaders' nuanced approaches. There is also an opportunity to identify specific decision-making models and processes that SFAs subscribe to in their roles within the
district. There is also an absence of longitudinal studies and comparative analysis. These studies must capture the full context of decision-making trends, ongoing adaptations, or significant changes. While financial constraints are cited in the literature, some more nuanced and subtle factors are also at play. Financial constraints factor into the School Financial Administrators’ influence surrounding financial matters.

There is also the need to continue to broaden the research and examine how socio-economic, demographic, and policy-related factors intertwine with economic considerations. The goal is to bridge these gaps in understanding to gain actionable insight that can strengthen decision-making practices, create actionable insights, and contribute to ensuring equitable and effective resource allocation in public education.

Conclusion

This examination focuses on the relationship between the historical, legal, political, economic, and philosophical tensions that shape the decentralized landscape of public education in the United States. There is an intricate interplay between federal, state, and local entities, with SFAs at the forefront of influence in decision-making that defines the educational experience for students. In addition, this review emphasizes the critical role of funding and how historical contexts and state-specific structures like Illinois’ Evidenced-Based Funding formula have exerted influence. Stakeholders must recognize the complexity that shapes the landscape of public education in Illinois. Many factors are at play within the context of public education in decision-making around resource allocation. It is essential that everyone, from researchers to professional practitioners, acknowledge the gaps in modern research, particularly in understanding how SFAs contribute to locally controlled allocation decisions, which calls for a more nuanced exploration of decision-making processes. By fully understanding the complexities of local decision-making and resource allocation, educational stakeholders can
align financial strategies with district values, ultimately advancing the goal of promoting student achievement for all.

Continued research is needed to shape future policy and practice in Illinois to develop resource allocation that aligns with the current educational philosophy and goals to promote positive student outcomes across all school districts. School Financial Administrators must take time to reflect on their sphere of influence around decision-making regarding resource allocation so that it can further inform their future practice. Increasing opportunities to develop reflective practices further and push professional development to align with local decision-making and resource allocation is an important next step as we continue to learn more through ongoing research in this area.
References


The United States is firmly rooted in federalist principles that give individual states significant autonomy. This system has created an intentionally decentralized education system outlined by the Tenth Amendment. This framework defines public education as state responsibility, which fosters a philosophy of local control and governance and gives rise to significant variations in the resources available to school districts and the processes for allocating resources. History and recent studies have shown that adequate funding levels and what it is allocated toward impact student achievement. While federal and state governments provide limited funding and oversight through compliance and regulatory governing bodies, local school districts wield substantial control over decision-making and resource allocation in public education.

The historical context of the United States public education system can better guide an understanding of local decision-making and resource allocation. Examining leading educational philosophies, goals, and funding models across periods provides context for the role of local control, specifically the importance of School Financial Administrators (SFAs). The literature shows that funding matters identify key educational philosophies, goals, and funding mechanisms throughout historical periods in the United States, examines how local decision-making has been a critical function in the Illinois landscape and will continue to be at the center of determining how funds are allocated within a school district. The literature also discusses how local decision-making varies due to individual SFA’s decision-making framework and tools and the rise of concepts such as adequacy, equity, efficiency, and accountability. Finally, the literature addresses the gaps in modern research and literature on local decision-making.
frameworks and practices, making it a critical area for study moving forward in the contemporary educational landscape. By understanding the context, practices, and implementation of local decision-making and resource allocation, there is an opportunity to better align educational finance with the vision, mission, values, and goals of school districts and promote student achievement for all students.

There is a surprising gap in the research on the specific allocation decisions made at the local level and individual processes guiding local decisions. This empirical study focuses on reviewing past literature addressing the historical context of the legal, economic, and philosophical tensions throughout public education in the United States while also acknowledging the persistent gaps in our understanding of how educational leaders, specifically School Financial Administrators (SFAs), contribute to locally controlled allocation decisions. This study seeks to understand the intricacies of how SFAs influence and implement allocation decisions by bridging the historical and contemporary tensions in public education. This study also addresses how Illinois' educational law, the Evidenced Based Funding formula, has impacted local decision-making and processes across the state.

Problem Statement

SFAs are indispensable in decision-making and resource allocation on their district leadership teams. Nevertheless, there needs to be a significant gap in the overall understanding of their processes, practices, and influence regarding decision-making and resource allocation. The lack of comprehensive data challenges implementing policy and practices around decision-making and resource allocation, making it difficult to analyze how they align with student achievement.
Research Context

This study is situated within a complex context that aims to better understand the intricate dynamics of school finance administrators (SFAs), their role, and their influence in decision-making regarding resource allocation across routinized, collaborative, and autonomous spheres. The study acknowledges the legal and administrative structures that govern their role, incorporates the multifaceted nature of an SFA’s role as part of a larger educational leadership team, and addresses the autonomous aspect of an SFA’s expertise in decision-making models. This study also acknowledges that barriers, limitations, and biases create challenges for SFAs in their roles.

Literature Review

Exploring the research in the complex context of local decision-making around resource allocation in public education is complicated. Many factors influence the roles and practices of School Finance Administrators. Not only have the historical legal, geopolitical, economic, and philosophical tensions in the federal, state, and local structures influenced SFAs, but so have the individual ethical principles and decision-making frameworks employed by practitioners (Card & Krueger, 1992; Jackson et al., 2016; Ladd & Goertz, 2014).

Background and Why Funding Matters

The United States’ decentralized education system, firmly rooted in federalist principles that grant states autonomy over public education, is outlined in the Constitution (United States Constitution, Tenth Amendment). It defines education as a state responsibility that fosters the philosophy of local governance and control. Consequently, educational policies vary significantly across states, resulting in diverse resource allocations at the local level (Baker, 2021; Jackson,
The profound impact of funding levels and allocation patterns on student achievement has been underscored by historical evidence and recent studies (Baker, 2021; Hanushek & Lindseth, 2009; Jackson, 2020; Jackson et al., 2016). Current studies have shown that increasing spending per pupil increases student achievement (Baker, 2014; Jackson, 2020). Increasing overall spending per pupil through state policy reform increased student test scores, especially for low-income students and marginalized groups (Baker, 2014; Jackson, 2020). Researchers found a positive correlation between increased school funding and improved educational outcomes, including higher test scores and lower dropout rates (Baker & Corcoran, 2012). With funding research pointing to the correlation between funding levels and what funding is specifically expended on, a better understanding of how and by whom resource allocations are made is critical for improving the educational landscape. This study is created in a landscape of understanding the historical context, the structures and systems, and the role of local authority in public education.

**Illinois Funding Formula**

Public education funding in the United States continues to be subject to extensive study across various entities that generally emphasize the need for updated financing models that focus on adequacy and equity (Fritts, 2012; Verstegen & Driscoll, 2008). One notable study from 2015 ranked states' funding models on a spectrum of progressivity (The Education Trust, 2015). At the time of the study, Illinois was identified as having one of the most regressive funding formulas in the county. Illinois’ General State Aid formula often allocated fewer dollars, sometimes up to 15% less, to districts serving predominantly low-income students (Morgan & Amerikaner, 2018). Illinois had long acknowledged the need to update the state funding model in public education. The debate over addressing its inadequacies and inequity gained prominence during the 2014 Governor’s race. At the time, candidate Bruce Rauner criticized the
perceived failures in educational funding under Governor Pat Quinn. After assuming office in 2015, Rauner’s response was initially limited. In 2017, the Illinois General Assembly passed SB1, the original Evidenced-Based Funding (EBF) model, to which Rauner issued an amendatory veto. The Governor’s stance aligned with earlier research arguing that increased funding does not systematically improve educational outcomes (Hanushek & Lindseth, 2009).

Bipartisan efforts led to the creation of SB1947, which preserved the original SB 1 funding formula. The new EBF model established a “hold harmless” clause that ensured no district would receive less funding than the prior year (2016) under the General State Aid formula. The 2016 GSA district allocation became the new “base funding minimum for EBF (Advance Illinois, n.d.). Two other critical components of the EBF model included the inclusion of an Adequacy Target (AT) and a Local Capacity Target. A district’s AT is determined based on unique student populations and the costs associated with their specific educational needs. The AT formula considers enrollment figures, expenditures per pupil, special groups, and regional cost differences to quantify the unique needs of districts based on many factors around the diverse needs of students. The Local Capacity Target is calculated based on each district’s property wealth and ability to raise local funds through the annual tax levy. The EBF model addresses funding disparities and prioritizes districts with higher funding needs based on diverse factors. Supporters of the EBF model highlight research indicating increased funding for low-income districts (Baker, 2018; Baker, 2020). Critics point to ongoing challenges, including the significant shortfall in the projected investments needed to bring all districts to 90% adequacy by 2023 (Martin et al., 2022).

Even though concerns continue, Evidence-Based Funding has been credited with reducing disparities between high- and low-poverty and high- and low-achievement districts. Researchers, legislators, and educators will continue to monitor the funding and disparity gap to continue advocating for maximized funding formulas in public education. Local decision-making
in resource allocation remains integral, and ongoing research will shape future funding reforms. The flexibility of the EBF model, coupled with local control, is considered crucial for achieving student success and improved outcomes in Illinois (Illinois State Board of Education, 2022).

Local Control and Structures

In the decentralized landscape of U.S. public education, local school districts bear the majority responsibility for oversight and funding (Hansen & Roza, 2005). Local governing bodies, generally elected by the public or sometimes appointed by the state, oversee most districts. The primary responsibility of the Board of Education is to oversee the overall operations of the school district. School boards have been rooted in historical demands of local control and have evolved since the Common School era, serving a community’s role in public education governance (Bosher et al., 2004; Duke, 2010; Land, 2002).

Local districts receive federal and state funding, but these funds are often required to be spent on specific programs, services, staff, or student use (Duke, 2010). Federal grants like the Individuals with Disabilities Act, American Rescue Plan funds, Medicaid funds, and state grants, including those from Illinois, come with mandated guidelines. However, Illinois school districts receive most funding from local sources. The primary source of funds for many districts across Illinois is local property taxes, which provide districts with unrestricted funds, causing the need for careful resource allocation (Hansen & Ladd, 1997).

School districts have evolved into complex organizations influenced by political, economic, and social factors. Increased accountability for student achievement continues to shape school districts’ structure and decision-making hierarchy (Duke, 2010; Hess, 2003). These factors impact local districts’ allocation of resources, highlighting the intricate interplay of politics, economics, and society. Even though school districts vary in size and location, they adhere to the same legal guidelines and frameworks. However, variations occur due to
differences in local property wealth and the unique individuals shaping policies within their organizations (Land, 2002). In Illinois, all districts share common elements, such as School Boards and Superintendents, but the perspectives and decisions of individuals in these roles contribute to policy differences. Understanding the roles and interactions of critical positions aids transparency in decision-making and resource allocation.

The School Board, as a legal entity, consists of elected officials responsible for defining the district's purpose, engaging with the community, hiring a Superintendent, and delegating authority to the administration and staff (IASB, 1998). While legally accountable for the district's actions, the School Board also monitors administration decisions and recommendations, often delegating key activities to them (Bosher et al., 2004; Land, 2002). Superintendents and other administrators, including the School Financial Administrator (SFA), have delegated authority from the School Board, which gives them significant decision-making power. This multi-tiered system grants them spheres of influence, allowing for resource allocation decisions through regular engagement with various stakeholders (Bolman & Deal, 2013). SFAs are crucial in decision-making and resource allocation, influencing policy implementation, district practices, and legal proceedings. Acknowledging variations in SFAs' influence and recognizing their potential impact at both individual and organizational levels is essential (Coburn et al., 2009; Honig, 2012; Sielke, 1999).

**Defining a School Financial Administrator (SFA)**

The School Financial Administrator (SFA), sometimes called the Chief School Business Official (CSBO) in Illinois, is often pivotal in school district finances. The Illinois Association of School Business Officials (IASBO) defines SFAs as visionary leaders working with stakeholders to ensure resources for student success. Engaging in various tasks, including budget
development and compliance oversight, SFAs navigate complex financial management and operations (Agron, 2007; Fritts, 2016; IASBO, n.d.).

While textbooks and programs address the technical aspects of the SFA role, they may overlook the evolving nature and variations across school districts of the position. Defined initially as overseeing financial management, SFAs now face nuanced responsibilities, addressing indirect financial matters and adapting to changing student demographics (Honig, 2012; Sielke, 1999). Understanding these roles, spheres of influence, and their changing nuanced roles can address current practices and better understand the challenges of allocating resources.

**SFAs, The Sphere of Influence and Areas of Decision-Making**

Decision-making is a pivotal aspect of professions centered around human capital, especially in public education (Eisenfuhr, 2011; Lunenburg, 2010). School Financial Administrators (SFAs) hold a distinctive leadership role, actively engaging in decision-making, particularly in resource allocation. An SFA’s sphere of influence and decision-making can be broken down into three distinct levels: a) Routinized decisions involve structured, legal, and organizational policy processes; b) Collaborative decisions encompass interactions at various levels, from schools to external entities; c) Independent decisions stem from role authority, where SFAs may make autonomous decisions based on their expertise and position (Spain, 2016).

The "sphere of influence" is defined in this study as the extent to which an SFA can control or impact a specific domain, including those that sometimes extend beyond financial matters. SFAs are vital members of a school district’s leadership team that may oversee operations, transportation, food service, security, regulatory issues, and other areas delegated authority allows.
Public school districts operate within legal parameters set by federal, state, and local governing bodies. As legal decision-makers, school boards delegate authority to key administrators, including SFAs. SFAs significantly influence district policies, procedures, and resource allocation in routine processes like tax levy approval and budgeting. Their expanding role now includes recommendations on various matters, reflecting the increasing complexity of their responsibilities (Kerr, 1996; Odden & Geranios, 1988). SFAs impact decisions throughout the recommendation process, shaping narratives and data organization. While the school board is the legal decision-maker, SFAs play a crucial role in providing information for decision-making.

SFAs, as part of collaborative decision-making teams, are often essential to providing financial recommendations as experts in the area of control. Collaborative decision-making with various stakeholder groups involves using insight and recommendations gained from SFAs to allocate resources according to group collectivism. Generally, public school districts feature diverse groups, committees, and teams that include ongoing opportunities for collaboration. SFAs contribute to these groups by offering their uniquely situated financial perspective and expertise. This position may help steer resource allocation decisions. SFAs can provide in-depth historical data and make long-range financial projections based on the group's assumptions. This actionable data can help administrators with the impact of decisions with limited resources (Özgenel, 2020). The increasing complexity of public educational institutions demands SFAs to contribute to leadership contexts beyond their traditional financial and operational tasks Clay & Norris-Tirrell, 2017; Özgenel, 2020).

The historical narrative of public school systems places School Financial Administrators as the earliest experts in public educational leadership positions as they predate the role of Superintendents. Initially, SFAs were regarded as sole decision-makers on financial matters, and in many instances, today, they possess autonomy in resource allocation decisions within
school districts (Duke, 2010; Hovey & Boser, 2014; Westbrook, 2009). SFAs bring diverse values, beliefs, and experiences to their roles, encompassing personal, moral, ethical, professional, economic, political, and societal values. The Illinois Association of School Business Officials (IASBO) outlines the ethical standards for the profession. SFAs contribute to professional practices grounded in integrity, honesty, transparency, responsibility, stewardship, and commitment (IASBO School Member Code of Ethics).

**Decision-Making Frameworks, Ethics, and Models**

School decision-making involves blending individual leaders' values, beliefs, experiences, and conceptual frameworks. A conceptual framework is a network of interconnected concepts shaping the understanding of complex issues (Jabareen, 2009; Ravitch & Riggan, 2016). Research has examined the ethical frameworks, such as deontological, consequentialist, and virtue ethics, to provide insights into how School Financial Administrators (SFAs) influence and make resource allocation decisions. Regardless of which ethical framework an SFA is rooted in, these frameworks shape the principles and values guiding decision-making in the dynamic context of public school districts (Sergiovanni, 1992; Shapiro & Stefkovitch, 2016). Research has also shown that the personal backgrounds of individuals shape their influence and decision-making. Because SFAs come from diverse professional backgrounds, such as education or the private sector, many prior experiences influence decision-making processes (Shapiro & Stefkovitch, 2016). Individual values, beliefs, and experiences are crucial in shaping how people exhibit influence and decision-making processes, especially for those in a school district's positions of control and authority (Shapiro & Stefkovitch, 2016).

Various models and frameworks shape decision-making in educational leadership. This study explored three standard models—Rational Decision-Making (RDM), Intuitive Decision-
Making (IDM), and Shared Governance (SG)—that investigated how they are applied and what variations exist. SFAs often integrate decision-making models based on organizational needs, laws, and philosophy. They may use RDM for structured tasks, IDM during an emergency or crisis, and SG to focus on transparency and inclusivity when working collaboratively. Decision-making models in education are dynamic, evolving with leadership changes, legal considerations, and philosophical shifts (Agor, 1990; Blase & Blase, 1999; Crellin, 2010; Fritts, 2016; Lunenburg, 2010; Nystrom & Starbuck, 1984).

Research Questions

Based on the literature review and the context, two primary questions guided this study. 1.) How do school finance administrators influence decision-making around resource allocations? and 2.) How do SFAs understand their role in school administration decision-making and resource allocation? These questions were chosen because they directly relate to practice and comprehension. Influence on decision-making refers to a SFA’s impact on allocating resources within the district. Influence can be demonstrated by various actions such as providing financial projections and analysis, making recommendations, budget development, presenting proposals to others, and collaborating with stakeholders across the district. Understanding role refers to an SFA’s perception or comprehension of their duties, tasks, and responsibilities. It can encompass both the expectations of others placed on them to perform and their own awareness of the scope of their role within the organization. It is important to note that this perception and awareness is subjective and unique to each individual as they reflect on their own understanding, values, beliefs, and prior experiences relating to their position. Under the umbrella of these two questions, three areas further guided the study, including understanding the routinized, legal, policy-oriented influence and decision-making, collaborative
influence and decision-making, and individual authority and autonomous decision-making of school financial administrators.

Our understanding of how School Financial Administrators influence decision-making and define their role in Illinois will be improved by answering the two primary questions in this study. By better understanding the current self-perceptions of influence and role authority of SFAs, we can shape future practice and contribute to professional development.

Methodology

Research Design

The study was designed to investigate how School Finance Administrators (SFAs) understand their influence and role in resource allocation decision-making across the routinized, collaborative, and autonomous processes they engage in as critical members of educational leadership teams. The study used a quantitative method focusing primarily on demographic data and Likert scale questions to understand trends or patterns across the various decision-making spheres.

The data collection instrument was developed through an iterative process that included input from committee members. In addition, before distribution, a retired superintendent and certified school business official piloted the instrument that would become the web-based survey to achieve further definition and clarity.

Participants

The participants in the study were those who identified as School Financial Administrators (SFAs) in an Illinois public school district setting. This study defines an SFA as a professional who is responsible for the oversight and management of the financial aspects of a
public school district. In many, if not most, instances, the SFA for a school district is responsible for budgeting, financial planning, strategic planning, accounting, payroll, operational area management, and ensuring regulatory compliance in these areas. This study considered that SFAs may have different titles depending on the administrative structure of the school district in which they are employed. These structural variances can be due to the district type, size, geographical location, and economic position. The study participants included those who self-identified as primarily responsible for the school district's financial matters. Participants included Superintendents, Certified School Business Officials, Business Managers, Finance Directors, Chief Financial Officers, and other office-type positions such as Bookkeepers. Individuals who self-identified as not the primary responsible party in financial matters, those outside of Illinois school districts, and those employed at other types of Local Education Agencies (LEAs), such as Special Education Cooperatives and Regional Offices of Education (ROEs) were excluded from the study.

Data Collection

A survey was developed electronically in a web-based format using Qualtrics (Appendix A). The survey was deployed using the Illinois Association of School Business Officials (IASBO) School Business Official email contact list. The survey was sent directly by IASBO and included a short introduction and a link to the survey in the body of the email. There are approximately 854 school districts in Illinois, and many have at least one person employed at the district who is a member of IASBO. The survey was open and available to participants to make submissions for two weeks, after which no more responses were collected. Participants were given an overview of the key information related to the survey. The information included that the approximate time commitment of the survey was ten to fifteen minutes, that all answers were confidential, and that there were benefits to the individual respondents and the future of
professional practices. Participants were given a concise study description and an explanation of their rights. The first question asked if the person agreed to participate in the study. If they selected “no” and did not agree to participate, they were immediately exited from the remainder of the surveys. The second question was whether they were the primary person responsible for financial-related matters in the district. If the individual selected “no” to this question, they were excluded from the remainder of the survey and directed to send the link to the person responsible for their district's financial matters. These two questions were designed to target specific individuals in each school district. There were 152 initial respondents to the survey protocol.

The survey was structured to gather information around two primary research questions: 1.) How do school finance administrators influence decision-making around resource allocations? and 2.) How do SFAs understand their role in school administration decision-making and resource allocation? To gather demographic data around participants' roles, licensures, geographic locations, district types, and size, a mix of multiple choice, yes/no, and open-ended questions was employed. Participants were then asked to use a Likert scale with a range of Strongly Disagree (1), Disagree (2), Neither Agree or Disagree (3), Agree (4), and Strongly Agree (5) in three different spheres that included routinized processes, collaborative processes, and autonomous practices. In the first two spheres, participants were asked to use the Likert scale to rank their disagreement to an agreement with seven corresponding statements and five statements in the third. The statements in each of the three sections were designed to elicit responses from participants that would assist in answering the two primary research questions.

The two primary research questions, How do school finance administrators influence decision-making around resource allocations, and How do SFAs understand their role in school administration decision-making and resource allocation, each contained a subset of three
categories. The subset categories asked how School Financial Administrators (SFAs) influence decision-making in their role in the context of the legal, routinized board-level policy, in collaborative groups, and within the context of autonomy and individual authority. Statements were developed within each of these categories to help answer the main research questions and either related to influence or understanding of the role. Each statement is aligned with one of two research questions across all three categories. The routinized, collaborative, and autonomous statements were written to solicit a degree of agreement or non-agreement with an action or a perception. For example, the routinized statements were as follows: I make recommendations regarding financial matters on a regular basis to the Superintendent/School Board, my recommendations on financial matters are valued by the Superintendent/School Board, I communicate regularly to the Superintendent/School Board on the potential financial implications of resource allocations presented to the School Board, I have a large amount of influence in shaping the recommendations brought forward to the School Board, School Board members often adopt the recommendations I present on behalf of the school district regarding financial matters, when making recommendations to the Superintendent/School Board it is important to me that I adhere to the Strategic Plan, mission, and goals of the District, and when making recommendations to the Superintendent/School Board my ethical principles and core values are most important. The statements that depict or outline a potential action on the part of the SFA help indicate how an SFA influences decision-making. The statements asking for their perception or feelings help answer how SFAs understand their role. This same format was used in the collaborative and autonomous statements.

To better understand how SFAs influence decision-making around resource allocations, routinized statements were explicitly chosen to gain insights into the consistency, value, and influence of financial recommendations made by SFAs to the Superintendents and, or the School Board. The collaborative statements centered more on the influence of SFAs as part of
leadership, interdepartmental, and various stakeholder teams. The individual statements focused on the SFAs’ understanding of their use of autonomy to influence decision-making. All areas contained components that addressed possible alignments to district strategic plans, mission, visions, goals, and an individual’s ethical principles and core values.

By including components that addressed alignment to district-level or organizational values as well as individual principles and core ethical values, the study aimed to understand the motivation behind possible influence and role understanding. Influence is the impact an SFA may make on the decisions around resource allocation through action. At the same time, understanding their role is their perception of the expectations of the tasks they are required to perform serving in their capacity for the district. As discussed in the Literature review, external and internal factors often impact an individual’s influence and understanding of their role. By including these factors across the different subcategories of statements, the information can be used to better understand the variables in different settings.

These same statements across the three categories were also used to gain insight into how SFAs understand their role in decision-making and resource allocation. The routinized statements outline various means or the legal processes in which a School Finance Administrator may be involved. The collaborative statements indicate how an SFA may participate in multiple teams and their levels of involvement or leadership across different groups. Finally, the individually focused statements indicate the level of autonomy and authority that an SFA asserts in decision-making around resource allocation.

**Analysis**

There were 152 total responses to the survey protocol that were initially collected. Because the survey was deployed using the IASBO email contact list, which this study did not have direct access to, there was no mechanism for determining the response rate. This data
was analyzed for response completion. It was determined that 47 respondents only answered the multiple-choice questions but left the Likert scale questions blank, and as a result, those 47 respondents were excluded from the data analysis. Only complete surveys were utilized in the analysis and were documented in the findings. The final analytic sample includes 125 responses in the demographics and 105 in the Likert Scale question responses.

The survey predominantly consisted of questions designed to measure the defined School Financial Administrators' (SFAs) perceptions and explore patterns related to critical demographic information. As a result of this design, the data tables are presented using descriptive statistics as the primary method for pattern and trend recognition and analysis. There were four main areas in which descriptive statistics were used in this study. These included understanding central tendency using mean and median, charting variability through the range of Likert Scale questions between one and five and standard deviation, looking at categorical data, and using frequency distribution. Data was organized in these ways to interpret results, provide pattern recognition, and identify trends. Data was organized in several ways, including capturing data from all respondents, creating subgroups of Superintendents and School Financial Administrators based on rural, suburban, and urban geographic locations, and by responses by district size.

Additionally, respondents’ self-selections concerning role designation were categorized in three ways. Since respondents were given multiple-choice options to identify their roles within the district, including Superintendent, Chief Financial Officer (CFO), Business Manager, and Others, numerous self-reported roles existed. The self-reported roles and titles were analyzed and grouped by type into either fitting into the School Financial Administrator definition for this study or at Other. Out of the 18 respondents who marked Other, 15 were identified as meeting the definition of an SFA. In contrast, the remaining 3 Others were non-financial leadership roles such as bookkeepers and support staff personnel. School Financial Administrators, for the
purpose of this study, are defined as those individual professionals whose primary responsibility is the oversight and management of the financial aspects of the district. Areas of responsibility can include but are not limited to budgeting, financial planning, accounting, payroll, operational area management, and compliance to support the organization's mission and educational goals. One hundred five respondents’ surveys were ultimately used for analysis for this study. Figures 2.1 through 2.5 and Table 2.1 show demographic information.

Figures 2.1. Respondent roles/titles.

Figure 2.2. Respondents’ licensure.
Figure 2.3. Respondents’ years of experience.

Figure 2.4. Respondents’ district geographical location: count.

Figure 2.5. Respondents district type: count.
### Table 2.1
Demographic Information of Respondents in the Analytic Sample

<table>
<thead>
<tr>
<th>Title</th>
<th>N</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Superintendent</td>
<td>19</td>
<td>18.10</td>
</tr>
<tr>
<td>SFA</td>
<td>83</td>
<td>79.05</td>
</tr>
<tr>
<td>Other</td>
<td>3</td>
<td>2.86</td>
</tr>
</tbody>
</table>

| Hold CSBO Licensure  | 105  | 75.20   |

<table>
<thead>
<tr>
<th>Experience</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Less than 5 years</td>
<td>49</td>
<td>39.20</td>
</tr>
<tr>
<td>6-10 years</td>
<td>30</td>
<td>20.00</td>
</tr>
<tr>
<td>11-15 years</td>
<td>23</td>
<td>18.40</td>
</tr>
<tr>
<td>16-20 years</td>
<td>9</td>
<td>7.20</td>
</tr>
<tr>
<td>21-25 years</td>
<td>6</td>
<td>4.80</td>
</tr>
<tr>
<td>26 years &gt;</td>
<td>8</td>
<td>6.40</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>District Location</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Urban</td>
<td>7</td>
<td>5.60</td>
</tr>
<tr>
<td>Suburban</td>
<td>80</td>
<td>64.00</td>
</tr>
<tr>
<td>Rural</td>
<td>38</td>
<td>30.40</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>District Type</th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary District</td>
<td>52</td>
<td>41.60</td>
</tr>
<tr>
<td>High school District</td>
<td>14</td>
<td>11.20</td>
</tr>
<tr>
<td>Unit District</td>
<td>52</td>
<td>41.60</td>
</tr>
<tr>
<td>Other District Types</td>
<td>7</td>
<td>5.60</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>District Enrollment</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 500 Students</td>
<td>17</td>
<td>13.60</td>
</tr>
<tr>
<td>500-2500 Students</td>
<td>56</td>
<td>44.80</td>
</tr>
<tr>
<td>2501-5000 Students</td>
<td>30</td>
<td>24.00</td>
</tr>
<tr>
<td>5001-10000 Students</td>
<td>15</td>
<td>12.00</td>
</tr>
<tr>
<td>More than 10000 Students</td>
<td>7</td>
<td>5.60</td>
</tr>
</tbody>
</table>
Findings and Discussion

This study gathered respondents' demographic data and responses to routinized, collaborative, and individual decision statements, providing insights into the nuanced landscape of SFAs' roles. It is important to note that the discussion found in this paper focuses on practical significance by offering insights into the possible implications of variations in data rather than focusing on statistical significance. Only one area rose to statistical significance. When using a Chi-squared test, there was a strong correlation between the self-identified title of a respondent and whether or not they hold a Certified School Business Official License. There was a p-value of <0.00001, meaning that the p-value is statistically significant. This indicates that the relationship between the two variables is consistent enough that it is unlikely to be a coincidence. No other areas rose to statistical significance, but that does not mean there are no possible relationships or information we can learn from the data. By focusing on the practical significance of the variations, the results have real-world implications and value.

In looking at the demographics of the 105 respondents, 75.2% indicated that they held a Certified School Business Official license. All figures and tables are presented at the end of the document. Figure 2.1 indicates the initial self-identification of participants' roles, while Figure 2.2 shows the number of those who listed Superintendent compared to those who met the study's definition of an SFA. Most respondents identified themselves as an SFA in suburban school districts with between 500 and 2500 students in either K-8 or Consolidated Unit School Districts, as shown in Figures 2.3, 2.4, and 2.5. The data shows that across all respondents and in the breakdown of categories, there are many similarities and commonalities in views of influence and role when it comes to decision-making around resource allocation.

Regarding the routinized decision-making process, influence, and roles, all respondents generally indicated a positive relationship and outlook on their role and ability to influence
decision-making. On all seven routinized statements, the respondent’s group had a median of 5 on a range of one to five and a mean over 4.0. All seven statements had a standard deviation of over 0.6805 or higher, indicating some response variability. See Figure 2.6 and Tables 2.2 and 2.3. This study also created subgroupings between superintendents, SFAs, and geographic and district-type information.

![Figure 2.6. All respondents.](image-url)
Table 2.2
Responses to Routinized Statements by All and By Job Title

<table>
<thead>
<tr>
<th>Question</th>
<th>All respondents</th>
<th></th>
<th></th>
<th></th>
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<tbody>
<tr>
<td></td>
<td>N</td>
<td>Mean</td>
<td>SD</td>
<td>N</td>
<td>Mean</td>
<td>SD</td>
<td>N</td>
<td>Mean</td>
</tr>
<tr>
<td>I make recommendations regarding financial matters on a regular basis to</td>
<td>105</td>
<td>4.69</td>
<td>0.68</td>
<td>19</td>
<td>4.63</td>
<td>0.93</td>
<td>83</td>
<td>4.70</td>
</tr>
<tr>
<td>the Superintendent/School Board (1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>My recommendations on financial matters are valued by the Superintendent</td>
<td>105</td>
<td>4.62</td>
<td>0.74</td>
<td>19</td>
<td>4.63</td>
<td>0.93</td>
<td>83</td>
<td>4.61</td>
</tr>
<tr>
<td>/School Board (2)</td>
<td></td>
<td></td>
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<tr>
<td>I communicate regularly to the Superintendent/School Board on the</td>
<td>105</td>
<td>4.55</td>
<td>0.74</td>
<td>19</td>
<td>4.47</td>
<td>0.99</td>
<td>83</td>
<td>4.57</td>
</tr>
<tr>
<td>potential financial implications of resource allocations presented to</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>the School Board (3)</td>
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<td></td>
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<tr>
<td>I have a large amount of influence in shaping the recommendations</td>
<td>105</td>
<td>4.31</td>
<td>0.89</td>
<td>19</td>
<td>4.47</td>
<td>0.99</td>
<td>83</td>
<td>4.28</td>
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<tr>
<td>brought forward to the School Board (4)</td>
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<tr>
<td>School Board members often adopt the recommendations I present on</td>
<td>105</td>
<td>4.54</td>
<td>0.77</td>
<td>19</td>
<td>4.47</td>
<td>0.99</td>
<td>83</td>
<td>4.54</td>
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<tr>
<td>behalf of the school district regarding financial matters (5)</td>
<td></td>
<td></td>
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<tr>
<td>When making recommendations to the Superintendent/School Board it</td>
<td>105</td>
<td>4.51</td>
<td>0.81</td>
<td>19</td>
<td>4.47</td>
<td>0.99</td>
<td>83</td>
<td>4.54</td>
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<tr>
<td>is important to me that I adhere to the Strategic Plan, Mission, and</td>
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<td>Goals of the District (6)</td>
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</tr>
<tr>
<td>When making recommendations to the Superintendent/School Board my</td>
<td>105</td>
<td>4.56</td>
<td>0.79</td>
<td>19</td>
<td>4.47</td>
<td>0.99</td>
<td>83</td>
<td>4.60</td>
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<td>ethical principles and core values are most important (7)</td>
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</tr>
</tbody>
</table>

1= strongly disagree; 5= strongly agree
Table 2.3
Responses to Individual Statements by All and By Job Title

<table>
<thead>
<tr>
<th>Question</th>
<th>All respondents</th>
<th></th>
<th></th>
<th>Superintendents</th>
<th></th>
<th></th>
<th>SFAs</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>I have authority and autonomy to make decisions regarding financial</td>
<td>105</td>
<td>4.06</td>
<td>0.83</td>
<td>19</td>
<td>4.00</td>
<td>1.03</td>
<td>83</td>
<td>4.08</td>
</tr>
<tr>
<td>matters for the school district (1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I decide what data is presented and the narrative for recommendations</td>
<td>105</td>
<td>4.13</td>
<td>0.85</td>
<td>19</td>
<td>4.42</td>
<td>1.04</td>
<td>83</td>
<td>4.12</td>
</tr>
<tr>
<td>brought to the School Board will be (2)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I consult with others prior to making any decision regarding financial</td>
<td>105</td>
<td>4.26</td>
<td>0.77</td>
<td>19</td>
<td>4.05</td>
<td>1.00</td>
<td>83</td>
<td>4.33</td>
</tr>
<tr>
<td>processes or business office related procedures (3)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>It is important to me that my decisions and recommendations adhere to</td>
<td>105</td>
<td>4.61</td>
<td>0.67</td>
<td>19</td>
<td>4.58</td>
<td>0.94</td>
<td>83</td>
<td>4.61</td>
</tr>
<tr>
<td>the district’s Strategic Plan, Mission, and Goals (4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Making decisions and recommendations using my set of ethical principles</td>
<td>105</td>
<td>4.63</td>
<td>0.67</td>
<td>18</td>
<td>4.50</td>
<td>0.96</td>
<td>83</td>
<td>4.69</td>
</tr>
<tr>
<td>and core values are most important to me (5)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 = strongly disagree; 5 = strongly agree
While both the Superintendent and SFA subgroups had similar responses compared to the All-Respondents group and one another, there were some slight differences, as shown in Figures 2.7, 2.8, and 2.9, as well as in the corresponding Tables 2.3, 2.4, and 2.5. Both groups indicated agreement and strong agreement on all statements with medians of 5, except for SFAs, indicating a median of 4 regarding the specific statement on whether they feel they have a considerable influence in shaping the recommendations to the Board of Education. This slight difference is aligned with the differences in the roles served by the Superintendents and SFAs. While the SFA is often seen as the district's financial expert, the Superintendent is the liaison between the Board of Education and the school district (Bosher et al., 2004; Land, 2002).

![Figure 2.7. Routinized decision-making statements.](image-url)
Figure 2.8. Collaborative decision-making statements.

Figure 2.9. Individual decision-making statements.
<table>
<thead>
<tr>
<th>Question</th>
<th>Rural</th>
<th>Suburban</th>
<th>Urban</th>
</tr>
</thead>
<tbody>
<tr>
<td>I make recommendations regarding financial matters on a regular basis to the Superintendent/School Board (1)</td>
<td>32</td>
<td>4.48</td>
<td>0.72</td>
</tr>
<tr>
<td>My recommendations on financial matters are valued by the Superintendent/School Board (2)</td>
<td>32</td>
<td>4.52</td>
<td>0.68</td>
</tr>
<tr>
<td>I communicate regularly to the Superintendent/School Board on the potential financial implications of resource allocations presented to the School Board (3)</td>
<td>32</td>
<td>4.38</td>
<td>0.85</td>
</tr>
<tr>
<td>I have a large amount of influence in shaping the recommendations brought forward to the School Board (4)</td>
<td>32</td>
<td>4.14</td>
<td>0.94</td>
</tr>
<tr>
<td>School Board members often adopt the recommendations I present on behalf of the school district regarding financial matters (5)</td>
<td>32</td>
<td>4.41</td>
<td>0.81</td>
</tr>
<tr>
<td>When making recommendations to the Superintendent/School Board it is important to me that I adhere to the Strategic Plan, Mission, and Goals of the District (6)</td>
<td>32</td>
<td>4.45</td>
<td>0.85</td>
</tr>
<tr>
<td>When making recommendations to the Superintendent/School Board my ethical principles and core values are most important (7)</td>
<td>32</td>
<td>4.41</td>
<td>0.85</td>
</tr>
</tbody>
</table>

1 = strongly disagree; 5 = strongly agree
Table 2.5
Responses to Collaborative Statements by Geographic Location

<table>
<thead>
<tr>
<th>Question</th>
<th>Rural</th>
<th>Suburban</th>
<th>Urban</th>
</tr>
</thead>
<tbody>
<tr>
<td>I view my role in collaborative decision making as that of the leader and regularly make</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>recommendations to various teams (1)</td>
<td>32</td>
<td>4.28</td>
<td>0.69</td>
</tr>
<tr>
<td></td>
<td></td>
<td>68</td>
<td>4.28</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5</td>
<td>4.40</td>
</tr>
<tr>
<td>I regularly share financial information and the potential financial implications of resource</td>
<td>32</td>
<td>4.24</td>
<td>0.90</td>
</tr>
<tr>
<td>allocations with various stakeholders as a member of the team (2)</td>
<td></td>
<td>68</td>
<td>4.40</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5</td>
<td>4.60</td>
</tr>
<tr>
<td>I am seen as the financial expert and integral to decisions on financial matters when part of</td>
<td>32</td>
<td>4.38</td>
<td>0.76</td>
</tr>
<tr>
<td>a collaborative team (3)</td>
<td></td>
<td>68</td>
<td>4.63</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5</td>
<td>5.00</td>
</tr>
<tr>
<td>Team members often move forward with my financial recommendations (4)</td>
<td>32</td>
<td>4.34</td>
<td>0.76</td>
</tr>
<tr>
<td></td>
<td></td>
<td>68</td>
<td>4.34</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5</td>
<td>4.40</td>
</tr>
<tr>
<td>I have a large degree of influence when doing collaborative work especially regarding decision-</td>
<td>32</td>
<td>4.21</td>
<td>0.85</td>
</tr>
<tr>
<td>making around resource allocations (5)</td>
<td></td>
<td>68</td>
<td>4.26</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5</td>
<td>4.60</td>
</tr>
<tr>
<td>It is important to me that collaborative work adheres to the district’s Strategic Plan,</td>
<td>32</td>
<td>4.41</td>
<td>0.85</td>
</tr>
<tr>
<td>Mission, and Goals (6)</td>
<td></td>
<td>68</td>
<td>4.56</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5</td>
<td>4.60</td>
</tr>
<tr>
<td>When making recommendations to various teams by ethical principles and core values are most</td>
<td>32</td>
<td>4.34</td>
<td>0.84</td>
</tr>
<tr>
<td>important to me (7)</td>
<td></td>
<td>68</td>
<td>4.68</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5</td>
<td>4.80</td>
</tr>
</tbody>
</table>

1 = strongly disagree; 5 = strongly agree
<table>
<thead>
<tr>
<th>Question</th>
<th>Rural</th>
<th>Suburban</th>
<th>Urban</th>
</tr>
</thead>
<tbody>
<tr>
<td>I have authority and autonomy to make decisions regarding financial</td>
<td>32</td>
<td>68</td>
<td>5</td>
</tr>
<tr>
<td>matters for the school district (1)</td>
<td>3.90</td>
<td>4.12</td>
<td>4.60</td>
</tr>
<tr>
<td></td>
<td>0.80</td>
<td>0.80</td>
<td>0.49</td>
</tr>
<tr>
<td>I decide what data is presented and the narrative for recommendations</td>
<td>32</td>
<td>68</td>
<td>5</td>
</tr>
<tr>
<td>brought to the School Board will be (2)</td>
<td>4.00</td>
<td>4.25</td>
<td>4.40</td>
</tr>
<tr>
<td></td>
<td>0.95</td>
<td>0.71</td>
<td>0.49</td>
</tr>
<tr>
<td>I consult with others prior to making any decision regarding financial</td>
<td>32</td>
<td>68</td>
<td>5</td>
</tr>
<tr>
<td>processes or business office related procedures (3)</td>
<td>4.24</td>
<td>4.29</td>
<td>4.40</td>
</tr>
<tr>
<td></td>
<td>0.77</td>
<td>0.67</td>
<td>0.80</td>
</tr>
<tr>
<td>It is important to me that my decisions and recommendations adheres</td>
<td>32</td>
<td>68</td>
<td>5</td>
</tr>
<tr>
<td>to the district’s Strategic Plan, Mission, and Goals (4)</td>
<td>4.62</td>
<td>4.60</td>
<td>4.80</td>
</tr>
<tr>
<td></td>
<td>0.67</td>
<td>0.62</td>
<td>0.40</td>
</tr>
<tr>
<td>Making decisions and recommendations using my set of ethical principles</td>
<td>32</td>
<td>68</td>
<td>5</td>
</tr>
<tr>
<td>and core values are most important to me (5)</td>
<td>4.46</td>
<td>4.72</td>
<td>5.00</td>
</tr>
<tr>
<td></td>
<td>0.78</td>
<td>0.51</td>
<td>0.00</td>
</tr>
</tbody>
</table>

1 = strongly disagree; 5 = strongly agree
The data, specifically the differences in standard deviation across the seven responses, indicates more significant variability in responses from the Superintendent group. This variability could be due to the small group size, with only 19 respondents compared to 68 SFAs. Another minor difference was the response to the routinized statement, “When making recommendations to the Superintendent/School Board, my ethical principles and core values are most important.” SFAs indicated a slightly greater degree of agreement with less response variability than their superintendent counterparts. A more significant agreement was indicated by the SFA’s mean of 4.6024 and 0.7434 standard deviations compared to Superintendents, with a mean score of 4.4736 and a standard deviation of 0.9930. Again, this variance could also be attributed to the Superintendent group’s small sample size, or it could be attributed to something else. The Illinois Association of School Business Officials’ code of conduct, the Certified School Business Preparation programs, and other leadership-oriented professional development opportunities highlight the importance of ethics across the profession. One has to wonder if this focus on ethics in SFA training is related in any way to indications of higher agreement.

When looking at routinized statements from groupings by geographic locations described as rural, suburban, and urban, all groups had high median scores, with 5 indicated regarding all statements. The exception to a median of 5 was found in the rural and suburban groups on the statement, “I have a large amount of influence in shaping the recommendations brought forward to the School Board (4)”. Both groups had a median score of 4 on this statement, indicating slightly less agreement. The rural group had the lowest mean score of any of the groups on this statement at 4.1379 and also the highest standard deviation of 0.93676 on this statement of any of the groups, indicating more significant variability. Overall, regarding routinized practices and processes, the group in an urban geographic setting consistently responded with the highest scores, closest to the maximum of 5. While the other two groups
had slightly lower scores in routinized decisions, overall, they indicated favorable agreement on all statements. The slight variations between the groups show that those in charge of financial oversight and management in their districts report high engagement in decision-making around resource allocation and indicate a high level of influence on these matters, as shown by the mean, median, and low standard deviation scores.

Much like the routinized statements, the data collected from the collaborative statements was reasonably aligned from all respondents to the division by subgroups. Again, all groupings were aligned towards median scores of either 4 or 5, close to the maximum score of 5.

There were subtle differences that suggested the Superintendent and SFA groups had slightly different perceptions of their influence and role regarding collaborative teams and situations. On statements one and six related to making regular recommendations to the school board and that those recommendations align with the district Strategic Plan, mission, and goals, both groups had similar mean, median, and standard deviation scores, indicating that they felt optimistic about those practices. When it came to collaborative statements two, three, and seven, SFA’s overall had higher mean and median scores with a lower standard deviation, which indicated a more positive feeling about how their financial recommendations are perceived, a greater degree of communication on implications of financial issues, and a greater importance of adhering to their ethical principles and core values in collaborative decision-making around resource allocation. Superintendents had higher mean and median scores of 5 on questions four and five than SFAs, with median scores of 4 on both questions. See Table 2.3. The higher mean suggests that Superintendents felt more favorably that they had a greater influence in shaping recommendations to the Board of Education, which were more often adopted than their SFA counterparts. While the separation between mean scores was low, the slight differences suggest that the roles and their influence are nuanced and may depend on many outside factors not addressed in this survey or overall study.
When comparing respondents from a geographical perspective, all groups indicated positive alignment in collaborative decision-making roles and influence (see Table 2.4). The groups had significantly different numbers. The suburban group was the largest, with 68 respondents; the rural group was second, with 29 respondents; and the urban group comprised only five respondents. The variation in the number of respondents can account for the more significant differences between group responses. While all groups had positive responses, there were more variations and differences in mean scores and standard deviations on the collaborative statements. Collaborative statements one, four, and six had minor variations between the rural, suburban, and urban groupings. Median scores ranged from 4.2758 to 4.400 on statement one, 4.3448 to 4.400 on statement four, and 4.4137 to 4.600 on statement six (Figure 3.1). The most significant mean-score variance was in statements two, five, and seven. What should also be noted is that the urban group had the lowest standard deviation, the suburban group had the next lowest, and the rural group had the highest standard deviation scores in the collaborative statements. The small urban group consistently scored higher and had the lowest standard deviation, indicating that they perceived the most favorable levels of engagement and influence. They generally felt their recommendations around financial recommendations were most widely accepted. While both the suburban and rural groups also had strong tendencies towards these statements, it was to a slightly lesser degree with more variance in responses.

The individual decision and autonomy-based statements again elicited similar results from both Superintendent and SFA groups. Again, nuanced differences highlighted the unique roles of Superintendents and SFAs. SFAs, on average, feel more autonomy in decision-making, consult more with others, and, according to their responses on statement seven, place slightly higher importance on ethical principles and core values. SFAs had higher mean scores and lower standard deviation than the Superintendent group in these statement areas. Actual
statistical differences will be insignificant; however, the minor differences, as seen in the mean score of 4.3253 of SFAs on statement 3 to the Superintendents' mean score of 4.0526, offer insight into the subtleties of the two positions (see Table 2.5).

On the other hand, the Superintendent group's responses indicated that they perceived being more responsible for deciding what data was presented and the narrative presented with recommendations. The standard deviations highlight the variability in Superintendents' responses in several areas. Overall, the Superintendent group had standard deviation scores in individual statements that averaged close to one at 0.9919, while the SFA group averaged 0.6693 across the same statements.

When looking at the individual statements from rural, suburban, and urban geographic groupings, there were more significant variances between the mean scores of any demographic group or statement grouping (Figure 3.2). All groups' responses tended to be clustered closer to the maximum of 5, compared to breakouts by subgroups. All groups had median scores of 4 or
5 on all individual statements. The rural group consistently had the lowest mean scores across all 5 individual statements, the suburban group was second, and the urban group consistently had the highest mean scores. The rural group also had the most significant average variances in standard deviation, with the suburban group second and the urban group with the lowest average variances in standard deviation scores (see Table 2.6). The urban group's scores indicate a consistent belief in their autonomy in individual decision-making and a higher propensity towards aligning their decisions with their ethical principles and core values. These findings highlight the variances by geographical location and district size. This information can be used to investigate the challenges that arise due to these factors further and tailor specific interventions or supports for these districts.

![Graph showing individual statements by location type](image)

**Figure 2.11. Individual statements by location type**

The data was grouped according to district type. Three categories were used since they are Illinois’s most common type of school district. They included Elementary only Districts (K-8),
High School Districts (9-12), and Consolidated Unit Districts with K-12 students. The responses showed some interesting subtle variances in the responses. When looking at the responses to routinized statements, K-8 District responses tended to have a higher mean ranging from 4.44 to 4.73. The High School routinized statement responses ranged from 4.25 to 4.67, and the Consolidated Districts ranged from 4.24 to 4.67. The K-8 districts also had the lowest average standard deviation at .56 as compared to the High School Districts at 1.2 and the Consolidated Districts at .82. The larger variance in the High School responses could be attributed to the lower number of participants with 12, who identified themselves as working in a High School District. 41 respondents indicated that they worked in a K-8 district, and there were 46 respondents from Consolidated Unit districts (Figure 4.1). A piece of data that stood out was that within the routinized statements, K-8 respondents had the lowest mean compared to the other two groups when asked about their adherence to the Strategic Plan, district mission, and goals when making recommendations to the school board and/or Superintendent (Table 2.7).

![Figure 2.12 Routinized statements by district type.](image-url)
Table 2.7  
Responses to Routinized Statements by District Configuration

<table>
<thead>
<tr>
<th>Question</th>
<th>K-8 District</th>
<th></th>
<th>High School District</th>
<th></th>
<th>Unit District</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>I make recommendations regarding financial matters on a regular basis to the Superintendent/School Board (1)</td>
<td>44 4.73 0.44</td>
<td>12 4.58 1.16</td>
<td>46 4.67 0.72</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>My recommendations on financial matters are valued by the Superintendent/School Board (2)</td>
<td>44 4.73 0.44</td>
<td>12 4.42 1.24</td>
<td>46 4.57 0.80</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I communicate regularly to the Superintendent/School Board on the potential financial implications of resource allocations presented to the School Board (3)</td>
<td>44 4.61 0.49</td>
<td>12 4.50 1.17</td>
<td>46 4.50 0.83</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I have a large amount of influence in shaping the recommendations brought forward to the School Board (4)</td>
<td>44 4.44 0.66</td>
<td>12 4.25 1.22</td>
<td>46 4.24 0.96</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Board members often adopt the recommendations I present on behalf of the school district regarding financial matters (5)</td>
<td>44 4.56 0.59</td>
<td>12 4.50 1.17</td>
<td>46 4.59 0.77</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>When making recommendations to the Superintendent/School Board it is important to me that I adhere to the Strategic Plan, Mission, and Goals of the District (6)</td>
<td>44 4.46 0.67</td>
<td>12 4.67 1.15</td>
<td>46 4.61 0.82</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>When making recommendations to the Superintendent/School Board my ethical principles and core values are most important (7)</td>
<td>44 4.56 0.63</td>
<td>12 4.25 1.29</td>
<td>46 4.67 0.81</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 = strongly disagree; 5 = strongly agree
When analyzing the collaborative statements, the Consolidated and High School respondents had higher means by statement overall than the K-8 respondents (Figure 4.2). This means that the Consolidated and High School respondents indicated more favorable agreement in all areas in collaborative situations. The High School respondents indicated the highest average mean score across collaborative statements at 4.50. Again, the variances were minor across the groups, but some interesting variations existed. The High School had the lowest mean score on the first collaborative statement; I view my role in collaborative decision-making as that of the leader and regularly make recommendations to various teams of the three groups at 4.08. At the same time, the High School group had the highest mean score on collaborative statement number three; I am seen as the financial expert and integral to decisions on financial matters when part of a collaborative team, at 4.83 compared to the other two groups. While the High School groups did not indicate a strong agreement with seeing themselves as the leader in collaborative groups at the district, they did indicate strong agreement with being seen as the financial expert on the team (Figure 4.2 and Table 2.8).

Figure 2.13. Collaborative statements by district type.
Table 2.8

Responses to Collaborative Statements by District Configuration

<table>
<thead>
<tr>
<th>Question</th>
<th>K-8 District</th>
<th>High School District</th>
<th>Unit District</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
<td>Mean</td>
<td>SD</td>
</tr>
<tr>
<td>I view my role in collaborative decision making as that of the leader and regularly make recommendations to various teams (1)</td>
<td>44</td>
<td>4.22</td>
<td>0.56</td>
</tr>
<tr>
<td>I regularly share financial information and the potential financial implications of resource allocations with various stakeholders as a member of the team (2)</td>
<td>44</td>
<td>4.34</td>
<td>0.61</td>
</tr>
<tr>
<td>I am seen as the financial expert and integral to decisions on financial matters when part of a collaborative team (3)</td>
<td>44</td>
<td>4.51</td>
<td>0.59</td>
</tr>
<tr>
<td>Team members often move forward with my financial recommendations (4)</td>
<td>44</td>
<td>4.24</td>
<td>0.69</td>
</tr>
<tr>
<td>I have a large degree of influence when doing collaborative work especially regarding decision-making around resource allocations (5)</td>
<td>44</td>
<td>4.20</td>
<td>0.80</td>
</tr>
<tr>
<td>It is important to me that collaborative work adheres to the district’s Strategic Plan, Mission, and Goals (6)</td>
<td>44</td>
<td>4.29</td>
<td>0.71</td>
</tr>
<tr>
<td>When making recommendations to various teams by ethical principles and core values are most important to me (7)</td>
<td>44</td>
<td>4.56</td>
<td>0.50</td>
</tr>
</tbody>
</table>

1 = strongly disagree; 5 = strongly agree
There were larger variances when looking at the group's responses to the individual statements. The high school and consolidated groups indicated more positive agreement on average, with mean scores of 4.45 and 4.48, respectively (Figure 4.3). The K-8 group mean score did indicate a positive skew, but the overall mean score was 4.19. Two statement mean scores stood out. On individual statement number one, I have authority and autonomy to make decisions regarding financial matters for the school district; the K-8 group had a mean score of 3.8 compared to 4.25 from the High School group and 4.24 from the Consolidated group. On individual statement number two, I decide what data is presented and the narrative for recommendations brought to the School Board will be; the K-8 group indicated a mean score of 4.07 compared to the High School group at 4.33 and the Consolidated group at 4.24. The K-8 group felt they had less authority and autonomy in financial decision-making. They indicated slightly less agreement with deciding on the data and narrative presented in the recommendations brought to the school board. Further exploration would be needed to understand the implications of these variances and if they reflect the differences in the organizational or structural differences inherent in each type of school (Table 2.9).

Figure 2.14. Individualized statements by district type.
Table 2.9

Responses to Individual Statements by District Configuration

<table>
<thead>
<tr>
<th>Question</th>
<th>K-8 District</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
<td>Mean</td>
<td>SD</td>
<td>N</td>
<td>Mean</td>
<td>SD</td>
</tr>
<tr>
<td>I have authority and autonomy to make decisions regarding financial</td>
<td>44</td>
<td>3.80</td>
<td>0.77</td>
<td>12</td>
<td>4.25</td>
<td>0.87</td>
</tr>
<tr>
<td>matters for the school district (1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I decide what data is presented and the narrative for recommendations</td>
<td>44</td>
<td>4.07</td>
<td>0.78</td>
<td>12</td>
<td>4.33</td>
<td>0.65</td>
</tr>
<tr>
<td>brought to the School Board will be</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I consult with others prior to making any decision regarding financial</td>
<td>44</td>
<td>4.12</td>
<td>0.55</td>
<td>12</td>
<td>4.08</td>
<td>0.90</td>
</tr>
<tr>
<td>processes or business office related procedures (3)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>It is important to me that my decisions and recommendations adheres</td>
<td>44</td>
<td>4.37</td>
<td>0.69</td>
<td>12</td>
<td>4.92</td>
<td>0.29</td>
</tr>
<tr>
<td>to the district’s Strategic Plan, Mission, and Goals (4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Making decisions and recommendations using my set of ethical principles</td>
<td>44</td>
<td>4.59</td>
<td>0.49</td>
<td>12</td>
<td>4.67</td>
<td>0.65</td>
</tr>
<tr>
<td>and core values are most important to me (5)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

1 = strongly disagree; 5 = strongly agree
The final grouping was comparing different student enrollment-sized districts. The breakdown of the groups was districts with fewer than 500 students, 500 to 2500, 2501 to 5000, 5001 to 10,000, and more than 10,000 students (Figures 5.1, 5.2, 5.3). Respondents were given these choices from which to select. A future study may ask respondents an open-ended question regarding district size based on enrollment or look at one of the specifically sized groups from this study. There is the potential for wide variations within individual groups based on student enrollment since the difference between a district with 2500 students and 5000 students may be significant. The number of respondents varied considerably across the groups. The smallest group was districts with more than 10,000 students, with 6 respondents. The groups with less than 500 students and 5001 to 10,000 students had 13 respondents; there were 25 respondents in the 2501-5000 School district, and the largest group was the 501-2500 School District with 45 respondents. There were some slight variances between groups, but this could be due to the number of respondents in each group. Overall, the 10,000-plus group indicated higher mean scores in all three categories of statements. In routinized statements, this group indicated an average mean across statements of 4.86. In collaborative statements, the average mean across statements was 4.76. In individual statements, the average mean was 4.80. While the group comprised districts with fewer than 500 students, mean scores were similar; the most significant difference from the 10,000-school district group was reported in the 500 to 2500 school district group. This group had an average mean score in routinized statements of 4.51; in collaborative statements, the average mean score was 4.33; and in individual statements, the average mean score was 4.13. The data overall showed favorable agreement with the statements across all categories. While the smaller districts showed more variability in agreement with the statements, there were minor differences. All districts showed high agreement in statements that indicated the importance of individual values, core principles, and ethics. Overall, districts of all sizes showed slightly lower mean scores regarding
Figure 2.15. Routinized statements by district type.

<table>
<thead>
<tr>
<th>District Size</th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>Q5</th>
<th>Q6</th>
<th>Q7</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;500</td>
<td>4.77</td>
<td>4.77</td>
<td>4.77</td>
<td>4.69</td>
<td>4.77</td>
<td>4.77</td>
<td>4.62</td>
</tr>
<tr>
<td>501-2500</td>
<td>4.62</td>
<td>4.69</td>
<td>4.49</td>
<td>4.31</td>
<td>4.47</td>
<td>4.44</td>
<td>4.49</td>
</tr>
<tr>
<td>2501-5000</td>
<td>4.80</td>
<td>4.64</td>
<td>4.60</td>
<td>4.24</td>
<td>4.64</td>
<td>4.64</td>
<td>4.52</td>
</tr>
<tr>
<td>5001-10K</td>
<td>4.54</td>
<td>4.08</td>
<td>4.31</td>
<td>3.92</td>
<td>4.38</td>
<td>4.38</td>
<td>4.69</td>
</tr>
<tr>
<td>&lt;10K</td>
<td>4.83</td>
<td>4.83</td>
<td>4.83</td>
<td>4.67</td>
<td>4.83</td>
<td>4.83</td>
<td>5.00</td>
</tr>
</tbody>
</table>

Figure 2.16. Collaborative statements by district size.

<table>
<thead>
<tr>
<th>District Size</th>
<th>Q1</th>
<th>Q2</th>
<th>Q3</th>
<th>Q4</th>
<th>Q5</th>
<th>Q6</th>
<th>Q7</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;500</td>
<td>4.38</td>
<td>4.23</td>
<td>4.38</td>
<td>4.62</td>
<td>4.54</td>
<td>4.62</td>
<td>4.69</td>
</tr>
<tr>
<td>501-2500</td>
<td>4.27</td>
<td>4.31</td>
<td>4.51</td>
<td>4.20</td>
<td>4.18</td>
<td>4.40</td>
<td>4.47</td>
</tr>
<tr>
<td>2501-5000</td>
<td>4.12</td>
<td>4.48</td>
<td>4.72</td>
<td>4.32</td>
<td>4.20</td>
<td>4.48</td>
<td>4.52</td>
</tr>
<tr>
<td>5001-10K</td>
<td>4.31</td>
<td>4.38</td>
<td>4.54</td>
<td>4.38</td>
<td>4.23</td>
<td>4.62</td>
<td>4.77</td>
</tr>
<tr>
<td>&lt;10K</td>
<td>4.67</td>
<td>4.83</td>
<td>4.83</td>
<td>4.67</td>
<td>4.50</td>
<td>5.00</td>
<td>5.00</td>
</tr>
</tbody>
</table>
Figure 2.17. Individualized statements by district size.

statements indicating leadership or decision-making in leadership roles. However, larger
districts did respond more favorably to these with higher mean scores than smaller districts.
District size does seem to impact the level of agreement across the different statements. It could
be due to the different structures or organizational configurations of larger versus smaller public
school districts. The larger a district's enrollment, the more staff is required to operate such
districts. This often leads to more specialized areas with more people to do the work, with senior
leaders overseeing larger departments and more people but with less day-to-day hands-on
experience in some task areas. These differences may lead to differences in influence and how
an SFA understands their role.

The study also examined whether or not years of experience in the position indicated
variances in how SFAs influenced or understood their role across the routinized, collaborative,
and autonomous statements. The survey instrument asked respondents to indicate their years
of experience in an open-ended question. Hence, individuals could write in answers instead of being given options to pick from. This study then grouped the responses into bands of years of experience: less than five years, six to eleven years, twelve to twenty years, twenty-one to twenty-five years, and over twenty-six years of experience. 77.6% of all respondents had fewer than fifteen years of experience. This was the most difficult group to analyze for possible trends since there were no clear distinctions between groups based solely on years of experience. This could be due to the groupings of years put into ranges, which would be a good area for further study. While there are some differences in responses across experience levels, there isn't a clear linear trend across the groups.

In routinized statements there were some variations across years of experience groups. All levels of experience tended to have higher mean scores in the range between 1 and 5. The group with 12 to 20 years of experience had the highest mean scores across all seven statements compared to any other group on either side (Figures 6.1, 6.2, 6.3). Those with the most experience tended to have lower mean scores across 6 out of the 7 statements than any other group. Those with less experience indicated greater agreement with regularly making recommendations, feeling valued, communicating, adhering to strategic plans, and the importance of personal ethics and values. It would be interesting to look specifically at how years of experience impact both perceptions on the understanding of the role and the degree of influence. It is generally acknowledged that with experience comes a greater wealth of knowledge and practices to draw on, as well as building relationships and a reputation for ability. Less experienced SFAs, having indicated more agreement, may not have the same past experience on which they made the basis for their responses.

This study provided an opportunity to look more closely at the nuances of influence around decision-making regarding resource allocation across various school districts in Illinois. It is critical that, as a profession, School Financial Administrators understand their influence,
Figure 2.18. Routinized decision-making statements.

Figure 2.19. Collaborative decision-making statements.
their role in decision-making, and the impacts it has on student outcomes. Understanding SFA's perceptions of their influence and role in decision-making around resource allocation can assist in the way local dollars are spent, shape governance and leadership practices, contribute to the support and professional development, address challenges across the large variety of districts in Illinois through policy changes, highlight ethical practices, and have a direct impact on students and educational outcomes. These findings can assist in analyzing how limited resources are spent in Illinois public school districts. Research has indicated that money matters, and how it is spent matters even more (Baker, 2021; Jackson, 2020). SFAs who once had a clearly defined role as financial experts have experienced an expansion of duties and responsibilities from education as a growing industry and increased legislative oversight from all levels of government. These findings can assist administrators, educational leaders, and policymakers in providing tailored, supportive learning and professional development for School Financial Administrators based on the current roles and responsibilities of the position. This
information can be used further to explore the current ethical practices of individual SFAs and create a culture and expectation of the importance of adherence to ethical principles. The survey was intended to give SFAs and those in similar roles an opportunity to reflect on their current practices, roles, and beliefs in their core values. It is critical that SFAs and all educational stakeholders have time to engage in reflective practices to better understand practices and processes. By linking the research questions to each of the statements across routinized, collaborative, and autonomous influence and understanding of the SFA’s role, we gain a clearer picture of local decision-making around resource allocation. There is a better understanding of the current climate and practices of SFA’s across Illinois. Finally, the study ultimately looks to engage SFAs through understanding their influence and decision-making roles around resource allocation so that there are positive implications for student outcomes. Increasing achievement is at the heart of public education, and it ensures that all students have what they need to succeed.

Limitations of the Study

Any study has numerous limitations, but the quantitative web-based survey proposes several limitations. While the Illinois Association of School Business Officials (IASBO) made the survey deployment easy and standardized, it also presented some challenges. The possible participants for the survey protocol were limited to the email contact list maintained by IASBO. The contact list consisted of only those who subscribed to IASBO and were maintained in their contact list.

One of the main limitations of a web-based survey is nonresponse bias. Survey participants were only those that received and then opened the survey. Access to the contact list is necessary for the study to answer exactly how many possible participants never received or chose not to respond. This limited response means that the respondent group may not
accurately represent the SFA population across Illinois and can skew the study's findings. The number of participants in this study is small compared to the population of School Financial Administrators in Illinois, making it difficult to generalize the entire group. This group may not be representative of the population.

The survey is also susceptible to response bias both from question construction itself and because of the reliance on participants to answer questions honestly and accurately from their perspective or understanding. The data needed to reflect responses based on an individual's behaviors and beliefs and not expected responses of behaviors and beliefs. The survey was intentionally designed to be anonymous to help guard against response bias and potential external pressure. The questions themselves were designed to collect basic demographic information but not to the extent of being personally identifiable.

Two other limitations to acknowledge are the quantitative approach and the issue of external validity. The focus of this study was a survey and a quantitative format that did not allow for follow-up questions or in-depth interviews with participants that could have provided richer data. While this study can be used to generalize to the larger School Financial Administrator (SFA) population across Illinois, it would be more significant if the response rate had been representative of the entire population. The survey statements focused on real-world situations, processes, and tasks that an SFA may encounter but did not encompass all possibilities. The statements were in no way a comprehensive list of the roles served by SFAs, so the findings and interpretations are limited to the context of this study.

Conclusions

This statewide quantitative study contributes to understanding how school finance administrators make decisions regarding resource allocation. School Financial Administrators
operate within an intricate landscape with a rich history of change due to legal, economic, and philosophical tensions across national, state, and local systems.

The findings provide insight into the decision-making influences and practices impacting resource allocation across Illinois’s many diverse school districts. The findings show that the senior leadership roles in school districts, including School Financial Administrators (SFAs), are nuanced in ways that require further research. The study can assist in shaping future professional preparation programs, developing practices, and policy discussions. By better understanding the current environment, School Financial Administrators can improve decision-making practices to optimize resource allocation and support educational goals.

Future Research

There are many opportunities for future research on the sphere of influence of School Financial Administrators in decision-making and resource allocation across Illinois. Comprehensive and specific studies can inform the nuanced position SFAs hold in Illinois. There is a need for further quantitative and in-depth qualitative research. Ideas for research should include a quantitative budget analysis. This study would look for patterns and trends in resource allocation that could explore possible correlations between budget decisions and school achievement indicators. Another approach would be to analyze state or local policies and how they shape or influence resource allocation decisions across Illinois public school districts. A comprehensive study on the financial literacy of School Financial Administrators would also help understand how program preparation and professional development impact decision-making around resource allocation. There are also many opportunities for qualitative research on the sphere of influence of SFAs in decision-making around resource allocation. Conducting interviews and focus groups with school financial administrators would provide information about the experiences, background, real-world challenges, situations, and everyday
considerations that influence SFA’s roles. Another approach would be a closer examination of how ethical frameworks shape decision-making around resource allocation, specifically whether or not an individual ethical framework is a precursor or an indicator of the type of decision-making model an individual employs or gravitates towards. Understanding if there is a correlation between the two could help inform the framework for allocation discussion and decisions. While the current study was a comparative analysis across all Illinois school districts, a longitudinal study focusing on a single district over time would also help to understand the decision-making process by looking at personnel, policy, legal, and economic factors.

Future research on how School Financial Administrators influence decision-making around resource allocation is critical and will help inform professional development through administrator preparation, future practice, and policy. By increasing our understanding in this area, we can better serve students and ensure that resources are allocated to further positive student outcomes.
References


Appendix A

Survey Instrument: School Finance Administrator Decision Making and Resource Allocation Survey

Introduction:
My name is Jacquelyn Bogan. I am a doctoral student in the Educational Leadership and Public Policy program at Northern Illinois University. This survey intends to understand how school financial administrators make decisions regarding resource allocation across Illinois public school districts. Your responses and valuable insights will assist in understanding the variables, influences, and challenges that impact decision-making around resource allocation and inform future best practices. This survey is being shared with all public school districts in Illinois. The survey is approximately 20 questions and should take 15-30 minutes. All responses will be kept confidential, and your participation is greatly appreciated.

School Finance Administrator (SFA) Influence on Decision-Making in Resource Allocation

Q2 Key Information

This is a voluntary research study on how School Finance Administrators influence decision-making regarding resource allocation in their public school district. This 10–15 minute electronic survey involves answering a set of questions about how you influence the school finance decisions within your district. You will be asked about your level of influence, how you influence, and the types of decisions you influence. Participants are asked to complete an anonymous online survey that takes approximately 15-20 minutes to complete. The benefits include time to reflect on your current practices and the improvement of future professional development for those in your position. There are no foreseeable risks to participants in this study.

Description of the Study
The purpose of the study is to better understand school financial administrators’ current practices, their understanding of their influence on decision making and resource allocation across three different levels. This study would provide insight into how school finance administrators navigate the complexities and influence decision-making in resource allocation. If you agree to be in this study, you will be asked to do the following things: Complete a 10–15 minute anonymous, online survey using Qualtrics.

Risks and Benefits
There are no reasonably foreseeable (or expected) risks. The benefits of participation are allowing participants time to reflect on your practices related to how you influence decision-making and resource allocation. The study’s insights may assist in informing future policy discussions and improve decision-making practices to optimize resource allocation and support educational goals.

Confidentiality
This study is anonymous. We will not be collecting or retaining any information about your identity.

Your Rights
The decision to participate in this study is entirely up to you. You may refuse to take part in the study at any time. Your decision will not result in any loss of benefits to which you are otherwise entitled. You have the right to skip any question or research activity, as well as to withdraw entirely from participation at any point during the process. You have the right to ask questions about this research study and to have those questions answered before, during, or after the research. If you have any further questions about the study at any time, feel free to contact the researcher, Jackie Bogan, at
bogan.jackie@yahoo.com or by telephone at (630) 779-5177. You may also reach the Committee Chair, Dr. Benjamin Creed, at bcreed@niu.edu. If you have any questions about your rights as a research participant that have not been answered by the investigators or if you have any problems or concerns that occur as a result of your participation, you may contact the Office of Research Compliance, Integrity, and Safety at (815)753-8588.

By continuing below, you are indicating that you have decided to volunteer as a research participant for this study and that you have read and understood the information provided above. Please take a screenshot or picture of this form to keep for your records.

Q3 If you agree to participate in this study, please select the I agree option below. If not, please feel free to close the survey window or select I do not agree to be exited from the survey.

☐ I agree to participate in this study. (1)

☐ I do not agree to participate in this study (2)

Skip To: End of Survey If you agree to participate in this study, please select the I agree option below. If not, please...

Q4 Are you the person in the district who has the primary responsibility for financial matters in the district?

☐ Yes (1)

☐ No (2)

Skip To: Q5 If Are you the person in the district who has the primary responsibility for financial matters in the district? = No

Q6 What is your current role/title as a school finance administrator?

☐ Superintendent (1)

☐ Chief Financial Office (CFO) (2)

☐ Business Manager (3)

☐ Other (4) ________________________________

Q7 Do you have a Certified School Business Official License?

☐ Yes (1)

☐ No (2)
Q8 How many years of experience do you have as a school finance administrator?

Q9 Which type of geographic location best describes the school district you work in?

- Urban (1)
- Suburban (2)
- Rural (3)

Q10 Which of the following configurations describes the school district you work in?

- K-8 or Elementary District (1)
- High School District (2)
- Consolidated or Unit District (3)
- Other (4) _______________________________________________________________________

Q11 What is the approximate student population in the school district in which you work?

- Less than 500 students (1)
- 500-2,500 Students (2)
- 2,501-5,000 Students (3)
- 5,001-10,000 Students (4)
- More than 10,000 students (5)

Q12 Routinized decisions - These decisions are typically at the school board level, guided by legal requirements, and/or board policy related. Some examples include the presentation of annual budgets, recommendations for the annual tax levy, recommendations on capital projects, operational procedures, safety protocols, and so on.

The following set of questions is all about your routinized decision-making.
Please indicate the degree of influence or importance in the following statements:

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Disagree (1)</th>
<th>Disagree (2)</th>
<th>Neither agree nor disagree (3)</th>
<th>Agree (4)</th>
<th>Strongly agree (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I make recommendations regarding financial matters on a regular basis to the Superintendent/School Board (1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>My recommendations on financial matters are valued by the Superintendent/School Board (2)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I communicate regularly to the Superintendent/School Board on the potential financial implications of resource allocations presented to the School Board (3)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I have a large amount of influence in shaping the recommendations brought forward to the School Board (4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Board members often adopt the recommendations I present on behalf of the school district regarding financial matters (5)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
When making recommendations to the Superintendent/School Board it is important to me that I adhere to the Strategic Plan, Mission, and Goals of the District (6)

When making recommendations to the Superintendent/School Board my ethical principles and core values are most important (7)
Q13 **Collaborative decisions** - These are decisions which require input from different stakeholders and sometimes across many different types of groups. An SFA may shape decisions related to the allocation of locally controlled resources due to their position of leadership and considerations of financial expertise. Some examples are the questions an SFA may ask school leadership teams around their financial needs, through recommendations in group settings, or by providing committees with financial data with their interpretations.

The following set of questions is all about your routinized decision-making.

Please indicate the degree of influence or importance in the following statements:

<table>
<thead>
<tr>
<th>I view my role in collaborative decision-making as that of the leader and regularly make recommendations to various teams (1)</th>
<th>Strongly Disagree (1)</th>
<th>Disagree (2)</th>
<th>Neither agree nor disagree (3)</th>
<th>Agree (4)</th>
<th>Strongly agree (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>I regularly share financial information and the potential financial implications of resource allocations with various stakeholders as a member of the team (2)</th>
<th>Strongly Disagree (1)</th>
<th>Disagree (2)</th>
<th>Neither agree nor disagree (3)</th>
<th>Agree (4)</th>
<th>Strongly agree (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
I am seen as the financial expert and integral to decisions on financial matters when part of a collaborative team (3)

Team members often move forward with my financial recommendations (4)

I have a large degree of influence when doing collaborative work especially regarding decision-making around resource allocations (5)

It is important to me that collaborative work adheres to the district’s Strategic Plan, Mission, and Goals (6)

When making recommendations to various teams by ethical principles and core values are most important to me (7)
**Q14 Individual decisions** - These are decisions which SFAs typically are able to make independently and fall within the scope of their position tasks or supervision. SFA's often have authority over matters involving daily operations. Technology, safety, food service, facility maintenance, transportation as well as accounting and payroll are generally overseen by the SFA in a school district. Because of this, they may have control over many internal operating procedures and processes related to these areas.

The following set of questions is all about your routinized decision-making.

Please indicate the degree of influence or importance in the following statements:

<table>
<thead>
<tr>
<th></th>
<th>Strongly Disagree (1)</th>
<th>Disagree (2)</th>
<th>Neither agree nor disagree (3)</th>
<th>Agree (4)</th>
<th>Strongly agree (5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I have authority and autonomy to make decisions regarding financial matters for the school district (1)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I decide what data is presented and the narrative for recommendations brought to the School Board will be (2)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I consult with others prior to making any decision regarding financial processes or business office related procedures (3)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
It is important to me that my decisions and recommendations adhere to the district’s Strategic Plan, Mission, and Goals (4)

Making decisions and recommendations using my set of ethical principles and core values are most important to me (5)

Q15 Does your school district currently have a structured decision-making process or model in place?

☐ Yes (1)

☐ No (2)

Q16 Please share/upload any current practice or model currently in use at the district where you work. To ensure anonymity, please blackout or otherwise remove information that could identify you or your district.

Q17 Alternatively, please describe the current practice or models used in your district.

________________________________________________________________

________________________________________________________________
PRODUCT 3

ARTICLE FOR JOURNAL OF SCHOOL BUSINESS MANAGEMENT

There are inherent complexities in the United States public education system. The decentralized nature of the system adds to the many layers of governance and compliance but also expands the number of stakeholder groups that actively participate in various levels of oversight and wield decision-making power. Within this system, while the federal and state governments play a role in funding specific aspects of education and thus are responsible for monitoring compliance, local entities, often the individual school districts, have the most considerable power in decision-making around resource allocation.

In Illinois, many school districts rely on local property wealth in the form of property taxes in which to fund their annual budget. As a result, they have significant autonomy in decision-making around resource allocation. Illinois has 852 public school districts that serve millions of students. School districts vary greatly in many aspects across the state, making it difficult to standardize practices, especially regarding local decision-making around resource allocation. Within this system, the role of School Financial Administrators (SFAs) has changed over time with an increasing expansion of responsibilities, tasks, and expectations. Current systems and practices indicate that SFAs often play an important role in decision-making around resource allocation, but relatively little research exists that indicates how they perceive their influence or their specific roles within their districts.

This article grew from the literature review and the empirical study conducted to combine the existing body of work with real-world, current insights from School Financial Administrators working in today’s nuanced landscape. This article is directly informed by the literature and the empirical study. It is intended to communicate the background of the local control system and
the variances across districts in decision-making around resource allocations. This article uses the literature to show the historical, legal, economic, and philosophical context for the growth of education in the United States. It also highlights how understanding the importance of funding and how it is spent matters to student achievement. The literature was also used to develop the basis for an introduction to the various decision-making models and ethical frameworks that SFAs and other educational leaders use to navigate various settings.

This article also intends to share the results of how current SFAs perceive their influence and their role in decision-making across routinized, collaborative, and autonomous spheres that are part of an SFA position. The article draws upon the empirical study and its findings to generalize the current perceptions and understanding of the role of SFAs across Illinois. The study collected a total of 152 responses from SFAs in Illinois that were represented by districts of varying geographic locations, student enrollment, and district type. The article also uses the study to recognize the wide array of types of School Financial Administrators across Illinois, from Superintendents, Chief Financial Officers, Assistant Superintendents, Certified School Business Officials, Business Managers, and many other variations, all of which meet this project definition of an SFA. This article highlights the complex and integral role of SFAs in school districts and shares challenges faced in everyday practice. It suggests future research as well as considerations for professional development opportunities.

The third product is intended to provide background and context, give insight into current perceptions of influence and role in decision-making, and inform future practice that aligns with creating positive outcomes for all students.
Abstract

This journal article introduces historical and current literature focused on the complex factors that drive local decision-making around resource allocation. This article also discusses the findings of an empirical study on School Financial Administrators (SFAs) in Illinois. The study, conducted through a web-based survey distributed by the Illinois Association of School Business Officials (IASBO), analyzes responses from 105 SFAs to better understand their perceptions of their influence on decision-making processes and their role within the district. The article aims to contribute to the conversation regarding the critical role of SFAs in shaping local resource allocation decisions.

Introduction

As the United States wrestles with the complexities of a decentralized education system, this article synthesizes existing literature with the empirical findings from a recent survey of School Financial Administrators. By examining the historical, legal, and philosophical tensions of decentralization and complementing it with real-world data, the article sheds light on the nuanced landscape of local decision-making around resource allocation and the pivotal role and influence SFAs play.

Literature Review Recap

The literature review establishes the groundwork for understanding the nature of the U.S. education system. It emphasizes the historical context, legal foundations, philosophical
background, and economic conditions that have shaped local decision-making on resource allocation that impact student achievement. The empirical study’s exploration of SFAs’ influence and role around decision-making processes in resource allocation was completed in the context of the existing literature and gaps in our current understanding.

Methodology

The study was conducted through a web-based survey that was deployed using the Illinois Association of School Business Officials (IASBO) contact list of School Financial Administrators in Illinois. There are 854 school districts in Illinois, and they may access resources from the Illinois Association of School Business Officials. Still, not all may be members or actively participate in the association. This study does not suggest that this survey was sent to all districts but only to those with a registered email with IASBO. The analysis focused on the 105 complete responses, providing a robust dataset for understanding SFAs’ perceptions of influence and roles in three identified areas of decision-making regarding resource allocation.

Demographic Insights

The analysis delves into self-reported roles that include options to indicate Superintendent, Chief Financial Officer, Business Manager, and Others. 15 out of 18 respondents identified as "Other" who wrote in their specific title role met the study’s definition of an SFA. (insert the definition of SFA into the article). 75.2% of respondents in this study indicated they held a Certified School Business Official license. Most SFAs identified themselves as working in suburban school districts with student populations between 500 and 2500.
Routinized Decision-Making

Collaborative Decision-Making

Individual Decision-Making and Autonomy

Geographic and District-Type Variances

District Size Influence

Limitations

One of the main limitations of a web-based survey is nonresponse bias. Survey participants were only those that received and then opened the survey. The number of participants in this study is small compared to the population of School Financial Administrators in Illinois, making it difficult to generalize the entire group. This group may not be representative of the population.

The survey is also susceptible to response bias both from question construction itself and because of the reliance on participants to answer questions honestly and accurately from their perspective or understanding. The data needed to reflect responses based on an individual's behaviors and beliefs and not expected responses of behaviors and beliefs. The survey was intentionally designed to be anonymous to help guard against response bias and potential external pressure. The questions themselves were designed to collect basic demographic information but not to the extent of being personally identifiable.

Two other limitations to acknowledge are the quantitative approach and the issue of external validity. The focus of this study was a survey and a quantitative format that did not allow for follow-up questions or in-depth interviews with participants that could have provided richer data. While this study can be used to generalize to the larger School Financial Administrator (SFA) population across Illinois, it would have a greater impact had the response rate been representative of the entire population. The survey statements focused on real-world
situations, processes, and tasks that an SFA may encounter but did not encompass all possibilities. The statements were in no way a comprehensive list of the roles served by SFAs, so the findings and interpretations are limited to the context of this study. (Currently, Empirical Study-will need to condense)

Conclusion

This article combines a thorough literature review with empirical findings, offering a holistic understanding of the decentralized education system and the influential role SFAs play. It is important to recognize the subtleties in SFA's perceptions of their influence and role in decision-making processes across the routinized, collaborative, and autonomous processes at the local level. Many contextual variables impact SFAs in their roles. The study's limitations highlight the importance of future research in exploring the nuances of local decision-making and resource allocation. (Would like to include possible resources for further study or professional development opportunities linked to leadership, decision-making, resource allocation processes, and reflective practices.)