

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
NORTHEASTERN DIVISION

INDIA LYNCH, by her parent, SHAWN KING **
LYNCH, et al., individually and on behalf of *
others similarly situated, *

Plaintiffs, *
 *

v. *

Civil Action No.
CV-08-S-0450-NE

THE STATE OF ALABAMA; BOB RILEY, in his *
official capacity as Governor of Alabama; and *
TIM RUSSELL, in his official capacity as *
Commissioner of Revenue, *

Defendants. *
 *

EXHIBIT 21
PLAINTIFFS' OPPOSITION TO
DEFENDANTS' MOTION FOR SUMMARY JUDGMENT

Declaration of Dr. Daniel J. Sullivan

With

Attachment A: Tables 1 and 2
Attachment B: Curriculum Vita

Declaration of Daniel J. Sullivan

I, Daniel J. Sullivan, declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, as follows:

A. Introduction

1. I am a citizen of Minnesota and the United States over the age of nineteen years. I reside in St. Paul, Ramsey County, Minnesota. I am trained as an economist. I am employed as a professor at the University of Minnesota. I have been doing research in public finance in general and school finance in particular since 1973. I am making this declaration in response to the Motion for Summary Judgment filed by the Defendants in *Lynch v. Alabama*, CV-08-S-0450-NE, Doc. No. 152 and the Brief supporting that Motion, Doc. No. 151. My resume is attached as Attachment B to this Declaration.
 2. Much of the defendants' motion for summary judgment is built on section II of its motion, entitled "Statement of Allegedly Undisputed Material Facts." The first 15 items in this section are all taken from the expert report of Dr. Michael Bell. These items are not material to this case because the conclusions from which they are derived are built on serious conceptual flaws and misunderstandings of this case; and these items are not facts in the sense of representing anything that is meaningful in the context of this case.
- B. The items are conceptually flawed in at least five fundamental ways and hence are not truly relevant to this case.
1. They focus on a summary statewide measure: The provisions of the property tax code being challenged in this case were intended to impact rural areas in general and the black belt in particular. Thus to identify any adverse impact resulting from those provisions, one needs to understand that they will impact different parts of the state differently. As such, a summary statewide measure that all students are similarly situated is meaningless. This does not preclude statewide effects (see point 4 below); it simply means that any analysis must explicitly account for the different types of property situations facing the various school systems within the state. Dr. Bell stated in his deposition (p. 51) that he developed statewide measures because that is what he was asked to do by the defendants' attorneys. He also stated (p. 112) that he did not consider any of the factors that might contribute to differences in property situations facing different school systems because he was not asked to do so. He did not offer a theoretical justification for his choices. Indeed, he would not have been able to provide such a justification, as he also stated that a) he is not an expert in school finance (p. 39), and b) he is not familiar with the unique provisions of Alabama's property tax system (p. 130).
 2. They frame the adverse impact in terms of what exists today instead of what impact (or difference) the provisions being challenged have had: the correct way to analyze the impact of any provision of the tax code is to determine what difference it makes (that is, what would happen if the provisions being challenged were removed or changed). Defendants do not even consider this framework. There are two distinct defects in the defendants' analysis that arise from this omission.
 - a. The first is magnitude of a provision's impact. A seemingly similar outcome may be the result of a particular provision having very different impacts on the various school systems within the state. Perhaps the best example of this is the impact of the

“current use” provisions that are one part of the tax code being challenged in this case. These provisions reduce the property tax base of school systems in two ways: first by producing artificially low valuations for timber and agricultural land, and second by assessing them at half the rate of other commercial property. Using assessment data from Lawrence, Sumter and Walker Counties, along with information from realtors in three other counties, my current estimate is that on an overall statewide basis, these provisions reduce the property tax base by roughly 10 percent. However, in 6 counties they reduce the tax base by more than 100 percent; in another 6 counties they reduce the tax base by 80 percent or more; and in 8 other counties, they reduce the tax base by 60 percent or more (see Attachment A, table 1). As table 1 also shows, 10 of these 20 counties are in the Black Belt and 15 have school systems whose students are predominantly black.

b. Secondly, the unusual complexity of the process for an individual school system to change its capacity to raise revenues makes it difficult for districts to do so; indeed, since 2000, according to a compilation done by the Alabama Association of School Boards, there have been at least 66 referendums on property taxes for schools (I say “at least” since there is no official record of referendums, especially those that are defeated). 40 of these referendums were defeated (including some to simply renew existing millage rates). Of the 26 that passed, 19 were to renew existing millage rates (a requirement that school taxes expire is unique to Alabama and itself an obstacle to local school boards being able to raise adequate revenues). Only 7 resulted in an increase in the millage rate. One involved a city (Sheffield) increasing its indebtedness under CA8 to build a new school. Another (Mobile) required a full constitutional amendment. And the remaining five (Chambers, Escambia, Homewood, Macon and Wilcox) all required legislative acts to authorize the referendums. Moreover, in three of these cases (Chambers, Homewood and Wilcox), the increase in school taxes needed to be folded into referenda to increase other city or county taxes. The point is that this process itself represents a serious obstacle both to local school boards being able to raise adequate revenues and to these boards having control over their fiscal situation. It is instructive that there has not been a single successful effort to raise millage rates for school taxes since 2003. As a result, these provisions have the effect of preserving any inequities that were part of earlier decisions.

3. They offer county level analysis without trying to explain how it relates to individual school systems: many counties have multiple school systems with them, and these systems often face very different situations with respect to their property tax base. Moreover, the students in these different systems often reflect a very different racial mix of students. Again, Dr. Bell does not make any effort to provide a theoretical justification for using county level data, saying only that this was simply a “first cut” (p. 106).

4. They focus solely on the distribution of resources for education and ignore the impact that the provisions may have on the overall amount of resources: The various provisions of the property tax code that are being challenged have both a direct and an indirect impact. They directly impact students in those school systems where they are operative in a significant way. Indirectly, they impact all students in the state because they reduce the overall funding that is available. It is well documented that Alabama has among the lowest property taxes in the country

5. They assume that the tax base by itself is a meaningful measure of capacity: In doing so, they ignore differences in the “burden” on residents to pay a given amount of tax. They also ignore the fact that unlike most states, there are multiple statutes and constitutional provisions authorizing local governmental units (including local school boards) to tax property. Only some of these are available to local school boards; and if a board wants to make use of other provisions, it must secure the approval of the county board, which may have competing needs. Dr. Bell, in his deposition, did acknowledge that adjusting for income is standard practice in using per capita measures. He also acknowledged that his lack of familiarity with Alabama’s property tax system prevented him from being able to address the second issue.

C. The items are not facts in the sense of having any meaning in the context of this case: each of the following may be a piece of data, but it is not a meaningful *fact*. (Numbers in parentheses refer to the items in Section II of the defendants motion.)

1. County-wide per capita measures (1, 2, 4): Dr. Bell used county-wide measures because that is the data he had available and not for any theoretical reason. But such measures assume, for example, that there is no difference (with respect to the issues raised in this litigation) between the city of Birmingham and Mountain Brook. Moreover, there are two possible reasons for using per capita measures. The first is that per capita measures are intended to be a surrogate for per pupil measures (in which case, one would need to explain why this is the case, something Dr. Bell does not do). What makes this particularly significant is that he incorporates race into these measures. However, in Alabama there are significant differences between the racial composition of the population of a given geography and the racial composition of the public schools in that same geography. The second reason is that it is intended to speak to taxpayer burden, in which case you need to talk about the ability of taxpayers to pay, something Dr. Bell also does not do. This last point is especially relevant in this case because of the relationship between race and poverty (and hence ability to pay) in Alabama. Dr. Bell states in his deposition (p. 130) that he has not analyzed data related to race before; and he demonstrates in his report no expertise regarding how to do it.

2. Statewide weighted average (2, 7,9,12): A “weighted average” assumes that the only difference between the units being averaged (in this case, counties or school systems) is the factor on which they are “weighted.” The measures developed by Dr. Bell weight on the size (population or number of students). Such a measure requires one to assume that these units are identical on all other factors. Ignoring these other factors leaves one subject to Simpson’s Paradox – something that Dr. Bell stated he had never heard of, which is not surprising since he also stated that he is not an expert in statistics (p.20). Simply stated, the paradox is that what may be true for the whole is not necessarily true for any part. There are all sorts of ways to group school systems in Alabama, but in the context of this case and understanding the value of (or problems with) statewide weighted averages, one useful typology is to create four groups: 1) large urban districts (which have distinct cost and revenue factors), 2) rural black majority districts (which are mostly located in the Black Belt and were generally the target of legislation), and 3) white majority districts (further divided into municipal districts and county districts). Table 2 (see Attachment A) shows the distribution of students by race across these four groups. What we see is that over half of all blacks are in the 12 large

urban districts (compared to a third of all whites). It is this discrepancy that most accounts for why statewide averages appear to make black students look better off. A little over 3/5 of white students and 1/5 of black students live in white majority districts; and just over 1/4 of black students, but less than 5 percent of white students, live in the 33 other black majority districts. What you see in the table is that blacks in large urban systems and in black majority systems are worse off than their white counterparts; this is also true for those in white majority municipal districts, but the reverse is true in white-majority county systems, which are rural and suffer many of the same disadvantages as the Black Belt counties. Most of Dr. Bell's conclusions disappear when you take into account differences in the characteristics of school systems across the state, differences that are germane to this case.

3. Ranking of school districts (1, 4, 5, 8, 11): To support his conclusion of no statewide differences, Dr. Bell simply rank orders counties or school systems and then compares those at the top with those at the bottom. He offers no theoretical justification for why this measure is meaningful. In fact, it assumes that the units being compared are identical in every way except the one measure being analyzed. Dr. Bell makes no attempt to control for any other relevant differences that might explain the patterns he is observing (for example, if all the counties or school systems at the top are large urban units and all those at the bottom are small rural ones, then not controlling for this would mean he is making a meaningless comparison – that is, any statistician would say it is impossible to draw a meaningful conclusion from the ranking).

4. Correlations (3, 6, 10): Using correlations presents a similar problem – one must assume that all units being correlated are identical in every other way. Not only is this patently not true in this case, but those differences are actually part of what is being contested here.

5. Revenue measures (11): There are multiple sources of “local” revenue used to fund school systems, including multiple authorities for taxing property. Only some of these are under the control of the local school board. Dr. Bell does not consider whether “local” refers only to funds controlled by local school boards or also includes funds from other local governmental sources or local private sources as well (for some districts, these are substantial). Again, the result is to yield a measure that has no clear meaning and also one that potentially can mask differences that are directly related to the property tax provisions being challenged here.

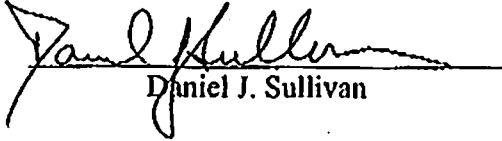
6. Expenditure measures (12): There are two fundamental problems with Dr. Bell's expenditure measures. The first is that he combines spending from state and local sources. This litigation is about the capacity of local governmental units to raise adequate revenues from property taxes. Including state-funded expenditures masks the significant differences that result from the property tax provisions being challenged in this case. Second, no effort is made to explain what items are included in this expenditure measure. Does it include state expenditures intended to address special needs? Does it include local expenditures that are funded from special fees or outside sources? Dr. Bell does not attempt to explain what exactly is in his measure, or to offer a justification for why it is the appropriate one – his lack of expertise in school finance (p. 113) makes it difficult, if not impossible, for him to do so.

7. State-wide median (13, 14, 15): In the absence of any other information about a distribution, simply looking at the midpoint has as much inherent meaning as looking at

the two ends (see item 3 – note that this is essentially the same exercise since it requires one to first rank order the observations). Without some theory or hypothesis, the midpoint tells one very little, especially when there are other factors that might affect the rank ordering. More importantly, as this measure was applied to Sumter and Lawrence counties, it suffers from other fundamental measurement problems as well. Items 13 and 15 involve per capita/county-based measures, meaning that this particular median suffers from all three weaknesses. Item 14 includes expenditures from both state and local sources, meaning that in addition to being a measure with no clear meaning, it also suffers from the problem discussed in point 6 above.

- D. The bottom line is that these so-called “material facts” are not only conceptually flawed in terms of directly bearing on this case; but the specific measures used to support the “facts” are largely meaningless because they fail to take into account (from both an analytical and a statistical perspective) many of the specific factors that are germane to this case. This is not surprising since Dr. Bell does not reference any of the specific provisions being challenged in this litigation; and in his deposition he indicates that he is, in fact, not familiar with them. This lawsuit is about the provisions in the state constitution that Judge Murphy found were enacted for the discriminatory purpose of shielding the property of white landowners, particularly those in the Black Belt, from being taxed to pay for blacks’ education. Judge Murphy found that these provisions continue to disadvantage rural school systems in the Black Belt and elsewhere in Alabama, and that they restrict overall funding for all public schools. Dr. Bell’s report simply does not address these issues.

I declare under penalty of perjury that the foregoing is true and correct.


Daniel J. Sullivan

Executed this 25th day of March, 2010

ATTACHMENT A

Table 1
Counties Most Affected by the Existing Current-Use Provisions

County	Percent of Tax Base that is Class III – Current Use	Percent Increase in Tax Base if Provisions Removed	Black Belt County	Percent of Public School Students who are Black
Perry	19.7%	138%	Yes	99.1%
Sumter	19.1%	134%	Yes	100%
Bullock	18.9%	132%	Yes	99.6%
Geneva	18.2%	127%	No	19.6%
Conecuh	17.2%	120%	No	79.5%
Wilcox	15.7%	110%	Yes	99.7%
Greene	13.2%	92%	Yes	99.8%
Pickens	12.2%	85%	Yes	66.3%
Marengo	11.6%	81%	Yes	85.4%
Monroe	11.0%	77%	No	58.2%
Hale	11.0%	77%	Yes	74.3%
Lowndes	11.0%	77%	Yes	99.6%
Choctaw	10.5%	74%	No	74.6%
Macon	9.9%	69%	Yes	97.4%
Clarke	9.9%	69%	No	65.7%
Henry	9.6%	67%	No	48.6%
Crenshaw	9.3%	65%	No	34.0%
Butler	8.7%	61%	No	60.9%
Washington	8.7%	61%	No	41.6%
Lamar	8.7%	61%	No	19.3%

Table 2
Demonstration of the Consequences of Simpson's Paradox

Group*	Enrollment - Number			Enrollment-Percent			Local PPE		PMPP		Pct Free	
	Total	White	Black	Total	White	Black	White	Black	White	Black	White	Black
Large	311925	154130	139893	40.8%	33.8%	52.6%	2223	1852	70.78	69.73	34%	52%
Wh-cities	127842	90188	26646	17.3%	20.7%	10.2%	2230	2113	53.51	49.20	30%	37%
Wh-county	210742	170043	28805	29.9%	40.8%	11.9%	1126	1146	48.83	51.72	40%	44%
Bl-majority	84665	19602	65063	12.0%	4.7%	25.3%	1257	1153	47.43	47.39	61%	72%

* Large = 12 systems; Other White majority: cities = 45 systems, counties=41 systems; Other Black-majority = 33 systems
 [Note: the "large systems" are large cities and metro counties with enrollments of 10,000 students or more. They include the following: Birmingham, Dothan, Hoover, Huntsville and Tuscaloosa cities, and Baldwin, Jefferson, Madison, Mobile, Montgomery Shelby and Tuscaloosa counties.]

Dan Sullivan

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CURRENT POSITION

1999 – Present

University of Minnesota, Minneapolis, MN

Professor and Cowles Chair in Media Management and Economics, School of Journalism and Mass Communication, College of Liberal Arts. Economist focused on the economics of information and human capital, as well as the organizations and institutions that produce them. Senior faculty member, responsible for leading the School's efforts in media management and strategy and playing a key role in advancing the University's New Media Initiative. Work as Cowles Chair involves helping advance the thinking of traditional media organizations regarding how they deal with change in the communities they serve and with changes in technology that are altering their competitive and business landscapes. Director of Interdisciplinary Minor in New Media Studies. Director of Master of Arts in Health Journalism, 2002-2005.

Fall 2006: Visiting Knight Professor of Journalism, University of North Carolina at Chapel Hill.

On leave 2002-2003; worked with Competition Branch, U.S. Dept. of Agriculture, Grain Inspection, Packers and Stockyards Administration.

Other Activities

- U.S. Department of Justice, Alabama State U., and others (1980-2008)
(Expert witness in higher education desegregation suits against various southern states – expertise included funding formulas, budgeting, program costs, revenue models, capital spending and other aspects of higher education finance and economics)
- Newspaper Association of America (1999-2005)
(Conducted studies 1) to determine factors that influence decisions of high school and college students to pursue a career in print journalism, and 2) a study to measure the impact of NIE programs on the performance of elementary and secondary students)

PREVIOUS PROFESSIONAL EXPERIENCE

1985 - 1999

SENIOR BUSINESS ECONOMIST

McClatchy/Cowles Media Company/Star Tribune, Minneapolis, MN

Director of Strategic Development (1991-1999; previously, Strategic Marketing Leader and Manager of Strategic Planning and Analysis). A member of the company's executive team responsible for providing leadership and expertise to advance the strategic thinking of the company, including the company's understanding of its external environment and its strategy for dealing with labor unions. Focus on building consensus among the members of the executive team and the company's senior managers regarding the strategic direction and progress of the

company. Also served as the company's chief research officer.

- Immediately prior to leaving, lead a cross-departmental team of ten senior managers charged with identifying growth opportunities on the Internet, in targeted marketing and in electronic commerce that will lead to developing new non-newspaper revenue sources with the potential to reach 50 percent of total business by 2010.
- Previously led similar teams, and through a combination of research and creating new frameworks, built consensus among senior managers on how to move from being a Minneapolis newspaper to being a Twin Cities newspaper, on positioning of Internet initiatives, and on development of a new distribution strategy.
- Twice guided the Star Tribune senior executive team in development of a new company strategy by creating a framework for the strategy and then working with senior executives, both individually and collectively, to build consensus; as a result the Star Tribune went from below to above industry averages on both revenue growth and operating margins.
- Conducted studies of Internet-based classified markets, dynamics of newspaper growth and the factors affecting newspaper stock prices, including overseeing the work of external consultants, which helped Cowles family better understand their strategic options and eventually led to decision to explore strategic alternatives.
- Led a cross-company team of twelve senior managers, designed and oversaw primary research, built consensus among managers and wrote a final strategy document which enabled company to broaden the meaning of its brand beyond the newspaper, leading to successful launch of Internet, non-subscriber and target print products.
- Developed new measures for understanding and monitoring the company's performance and market health, measures which were unique to the industry and which now serve as important components of management incentive plans and employee "success sharing."
- Successfully negotiated major labor contracts (including mailers, teamsters, guild and pressmen) that advanced the company's strategic objectives, including cost savings of several million dollars, while maintaining very positive relationships with the unions.
- Created new mechanism for financing company medical plans and successfully negotiated changes with eight separate unions that saved company over \$300,000 annually.

Senior Economist (1985-1991). Worked with senior executives of Cowles Media as part of corporate strategic planning team (on market assessment, acquisitions and divestitures) and served as an in-house consultant to the Minneapolis Star Tribune and other operating units.

- Played key role in shaping Cowles magazine strategy: oversaw market research and developed investment framework to identify target markets and to assess potential acquisitions as well as possible startups; achieved a 90 percent success rate and met 3-year revenue growth targets.
- Created non-subscriber and reader segmentation models that shaped major product and pricing decisions, and generated a 25 percent improvement in circulation sales productivity.
- Provided research and analytical frameworks underlying major investigative news projects on Public Utilities Commission, Northwest Airlines, State government spending and post-secondary vocational education.

Outside Activities (1985-1999)

- NAA Diversity Committee (1997-present)
(Designed and conducted research that produced series of articles and set of tools for newspaper managers to effectively address the increasing diversity of their communities)

- Strategic Management Research Consortium (1996-1997)
(Worked with senior executives from six other companies and faculty at Carlson School of Business to identify characteristics of successful new business initiatives)
- University of St. Thomas (Management Department) (1993-1996)
(Taught undergraduate classes in labor relations and collective bargaining)

1971 - 1985

ACADEMIC/RESEARCH ECONOMIST**California State University-Chico, Chico, CA** (1983-1985)

Director, Center for Business and Economic Research - Served as an administrator and senior faculty member in the School of Business, and as the primary research officer for the School.; Provided research, analysis and development assistance to local small businesses and area economic development agencies. Editor of the Northern California Review of Business and Economics. Developed and maintained a Northeastern California regional economic database and forecasting model. Taught in the Department of Management: industrial relations, human resources management, compensation, organization theory, and small business management.

University of Wisconsin-Milwaukee, Milwaukee, WI (1982-1983)

Director of Research and Sponsored Programs - Supervised the staff of the Office of Research and Sponsored Programs under the Associate Dean of The Graduate School. Developed new methods and data systems for analyzing UWM's research accomplishments and funding opportunities. Also computerized office operations and information systems. Worked with faculty across a wide array of disciplines on the development of grant proposals; efforts resulted in significant increases in success rate and overall funding levels.

Abt Associates, Cambridge, MA (1979-1982)

Senior Economist - Had primary responsibility for organizing and directing school finance research efforts. Also participated as a senior investigator/project manager on projects, including The National Hospital Rate Setting Study, the initial federal study of HMO's and prescription drug expenditures of Medicare patients.

University of Vermont, Burlington, VT (1977-1979)

Assistant Professor of Economics - Taught wide range of economics courses; also served as Vice-chair of the Statistics Program Steering Committee, Fellow of the Center for Research on Vermont, and Director of Vermont Economic Education Workshop.

Cooperative Health Information Center of Vermont, Burlington, VT (1975-977)

Statistician/Epidemiologist - Designed and managed variety of statistical analyses on large bodies of epidemiologic and demographic data, and developed new statistical methodologies for analyzing the practice of medicine, including contributing to development of DRG's.

Middlebury College, Middlebury, VT (1974-1975)

Assistant Professor of Economics - Taught courses on economic principles, public finance, labor, and comparative systems; and directed Senior Honors Program.

Brookings, Institution, Washington, DC (1971-1973)

Research Assistant - Conducted literature reviews and statistical analyses and wrote parts of five

books, as well as several reports and articles on the Federal budget, education and health care financing, and taxation.

Other Activities

- Arthur Young and Company, Sacramento, CA (1984-1985)
(Helped design and conduct "A Management Analysis of California's Donated Food Distribution Program")
- California State Senate, Sacramento, CA (1983-1985)
(Member, Senate Small Business Advisory Panel)
- City of Milwaukee, Milwaukee, WI (1982-1984)
(UWM's representative to Milwaukee Public Education Task Force; also served as expert for City in school finance litigation with the State of Wisconsin)
- Simmons College, Boston, MA (1980-1982)
(Taught undergraduate classes in principles of economics)
- Vermont Department of Health, Burlington, VT (1976-1979)
(Determined economic and financial impact of proposed capital expenditures for medical care facilities in Vermont for the State's 1122 Review process)
- Vermont State Legislature, Montpelier, VT (1975-1980)
(Designed new formulas for allocating state and federal funds for elementary and secondary education, for vocational education and special education)
- Vermont Nurses Association, Burlington, VT (1976-1978)
(Developed market and health care models to guide the Association in recommendations to the Legislature regarding nursing education and the licensing of RN's and LPN's)
- University of Minnesota (School of Public Affairs), Minneapolis, MN (1973)
(Postdoctoral fellow in evaluation methodology)
- College Entrance Examination Board, Washington, DC (1972-1978)
(Produced reports and statistical simulations of proposed changes in Federal higher education legislation, and developed asset formulas for College Scholarship Service)
- City University of New York (Department of Economics, Lehman College) (1971)
(Taught undergraduate classes in principles of economics)

EDUCATION

- Ph.D. (Economics), Yale University, 1974
Fields: Labor (Human capital, industrial relations, labor markets)
Industrial Organization (Information, market theory, managerial economics)
- M.Phil.(Economics), Yale University, 1970
- B.A. (Economics -- Magna Cum Laude/Valedictorian), University of Santa Clara, 1968

PROFESSIONAL AFFILIATIONS

- American Economic Association
Association for Education in Journalism and Mass Communication

PUBLICATIONS AND PRESENTATIONS AT PROFESSIONAL MEETINGS

Books and Edited Volumes

The Challenge for Health Journalism: Practical Integration of Behavioral Science and Medical Science. With Kenneth O. Doyle. Special Issue of the American Behavioral Scientist (forthcoming)

A Guide to Starting a Small Business in Butte County. Chico: Center for Business and Economic Research, 1985.

University on Trial. with Robert Dentler and Catherine Baltzell. Cambridge: Abt Books, 1983.

Pediatric Respiratory Disease in Vermont: A Five-Year Study. Burlington: CHICV, 1976.

Public Aid to Nonpublic Schools. Lexington: D.C. Heath and Company (Lexington Books), 1974.

Reforming School Finance. with Robert Reischauer and Robert Hartman. Washington: The Brookings Institution, 1973.

Sources of Funds to Colleges and Universities. with Jane O'Neill. New York: Carnegie Commission on Higher Education, 1972.

Articles

“A Review of *SuperMedia* by Charles Beckett.” *Journalism & Mass Communication Quarterly* (Winter 2008)

“The Dual Pipeline into Journalism: Using NIE to Increase the Supply of Journalists of Color.” *Neiman Reports* (Summer 2007).

“Business Service Model Promotes Better Newspapers.” *Newspaper Research Journal* (Fall 2006): 66-78.

“Newspapers: Mass Targeters.” *Ideas* (November 2000):37-38.

“Financing Economic Development: An Organizational Perspective.” *Northern California Review of Business and Economics* (Winter 1984): 6-10.

“Accounting for Public Attitudes in Economic Development Planning.” *Northern California Review of Business and Economics* (Winter 1983): 14-18.

“Hospital Payroll Costs, Productivity and Employment Under Prospective Reimbursement.” with David Kidder. *Health Care Financing Review* (December 1982): 89-100.

“The Consequences of the University of North Carolina's Consent Decree.” with Robert Dentler and Catherine Baltzell. *Integratededucation* (May 1982): 76-82.

“Comparing the Efficiency of Public and Private Schools.” *IFG Notes* (Stanford University), March 1982.

“An Analysis of the Effects of Prospective Reimbursement Programs on Hospital Expenditures.” with Craig Coelen. *Health Care Financing Review* (Winter 1981): 1-40.

"Appendices" to Robert W. Hartman, "Higher Education Subsidies: An Analysis of Programs in Current Legislation." U.S. Joint Economic Committee, 1972.

Presentations at Professional Meetings

“Measuring the ‘Diversity of Voices’ in the Public Sphere.” Presented to MAPOR Annual Meeting, Chicago, November 2008.

“The Future of the News Enterprise: The Path to Making Great Journalism Great Business in the 21st Century.” Minneapolis, March 2008.

“The Newspaper-Broadcast Cross-Ownership Ban: A Search for a Middle Ground.” Presented to AEJMC Annual Meeting, San Francisco, August 2006.

“Developing a ‘Best Practices’ Framework for Newspapers in Education Programs.” Presented to NAA annual meeting on Newspapers in Education, Washington, DC June 2003

“Measuring the Performance of NIE Programs.” Presented to the NAA annual meeting on Newspapers in Education, Hershey, PA, June 2002.

“What Business are Newspapers In?” Panel chair at Conference on the Future of Newspapers, Cambridge, MA, March 2002.

“A Framework for Developing New Business Models for Journalistic Enterprises.” Keynote address at NDN/Poynter Conference on Journalism and Business Values, St. Petersburg, January 2002.

“The Scope and Nature of Newspaper in Education Programs: A National Survey.” with Patrick Meirick. Presented to the Annual Meeting of the Association for Education in Journalism and Mass Communication. Washington, DC, August 2001.

“Resolving Conflict with Other Parts of the Organization.” Presented to Poynter Institute Conference for New Leaders in the Newsroom, Minneapolis, October 2000.

“Understanding Key Trends in Developing Diversity Marketing Initiatives.” Newspaper Association of America, Dallas, January 2000.

“The Use of Formulas in State Government Financing of Higher Education.” Paper presented to the Annual Meeting of American Educational Finance Association, Las Vegas, March 1990.

“The Value of Public Opinion Research in Assessing the 'Business Climate' of a State.” Paper presented to the annual meeting of the American Association for Public Opinion Research, Hershey, PA, May 1987.

“Public Health Responses to the AIDS Epidemic: Using Public Opinion Research.” Paper presented to annual meeting of AAPOR, Miami, May 1986.

“Using Internal Research Funds for Faculty Summer Salary Support.” Paper presented to National Council of University Research Administrators, Milwaukee, WI, May 1983.

“Prospects for Financing Large City Schools.” Panel at the American Education Finance Association Annual Meeting, Washington, DC, March 1983.

“Private School Data: Issues of Policy and Procedure -- The Researcher's Perspective.” Paper presented to American Educational Research Association Annual Meeting, Los Angeles, April 1981.

“A Discussion of Educational Need and Emerging Criteria for School Resource Allocation.” Presented to the American Education Finance Association Annual Meeting, New Orleans, March 1981.

“Public Policy Toward Nonpublic Schools.” Invited paper presented to the American Educational Research Association Annual Meeting, Boston, April 1980. (In ERIC, Resources in Education, 1981.)

“Public Financing of Private Schools: Issues and Choices.” Presented to the American Education Finance Association Annual Meeting, San Diego, March 1980.

“Estimating Hospital Costs and Revenues from Patients' Medical Records.” Paper presented to the American Public Health Association Annual Meeting, November 1977.

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