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Student-Level Finance Data: Wave of the Future?

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Student-Level Finance Data: Wave of the Future?

LAWRENCE O. PICUS

The principal tocus of sunon manner to eliminate dif-The principal focus of school finance in the past has school districts. Whether the goal was to eliminate differences in per-pupil spending or to establish greater taxpayer equity, most school finance research has focused on ways to measure equity and on treatments. for differences in the fiscal capacity of sennol districts. Although there is still much to be done on this front, school finance today must also address a number of new issues: wnether spending levels are adequate to meet the needs of our children, how educational resources are altocated and used; and how funding tev els are linked to student outcomes. In this article, I suggest that to fully understand each of these issues, school finance researchers will need to collect resource allocation data at the student level.

In recent years, considerable attention has been devoted to the collection of school-level fiscal data. These efforts seem motivated by both the growing trend toward more school-site decision making and the growing demand for accountability for student performance. In the states with the most experience in school-level data collection, one constant has been that gathering these data is expensive and difficult. Often once collected, the data remain relatively unused. Moreover, to the extent that understanding how resources are linked to student outcomes is the reason for collecting these data, it seems probable that school-level variables will suffer from the same lack of specificity that has piagued the use of district level expenditure variables in research on this topic.

This article begins with a summary of the literature on resource allocation in schools—specifically, on the reasons that we might want to collect student-level data. Following the review of the literature, Uidentify four major research focuses of school finance and suggest how student level data collection might improve our understanding of each forms. I conclude by suggesting how such data might be cullected in the intere.

Review of the Literature

Despite the large sums of money spent annually for K-12 education, we know remarkably little about how those funds are used at the individual student, and school-lever. School finance studies have traditionally for rused on school districts as the level of analysis, and most states only collect information from constituent school districts at the district level. The focus of most state finance reporting systems is on fiscal accountability. not understanding how or why resource decisions are made. These systems generally foots on object-level reporting. As a result, we know a great deal about how much our schoots spend to salaries, benefits, contracts, and so forth, but relatively little about expenditures by function (e.g., instruction, administration, pupil services, maintenance and operations, transportation), and even sexs about how much is spent by individual programs.

For example, many districts cannot tell us how much is spent per pupil for elementary versus secondary instruction, much less answer questions such as, What are per pupil costs for machematics instruction at the high school? or. How much is spent on individual students at the elementary level? Yet, until we can identify these costs, it seems unlikely that we will be able to ascertain how the use of educational resources is linked to student achievement.

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