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# Student-Level Finance Data: Wave of the Future?

LAWRENCE O. PICUS

The principal focus of school finance in the past has been on elimination of fiscal disparities among 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 school districts. Although there is still much to be done on this front, school finance today must also address a number of new issues: whether spending levels are adequate to meet the needs of our children, how educational resources are allocated and used, and how funding levels 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 plagued 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, I identify four major research focuses of school finance and suggest how student level data collection might improve our understanding of each focus. I conclude by suggesting how such data might be collected in the future.

## 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 levels. School finance studies have traditionally focused 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 focus on object-level reporting. As a result, we know a great deal about how much our schools spend on 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 less 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 mathematics 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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