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Chapter 1 : School Finance - Massachusetts Department of Elementary and Secondary Education

THE EQUALIZATION OF SCHOOL EXPENDITURES IN MASSACHUSETTS www.nxgvision.com, www.nxgvision.com and Anders Haan - June MASSACHUSETTS INSTITUTE OF TECHNOLOGY.

The variation is enormous. How to Use the Data Expenditure data can show how education money is spent and the resources that ultimately get the best results. This means that data should not be used to calculate budget or financial statements. Additionally, the data does not allow for expenditures to be tracked back to their revenue source. You cannot, for instance, figure out how Federal Title I money was spent at a specific school or district. To get that type of information, you should contact your district budget office. Key Questions to Ask Can expenditure data be broken down by race, ethnicity, and other student groups? District spending can be examined by function and program so that expenditures can be fully understood, but not by racial or ethnic student groups. The data should also be looked at on a total and per-pupil basis. To calculate a per-pupil basis, the expenditures are divided by the total number of students. Does your state or district collect school-level data? According to a recent study by Education Week, twenty-three states collect expenditure data at the school level. A push for school-level expenditure data "which tends to be more accurate and reliable" should be undertaken in your school or district to get a firm grasp on how money is being spent at the local level. The study is available free to registered users of Education Week. Has school finance data been integrated with student and staff data? Typically, finance data systems have been developed independently of staff and student databases. But to figure out how spending is connected to achievement, you should push for more integration between the data systems. Doing so will provide you with tools needed to advocate for the proper level of spending in your district that will produce the greatest gains for students. Learn More There are a number of other sources for state-by-state information about school district expenditures. The newspaper Education Week recently released a report that examines how state expenditures relate to student performance. While the report relies on Census data, the newspaper analyzed the data in some interesting ways, providing the percent of total taxable resources spent on education and the average annual rate of change in expenditures per pupil in each state. The report is available free to registered users. Again, the NCES guide is a helpful tool for understanding federal and local financial data because it explains basic concepts and terms. Some states, like Oregon, offer brief online tutorials to help school and district leaders get a better handle on state and district financial data. If you want to compare spending between districts, researchers recommend using operating expenditures instead of total expenditures, because total expenditures include monies spent on capital outlay e. Within operating expenditures, you should pay particular attention to costs relating to instructional expenditures. Specifically, the instructional expenditures category includes all spending related to teacher salaries, teacher aide salaries, and costs related to textbook and other instructional supplies. If you want to gain access to raw state-level expenditure data, you can download the information from the NCES document, Revenues and Expenditures by Public School Districts: If you want raw district-level data, you can download it as an Excel spreadsheet from the Census Bureau. Note, however, that the information in these databases may differ from the data released by states and districts because of differences in definitions and reporting methods. For their part, Hawaii and the District of Columbia also consider their school systems to be a single, unified district. When comparing district and state expenditures to each other, you should consider making adjustments for differences in geographic costs and student enrollment. To adjust for geography, most researchers use the Comparable Wage Index CWI, which is a measure of regional variations in the salaries of college graduates who are not educators. To adjust for differences in student enrollment, the research is less definitive. Some researchers, such as those at the Education Trust, increase student enrollments by 40 percent to take into account the higher cost of educating economically-disadvantaged students. Researchers use the 40 percent adjustment because it is used in the Federal Title I formula to determine whether states have distributed funds evenly to districts that educate economically-disadvantaged students. However, the costs of

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educating special needs students, such as those who are economically disadvantaged, students with disabilities, and English language learners, vary not only between states but between districts, so it is important to consider the costs in your district before making comparisons. Additional Resources
Demonstrating success: Portland school board remains results-driven “While this district still faces financial challenges due to a dramatic drop in student enrollment, it has made headway with fewer cuts than originally anticipated and a board that works hard to work with the community to revamp its high schools. An initiative of the National School Boards Association.

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Chapter 2 : In-District and Out-of-District FTE Average Membership - Massachusetts ()

In terms of actual expenditures per child in the school districts, neither the historical development, nor 1 Potential expenditure equalization is an equalization when all school districts are giving the same local effort in terms of a uniform local school tax rate on property.

Conventional wisdom, supported by recent research, suggests that spending on local public schools may decline in real terms as a growing percentage of elderly voters becomes more influential. However, the elderly are negatively associated with school spending in places where land is freely available and changes in school spending are likely to have little effect on house prices. These findings imply that the elderly may have a negative effect on public school expenditure levels in locations where state policies as opposed to local choices are crucial in determining [End Page] local spending on schools or in places where school spending is not strongly tied to house prices. A second mechanism through which an increasing elderly population might not lead to drastic cuts in school spending is Tiebout sorting. For example, well-to-do households with children might choose to live in states that encourage local control over school spending. With local control, elderly households can live in communities that spend little on public schools, while households with children can live in places that have higher levels of school spending. In states with little local control of school spending, such sorting might be less effective in allowing households with children to choose communities with high levels of school spending. Thus states with less local control may be less attractive for middle- and high-income households with children. Alternatively, low-income households might choose to live in states with state funding of schools if such funding leads to additional redistribution. Similarly, elderly households would likely prefer to live in places that spend little on public schools. Of course, much of the recent evidence on Tiebout sorting suggests that Tiebout sorting may not be as powerful a force with the strong rise in two-career couples and the dispersion of employment in rings at the periphery of metro areas. In this context, it is crucial to develop a better understanding of what factors affect the location decisions of households with children and the elderly. We use recently enhanced U. Census microdata on states and census-designated places from the four censuses between and to examine changes in the concentration of households with children and the elderly. In the aggregate, the concentration of both groups of households across states has been little changed over the to time period. However, these aggregate statistics mask the fact that low-income households have become increasingly concentrated in a small number of states. A very different pattern emerges when one looks at household concentrations within each state. After weighting by the number of households, the data show a strong deconcentration of most household groups across places within each state. The extent of deconcentration is strongest for the elderly and nonwhite populations but is also strong for households with children and poor households with children that is, households with children that have an income below percent of the [End Page] poverty level. Such facts are consistent with the diminished importance of Tiebout sorting at the local level. Next, we consider how "reforms" in state educational spending policies have affected household location choices. State educational spending policies determine the constraints that local governments You are not currently authenticated. View freely available titles:

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Chapter 3 : Full text of "The equalization of school expenditures in Massachusetts"

The equalization of school expenditures in Massachusetts, Research and Teaching Output of the MIT Community. Home.

Joydeep Roy Abstract The state of Michigan radically altered its school finance system in This was a legislature-led reform that took place somewhat unexpectedly and without the intervention of any courts. The new plan, called Proposal A, significantly increased the state share of K spending and entailed large sums of money to the lowest spending districts. These districts were also allowed to increase their future spending at a much faster rate than others. Concurrently, Proposal A ended local discretion over school spending. Using panel data on K districts from to I investigate the impact of Proposal A on distribution of resources and educational outcomes in Michigan. In the process this paper offers a first detailed look at the effectiveness of a legislature-led school finance reform, something which has been debated recently in the literature. I first look at the effect on equalization of school spending. The program was quite successful on this count - by the end of the decade the lowest spending districts had witnessed large increases in spending. The gap between the highest and lowest spending districts had considerably narrowed down. The magnitudes look particularly impressive when compared to the corresponding estimates from court-mandated reforms, even large comprehensive ones like Kentucky Next I look at the trends in academic performance. I employ various strategies, including using the changes in state aid formula as instruments for actual spending, to estimate whether the lowest spending districts, the chief beneficiaries, witnessed any additional improvements. The results based on tests administered by the state show significant test score gains by these districts. These gains are robust to alternative control groups, and hold good when I look at the experience of two neighboring states, Indiana and Ohio. However, there is not much evidence of any improved performance by these lowest spending districts in college preparation test ACT. There is also not much relative improvement, particularly at the lower half of the distribution, in nationally-conducted NAEP National Assessment of Educational Progress tests. These findings have significant policy implications. First, these show that state legislatures can initiate and implement a comprehensive school finance reform, even one which is largely redistributive in nature. Second, it is interesting to note the significant academic progress registered by the lowest spending districts in the post-reform period. While not ruling out substantial inefficiencies in the utilization of additional funds, it seems that a lack of resources was partially responsible in holding down achievement in some districts. However, and third, the gains in student achievement look relatively modest, particularly when compared to the large increases in spending. It seems that even complete equalization of school resources across districts will not be enough to ensure complete equality in school outcome measures. One may have to look beyond school financing to issues of school effort and favorable peer group quality.

Chapter 4 : DSpace@MIT: The equalization of school expenditures in Massachusetts,

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Chapter 8 : Full text of "The equalization of school expenditures in Massachusetts"

creased state aid to the lowest-spending school districts quite successful as far as equalization of school spending is concerned. the Massachusetts reform of.

Chapter 9 : School Finance - Massachusetts Department of Elementary and Secondary Education

"When compared to traditional categorical aid programs for school districts, equalization programs always cause leveling down in per-pupil spending." Since the early s, school finance equalization strategies have swept the nation. In an attempt to offer equality of educational opportunity to.