

Counting Students: The Driving Force of School Finance

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November 19, 2010

How School Finance Systems Work

- In the early days, many states used numbers of teachers or classrooms as the basis of distributing state support.
- Most states now use student counts to allocate state aid.
- Student counts can play several roles:
 - The basic unit of cost (e.g., foundation level or base cost per student)
 - The basis of determining aid distributed through student need and adjusted by "weights."
 - A factor in determining relative wealth (e.g., property value per student)

Basic Philosophical Issues

- There are lots of choices to be made in determining how to count students. Some involve the basic mechanics, which reflect different perspectives (school district vs. state), provide different incentives, and have different administrative cost implications:
 - The number of students that a school district expects to serve (membership) vs. the number that actually attend (attendance)
 - Headcount vs. full-time-equivalent (FTE)
 - One day count vs. multi-day count vs. every day count

Other Philosophical Considerations

- The issue of time
 - How long is a school day or a school year? Does it matter that districts have more contact time than required?
 - Should programs that extend the day or the year change the way students are counted - and if so, who decides if a student should participate in such programs?
- Special circumstances
 - Virtual programs
 - Dual enrollment
 - Children educated at home but participating in school activities

Questions Abound

- How precise does a student count need to be?
- What costs are involved in gaining precision (at both the local and state levels - tracking and auditing)?
- Are there patterns of attendance through the course of a year? If so, do patterns differ for different kinds of districts (based on size, location, student demographics)?
- Can districts respond to those patterns efficiently?
