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NCES 2006-352

Current Expenditures for Public Elementary and Secondary Education: School Year 2003-04

E.D. TAB



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July 2006

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Summary of Findings

Introduction

This report presents current expenditures for public elementary and secondary education for school year 2003-04 (or fiscal year 2004). These data are from the National Center for Education Statistics (NCES) Common Core of Data (CCD), National Public Education Financial Survey (NPEFS) and School District Finance Survey (F-33). The data for these collections were reported to NCES by state education agencies and represent current expenditures for public education, grades prekindergarten, kindergarten, 1 through 12, and ungraded classes. The fiscal year began on July 1, 2003 and ended on June 30, 2004 for most states. The fiscal year for Alabama ran from October 1, 2003 through September 30, 2004, and the fiscal year for Nebraska and Texas ran from September 1, 2003 through August 31, 2004. These data are not adjusted to conform to a uniform fiscal year.

Total current expenditures represent the amounts expended for the day-to-day operation of schools and school districts. The majority of these expenditures go towards salaries and benefits for school staff; however, they also include purchased services and supplies. Expenditures for school construction and other capital outlays, as well as debt services, and programs outside of public elementary and secondary education, are not included. Expenditures for the state education agency are also excluded from these data.

This report presents a different breakout of current expenditures than that in previous E.D. TAB reports by NCES. The earlier breakouts of instruction, support services and noninstruction have been replaced by instruction and instruction-related, student support services, administration, and operations. These breakouts provide a clearer picture of how education dollars are spent. The category of instruction and instruction-related expenditures brings together expenditures for staff and services that work directly with students, such as teachers, teaching assistants, and librarians. Student support services include guidance counselors, school nurses, social workers, and attendance staff. Administration includes administrators and administrative staff of schools and school districts. Operations include the operating expenditures for keeping schools and other school district facilities operating, as well as student transportation and food services. The data collection has not changed, and it is still possible to re-construct the earlier breakouts from the current data file.

This report is also the first time that data from the state-level NPEFS and district-level F-33 surveys appear in the same NCES report. The NPEFS data include public education expenditures for regular education, special education, and vocational education programs, as well as all charter schools (if they reported data to the state education agency). The NPEFS data also include expenditures for state-run education programs such as special education centers or education programs for incarcerated youth. Data in tables 1, 2, and 3 come from the NPEFS survey.

The F-33 data include only school districts. State-run education agencies are excluded from the F-33 data collection. For this report, only regular school districts with student counts greater than zero, with current expenditures per student between \$2,500 and \$35,000 per annum, and that are on the CCD "Local Education Agency Universe Survey" file were included in analyses of the

CCD “Local Education Agency Universe” file.¹ There were 13,932 such districts in school year 2003-04. National figures do not include independent charter school districts (i.e., those not affiliated with a noncharter school district). Charter schools that are affiliated with regular school districts are included in the national and state figures. Data in table 4 come from the F-33 survey. For more information, please see the Appendix A: Technical Notes.

Highlights

- Current expenditures for public elementary and secondary education totaled \$403 billion in 2003-04 (table 1). This is a 4.1 percent increase from the previous year in unadjusted dollars. Using the Consumer Price Index inflation factor of 1.0219, the 2003-04 expenditures represent a 1.8 percent increase from the prior year in constant 2003-04 dollars.²
- The percentage of current expenditures spent on instruction and instruction-related activities was 66.1 percent in 2003-04 for the nation as a whole (table 2). The percentage of current expenditures spent on instruction and instruction-related activities in the 50 states ranged from 60.5 percent in Oklahoma to 71.2 percent in New York.
- Total current expenditures per student in membership were \$8,310 in 2003-04 (table 3). This represents a 3.3 percent increase over the prior year in unadjusted dollars. Using the Consumer Price Index inflation factor of 1.0219, the 2003-04 expenditure per student showed a 1.1 percent increase from the prior year.³
- Current expenditures for instruction and instruction-related activities were \$5,492 per student in membership in 2003-04.
- The median current expenditure per student in membership at the school district level was \$7,860 (table 4). This indicates that half of the school districts spent more than \$7,860 per student, and half of the school districts spent less than \$7,860 per student. Ninety percent of school districts spent between \$5,855 per student and \$14,067 per student.

¹ Forty-two districts had expenditures outside of this range and were removed from the analysis. These districts are considered outliers with extraordinary expenditures per student,

² Current expenditures for public elementary and secondary education in school year 2002-03 were \$387,592,494,244 (CCD, National Public Education Financial Survey, 2002-03). The Consumer Price Index adjusted to a school year (July 1 through June 30) was used to adjust this amount to \$396,080,769,868 (in 2003-04 dollars). The Consumer Price Index is produced by the U.S. Department of Labor, Bureau of Labor Statistics.

³ Current expenditures per student in membership in school year 2002-03 was \$8,044 (CCD, National Public Education Financial Survey, 2002-03). The Consumer Price Index adjusted to a school year (July 1 through June 30) was used to adjust this amount to \$8,220 (in 2003-04 dollars). The Consumer Price Index is produced by the U.S. Department of Labor, Bureau of Labor Statistics.

Table 1. Current expenditures for public elementary and secondary education, by function, state, and other jurisdictions: School year 2003-04

[in thousands of dollars]

State or jurisdiction	Total	Instruction and instruction-related	Student support service	Administration	Operations
United States	\$403,376,186 ¹	\$266,576,498 ¹	\$20,839,154	\$44,353,051 ¹	\$71,607,483 ¹
Alabama	4,812,479	3,093,754	234,496	511,553	972,676
Alaska	1,354,846	846,109	89,319	148,629	270,789
Arizona	6,063,009	3,786,162	334,075	752,337	1,190,435
Arkansas	3,109,644	2,049,358	142,810	353,991	563,484
California	49,215,866	33,032,977	2,201,000	6,086,169	7,895,720
Colorado	5,666,191	3,527,790	253,380	971,459	913,562
Connecticut	6,600,767	4,431,057	373,317	654,872	1,141,521
Delaware	1,201,631	750,356	57,673	152,869	240,732
District of Columbia	1,011,536	617,902	64,960	107,043	221,630
Florida	17,578,884	11,489,958	868,629	1,757,381	3,462,916
Georgia	11,788,616	8,116,312	544,176	1,209,186	1,918,941
Hawaii	1,566,792	1,027,246	173,309	147,914	218,323
Idaho	1,555,006	1,023,724	86,603	156,384	288,295
Illinois	18,081,827	11,549,751	1,124,763	2,194,653	3,212,660
Indiana	8,524,980	5,442,449	379,084	969,054	1,734,392
Iowa	3,669,797	2,420,430	229,115	408,300	611,953
Kansas	3,658,421	2,340,006	208,943	433,119	676,352
Kentucky	4,551,648	2,988,552 ¹	199,071	479,232 ¹	884,793 ¹
Louisiana	5,290,964	3,448,897	232,567	530,294	1,079,206
Maine	1,969,497	1,383,484	65,690	181,450	338,873
Maryland	8,198,454	5,679,936	291,594	751,618	1,475,306
Massachusetts	10,799,765	7,492,665	599,451	968,972	1,738,677
Michigan	15,983,044	9,879,021	1,119,868	2,113,255	2,870,900
Minnesota	7,084,005	4,934,203	224,821	673,609	1,251,372
Mississippi	3,059,569	1,978,551	138,220	329,176	613,621
Missouri	6,832,454 ¹	4,451,064 ¹	338,244	745,429	1,297,716
Montana	1,160,838	754,745	59,397	129,855	216,841
Nebraska	2,413,404	1,622,253	97,847	254,971	438,334
Nevada	2,470,581	1,641,258	94,896	318,697	415,729
New Hampshire	1,900,240	1,292,293	127,383	183,271	297,293
New Jersey	18,416,695	11,527,074	1,657,198	1,820,745	3,411,679
New Mexico	2,446,115	1,488,498	242,223	264,424	450,970
New York	36,205,111	25,762,894	1,238,071	3,350,616	5,853,529
North Carolina	8,994,620	6,003,774	462,141	974,537	1,554,168
North Dakota	746,025	468,795	30,092	90,201	156,937
Ohio	16,662,985	10,602,966	996,604	2,234,468	2,828,946
Oklahoma	3,853,308	2,329,604	251,383	435,115	837,205
Oregon	4,199,485	2,656,476	279,158	578,156	685,695
Pennsylvania	17,680,332	11,574,018	851,226	1,913,557	3,341,531
Rhode Island	1,765,585	1,216,956	141,672	153,810	253,147
South Carolina	5,017,833	3,308,438	339,628	489,942	879,825
South Dakota	887,328	560,598	48,469	110,995	167,266
Tennessee	6,056,657	4,206,901	218,594	531,716	1,099,447
Texas	30,974,890	20,391,015	1,506,362	3,302,382	5,775,131
Utah	2,475,550	1,692,928	92,731	231,692	458,199
Vermont	1,111,029	752,475	80,691	125,632	152,231
Virginia	9,798,239	6,619,958	474,174	871,335	1,832,773
Washington	7,549,235 ¹	4,846,128 ¹	468,305	868,801	1,366,002
West Virginia	2,415,043	1,553,850	81,553	231,380	548,260
Wisconsin	8,131,276	5,396,077	375,947	1,005,032	1,354,221
Wyoming	814,092	524,810	48,230	93,774	147,279
Other jurisdictions					
American Samoa	55,519	32,166	2,456	4,439	16,458
Guam	182,506	108,122	20,503	22,506	31,375
Northern Mariana Islands	47,681	41,078	612	3,758	2,234
Puerto Rico	2,425,372	1,827,728	57,500	69,190	470,953
U.S. Virgin Islands	128,250	87,958	7,175	15,867	17,249

¹ Value affected by redistribution of reported values to correct for missing detail data items (not shown on table).

NOTE: Detail may not sum to totals because of rounding. National totals do not include other jurisdictions. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2003-04, Version 1a.

Table 2. Percentage distribution of current expenditures for public elementary and secondary education, by function, state, and other jurisdictions:
School year 2003-04

State or jurisdiction	Within-state percentage distribution			
	Instruction and instruction-related	Student support services	Administration	Operations
United States ¹	66.1	5.2	11.0	17.8
Alabama	64.3	4.9	10.6	20.2
Alaska	62.5	6.6	11.0	20.0
Arizona	62.4	5.5	12.4	19.6
Arkansas	65.9	4.6	11.4	18.1
California	67.1	4.5	12.4	16.0
Colorado	62.3	4.5	17.1	16.1
Connecticut	67.1	5.7	9.9	17.3
Delaware	62.4	4.8	12.7	20.0
District of Columbia	61.1	6.4	10.6	21.9
Florida	65.4	4.9	10.0	19.7
Georgia	68.8	4.6	10.3	16.3
Hawaii	65.6	11.1	9.4	13.9
Idaho	65.8	5.6	10.1	18.5
Illinois	63.9	6.2	12.1	17.8
Indiana	63.8	4.4	11.4	20.3
Iowa	66.0	6.2	11.1	16.7
Kansas	64.0	5.7	11.8	18.5
Kentucky ¹	65.7	4.4	10.5	19.4
Louisiana	65.2	4.4	10.0	20.4
Maine	70.2	3.3	9.2	17.2
Maryland	69.3	3.6	9.2	18.0
Massachusetts	69.4	5.6	9.0	16.1
Michigan	61.8	7.0	13.2	18.0
Minnesota	69.7	3.2	9.5	17.7
Mississippi	64.7	4.5	10.8	20.1
Missouri ¹	65.1	5.0	10.9	19.0
Montana	65.0	5.1	11.2	18.7
Nebraska	67.2	4.1	10.6	18.2
Nevada	66.4	3.8	12.9	16.8
New Hampshire	68.0	6.7	9.6	15.6
New Jersey	62.6	9.0	9.9	18.5
New Mexico	60.9	9.9	10.8	18.4
New York	71.2	3.4	9.3	16.2
North Carolina	66.7	5.1	10.8	17.3
North Dakota	62.8	4.0	12.1	21.0
Ohio	63.6	6.0	13.4	17.0
Oklahoma	60.5	6.5	11.3	21.7
Oregon	63.3	6.6	13.8	16.3
Pennsylvania	65.5	4.8	10.8	18.9
Rhode Island	68.9	8.0	8.7	14.3
South Carolina	65.9	6.8	9.8	17.5
South Dakota	63.2	5.5	12.5	18.9
Tennessee	69.5	3.6	8.8	18.2
Texas	65.8	4.9	10.7	18.6
Utah	68.4	3.7	9.4	18.5
Vermont	67.7	7.3	11.3	13.7
Virginia	67.6	4.8	8.9	18.7
Washington ¹	64.2	6.2	11.5	18.1
West Virginia	64.3	3.4	9.6	22.7
Wisconsin	66.4	4.6	12.4	16.7
Wyoming	64.5	5.9	11.5	18.1

Other jurisdictions				
American Samoa	57.9	4.4	8.0	29.6
Guam	59.2	11.2	12.3	17.2
Northern Mariana Islands	86.2	1.3	7.9	4.7
Puerto Rico	75.4	2.4	2.9	19.4
U.S. Virgin Islands	68.6	5.6	12.4	13.4

¹ Distribution affected by redistribution of reported values to correct for missing detail data items (not shown on table)

NOTE: Detail may not sum to totals because of rounding. National totals do not include other jurisdictions. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2003-04, Version 1a.

Table 3. Student membership and current expenditures per student in membership for public elementary and secondary education, by function, state, and other jurisdictions: School year 2003-04

State or jurisdiction	Fall 2003 student membership	Current expenditures per student in membership				
		Total	Instruction and instruction-related	Student support service	Administration	Operations
United States	48,540,215 ¹	\$8,310 ^{1,2}	\$5,492 ^{1,2}	\$429 ¹	\$914 ¹	\$1,475 ¹
Alabama	731,220	6,581	4,231	321	700	1,330
Alaska	133,933	10,116	6,317	667	1,110	2,022
Arizona	1,012,068	5,991	3,741	330	743	1,176
Arkansas	454,523	6,842	4,509	314	779	1,240
California	6,413,867 ¹	7,673 ¹	5,150 ¹	343 ¹	949 ¹	1,231 ¹
Colorado	757,693	7,478	4,656	334	1,282	1,206
Connecticut	577,203	11,436	7,677	647	1,135	1,978
Delaware	117,668	10,212	6,377	490	1,299	2,046
District of Columbia	78,057	12,959	7,916	832	1,371	2,839
Florida	2,587,628	6,793	4,440	336	679	1,338
Georgia	1,522,611	7,742	5,331	357	794	1,260
Hawaii	183,609	8,533	5,595	944	806	1,189
Idaho	252,120	6,168	4,060	343	620	1,143
Illinois	2,100,961	8,606	5,497	535	1,045	1,529
Indiana	1,011,130	8,431	5,383	375	958	1,715
Iowa	481,226	7,626	5,030	476	848	1,272
Kansas	470,490	7,776	4,974	444	921	1,438
Kentucky	663,369	6,861	4,505 ²	300	722 ²	1,334
Louisiana	727,709	7,271	4,739	320	729	1,483
Maine	202,084	9,746	6,846	325	898	1,677
Maryland	869,113	9,433	6,535	336	865	1,697
Massachusetts	980,459	11,015	7,642	611	988	1,773
Michigan	1,757,604	9,094	5,621	637	1,202	1,633
Minnesota	842,854	8,405	5,854	267	799	1,485
Mississippi	493,540	6,199	4,009	280	667	1,243
Missouri	905,941	7,542 ²	4,913 ²	373	823	1,432
Montana	148,356	7,825	5,087	400	875	1,462
Nebraska	285,542	8,452	5,681	343	893	1,535
Nevada	385,401	6,410	4,259	246	827	1,079
New Hampshire	207,417	9,161	6,230	614	884	1,433
New Jersey	1,380,753	13,338	8,348	1,200	1,319	2,471
New Mexico	323,066	7,572	4,607	750	818	1,396
New York	2,864,775	12,638	8,993	432	1,170	2,043
North Carolina	1,360,209	6,613	4,414	340	716	1,143
North Dakota	102,233	7,297	4,586	294	882	1,535
Ohio	1,845,428	9,029	5,746	540	1,211	1,533
Oklahoma	626,160	6,154	3,720	401	695	1,337
Oregon	551,273	7,618	4,819	506	1,049	1,244
Pennsylvania	1,821,146	9,708	6,355	467	1,051	1,835
Rhode Island	159,375	11,078	7,636	889	965	1,588
South Carolina	699,198	7,177	4,732	486	701	1,258
South Dakota	125,537	7,068	4,466	386	884	1,332
Tennessee	936,682 ¹	6,466 ¹	4,491 ¹	233 ¹	568 ¹	1,174 ¹
Texas	4,331,751	7,151	4,707	348	762	1,333
Utah	495,981	4,991	3,413	187	467	924
Vermont	99,103	11,211	7,593	814	1,268	1,536
Virginia	1,192,092	8,219	5,553	398	731	1,537
Washington	1,021,349	7,391 ²	4,745 ²	459	851	1,337
West Virginia	281,215	8,588	5,525	290	823	1,950
Wisconsin	880,031	9,240	6,132	427	1,142	1,539
Wyoming	87,462	9,308	6,000	551	1,072	1,684

Other jurisdictions						
American Samoa	15,893	3,493	2,024	155	279	1,036
Guam	31,572	5,781	3,425	649	713	994
Northern Mariana Islands	11,244	4,241	3,653	54	334	199
Puerto Rico	584,916	4,147	3,125	98	118	805
U.S. Virgin Islands	17,716	7,239	4,965	405	896	974

¹ Prekindergarten students were imputed, affecting total student count and per student expenditure calculation.

² Value affected by redistribution of reported expenditure values to correct for missing detail data items (not shown on table).

NOTE: Detail may not sum to totals because of rounding. National totals do not include other jurisdictions. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2003-04, Version 1a.

Table 4. Current expenditures per student in membership for public elementary and secondary school districts at the 5th percentile, median and 95th percentile, federal range ratio, number of districts, and number of students, by state: School year 2003-04

State	Current expenditures per student in membership			Federal range ratio ¹	Number of districts	Number of students in membership
	5th percentile	Median	95th percentile			
United States	\$5,855	\$7,860	\$14,067	1.40	13,932	47,669,953
Alabama	5,684	6,418	7,890	0.39	129	730,418
Alaska	7,643	14,667	23,491	2.07	52	133,138
Arizona	5,388	7,179	16,184	2.00	214	895,911
Arkansas	5,713	6,540	9,033	0.58	308	453,491
California	6,009	7,118	12,100	1.01	971	6,212,057
Colorado	6,166	7,768	13,257	1.15	178	756,319
Connecticut	9,011	10,483	14,140	0.57	166	552,505
Delaware	7,745	9,952	11,277	0.46	16	105,771
District of Columbia	†	12,801	†	†	1	65,099
Florida	6,031	6,853	8,312	0.38	67	2,592,997
Georgia	6,477	7,423	9,743	0.50	180	1,522,424
Hawaii	†	8,369	†	†	1	183,609
Idaho	5,130	6,815	11,350	1.21	113	252,013
Illinois	5,805	7,511	11,887	1.05	885	2,079,027
Indiana	6,451	7,466	10,048	0.56	292	1,005,587
Iowa	6,227	7,067	9,471	0.52	369	481,226
Kansas	6,469	8,243	11,193	0.73	300	469,622
Kentucky	5,807	6,685	8,400	0.45	176	663,886
Louisiana	6,147	7,263	9,194	0.50	68	721,414
Maine	7,886	9,771	16,000	1.03	223	201,215
Maryland	8,214	8,809	10,811	0.32	24	869,113
Massachusetts	8,125	9,894	15,506	0.91	301	937,759
Michigan	6,761	7,788	10,757	0.59	570	1,672,602
Minnesota	6,573	7,773	10,680	0.62	345	822,130
Mississippi	5,359	6,370	8,508	0.59	152	492,557
Missouri	5,491	6,717	9,896	0.80	522	914,055
Montana	5,526	8,708	19,400	2.51	436	148,166
Nebraska	5,385	8,400	14,667	1.72	489	284,163
Nevada	6,108	7,983	21,246	2.48	17	385,414
New Hampshire	7,313	9,449	13,902	0.90	162	203,359
New Jersey	9,707	11,881	16,503	0.70	551	1,342,559
New Mexico	6,462	9,204	15,159	1.35	89	323,066
New York	9,837	12,421	19,286	0.96	683	2,843,105
North Carolina	6,128	6,960	8,753	0.43	117	1,325,707
North Dakota	5,612	8,456	14,735	1.63	209	101,826
Ohio	6,558	7,463	10,115	0.54	611	1,797,664
Oklahoma	5,095	6,568	10,450	1.05	541	625,826
Oregon	6,312	7,562	16,154	1.56	196	549,188
Pennsylvania	7,046	8,439	11,501	0.63	500	1,756,012
Rhode Island	8,341	9,961	13,338	0.60	36	156,997
South Carolina	6,140	7,137	9,181	0.50	85	696,376
South Dakota	5,933	7,282	12,535	1.11	169	125,156
Tennessee	5,285	5,987	7,673	0.45	135	911,624
Texas	6,230	7,476	12,483	1.00	1,046	4,273,040
Utah	4,558	5,862	11,158	1.45	40	487,311
Vermont	7,543	9,947	13,878	0.84	240	93,705
Virginia	6,695	7,552	10,757	0.61	132	1,191,035
Washington	6,469	7,477	17,975	1.78	296	1,020,990
West Virginia	7,535	8,496	9,479	0.26	55	280,561
Wisconsin	7,763	8,954	11,186	0.44	426	874,233
Wyoming	8,329	10,446	19,057	1.29	48	86,925
Independent charter school districts	4,397	6,851	12,889	1.93	1,261	365,416

† Not applicable. The District of Columbia and Hawaii consist of one school district each.

¹ The federal range ratio indicates the difference between the total current expenditure per student of the district at the 95th percentile and the district at the 5th percentile, divided by the amount for the district at the 5th percentile. A federal range ratio of zero would represent complete spending equity across districts.

NOTE: Current expenditures includes instruction, support services, and noninstruction services, but exclude payments to other school districts and payments to private schools. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD), "Local Education Agency Universe Survey," with student membership greater than zero, and current expenditures per student between \$2,500 and \$35,000 were used in creating the national and state figures; 84.5 percent of the school districts met this criterion. Charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 100 percent of charter school districts met this criterion.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), FY 2004, Version 1a.

For More Information

This report used information from the Common Core of Data, “National Public Education Financial Survey: School Year 2003-04” and “School District Finance Survey: School Year 2003-04.” For more information about this E.D. TAB or the dataset, contact Frank Johnson, National Center for Education Statistics, 1990 K Street NW, Washington, DC 20006-5651; or call 202-502-7362, fax 202-502-7475, or e-mail frank.johnson@ed.gov. Visit the Common Core of Data, National Public Education Financial Survey website to download data files and documentation at <http://nces.ed.gov/ccd/ccddata.asp>.

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Appendix A: Technical Notes

National Public Education Financial Survey

The National Public Education Financial Survey (NPEFS) is part of the Common Core of Data (CCD) collection of surveys of administrative records data relating to public elementary and secondary education. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. NCES collects explanations for all missing and zero values from states. The data are processed and edited by NCES and verified by staff at each state education agency (SEA). Tables 1, 2, and 3 use data from the NPEFS survey. All states and other jurisdictions submitted NPEFS data.

Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly both across states and within states.

NCES has made adjustments for missing data. Adjustments regarding current expenditures were made when a single value was reported for a combination of two or more items. NCES distributed portions of the single state reported value to the missing item(s). In most cases, these distribution adjustments did not affect total revenues or total expenditures. For more information on these adjustments, the reader should refer to the documentation for the National Public Education Financial Survey: Fiscal Year 2004, stfis041a data file at <http://nces.ed.gov/ccd/stfis.asp>.

NCES accepts revisions to these data from state education agencies for 1 year, and releases the revised data at the end of that period.

The number of prekindergarten students was imputed in California and Tennessee. As a result, total student counts for these states are flagged as imputed, and all expenditure per student figures for these states are flagged as imputed even if the expenditures are exactly as reported by the state. Student membership data came from the CCD State Nonfiscal Survey, st031b data file.

School District Finance Survey

The “School District Finance Survey (F-33)” is an annual local education agency-level collection of revenue and expenditure data for public education in grades prekindergarten, kindergarten, 1 through 12, and ungraded. It is part of the Common Core of Data (CCD) collection of surveys of administrative records data relating to public elementary and secondary education. This survey is also part of the U.S. Census Bureau’s: “Annual Survey of Local Government Finances: School Systems” also known as the “F-33” survey. The Census Bureau acts as the collection agent for the National Center for Education Statistics (NCES) for this survey.

Local education agencies (LEAs) send revenue and expenditure data to their state education agency, which may review and edit the data before sending them on to the Census Bureau. NCES and the Census Bureau review and edit the data before they are published. These edits include the addition of NCES district identification codes and nonfiscal variables, as well as the resolution of inconsistent or unusual data in collaboration with state data coordinators. Every state and the District of Columbia reported data on all school districts with financial activity.

Median expenditure per student data, and data for the school district at the 5th and 95th percentiles are shown in table 4. These percentile points were chosen to exclude any outlier data.

The federal range ratio is used in this report as an indicator of the difference between districts with relatively high revenues (or expenditures) per student and districts with relatively low revenues (or expenditures) per student. As used by Berne and Stiefel (1984) and in previous NCES publications (Parish, Matsumoto, and Fowler 1995; Hussar and Sonnenberg 2000), the federal range ratio excludes the top and bottom 5 percent of districts in order to reduce the influence of extreme cases. It is the difference between the amount per student of the district at the 95th percentile and the district at the 5th percentile, divided by the amount for the district at the 5th percentile.

There are many different types of LEAs. In addition to the types discussed earlier, there are districts whose only function is to collect and allocate funds, or to provide certain administrative services for a group of LEAs. Only regular education districts with student counts greater than zero were considered in the analyses resulting in table 4.

In order to have comparable LEAs for analysis, those districts that did not have schools reporting students, or that were not recognized in the CCD “Local Education Agency Universe Survey,” were removed from consideration in table 4. School districts whose primary function was providing special education or vocational education services were also removed from consideration in table 4. Charter schools that are not affiliated with a school district were treated separately from regular districts. Furthermore, districts with current expenditures per student less than \$2,500 or greater than \$35,000 (32 districts, or 0.21 percent of all regular districts) were removed from table 4, because they are outliers representing extraordinary school districts. Thus, regular school districts with students, school districts with current expenditures per student greater than \$2,500 and less than \$35,000, and school districts that have at least one non-charter school were included in the national and state analyses in table 4.

Independent charter schools are not affiliated with school districts. Data for these schools were reported separately at the bottom of table 4. To be included, these schools must have been in the CCD Local Education Agency Universe, have students, and report revenues and expenditures greater than zero. Some education agencies may be providing services to students who are counted in another agency. For some charter schools, only revenue data were reported.

For more information on the School District Finance Survey: School Year 2003-04, sdf041a data file, please see the file documentation at <http://nces.ed.gov/ccd/f33agency.asp>.

Appendix B: Definitions

Current expenditures are those for the day-to-day operation of schools. They include expenditures for staff salaries and benefits, supplies and purchased services. Expenditures associated with repaying debts, capital outlays (e.g., purchases of land, school construction and repair, and equipment) are excluded from current expenditures. Programs outside the scope of preschool to grade 12, transfer payments, and expenditures for items lasting more than 1 year (e.g., school buses and computers) are not included in current expenditures.

Instruction expenditures are for activities related to the interaction between teachers and students. Includes salaries and benefits for teachers and teacher aides, textbooks, supplies and purchased services.

Instruction-related expenditures include expenditures for activities that assist with classroom instruction. Includes salaries and benefits for: librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students but outside the classroom), and supplies and purchased services related to those professions.

Student support services include expenditures for activities related to a student's well-being. Includes salaries and benefits for: nurses, guidance counselors, social workers, speech pathologists, audiologists, attendance officers, and supplies and purchased services related to those professions.

Administration expenditures include expenditures for school and school district administration. This includes the school principal's office, the superintendent and board of education and their immediate staff, and other LEA (local education agency, or school district) staff and services except those listed in the other categories. This includes salaries and benefits for LEA planners/researchers, personnel, fiscal services, warehousing, and other activities of LEAs, along with the supplies and purchased services of these activities.

Operations includes expenditures for the operation and maintenance of schools and school district facilities, and expenditures related to student transportation, food services, and enterprise operations.

Regular school districts are public elementary and/or secondary school districts that provide instruction and other education services and that do not focus primarily on special education or vocational education. Education service agencies are also excluded from this category.

Student membership is the count of students enrolled on or about October 1.