

Comparability of State and Local Expenditures Among Schools Within Districts: A Report From the Study of School-Level Expenditures



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**Comparability of State and Local Expenditures
Among Schools Within Districts:
A Report From the Study of School-Level Expenditures**

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Executive Summary

Title I of the *Elementary and Secondary Education Act of 1965 (ESEA)* requires that, taken as a whole, services provided in Title I schools from state and local funds be at least comparable to those provided in non–Title I schools (Section 1120A). The purpose of this comparability requirement is to ensure that federal assistance is providing additional resources in high-need schools rather than compensating for an inequitable distribution of funds that benefits more affluent schools. The Title I comparability requirement allows school districts to demonstrate compliance in a number of ways, including through a district-wide salary schedule, and does not require districts to use school-level expenditures. Several recent policy reports have called for revising the Title I comparability provision to require comparability of actual school-level expenditures (Hall and Ushomirsky, 2010; Miller, 2010; Luebchow, 2009; Roza, 2008).

Until recently, data on school-level expenditures have not been widely available, in part because most school districts have not designed their accounting systems to track revenues and expenditures at the school level. However, the *American Recovery and Reinvestment Act of 2009 (ARRA)* required each school district receiving Title I, Part A, *ARRA* funds to report a school-by-school listing of per-pupil education expenditures from state and local funds for the 2008–09 school year to its state education agency and required states to report these data to the U.S. Department of Education.

This report from the Study of School-Level Expenditures presents findings on how state and local education expenditures at the school level vary within school districts. This study is not examining compliance with the current Title I comparability requirement, nor does it examine the comparability of resources between districts. Rather, it focuses on the question of whether Title I schools and higher-poverty schools have comparable levels of per-pupil expenditures as non–Title I schools and lower-poverty schools within the same district. More specifically, this report examines three questions:

- To what extent do Title I schools have lower per-pupil expenditures from state and local funds, compared with non–Title I schools in their district?
- To what extent do higher-poverty schools in Title I districts have lower per-pupil expenditures from state and local funds, compared with lower-poverty schools in their district?
- Does the extent to which Title I schools and higher-poverty schools receive lower levels of state and local funding vary for different types of expenditures?

Study Design and Limitations

To implement the *ARRA* school expenditure reporting requirement, the Study of School-Level Expenditures asked states to report school-by-school data on four types of expenditures: total personnel salaries for all school-level instructional and support staff; salaries for instructional staff; salaries for teachers; and non-personnel expenditures (if available). In an effort to maximize the consistency of the expenditure data across states and districts, the study provided guidelines describing the specific types of expenditures that states and districts should follow to

the extent possible. States and districts were asked to report school-level expenditures from state and local funds only (i.e., excluding expenditures from federal program funds) and to exclude expenditures for special education, adult education, school nutrition programs, summer school, preschool, and employee benefits.

All states submitted school-by-school expenditure data in response to the *ARRA* requirement, and the resulting dataset used for this report includes a total of 82,993 schools and 13,225 districts. Most states conducted a special data collection to obtain these data from their school districts, although some states indicated that they were able to meet the *ARRA* requirement with data they had previously collected from districts. Some schools were removed from the analysis because their reported expenditures were extremely low or extremely high. One state included federal funds in its reported data and was therefore excluded from the analysis. Overall, however, the dataset compiled for this study includes the large majority of public school districts and schools across the nation.

Because school districts typically do not have accounting systems that track expenditures at the school level and this was the first time such data have ever been collected on a large-scale basis, this effort faced challenges that may affect the accuracy and consistency of the data reported. Most states reported that they were able to submit school expenditure data that were consistent with the above specifications, but some states indicated some divergence from these preferred specifications. In addition, it is possible that school districts did not always follow their state's instructions for reporting school expenditure data, and the data may not be consistently defined or reported across districts within each state. In particular, the data reported for non-personnel expenditures show very wide variations across districts and states and appear more likely to be defined inconsistently across sites. However, differences between states or between districts in the expenditure categories used for reporting school-level expenditures are not a significant problem for the within-district analyses conducted for this report as long as each district applied consistent definitions across all of the schools for which it reported expenditure data.

Key Findings

Per-pupil personnel expenditures often varied considerably across schools within districts, and nearly half of all schools had per-pupil personnel expenditures that were more than 10 percent above or below their district's average. Some, but not all, of these differences were related to school grade level.

Across all districts and schools (including both Title I and non–Title I schools), 47 percent of schools had state and local personnel expenditures per pupil that were more than 10 percent above or below their district's average. However, some expenditure differences were related to school grade level: these data show that high schools and middle schools tended to have higher per-pupil personnel expenditures than elementary schools in their districts. After controlling for school grade level by examining expenditure patterns separately for elementary schools, middle schools, and high schools, the percentage of schools with state and local personnel expenditures per pupil that were more than 10 percent above or below their district's average for their school grade level was 36 percent for elementary schools, 30 percent for middle schools, and 42 percent for high schools.

Among the 9,178 districts that had at least one elementary school and one high school, 70 percent of districts had higher state and local personnel expenditures per pupil in their high schools than in their elementary schools. Because of these differences in average per-pupil personnel expenditures by school grade level, and because most districts do not have both Title I and non–Title I schools at the same school grade level, *comparing expenditures across all Title I and non–Title I schools without regard to grade span may be misleading*. Therefore, this analysis focuses on examining expenditures separately for elementary schools, middle schools, and high schools.

Within-district comparability analyses were relevant for a relatively small proportion of school districts, but these districts accounted for a large proportion of students.

Many districts did not have at least two schools, either overall or at a particular school grade level. In many additional districts, all elementary schools were Title I schools, and all middle schools and high schools were non–Title I schools. For this reason, out of a total of 13,225 Title I districts in the 2008–09 dataset, the study was able to compare expenditures in the Title I schools with non–Title I schools in just 2,700 districts at the elementary school level, 859 districts at the middle school level, and 426 districts at the high school level.

Analyses comparing higher-poverty and lower-poverty schools were able to include larger numbers of districts: 5,490 districts at the elementary school level, 2,572 districts at the middle school level, and 1,956 districts at the high school level. These analyses defined *higher-poverty schools* as those with a poverty rate above the district average for that school grade level and defined *lower-poverty schools* as those below the district average.¹

Overall, 6,129 districts (46 percent) were included in one or more of the comparability analyses conducted by school grade level. These districts accounted for 92 percent of all students in the Title I districts included in this dataset.

Within districts that had both Title I and non–Title I schools, more than 40 percent of Title I schools had lower personnel expenditures per pupil than did non–Title I schools at the same school grade level.

At the elementary level, 46 percent of Title I schools had state and local personnel expenditures per pupil that were below the average for non–Title I elementary schools in their district, while 54 percent were above the average for non–Title I elementary schools. At the middle school and high school levels, Title I schools were slightly less likely to have below-average personnel expenditures per pupil (42 percent and 45 percent, respectively).

Looking at the percentage of districts rather than the percentage of schools yields similar results. At the elementary level, among districts with at least one Title I school and one non–Title I school at that school grade level, 47 percent of the Title I districts had lower personnel expenditures per pupil in their Title I elementary schools than in their non–Title I elementary schools. This percentage was about the same for middle schools (46 percent) but lower for high schools (39 percent).

¹ School poverty rate was based on the percentage of students eligible for free or reduced-price lunches.

Similarly, more than one-third of higher-poverty schools (above their district’s poverty average) had lower per-pupil personnel expenditures than lower-poverty schools in their districts at the same school grade level.

At the elementary level, 42 percent of the higher-poverty schools had per-pupil personnel expenditures that were below the average for lower-poverty elementary schools in their district, while 58 percent were above the lower-poverty schools’ average. At the middle school and high school levels, higher-poverty schools were less likely to have below-average personnel expenditures per pupil (38 percent and 34 percent, respectively).

The study also compared “higher-poverty” and “lower-poverty” schools based on school poverty quartiles—that is, by comparing the highest-poverty quartile of schools within each district to the lowest-poverty quartile of schools. The poverty quartile approach showed a smaller proportion of higher-poverty schools as having lower per-pupil personnel expenditures than lower-poverty schools in their district, compared with the analysis based on the district average poverty rate.

Most Title I districts had at least one Title I school with per-pupil personnel expenditures below the district average for non–Title I schools at the same school grade level.

At the elementary level, 74 percent of Title I districts with at least one Title I and one non–Title I school had at least one Title I school with per-pupil personnel expenditures that were below their district’s average for non–Title I elementary schools. These percentages were lower for middle schools (59 percent) and high schools (54 percent).

Looking at expenditures by school poverty level shows similar patterns. Sixty-three percent of districts with two or more elementary schools had at least one higher-poverty school with per-pupil personnel expenditures that were below the district’s average for lower-poverty schools. Again, the percentages were lower for middle schools (55 percent) and high schools (47 percent).

Other expenditure categories examined in this study resulted in an increase in the percentages of Title I schools that had expenditures below their district’s averages for non–Title I schools at the same school grade level.

In addition to collecting data on salary expenditures for all school-level instructional staff and instructional support staff, this study also collected data on three other categories of expenditures: instructional staff salaries only, teacher salaries only, and non-personnel expenditures. At the elementary school level, 46 percent of Title I schools had lower total personnel expenditures per pupil than the average for non–Title I schools in their district, compared with 49 percent for expenditures on instructional staff salaries, 50 percent for expenditures on teacher salaries, and 54 percent for non-personnel expenditures.

Introduction

Title I of the *Elementary and Secondary Education Act of 1965 (ESEA)* requires that schools receiving funds under Title I receive state- and locally-funded services that, taken as a whole, are at least comparable to the state- and locally-funded services provided to non–Title I schools (Section 1120A). The purpose of this comparability requirement is to ensure that federal assistance is not compensating for an inequitable distribution of state and local funds that benefits more affluent schools. The Title I comparability requirement allows school districts to demonstrate compliance in a number of ways, including through a district-wide salary schedule, policies to ensure equivalence among schools in certain types of resources, student/instructional staff ratios, and other measures, and does not require districts to use school-level expenditures.

Previous research in selected school districts has found inequities in the distribution of funds within some districts. For example, Roza and Hill (2005) found that four out of five urban school districts studied spent less on their highest-poverty schools than on their lowest-poverty schools. However, no large-scale national evaluation has examined this issue. Several recent policy reports have called for revising the Title I comparability provision to focus on school-level expenditures (Hall and Ushomirsky, 2010; Miller, 2010; Luebchow, 2009; Roza, 2008).

Until recently, data on school-level expenditures have not been widely available, in part because most school districts have not designed their accounting systems to track revenues and expenditures at the school level. However, the *American Recovery and Reinvestment Act of 2009 (ARRA)* required each school district receiving Title I, Part A, *ARRA* funds to report a school-by-school listing of per-pupil education expenditures from state and local funds for the 2008–09 school year to its state education agency (SEA) and required states to report these data to the U.S. Department of Education (“the Department”). The Department collected these data through the Study of School-Level Expenditures, and findings from that study are presented in this report.

This study is not examining compliance with the current Title I comparability requirement, nor does it examine the comparability of resources between districts. Rather, it focuses on the question of whether Title I schools and higher-poverty schools have comparable levels of per-pupil expenditures as non–Title I schools and lower-poverty schools within the same district. More specifically, this report examines three questions:

- To what extent do Title I schools have lower per-pupil expenditures from state and local funds, compared with non–Title I schools in their district?
- To what extent do higher-poverty schools in Title I districts have lower per-pupil expenditures from state and local funds, compared with lower-poverty schools in their district?
- Does the extent to which Title I schools and higher-poverty schools receive lower levels of state and local funding vary for different types of expenditures?

The Title I Comparability Requirement

A Title I program guide issued in 1968 by the Office of Education in the Department of Health, Education and Welfare contained the first mention of a comparability “expectation”; this program guide stated:

It is expected that services provided within the district with state and local funds will be made available to all attendance areas to all children without discrimination. The instructional and ancillary services provided with State and local funds for children in project areas should be comparable to those provided for children in the non-project areas, particularly with respect to class size, special services, and the number and variety of personnel. Title I funds, therefore, are not to be used to supplant State and local funds which are already being expended in the project areas or which would be expended in those areas if the services in those areas were comparable to those for non-project areas.

In the 1970 reauthorization of the Title I statute, Congress added a comparability requirement, and the Office of Education subsequently issued regulations requiring that each Title I school be at least comparable to the average of non–Title I schools on five measures:

- number of pupils per certified teacher;
- number of pupils per other certified instructional staff, including principals, vice principals, guidance counselors, and librarians;
- number of pupils per noncertified instructional staff, including secretaries, teacher aides, other clerical personnel;
- instructional salaries (less longevity) per pupil;² and
- other instructional costs per pupil, such as textbooks, school library books, audio-visual equipment, and teaching supplies.

These initial requirements were revised multiple times over subsequent years.³ The current statute, reauthorized in 2002, provides that “a local educational agency may receive [Title I funds] only if State and local funds will be used in [Title I schools] to provide services that, taken as a whole, are at least comparable to services in [non–Title I schools]” (ESEA Section 1120A(c); see Appendix B for the full text of this section). The statute specifies that a district can meet the comparability requirement by filing a written assurance that it has established and implemented the following:

- a district-wide salary schedule;
- a policy to ensure equivalence among schools in teachers, administrators, and other staff; and
- a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

² The longevity rule allows districts to exclude staff salary differentials based on years of employment from comparability calculations.

³ For a detailed history of the Title I comparability requirement, see McClure (2008).

In making comparability determinations, the Title I statute provides that staff salary differentials for years of employment are not to be included in calculations of expenditures per pupil or instructional salaries per pupil. In addition, a district need not include unpredictable changes in student enrollment or personnel assignments that occur after the beginning of a school year in determining comparability of services.

Current Title I guidance indicates that a district may also meet the comparability requirement if it establishes and implements other measures for determining compliance, such as the following:

- student/instructional staff ratios;
- student/instructional staff salary ratios;
- expenditures per pupil; or
- a resource allocation plan based on student characteristics, such as poverty, limited English proficiency, disability, and so forth.

When demonstrating compliance with the Title I comparability requirement, a district may exclude state and local funds expended for the following:

- language instruction education programs;
- excess state and local costs of providing services to children with disabilities, as determined by the school district; and
- state or local supplemental programs in any school attendance area or school that meet the intent and purposes of Title I, Part A (Sections 1120A(c)(5) and 1120A(d)).

A district may determine comparability of each of its Title I schools on a district-wide basis or a grade-span basis. The Title I fiscal guidance clarifies that a district may also exclude schools that have fewer than 100 students and that a district need not demonstrate comparability if it has only one school at each school grade level.

The law also requires that a school district develop procedures for complying with the comparability requirement and maintain records that are updated biennially documenting the district's compliance. The Title I fiscal guidance clarifies that although a district is required to update its documentation that demonstrates compliance with the comparability requirement only once every two years, it must annually perform the calculations needed to demonstrate that all of its Title I schools are in fact comparable and make adjustments if any are not. If a district has filed a written assurance that it has established and implemented a district-wide salary schedule and policies to ensure equivalence among schools in staffing and in the provision of materials and supplies, it must keep records to document that the salary schedule and policies were, in fact, implemented and that calculations demonstrate that equivalence was achieved among schools in staffing, materials, and supplies. Similarly, if a district establishes and implements other measures for determining compliance with comparability, such as student/instructional staff

ratios, it must maintain source documentation to support the calculations and documentation to demonstrate that any needed adjustments to staff assignments are made.⁴

Previous Research Findings

Previous research in selected school districts has found inequities in the distribution of funds within some districts. For example, Roza, Miller, and Hill (2005) found that in four out of five urban school districts studied, the highest-poverty schools had lower per-pupil expenditures from non-categorical-program funds compared with the lowest-poverty schools (ranging from 10 percent to 15 percent less). They attributed this difference to “the practice of allocating staff positions instead of real labor costs” and argued that “the often used practice of salary averaging—accounting for labor costs by using the average district salary for each school staff position rather than the actual salary paid—either inflates or deflates real expenditures at a given school beyond what is reported.” In a subsequent study looking at 10 large urban districts, Roza (2008) found that teachers in the highest-poverty schools had lower salaries, on average, than teachers in the lowest-poverty schools in their district; this gap in average teacher salaries ranged from a low of \$1,286 to a high of \$4,846 (per teacher).

Larger-scale studies conducted to date have had a limited ability to directly examine the issue of within-district comparability because they typically were based on nationally representative samples of schools that included only a sample of schools within an individual district. For example, a recent Department evaluation report examined the equitable distribution of school-level personnel expenditures per student in a nationally representative sample of Title I and non-Title I schools based on data for the 2004–05 school year. That study found that Title I and non-Title I schools across the nation had, on average, a similar base of state and local school personnel expenditures per pupil (excluding Title I and other federal funds). High-poverty and low-poverty schools also did not show significant differences in per-pupil spending on school personnel. However, because the study collected data for only a sample of schools within each district, these findings reflect differences in resource levels between states and districts as well as within districts and may also be affected by regional differences in the cost of education (U.S. Department of Education, 2009).

An earlier Department evaluation that examined the comparability issue suggested that there were greater disparities in school resources between districts than within districts, based on a nationally representative sample of schools in 1997–98. For example, in low-revenue districts, average teacher salaries were 9 percent lower in Title I schools than in non-Title I schools (\$33,047 vs. \$36,163); in high-revenue districts, however, average teacher salaries were similar in Title I and non-Title I schools (\$47,438 and \$47,855, respectively) but were from 32 percent to 43 percent higher than in the low-revenue districts. However, because this study also collected data for only a sample of schools within each sample district, it was not able to assess comparability within school districts but, rather, broad patterns across the sample schools and districts (U.S. Department of Education, 2000).

⁴ For more detailed information on the Title I comparability requirement and examples of comparability calculations, see the Non-Regulatory Guidance on Title I Fiscal Issues (available at <http://www.ed.gov/programs/titleiparta/fiscalguid.doc>).

ARRA Requirement to Collect School-Level Expenditure Data

ARRA required each school district receiving Title I, Part A, funds provided under ARRA to report a school-by-school listing of per-pupil education expenditures from state and local funds for the 2008–09 school year to its state by December 1, 2009. The ARRA statute also required states to report these data to the Department by March 31, 2010. The statutory language for this requirement is included in the section of the law authorizing the appropriation of an additional \$13 billion in Title I, Part A, funds and reads as follows:

For an additional amount for “Education for the Disadvantaged” to carry out Title I of the Elementary and Secondary Education Act of 1965 (“ESEA”), \$13,000,000,000: *Provided*, That \$5,000,000,000 shall be available for targeted grants under section 1125 of the ESEA: *Provided further*, That \$5,000,000,000 shall be available for education finance incentive grants under section 1125A of the ESEA: *Provided further*, That \$3,000,000,000 shall be for school improvement grants under section 1003(g) of the ESEA: *Provided further*, That each local educational agency receiving funds available under this paragraph shall be required to file with the State educational agency, no later than December 1, 2009, a school-by-school listing of per-pupil educational expenditures from State and local sources during the 2008–2009 academic year: *Provided further*, That each State educational agency shall report that information to the Secretary of Education by March 31, 2010.

Study Design

In designing a study to carry out the ARRA requirement for reporting of school-by-school expenditure data, the Department recognized that this would not be an easy task for many states and school districts because many state and district data systems that were in place during the 2008–09 school year did not track expenditures for individual schools. Indeed, a number of states argued that requiring states and school districts to attempt to compile and report such data retroactively could result in inconsistent and possibly inaccurate data because the districts might not be able to reconstruct the data after the fact.

However, after reviewing this issue, the Department concluded that school districts usually do have data systems that can identify which staff are assigned to each school, and at a minimum the school districts could extract and report salary data for school-level staff. Although data on personnel salaries would not provide a complete picture of school-level resources, these data would capture the bulk of state and local expenditures that occur at the school level. In addition, the Department determined that some districts and states have more comprehensive data systems in place that can also track and report non-personnel expenditures.

Therefore, the Department developed a plan to balance the goals of obtaining useful information about the equitable distribution of school resources and preventing excessive burden on states and school districts by asking states to collect and report school-by-school data on personnel expenditures and also to report school-level data on non-personnel expenditures, if available. To assess the quality and accuracy of the aggregate school-level expenditure data, the Department also decided to collect more detailed data from five states, including personnel-level data and school-level expenditure data broken down by funding source.

The Department also recognized that because this data reporting requirement was retroactive, it might not be possible to collect expenditure data that were defined consistently across districts and states. To maximize the consistency of the reported data while also allowing flexibility for states and districts to report data that were available in their existing data systems, the Department's Study of School-Level Expenditures provided guidelines describing the specific types of expenditures that states and districts should follow to the extent possible. The study also asked states to complete a checklist on the categories of school-level expenditures that they included and excluded in their reporting (see Appendix A for a copy of the data reporting instructions).

Specifically, the study asked states and districts to report expenditures from state and local funds only (i.e., excluding expenditures from federal program funds) and to exclude expenditures for special education, adult education, school nutrition programs, summer school, preschool, and employee benefits. The study asked states to report school-by-school data on four types of expenditures:

- total personnel salaries for all school-level instructional and support staff;
- salaries for instructional staff;
- salaries for teachers; and
- non-personnel expenditures (if available).

School-level instructional and support staff were defined as including teachers and instructional aides; guidance counselors, nurses, attendance officers, speech pathologists, and other staff who provide support services for students; staff involved in curriculum development, staff training, operating the library, media and computer centers; and principals and other staff involved in school administration. Instructional staff were defined as including teachers and instructional aides. Teachers were defined to include those who provide instruction to students in a classroom as well as personnel who teach in other locations, such as home or hospital, or in other learning situations, such as those involving cocurricular activities.

Salary expenditures were defined as including base salary, incentive pay, bonuses, and supplemental stipends for mentoring or other additional roles but excluding employee benefits. For non-personnel expenditures, states and districts were asked to include, to the extent feasible, non-personnel expenditures associated with instruction, instructional support, pupil support, and school administration, including expenditures on professional development; instructional materials and supplies; computers, software, and other technology; contracted services, such as distance learning services; and library books and media center learning materials.

Exhibit 1 provides information on the rationales for the specific types of expenditures that were included and excluded from the expenditure definitions used for this study.

Exhibit 1. Types of expenditures that were included and excluded from the expenditure definitions used for the study of school-level expenditures

Expenditure	Rationale
Expenditures on salaries for school personnel	Salaries for all school-level instructional and support staff were expected to capture the majority of school-level expenditures for instructional and support functions. Because teachers and other instructional staff are particularly important to the educational opportunities provided to students, states were asked to report these salary expenditures separately in order to enable the study to examine whether the distribution of these resources differs from total school personnel expenditures.
Non-personnel expenditures at the school level	Non-personnel expenditures are an important component of total educational resources provided in a school. Although such data may be more difficult for states and districts to report based on existing data systems, they may also permit a more complete examination of the distribution of school-level expenditures.
Exclusion of most federally-funded expenditures	The <i>ARRA</i> requirement was to report only expenditures from state and local funding sources, because federal programs are intended to supplement an equitably-distributed base of state and local resources. However, the study allowed states and districts to include expenditures paid from federal Impact Aid funds and from the State Fiscal Stabilization Fund, if used under the Impact Aid authority, because Impact Aid funds are intended to compensate for reduced local revenues resulting from military bases and other federal activity.
Exclusion of special education expenditures	Because special education expenditures will vary in relation to the numbers and types of students with disabilities in a particular school, excluding these expenditures provides a more meaningful picture of the equitable distribution of school-level general education funds.
Exclusion of employee benefits	Employee benefits were excluded because state and district practices for supporting and accounting for employee benefits vary widely. Excluding employee benefits reduced potential problems with the comparability of the data as well as reducing the burden of this data collection for states and districts.
Other exclusions	The data collection was designed to focus on expenditures that are associated with regular K–12 instruction, instructional support, and school administration and to collect expenditure categories that were more likely to be reported consistently across states, districts, and schools. Adult education was excluded because it is outside the K–12 grade range. States were asked to exclude summer school and preschool programs because these programs are sometimes administered centrally and may use certain schools to serve students from multiple school attendance areas. Similarly, school nutrition programs were excluded because they may be accounted for centrally rather than at the school level, and are typically not included in instructional support accounting classifications.

Although most states reported that they were able to submit school expenditure data that were consistent with the above specifications, some states indicated some divergence from these preferred specifications. Aside from one state that included federal funds in its reporting, all other states are included in the analyses conducted for this report, although their data may not be fully consistent with those reported by other states. Differences between states in the personnel expenditure categories used for reporting school-level expenditures are likely not a significant problem for the within-district analyses conducted for this report but may significantly reduce the validity of using the data for analyses that examine averages across states and districts. The data reported for non-personnel expenditures show very wide variations across districts and states and appear likely to be defined inconsistently across sites. See chapter on Study Limitations and Data Quality Issues for further discussion of these issues.

All 50 states, the District of Columbia, and Puerto Rico submitted data on school-by-school expenditures. The statutory deadline for states to report these data was March 31, 2010, and 44 states met that deadline; the remaining states submitted their data by June 3, 2010.

State data submissions for this study included school expenditure and enrollment data for a total of 90,544 schools in 15,610 districts. Some of these schools and districts were excluded from analyses because the district contained no Title I schools (3,943 schools) and was out of scope for this report or due to data quality concerns (3,608 schools). The analyses in this report are based on an analysis dataset that includes 82,993 schools, or 92 percent of all schools for which states reported school expenditure and enrollment included in the state reports. These 82,993 schools were in 13,225 districts, or 85 percent of all districts for which states reported school expenditure and enrollment data.

In addition to the primary data collection described above, the study also collected more detailed school-level and personnel-level data from five states: Colorado, Florida, New York, Ohio, and Texas. The purpose of this additional data collection was to: (1) validate the aggregate data collected in the primary data collection by comparing them to the more detailed data collected from the five states; and (2) carry out more in-depth analyses of possible variations in resource levels across schools. The specific data collected varied across the five states depending on the data that was available in existing data systems in each state. The more detailed five-state data will be analyzed in a later report from this study.

Study Limitations and Data Quality Issues

Through this study, the Department has conducted an unprecedented data collection on school-by-school expenditures for the large majority of public school districts and schools in the United States. Because school districts typically do not have accounting systems that track state and local expenditures at the school level and this was the first time such data have ever been collected on a large-scale basis, this effort faced specific challenges that may affect the accuracy and consistency of the data reported. If similar requirements to report school-level expenditures are continued in the future, it may be possible to improve the accuracy and comprehensiveness of such data over time by working with states and districts to develop accounting systems that are designed to track expenditures down to the school level.

For this 2008–09 data collection, specific limitations are that the reported school expenditure data do not include all funds spent at the school level and that expenditure categories were not always defined consistently across states and districts. Some schools were dropped from the analysis because their reported expenditures were extremely low or high. One state included federal funds in its reported data and was therefore excluded from the analysis.

School expenditure data requested for this data collection did not include all funds that were spent at the school level.

Some expenditures that benefit individual schools may be tracked only on a district-wide basis, and districts may offer programs and services that directly benefit students and schools (e.g., district-wide summer school and preschool programs) but do not have their costs allocated to specific schools. This and other similar issues presented challenges to collecting the data that were required to be reported. Recognizing the challenges inherent in the *ARRA* reporting requirement, this study defined the expenditure categories for which reporting was required in a way that was likely to be feasible for districts and states to report based on existing data systems. The study also asked states and districts to exclude a number of expenditure types, including expenditures from federal funds, special education, preschool, school lunch and breakfast programs, and employee benefits.

As a result, the data collected for this study should not be used to examine the share of total district resources that were used at the school level versus at the district level.

School-level expenditure data presented in this report are not always consistently defined across states and districts and are best used to examine resource patterns within districts rather than across districts.

The study attempted to obtain consistent information by specifying the preferred expenditure definitions that it asked states to report. However, the study conducted this post hoc data collection after the 2008–09 school year had ended and therefore had to rely on existing state and district accounting systems, which historically have not accounted for expenditures at the school level in most states. States expressed considerable concern about their ability to report expenditures retroactively using the Department’s definitions, and the study allowed states the flexibility to report data in a way that was feasible in their state.

Most states followed the reporting guidelines provided by the Department concerning which expenditure types to include and which to exclude, but some states differed on specific reporting elements. For example, 45 states indicated they excluded special education, and six states included these expenditures (see Exhibit 2). Thus, when analyzing data across states, it is important to keep in mind that school-level expenditures are not always consistently defined.

Exhibit 2. Number of states that indicated that they included and excluded various types of expenditures in reporting school-level expenditures, 2008–09

Type of expenditure	Included	Excluded	Not applicable	Not indicated
Expenditures paid from federal funds except Impact Aid and State Fiscal Stabilization Fund if used under the Impact Aid authority	1	51	0	0
Expenditures paid from federal Impact Aid funds and State Fiscal Stabilization Fund if used under the Impact Aid authority	35	6	6	5
Special education	6	45	0	1
Adult education	0	50	0	2
School nutrition	0	51	0	1
Summer school	7	43	0	2
Preschool programs	6	43	1	2
Expenditures made by regional educational agencies on behalf of schools	0	16	13	23
Incentive pay and/or bonuses	45	3	1	3
Supplemental pay for additional roles	48	2	0	2
Employee benefits	1	50	0	1
Non-personnel expenditures	37	15	0	0

Exhibit reads: One state indicated that it included expenditures paid from federal funds in reporting school-level expenditures.

Because states did not consistently define their school-level expenditures, this analysis focuses primarily on examining within-district and within-state patterns in the distribution of funds. Occasionally, we provide national averages in order to illustrate certain broad patterns, but one should view these averages with caution. Working with states to establish common definitions and classifications for reporting school-level expenditure data would enable future studies to collect more consistent data across states.

States usually reported all three types of personnel expenditures requested for this study, but states less frequently reported non-personnel expenditures.

States reported personnel expenditure data for nearly all of their schools: total personnel expenditures (99 percent of schools), expenditures for instructional staff (95 percent), and expenditures for teachers (95 percent) (see Exhibit C-3 in Appendix C). States reported non-personnel expenditures for a smaller percentage of their schools (72 percent), and non-personnel expenditures accounted for a small percentage of all reported expenditures (6 percent overall,

and 8 percent in schools for which both personnel and non-personnel expenditures were reported).

This report focuses on presenting comparisons of school-level resources based on total personnel expenditures per pupil. It also briefly examines the extent to which other types of expenditures show similar or different patterns.

Total personnel expenditures provide a more complete picture of school-level resources than do expenditures for just instructional staff or teachers. In theory, focusing on the total of personnel and non-personnel expenditures would provide the most comprehensive view of school resources and how they vary across schools. However, the non-personnel expenditures that states and districts reported for this study appear to be much more inconsistently defined and reported.

First, 28 percent of the schools for which expenditure data were reported did not have any non-personnel expenditures reported; many but not all of these schools were in the 15 states that did not report any non-personnel expenditures. In addition, in schools that had data reported on non-personnel expenditures, the amounts reported for individual schools varied widely; for example, non-personnel expenditures per pupil for schools at the 90th percentile and 10th percentile were \$706 and \$65, respectively, a difference of 986 percent—compared with a much smaller percentage difference for total per-pupil personnel expenditures (\$5,459 and \$2,485, respectively, or a difference of 120 percent). Finally, non-personnel expenditures represent a small fraction of total reported expenditures for this data collection (6 percent), so adding non-personnel and personnel expenditures together produces findings that are very similar to the patterns for personnel expenditures alone.

Although the reported personnel expenditures per pupil were sometimes very low or very high (e.g., below \$1,000 or above \$30,000), most schools fell within a narrower range of expenditures.

States and districts reported total personnel salary expenditures for their schools that were usually within a range between \$2,000 and \$6,000 per pupil (89 percent of schools). Indeed, states and districts reported personnel expenditures between \$2,500 and \$5,000 per pupil for 74 percent of the schools. However, a small number of schools had very low expenditures of less than \$1,000 per pupil (1,367 schools) or very high expenditures of more than \$30,000 per pupil (135 schools); these schools were excluded from the analyses presented in this report due to concerns about the accuracy of these data. The total number of schools excluded due to very low or very high expenditures per pupil (1,502 schools) accounted for less than 2 percent of all schools included in state reports.

One state (New Jersey) reported expenditure data that included expenditures from federal funds and therefore could not be included in the analyses presented in this report.

The *ARRA* requirement specifically directed states and districts to report school-level “educational expenditures from State and local sources,” and this report is using these data to examine the extent to which state and local resources were distributed equitably within school districts. Federal programs are often designed to provide additional resources in high-need

schools and are not intended to supplant state and local funds or compensate for an uneven distribution of state and local funds.

The data reporting instructions developed to implement this *ARRA* requirement offered flexibility in defining the expenditures to be reported, in recognition of the challenges for districts and states in compiling these data retroactively. New Jersey interpreted this flexibility as permitting the state to include federal funds in its school expenditure reports. All other states reported that they excluded federal funds from the reported data.

A subsequent data collection that the Department is currently conducting, the Civil Rights Data Collection (CRDC), is collecting similar school-by-school expenditure data for a large sample of school districts, including a total of approximately 7,000 districts nationwide and approximately 260 districts in New Jersey, for the 2009–10 school year. The Department is following up with New Jersey districts to ensure that their CRDC reporting includes only those expenditures that were made from state and local funds.

The dataset compiled for this study includes a large majority of public school districts and schools across the nation.

State data submissions for this study included school expenditure and enrollment data for a total of 90,544 schools in 15,610 districts. Some of these schools and districts were excluded from analyses because the district contained no Title I schools and was therefore out of scope for this report (3,943 schools and 1,801 districts) or due to data quality concerns (3,608 schools and 584 districts). Among the 3,608 schools that were removed from the analysis due to data quality concerns, 2,106 were in New Jersey and were removed because that state included federal funds in its school expenditure reports, and 1,502 were removed because they had very low or very high reported expenditures (see discussion above). The analyses in this report are based on an analysis dataset that includes 82,993 schools and 13,225 districts, or 92 percent of schools and 85 percent of districts for which states reported school expenditure and enrollment data.

According to the NCES Common Core of Data (CCD), in 2008–09 there were 98,706 public schools and 13,809 regular school districts. The number of schools included in the analysis file for this report (82,993) amounted to 84 percent of the total number of schools reported in the CCD. The number of school districts included in the analysis file for this report (13,225) amounted to 96 percent of the total number of districts reported in the CCD.

Some of the schools that were excluded from state reports may be in districts that were not required to report these data because they did not receive Title I, Part A, *ARRA* funds. A few states indicated which districts did not receive Title I, Part A, *ARRA* funds, but most did not. Also, some states asked all of their Title I districts to report the school expenditure data. Thus, it is unclear to what extent these schools were out-of-scope because they were in districts that were not required to participate in this data collection versus in-scope but with missing data. An estimated 14,171 districts received Title I, Part A, funds in 2008–09, based on the U.S. Department of Education *EDFacts* information management system.⁵ The number of Title I

⁵ The number of Title I districts reported by *EDFacts* is greater than the total number of school districts reported in the CCD; this discrepancy is likely due to differences in the definition of “school district.”

districts included in the analysis file for this report (13,225) amounted to 93 percent of the total number of Title I districts reported in *EDFacts*.

Demographic and other data were missing for a small percentage of schools in the dataset. Schools with missing data were excluded from some analyses.

Demographic and program participation data were available for nearly all of the schools in the dataset. Missing demographic data, such as Title I status and poverty level of the school, were imputed from the previous years' data when available. After imputation, 3 percent of the schools were missing data on school poverty level and were excluded from analyses comparing higher-poverty and lower-poverty schools. Data on school Title I status were missing for 0.1 percent of the schools; these schools were excluded from analyses of Title I and non–Title I schools.

For those schools with nonstandard or missing grade-level information, school grade level (i.e., elementary, middle, and high school) was imputed based on the grade levels of the students enrolled at the school, to the extent possible. Schools with nonstandard grade levels (such as K–12) and schools for which there is no information about the grade level of the students (3 percent of schools) were excluded from analyses examining patterns for elementary schools, middle schools, and high schools. These schools were, however, included in the “All schools” results in exhibits.⁶

⁶ Sable and Plotts (2010) provide details on how the CCD classifies school grade level.

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Key Findings

This chapter presents findings from the analysis of the 2008–09 school-by-school expenditure data reported by states and school districts. The analyses examine the distribution of state and local funds within districts, primarily by comparing per-pupil expenditures in Title I versus non–Title I schools and in higher-poverty versus lower-poverty schools.

This report focuses on examining expenditures separately for elementary schools, middle schools, and high schools because school-level expenditures often vary by school grade level, and the Title I comparability requirement specifically allows districts to demonstrate compliance separately by school grade level. Data collected for this study indicate that per-pupil expenditures from state and local funds often are higher in secondary schools than in elementary schools. Among the 9,178 districts that had at least one elementary school and at least one high school, 70 percent of districts had higher average per-pupil expenditures in their high schools than in their elementary schools. Similarly, among the 7,518 districts that had at least one elementary school and at least one middle school, 65 percent of districts had higher average per-pupil expenditures in their middle schools than in their elementary schools. Across all districts, the average per-pupil personnel expenditures were \$3,682 for high schools and \$3,646 for middle schools, compared with \$3,543 for elementary schools. As noted in the previous chapter, school expenditure definitions were not consistent across all states, and readers should view across-state averages with caution.

Because of these differences in average per-pupil personnel expenditures by school grade level, and because most districts do not have both Title I and non–Title I schools at the same grade level, comparing expenditures across all Title I and non–Title I schools without regard to school grade level may be misleading. Therefore, this report primarily examines funding patterns separately by school grade level, which results in restricting those analyses to districts that have at least two schools at a particular grade level. The report also presents analyses based on all schools within each district, without regard to school grade level, which results in including a greater number of districts and schools in each analysis but may reflect funding differences by school grade level as well as by Title I status and school poverty level.

Comparing Per-Pupil Personnel Expenditures Across All Schools Within a District

Per-pupil personnel expenditures often varied considerably across schools within districts, and nearly half of all schools had per-pupil personnel expenditures that were more than 10 percent above or below their district's average. Some, but not all, of these differences were related to school grade level.

Across all districts and schools (including both Title I and non–Title I schools), 47 percent of schools had state and local personnel expenditures per pupil that were more than 10 percent above or below their district's average. However, some expenditure differences were related to school grade level: these data show that high schools and middle schools tended to have higher per-pupil personnel expenditures than elementary schools in their districts.

After controlling for school grade level by examining expenditure patterns separately for elementary schools, middle schools, and high schools, the percentage of schools with per-pupil personnel expenditures that were more than 10 percent above or below their district’s average for their school grade level was 36 percent for elementary schools, 30 percent for middle schools, and 42 percent for high schools (see Exhibit 3).

Exhibit 3. Percentage of all schools that had lower and higher per-pupil personnel expenditures, compared with the average for their district, overall and by school grade level, 2008–09

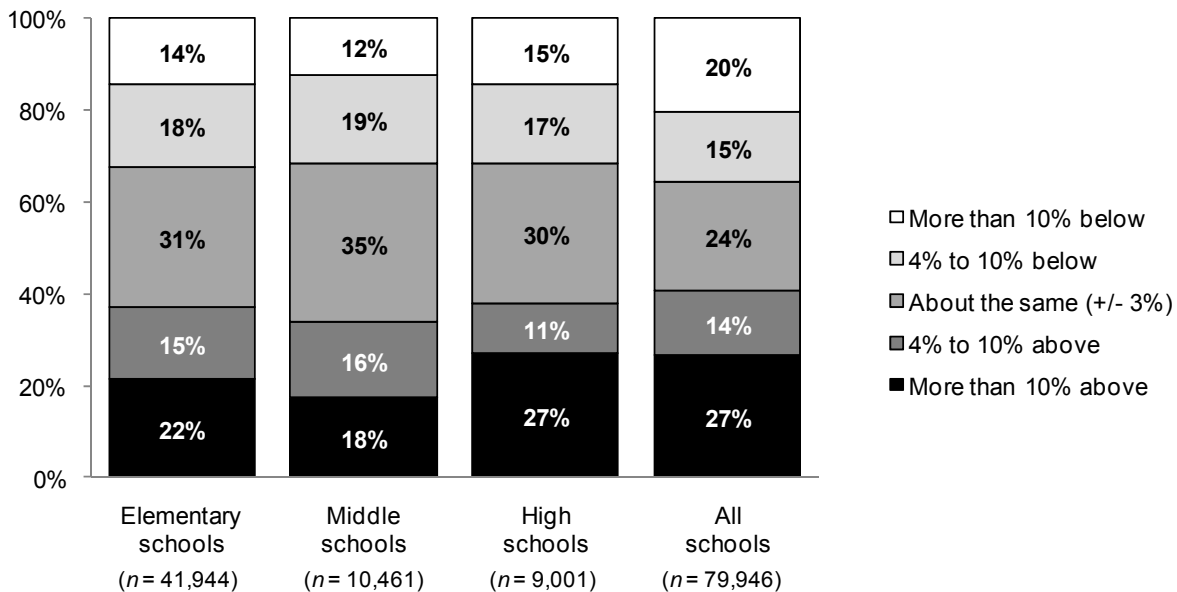


Exhibit reads: Fourteen percent of elementary schools had per-pupil personnel expenditures that were more than 10 percent below the average for all elementary schools in their district.

Note: Percentages may not sum to 100 percent due to rounding.

In Exhibit 3 and subsequent analyses, we also examine the percentage of schools that were between 4 percent to 10 percent above and below the district average and the percentage that were within 3 percentage points of the district average, which is presented here as being “about the same” as the district average.⁷

Overall, 35 percent of schools had per-pupil personnel expenditures that were 4 percent or more below their district’s average. By school grade level, the percentage of schools with per-pupil personnel expenditures that were 4 percent or more below their district’s average for their school grade level was 32 percent for elementary schools, 31 percent for middle schools, and 32 percent for high schools. Looking at a more restrictive definition of low-expenditure schools, the percentage with per-pupil personnel expenditures that were more than 10 percent below their

⁷ The 3 percent allowance was chosen to coincide with the latitude proposed in the *Fiscal Fairness Act* (H.R. 1294 and S. 701), introduced in the 112th Congress. This legislation would require relevant Title I districts to ensure that each Title I school has average per-pupil expenditures from state and local funds that are at least 97 percent of the average per-pupil expenditures across the district’s non–Title I schools.

district’s average for their school grade level was 14 percent for elementary schools, 12 percent for middle schools, and 15 percent for high schools.

Number of Districts Included in Within-District Expenditure Comparisons

Within-district comparability analyses were relevant for a relatively small proportion of school districts, but these districts accounted for a large proportion of students.

Many districts did not have at least two schools, either overall or at a particular school grade level. In many additional districts, all elementary schools were Title I schools, and all middle schools and high schools were non–Title I schools. For this reason, out of a total of 13,225 Title I districts in the 2008–09 dataset, the study was able to compare expenditures in Title I schools with those in non–Title I schools in just 2,700 districts at the elementary school level, 859 districts at the middle school level, and 426 districts at the high school level (see Exhibit 4).

Exhibit 4. Number of Title I districts that were included in comparability analyses, overall and by school grade level, 2008–09

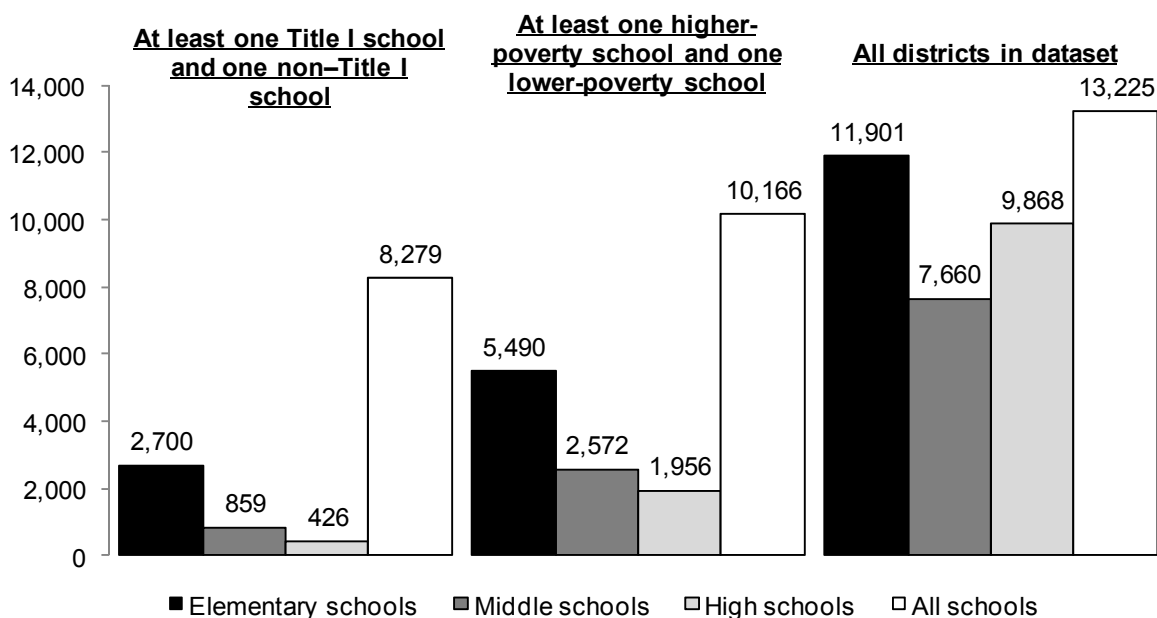


Exhibit reads: Out of 11,901 districts with Title I elementary schools, 2,700 had at least one Title I and one non–Title I elementary school.

Analyses comparing higher-poverty and lower-poverty schools were able to include larger numbers of districts: 5,490 districts at the elementary school level, 2,572 districts at the middle school level, and 1,956 districts at the high school level. These analyses defined *higher-poverty schools* as those with a poverty rate above the district average for that school grade level and defined *lower-poverty schools* as those below the district average.⁸ The study excluded a small

⁸ School poverty rate was based on the percentage of students eligible for free or reduced-price lunches.

number of districts from these analyses due to missing school poverty data or because all schools at the grade level had the same poverty rate; despite these exclusions, the number of districts included in these analyses was very similar to the number of districts that have at least two schools.

Overall, 6,129 districts (46 percent) were included in one or more of the comparability analyses conducted by school grade level. These districts accounted for 92 percent of all students in the Title I districts included in this dataset.

Comparing Expenditures Between Title I and Non-Title I Schools

Within districts that had both Title I and non-Title I schools, more than 40 percent of Title I schools had lower personnel expenditures per pupil than did non-Title I schools at the same school grade level.

At the elementary level, 46 percent of Title I schools had state and local personnel expenditures per pupil that were below the average for non-Title I elementary schools in their district, while 54 percent were above the average for non-Title I elementary schools (see Exhibit 5). At the middle school and high school levels, Title I schools were less likely to have below-average personnel expenditures per pupil (42 percent and 45 percent, respectively). When examined across all schools, without regard to school grade level, Title I schools were more likely to have below-average per-pupil personnel expenditures than the non-Title I schools in their district.

Exhibit 5. Percentage of Title I schools that had per-pupil personnel expenditures below and above the average for non-Title I schools in their district, overall and by school grade level, 2008-09

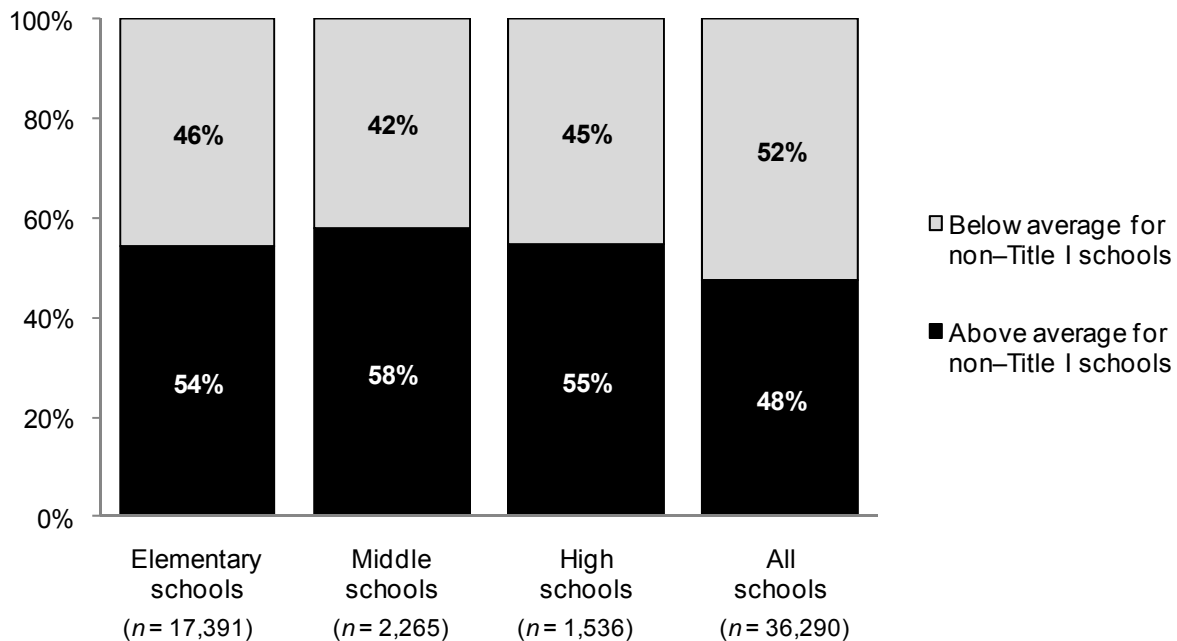


Exhibit reads: Forty-six percent of Title I elementary schools had per-pupil personnel expenditures that were below the average for non-Title I elementary schools in their district.

Exhibit 6 shows a more detailed picture of the extent to which Title I schools had per-pupil personnel expenditures that were below or above their district’s average for non–Title I schools. In this chart, Title I schools that are within 3 percentage points of the district average for non–Title I schools are presented as being “about the same” as the district’s average for non–Title I schools. We also present the percentage of Title I schools that are 4 percent to 10 percent above and below the non–Title I average and those that are more than 10 percent above and below the non–Title I average.

At the elementary level, 21 percent of Title I elementary schools had per-pupil personnel expenditures that were more than 10 percent below the average for non–Title I elementary schools in their district, and an additional 14 percent of these schools were 4 percent to 10 percent below their district’s non–Title I average (see Exhibit 6). Twenty-two percent of these schools had per-pupil personnel expenditures that were about the same (defined as within 3 percentage points) as the average for non–Title I elementary schools in their district, 14 percent were 4 percent to 10 percent above the non–Title I average, and 29 percent were more than 10 percent above the non–Title I average.

Exhibit 6. Percentage of Title I schools that had lower and higher per-pupil personnel expenditures, compared with the average for non–Title I schools in their district, overall and by school grade level, 2008–09

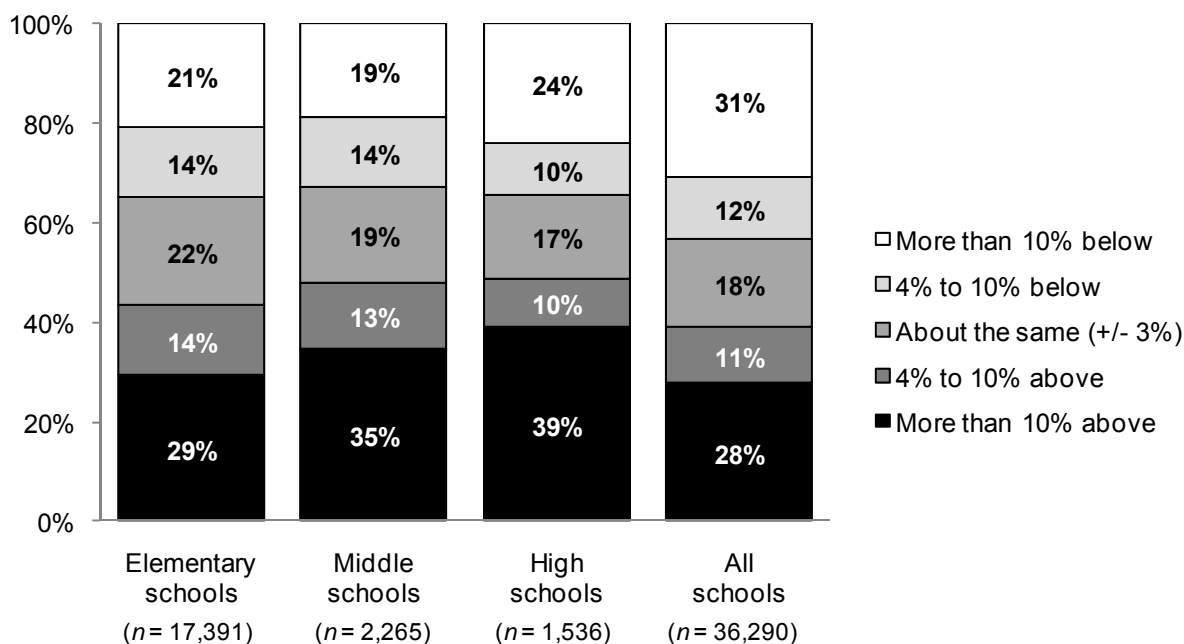


Exhibit reads: Twenty-one percent of Title I elementary schools had per-pupil personnel expenditures that were more than 10 percent below the average for non–Title I elementary schools in their district.

Note: Percentages may not sum to 100 percent due to rounding.

At the middle school and high school levels, similar percentages of Title I schools had per-pupil personnel expenditures that were 4 percent or more below the average for non–Title I schools in their district (33 percent for middle schools and 34 percent for high schools, compared with 35 percent for elementary schools). However, Title I middle schools and high schools were more likely than Title I elementary schools to have per-pupil personnel expenditures that were 4 percent or more above their district’s average for non–Title I schools at the same school grade level (48 percent for middle schools and 49 percent for high schools, compared with 43 percent for elementary schools).

Another way to examine the extent to which Title I schools have below-average expenditure levels is to look at the percentage of Title I districts that have lower expenditure levels in their Title I schools than in their non–Title I schools. At the elementary level, among districts with at least one Title I elementary school and one non–Title I elementary school, 47 percent of these districts had lower personnel expenditures per pupil in their Title I elementary schools than in their non–Title I elementary schools (see Exhibit 7). This percentage was about the same for middle schools (46 percent) but lower for high schools (39 percent). When examined across all schools, without regard to school grade level, Title I districts were much more likely to have lower per-pupil personnel expenditures in their Title I schools than in their non–Title I schools (67 percent).

Exhibit 7. Percentage of Title I districts in which Title I schools had per-pupil personnel expenditures below and above the average for their non–Title I schools, overall and by school grade level, 2008–09

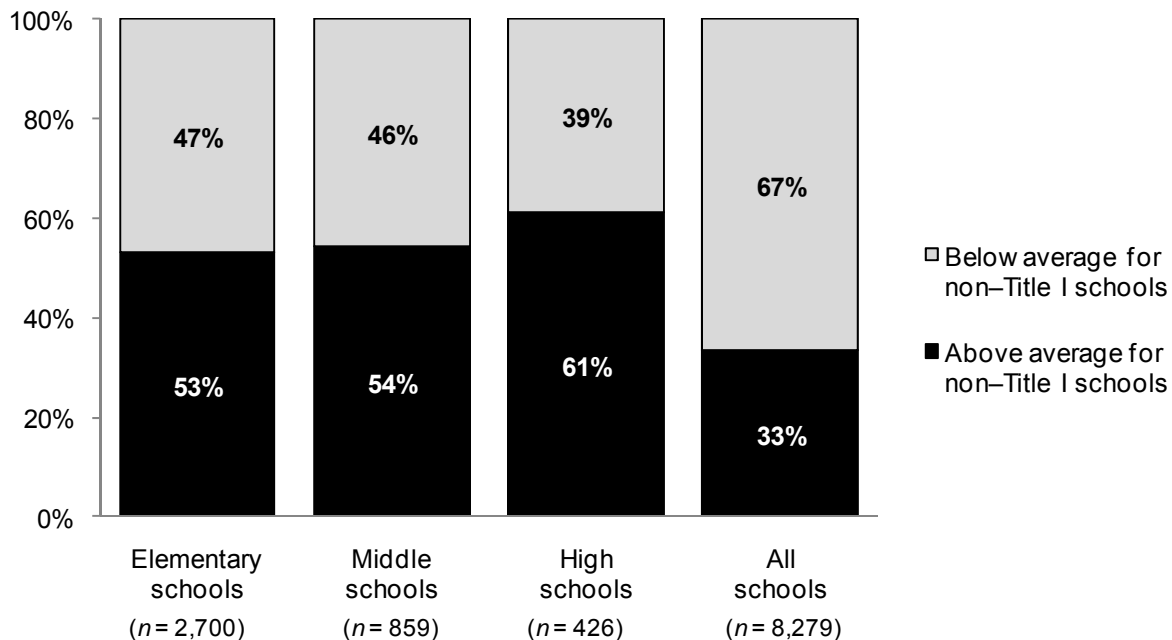


Exhibit reads: Forty-seven percent of Title I districts had average per-pupil personnel expenditures in their Title I elementary schools that were below the average for their non–Title I elementary schools.

Looking at the more detailed set of categories, 20 percent of the Title I districts had average per-pupil personnel expenditures in their Title I elementary schools that were more than 10 percent below the average for non-Title I elementary schools in their district; an additional 14 percent had average personnel expenditures per pupil in Title I schools that were 4 percent to 10 percent below the non-Title I average (see Exhibit 8). Twenty-eight percent of the districts had average per-pupil personnel expenditures that were about the same (within 3 percentage points) in their Title I and non-Title I elementary schools, and 39 percent had higher personnel expenditures per pupil in their Title I elementary schools.

Exhibit 8. Percentage of Title I districts in which Title I schools had lower and higher per-pupil personnel expenditures, on average, than non-Title I schools, overall and by school grade level, 2008–09

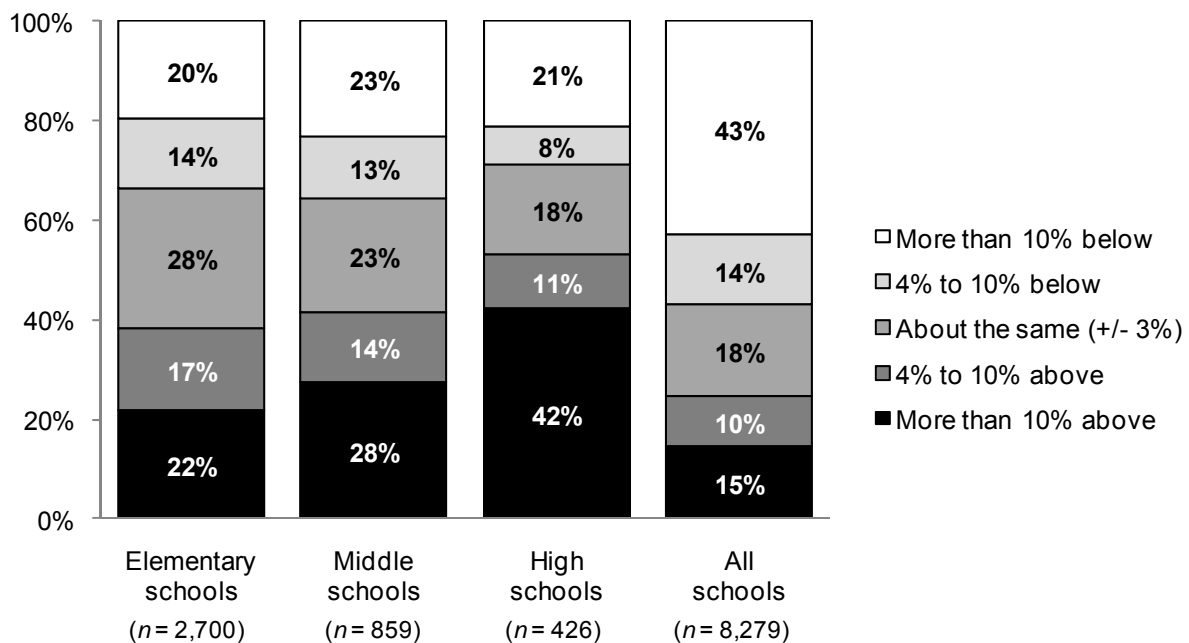


Exhibit reads: Twenty percent of Title I districts had average per-pupil personnel expenditures in their Title I elementary schools that were more than 10 percent below the average for their non-Title I elementary schools.

Note: Percentages may not sum to 100 percent due to rounding.

At the middle school level, 36 percent of the Title I districts had per-pupil personnel expenditures in their Title I schools that were 4 percent or more below their non-Title I schools. At the high school level, 29 percent of the Title I districts had personnel expenditures that were 4 percent or more lower in their Title I schools than in their non-Title I schools.

Across all schools without regard to school grade level, 57 percent of Title I districts had average per-pupil personnel expenditures in their Title I schools that were 4 percent or more below their non-Title I schools. However, this reflects differences between schools serving different grade levels and differences between Title I and non-Title I schools.

Comparing Expenditures Between Higher-Poverty and Lower-Poverty Schools

More than one-third of higher-poverty schools (above their district's poverty average) had lower per-pupil personnel expenditures than lower-poverty schools in their districts at the same school grade level.

This analysis compared schools that had a poverty rate above their district's poverty average for their school grade level with schools that were below that average poverty rate. At the elementary level, 42 percent of higher-poverty schools had per-pupil personnel expenditures that were below the average for lower-poverty elementary schools in their district, while 58 percent were above the lower-poverty schools' average (see Exhibit 9). At the middle school and high school levels, higher-poverty schools were less likely to have below-average personnel expenditures per pupil (38 percent and 34 percent, respectively).

Exhibit 9. Percentage of higher-poverty schools that had per-pupil personnel expenditures below and above the average for lower-poverty schools in their district, overall and by school grade level, 2008–09

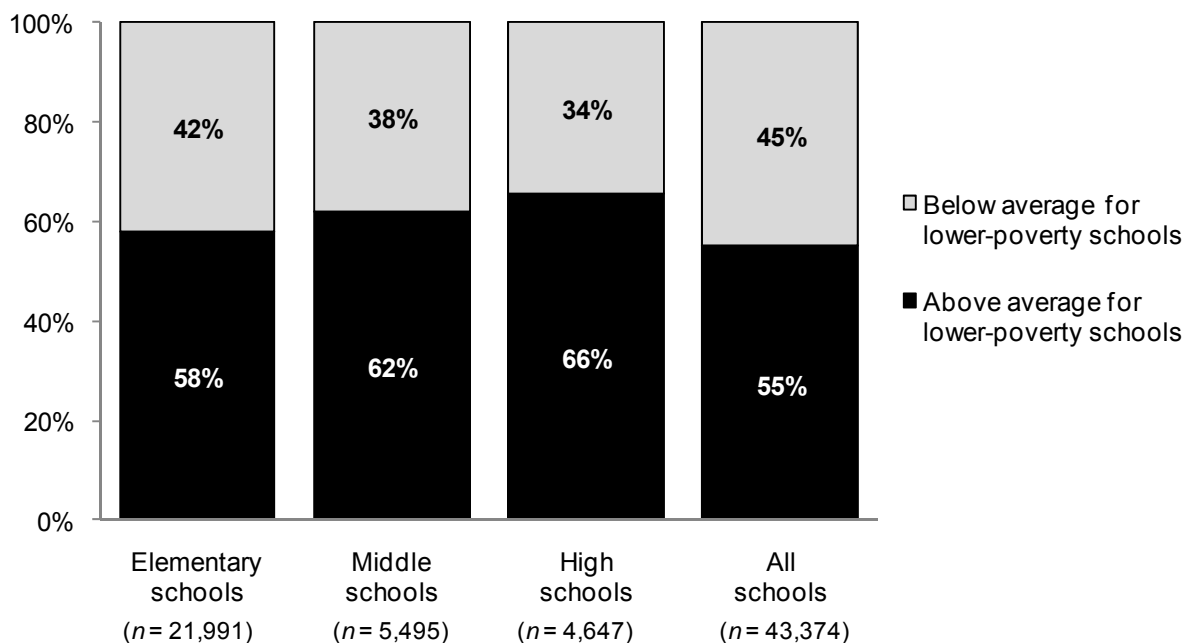


Exhibit reads: Forty-two percent of higher-poverty elementary schools had per-pupil personnel expenditures that were below the average for lower-poverty elementary schools in their district.

Note: Higher-poverty schools are those with a poverty rate above the district average for that school grade level, and lower-poverty schools are those below the district average.

Looking at the more detailed set of categories, 17 percent of the higher-poverty elementary schools had personnel expenditures per pupil that were more than 10 percent below those in lower-poverty elementary schools in their district, an additional 14 percent were 4 percent to 10 percent below lower-poverty schools, 23 percent were about the same (within 3 percentage points) as lower-poverty schools, and 46 percent had higher per-pupil personnel expenditures than lower-poverty schools (see Exhibit 10).

Exhibit 10. Percentage of higher-poverty schools that had lower and higher per-pupil personnel expenditures, compared with the average for lower-poverty schools in their district, overall and by school grade level, 2008–09

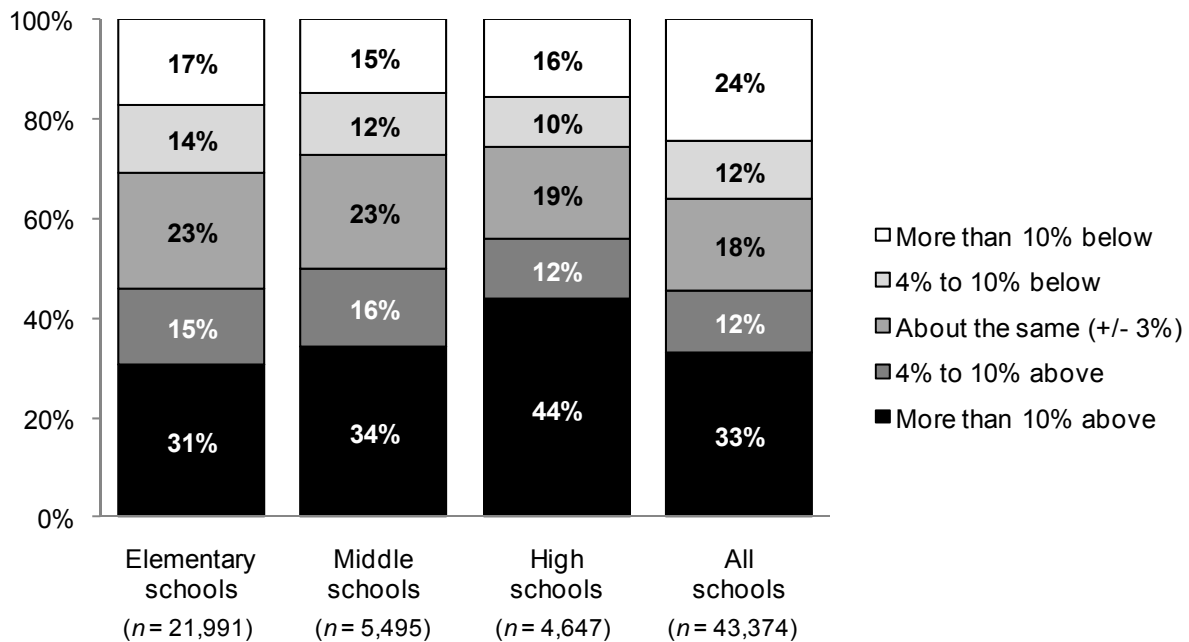


Exhibit reads: Seventeen percent of higher-poverty elementary schools had per-pupil personnel expenditures that were more than 10 percent below the average for lower-poverty elementary schools in their district.

Note: Percentages may not sum to 100 percent due to rounding. Higher-poverty schools are those with a poverty rate above the district average for that school grade level, and lower-poverty schools are those below the district average.

At the middle school and high school levels, higher-poverty schools were less likely to have personnel expenditures per pupil that were 4 percent or more below the average for lower-poverty schools in their district at the same school grade level (27 percent of higher-poverty middle schools and 26 percent of higher-poverty high schools, compared with 31 percent of higher-poverty elementary schools). Looking at the percentage of Title I districts where higher-poverty schools had lower per-pupil personnel expenditures than lower-poverty schools, the data show similar patterns (see Exhibits C-18 and C-19 in Appendix C).

Exhibits 11 and 12 present a similar analysis that uses a more restrictive definition of “higher-poverty” and “lower-poverty” schools based on school poverty quartiles. For this analysis, schools were divided into four poverty quartiles within each district by ranking all schools in the district by their percentage of children eligible for free or reduced-price lunches and then dividing the schools into four quartiles based on the percentage of all students (i.e., such that each quartile included schools serving approximately 25 percent of the students in the district). This analysis includes a smaller number of districts and schools because districts were only included if they had at least four schools.

The poverty quartile approach showed a smaller proportion of higher-poverty schools as having lower per-pupil personnel expenditures than lower-poverty schools in their district, compared with the analysis based on the district average poverty rate. For example, at the elementary level, 36 percent of schools in their district’s highest-poverty quartile had per-pupil personnel expenditures that were below the average for schools in the lowest-poverty quartile (see Exhibit 11), compared with 42 percent of higher-poverty schools based on the district average poverty rate (see Exhibit 9). Other grade levels show a similar pattern.

Exhibit 11. Percentage of schools in their district’s highest-poverty quartile that had per-pupil personnel expenditures below and above the average for schools in their district’s lowest-poverty quartile, overall and by school grade level, 2008–09

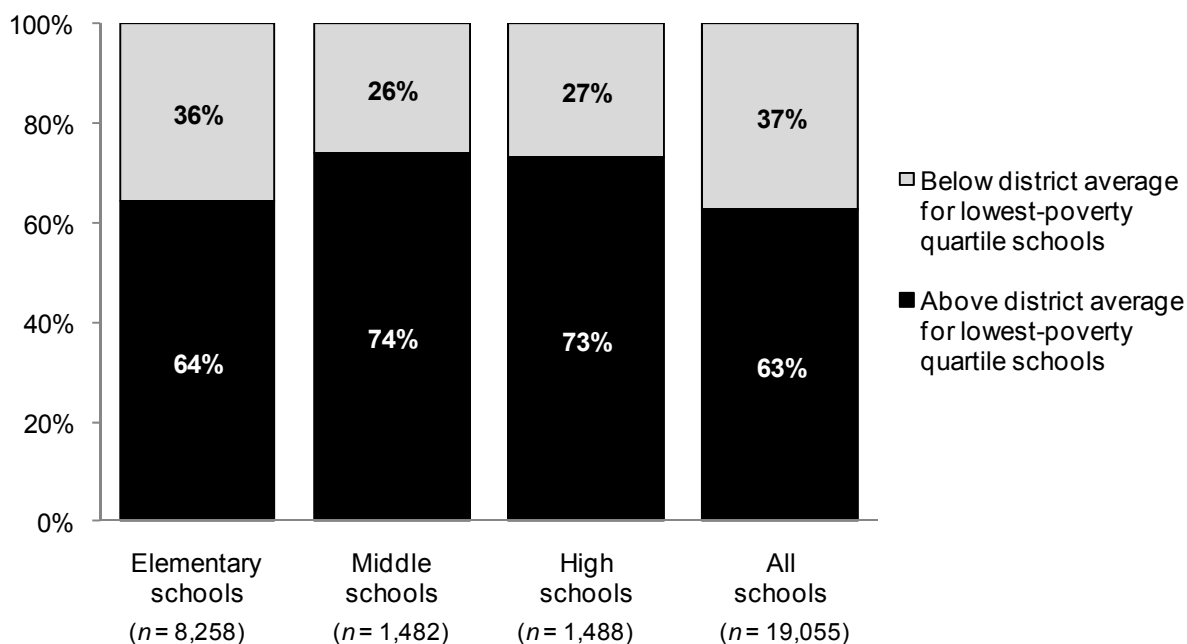


Exhibit reads: Thirty-six percent of elementary schools in their district’s highest-poverty quartile had per-pupil personnel expenditures that were below the average for elementary schools in the lowest-poverty quartile of their district.

Note: School poverty quartiles were created separately for each district by ranking all schools in the district by their percentage of children eligible for free or reduced-price lunches and then dividing the schools into four quartiles such that each quartile included approximately 25 percent of the students in the district.

Looking at the more detailed set of categories finds similar patterns. For example, at the elementary level, 15 percent of schools in their district’s highest-poverty quartile had per-pupil personnel expenditures that were more than 10 percent below the average for schools in the lowest-poverty quartile (see Exhibit 12), compared with 17 percent of higher-poverty schools based on the district average poverty rate (see Exhibit 10).

Exhibit 12. Percentage of schools in their district’s highest-poverty quartile that had lower and higher per-pupil personnel expenditures, compared with the average for schools in their district’s lowest-poverty quartile, overall and by school grade level, 2008–09

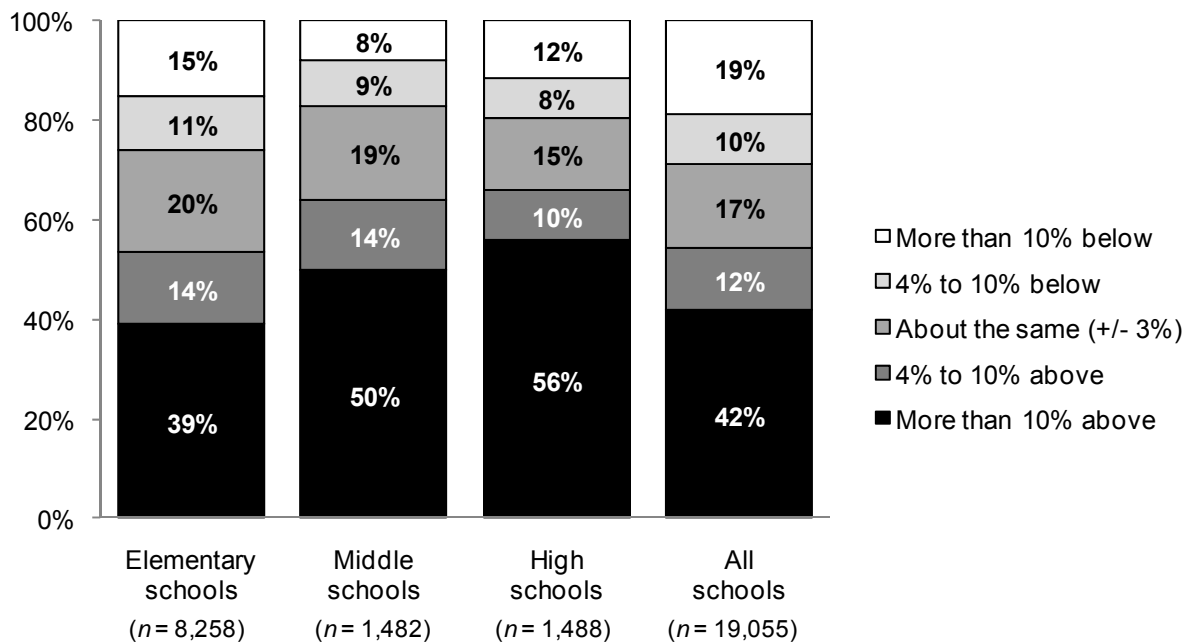


Exhibit reads: Fifteen percent of elementary schools in their district’s highest-poverty quartile had per-pupil personnel expenditures that were more than 10 percent below the average for elementary schools in the lowest-poverty quartile of their district.

Note: School poverty quartiles were created separately for each district by ranking all schools in the district by their percentage of children eligible for free or reduced-price lunches and then dividing the schools into four quartiles such that each quartile included approximately 25 percent of the students in the district.

Extent to Which Individual Higher-Need Schools Have Below-Average Expenditures

The above analyses compare averages across all Title I schools (or higher-poverty schools) in a district to the average for all non–Title I schools (or lower-poverty schools). Alternatively, a more stringent requirement for comparability of expenditures could require that each Title I school have per-pupil expenditures that are above or equivalent to the average for non–Title I schools in the district.

Most Title I districts had at least one Title I school with per-pupil personnel expenditures below the district average for non–Title I schools at the same school grade level.

At the elementary level, 74 percent of Title I districts with at least one Title I and one non–Title I school had at least one Title I school with per-pupil personnel expenditures that were below their district’s average for non–Title I elementary schools (see Exhibit 13). These percentages were lower for middle schools (59 percent) and high schools (54 percent).

Exhibit 13. Percentage of Title I districts in which at least one higher-need school had per-pupil personnel expenditures below its district’s average for lower-need schools, overall and by school grade level, 2008–09

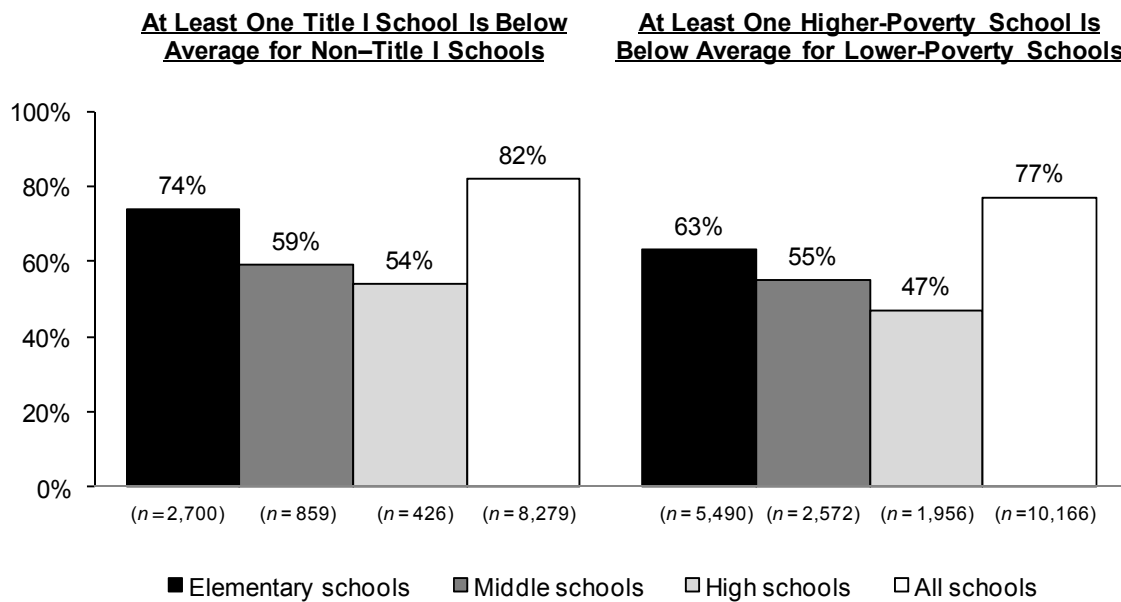


Exhibit reads: Seventy-four percent of districts had at least one Title I elementary school that was below the average for non–Title I elementary schools in the district.

Note: Higher-poverty schools are those with a poverty rate above the district average for that school grade level, and lower-poverty schools are those below the district average.

Looking at expenditures by school poverty level shows similar patterns. Sixty-three percent of districts with two or more elementary schools had at least one higher-poverty school with per-pupil personnel expenditures that were below the district’s average for lower-poverty schools. Among districts with middle schools, 55 percent had at least one school with per-pupil personnel expenditures that were below the district’s average; among districts with multiple high schools, the percentage was 47 percent.

Patterns for Other Expenditure Definitions

Other expenditure categories examined in this study resulted in an increase in the percentages of Title I schools that had expenditures below their district's averages for non–Title I schools at the same school grade level.

In addition to collecting data on salary expenditures for all school-level instructional staff and instructional support staff, this study also collected data on three other categories of expenditures: instructional staff salaries only, teacher salaries only, and non-personnel expenditures. Readers should keep in mind that the data on non-personnel expenditures appear to be inconsistently reported across districts and states and should be viewed with caution.

Compared with total personnel expenditures, a greater proportion of Title I schools had per-pupil instructional staff salary expenditures, teacher salary expenditures, and non-personnel expenditures that were below the average for non–Title I schools in the same district. For example, at the elementary school level, 46 percent of Title I schools had lower total personnel expenditures per pupil than the average for non–Title I schools in their district, compared with 49 percent for expenditures on instructional staff salaries, 50 percent for expenditures on teacher salaries, and 54 percent for non-personnel expenditures (see Exhibit 14). Patterns were similar at the middle school and high school levels.

Exhibit 14. Percentage of Title I schools that had lower per-pupil expenditures than the average for non–Title I schools in their district, by type of expenditure and grade level, 2008–09

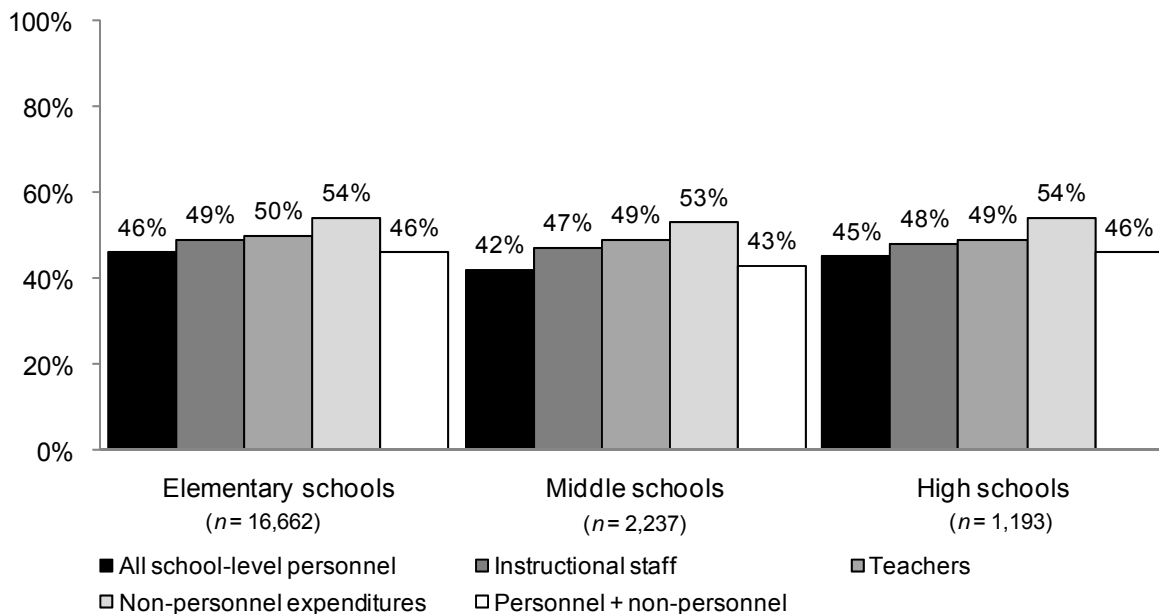


Exhibit reads: Forty-six percent of Title I elementary schools had per-pupil personnel expenditures that were below the average for non–Title I elementary schools in their district.

Similarly, higher-poverty schools were more likely to have lower instructional staff, teacher, and non-personnel expenditures than the lower-poverty schools in their district, compared with the analysis of total personnel expenditures. At the elementary level, 42 percent of higher-poverty schools had total personnel expenditures per pupil that were below the district average for lower-poverty schools, compared with 45 percent for instructional staff salary expenditures, 46 percent for teacher salary expenditures, and 51 percent for non-personnel expenditures (see Exhibit 15). This pattern of a greater percentage of higher-poverty schools with per-pupil instructional staff salary expenditures, teacher salary expenditures, and non-personnel expenditures (relative to total personnel expenditures) below the district average for lower-poverty schools holds true for middle schools and high schools. However, for nearly all of the expenditure definitions examined, districts were more likely to show higher expenditure levels in their higher-poverty schools than in their lower-poverty schools.

Exhibit 15. Percentage of higher-poverty schools that had lower per-pupil expenditures than the average for lower-poverty schools in their district, by type of expenditure and grade level, 2008–09

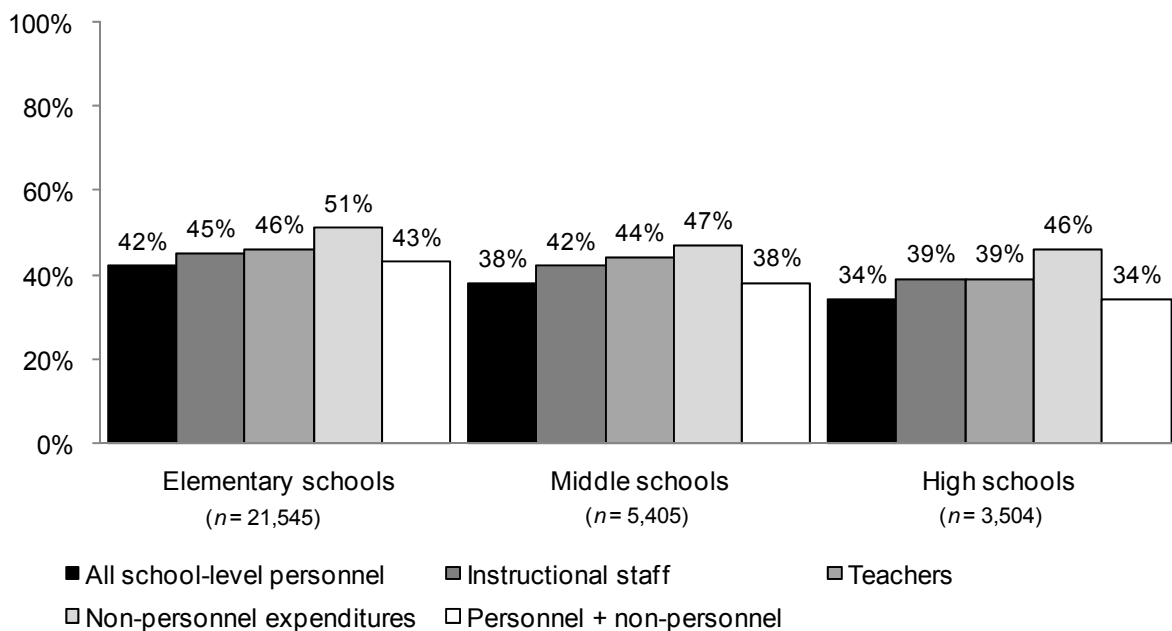


Exhibit reads: Forty-two percent of higher-poverty elementary schools had per-pupil personnel expenditures that were below the average for lower-poverty elementary schools in their district.

Note: Higher-poverty schools are those with a poverty rate above the district average for that school grade level, and lower-poverty schools are those below the district average.

Conclusions

This report examined the extent to which state and local expenditures were equitably distributed across schools within districts, based on school-level expenditure data for the 2008–09 school year that districts and states reported in response to a requirement under the *American Recovery and Reinvestment Act of 2009 (ARRA)*.

Overall, the study found that per-pupil personnel expenditures from state and local funds often varied considerably across schools within districts, and nearly half of all schools (47 percent) had per-pupil personnel expenditures that were more than 10 percent above or below their district's average. However, some expenditure differences were related to school grade level: high schools and middle schools tended to have higher per-pupil expenditures than elementary schools.

After controlling for school grade level, the study found that from 42 percent to 46 percent of Title I schools (depending on school grade level) had per-pupil personnel expenditure levels that were below their district's average for non–Title I schools at the same grade level, and from 19 percent to 24 percent were more than 10 percent below the non–Title I school average. Conversely, 54 percent to 58 percent of Title I schools had expenditures that were above the non–Title I school average, and 29 percent to 39 percent were more than 10 percent above the non–Title I school average. Most Title I districts had at least one Title I school with personnel expenditures below the district average for non–Title I schools at the same grade level (74 percent at the elementary level, 59 percent at the middle school level, and 54 percent at the high school level).

Similar patterns were found when comparing higher-poverty and lower-poverty schools within districts. For example, at the elementary level, 42 percent of higher-poverty schools had per-pupil personnel expenditure levels that were below their district's average for lower-poverty elementary schools, and 17 percent were more than 10 percent below the lower-poverty school average, while 31 percent were more than 10 percent above the lower-poverty school average.

Other expenditure categories examined in this study showed an increase in the percentage of Title I schools with below-average expenditure levels, compared with total non-personnel expenditures. At the elementary level, for example, the percentage of Title I schools that had per-pupil expenditures below their district's average for non–Title I schools at the same grade level was 46 percent for total personnel expenditures, 49 percent for instructional staff expenditures, 50 percent for teacher salary expenditures, and 54 percent for non-personnel expenditures. However, the non-personnel expenditure data that states and districts reported for this study appear to be much more inconsistently defined and reported and may not provide a reliable basis for comparing schools.

It is worth noting that in some districts, a higher level of state and local resources were directed to Title I and higher-poverty schools relative to more advantaged schools in those districts. The example of these districts suggests that directing a higher level of state and local resources to high-need schools is an achievable goal.

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Appendix A: Data Reporting Instructions

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U.S. DEPARTMENT OF EDUCATION

STUDY OF SCHOOL-LEVEL EXPENDITURES

FORM A: DATA REPORTING INSTRUCTIONS FOR SCHOOL-LEVEL EXPENDITURE DATA FOR STATE EDUCATIONAL AGENCIES AND LOCAL EDUCATIONAL AGENCIES

November 19, 2009

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB number. The valid OMB control number of this information collection is 1875-0255. The time required to complete this information collection is estimated to average 40 hours per district response and 741 hours per state response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection.

If you have any comments concerning the accuracy of the time estimates(s) or suggestion for improving this form, please write to: U.S. Department of Education, Washington, 20202-4651.

If you have comments or concerns regarding the status of your individual submission of this form, write directly to: Policy and Program Studies Service, Office of Planning, Evaluation, and Policy Development, U.S. Department of Education, 400 Maryland Avenue SW, Room 6W203, Washington, DC 20202-8240.

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General Instructions for This Data Collection

Purpose of data collection. The *American Recovery and Reinvestment Act of 2009 (ARRA)* requires each school district receiving Title I, Part A ARRA funds to report a school-by-school listing of per-pupil educational expenditures from state and local funds for the 2008–09 school year to its state educational agency (SEA), and also requires states to report these data to the Department by March 31, 2010. These data will be used to examine the extent to which school-level education resources are distributed equitably within and across school districts.

Data collection year. Please provide expenditure data for the full 2008–09 school year. You may use the standard start and end dates that are commonly used to define “school year” in your state.

Format of materials. States should submit the school-level expenditure data in electronic form via e-mail, ftp transfer, or regular mail. To minimize reporting burden for states, we will accept data in whatever format is most convenient for you to provide. Data can be in ASCII (text) format, in spreadsheet files (e.g., Excel, Access), or in word processing files (e.g., WordPerfect or Microsoft Word). Please indicate the type of file and format (Windows, or Macintosh):

- **E-mail.** Files may be sent via e-mail to SchoolLevelExpend@rti.org.
- **Secure electronic file upload site.** Larger files may be submitted electronically through RTI’s file upload Web site at <http://edsurveys.rti.org/SchoolLevelExpenditures>. If you would like to use this option, please contact Ruth Heuer at RTI at (919) 541-6457 or heuer@rti.org to obtain a unique username and password.
- **Regular mail.** Data may be sent on a CD-ROM or diskette to:

Ruth Heuer
RTI International
P. O. Box 12194
Research Triangle Park, NC 27709-2194

A data collector from RTI International will contact each SEA to discuss this data collection to help determine the least burdensome way for states to provide the required information.

Amount of time required to respond to this data collection. We ask that each district and state provide an estimate of the number of hours that they spent responding to this data collection, so that we may improve the accuracy of our burden hour estimates.

If you have questions or would like more information about this study, you may contact Ruth Heuer at RTI International at (919) 541-6457 or heuer@rti.org, or Stephanie Stullich at the U.S. Department of Education at (202) 401-2342 or stephanie.stullich@ed.gov.

Thank you for your cooperation with this data collection.

Requirement to Cooperate With This Data Collection

The statutory language for this data collection requirement is included in the section of the *American Recovery and Reinvestment Act of 2009* that authorizes the appropriation of an additional \$13 billion in Title I Part A funds, and reads as follows:

For an additional amount for “Education for the Disadvantaged” to carry out Title I of the Elementary and Secondary Education Act of 1965 (“ESEA”), \$13,000,000,000: *Provided*, That \$5,000,000,000 shall be available for targeted grants under section 1125 of the ESEA: *Provided further*, That \$5,000,000,000 shall be available for education finance incentive grants under section 1125A of the ESEA: *Provided further*, That \$3,000,000,000 shall be for school improvement grants under section 1003(g) of the ESEA: *Provided further*, That each local educational agency receiving funds available under this paragraph shall be required to file with the State educational agency, no later than December 1, 2009, a school-by-school listing of per-pupil educational expenditures from State and local sources during the 2008–2009 academic year: *Provided further*, That each State educational agency shall report that information to the Secretary of Education by March 31, 2010.

Thus, the *ARRA* statute requires districts that receive Title I, Part A *ARRA* funds (i.e., funds allocated under the Targeted Grants and Education Finance Incentive Grants formulas) to report school-level per-pupil expenditures.

The Department has sought to minimize the burden of this mandated data collection on states and school districts in the following ways. First, we are defining “school-level expenditures” using expenditure classifications that are already used in existing National Center for Education Statistics (NCES) and U.S. Census Bureau fiscal data collections at the district level. Second, we are focusing on school-level expenditures related to instruction and support functions, and are not asking for school-level expenditure data for functions that are commonly accounted for at the district level such as facilities operations and maintenance, transportation, or food services. Third, we are asking respondents to exclude employee benefits, which may be supported and accounted for through multiple funding mechanisms. Finally, we are asking districts and states to only report those non-personnel expenditures that were tracked at the school level in district and state data systems for the 2008–09 school year.

Definition of School-Level Expenditures to Be Included in This Data Collection

In general, LEAs and SEAs should report school-level expenditures that are associated with regular K–12 instruction, instructional support, pupil support, and school administration. More specifically, LEAs and SEAs should report the following four categories of school-level expenditures from state and local funds:

- Personnel salaries at the school level for all school-level instructional and support staff, based on the Census Bureau’s classification used in the F-33 survey of local government finances.
- Personnel salaries at the school level for instructional staff only.
- Personnel salaries at the school level for teachers only.
- Non-personnel expenditures at the school level (if available).

Table A-1 shows the Census Bureau’s classification of four types of school-level personnel that are involved in instructional and support functions, based on the F-33 survey of local government finances (see Table A-2 for more detail):

Instruction	Includes teachers and instructional aides.
Support services—pupils	Includes guidance counselors, nurses, attendance officers, speech pathologists, and other staff who provide support services for students.
Support services—instructional staff	Includes salaries for staff involved in curriculum development, staff training, operating the library, media and computer centers.
Support services—school administration	Includes principals and other staff involved in school administration.

Additional instructions for reporting school-level expenditures. LEAs and SEAs should use the following guidelines, to the extent possible, in compiling data on school-level expenditures:

- Exclude expenditures from federal program funds. However, a district may include funds from Impact Aid or from the State Fiscal Stabilization Fund (SFSF) if the district is using those funds under the authority in Impact Aid.
- Exclude expenditures from special education funds.
- Exclude expenditures for programs that are not associated with regular K–12 instruction, instructional support, and school administration (e.g., preschool, adult education, and school nutrition programs).
- Exclude programs that serve students from more than one school attendance area at a single school site (e.g., summer school programs sometimes are housed in a subset of the district’s schools but serve students from throughout the school district).

LEAs and SEAs may also exclude expenditures made by regional education agencies for school-level resources, if data on the amount of resources that these regional agencies provided in individual schools is not currently available.

Salary expenditures. LEAs and SEAs should use the following guidelines, to the extent possible, in compiling school-level salary expenditures:

- Include all types of salary expenditures, including not only base salaries but also incentive pay, bonuses, and supplemental stipends for mentoring or other additional roles.
- Exclude expenditures for employee benefits.

Non-personnel expenditures. LEAs and SEAs should include non-personnel expenditures associated with instruction, instructional support, and pupil support, and school administration, if this information is available at the school-level. This may include the following types of expenditures:

- Professional development for teachers and other staff.
- Instructional materials and supplies.
- Computers, software, and other technology.
- Contracted services such as distance learning services.
- Library books and media center learning materials.

Table A-3 provides specifications for the data files that LEAs and SEAs are expected to submit in response to this requirement. LEAs and SEAs should also complete the checklist in Table A-4 to indicate the characteristics of the expenditure data that they are submitting.

Rationale for the Department’s Approach for Meeting the *ARRA* Requirement to Collect Data on School-Level Expenditures

The Department of Education recognizes that reporting school-level expenditure data may be a challenging task for many states and school districts, because state and district financial data systems that were in place for the 2008–09 school year may not have tracked expenditures for individual schools. However, we also know that school districts typically have personnel data systems that can identify which staff are assigned to each school, and at a minimum they should be able to extract and report salary data for school-level staff; indeed, many states already collect and compile such school-level personnel expenditure data. Data on personnel salaries do not provide a complete picture of school-level resources, but they account for the majority of expenditures that occur at the school level. In addition, some districts and states have more comprehensive data systems in place that can track and report non-personnel expenditures as well.

Rationale for specific components of this data collection:

- **Salaries for all school-level instructional and support staff.** This is expected to capture the majority of school-level expenditures for instructional and support functions.
- **Salaries for instructional staff only and for teachers only.** Teachers and other instructional staff are particularly important to the educational opportunities provided to students, and the study will examine the distribution of these resources separately, in addition to examining the distribution of total reported school-level expenditures.
- **Non-personnel expenditures at the school level (if available).** Non-personnel expenditures are an important component of total educational resources provided in a school. Collecting these data will permit a more complete examination of the distribution of school-level expenditures where this is supported by existing data systems.
- **Inclusion of all types of salary expenditures, including not only base salaries but also incentive pay, bonuses, and supplemental stipends for mentoring or other additional roles.** Supplemental pay can be an important component of total staff compensation and should be included in an examination of school-level expenditures.
- **Exclusion of expenditures from federal programs.** The *ARRA* requirement is to report only expenditures from state and local funding sources, because federal programs are intended to supplement an equitably-distributed base of state and local resources.
- **Exclusion of special education expenditures.** Because special education expenditures will vary in relation to the numbers and types of students with disabilities in a particular school, excluding these expenditures, if possible, would provide a more meaningful picture of the equitable distribution of school-level funds.
- **Exclusion of employee benefits.** State and district practices for supporting and accounting for employee benefits vary widely. Excluding employee benefits will reduce the burden of this data collection for states and districts and also reduce potential problems with the comparability of the data.

Specifications for Data Submissions

Function Code	Activity	Description	Personnel Expenditures	Description/Comments
1000	Instruction	Includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom. Expenditures are for teachers who provide instruction to students in a classroom but may include personnel who teach in another location such as home or hospital or in other learning situations such as those involving cocurricular activities.	Personnel costs associated with salaries only (Object series 100)	These are amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salaries for personal services rendered while on the payroll of the school district. Object series can be broken out further, for example, to distinguish between: <ul style="list-style-type: none"> • Teachers (Object series 101) and • Instructional Aides (Object series 102)
2100	Support services—pupils	These are activities designed to assess and improve the well-being of students and to supplement the teaching process. This includes expenditures for guidance, health, attendance, and speech pathology services etc.	Same	
2200	Support services—instructional staff	These are activities associated with assisting the instructional staff with the content and process of providing learning experiences for students. This includes, for example, expenditures for staff involved in curriculum development, staff training, operating the library, media and computer centers.	Same	
2400	Support services—school administration	These activities relate to the overall administrative responsibility for a school.	Same	

Table A-3
Specifications for Data to Be Included in LEA and SEA Reports
on School-Level Expenditures in 2008–09

Field	Item	Notes
1	State Name	To be pre-populated from <i>EDFacts</i> .
2	LEA ID (NCES ID code)	To be pre-populated from <i>EDFacts</i> .
3	LEA Name	To be pre-populated from <i>EDFacts</i> .
4	School ID (NCES ID code)	To be pre-populated from <i>EDFacts</i> .
5	School Name	To be pre-populated from <i>EDFacts</i> . (Should include all public schools in each Title I LEA, i.e., both Title I schools and non–Title I schools.)
6	School Title I Status	To be pre-populated from <i>EDFacts</i> . (Indicates whether school is a Title I school or a non–Title I school.)
7	Personnel Salaries at School Level— Total	This would include the salaries for all school-level staff associated with the functions shown in Table A-2, i.e., teachers, paraprofessionals, principal, and other specialized staff who work at the school. The expenditures for a school would be the sum of the salaries for all such staff employed at the school; however, these expenditures should not include salaries paid from federal program funds or from special education funds.
8	Personnel Salaries at School Level— Instructional Staff Only	This is a subset of item 7 and should include salaries for instructional staff only.
9	Personnel Salaries at School Level— Teachers Only	This is a subset of item 8 and should include salaries for teachers only.
10	Non-Personnel Expenditures at School Level (if available)	This would include any non-personnel expenditures that the district or state accounts for at the school level. However, these expenditures should not include expenditures from federal program funds or from special education funds.
11	Student Enrollment (Fall 2008)	To be pre-populated from <i>EDFacts</i> .
12	Personnel Salary Expenditures per Student Enrolled	Calculate Line 7 divided by Line 11. States are asked to perform this calculation as a check on the accuracy of the reported data.

Table A-4
Checklist on Definitions of School-Level Expenditures
(asterisk indicates preferred definition)

	Included	Excluded	Not Applicable
Definitions for All School-Level Expenditures			
• Expenditures paid from federal funds except Impact Aid and State Fiscal Stabilization Fund if used under the Impact Aid authority	_____	_____*	_____
• Expenditures paid from federal Impact Aid funds and State Fiscal Stabilization Fund if used under the Impact Aid authority	_____*	_____	_____
• Special education	_____	_____*	_____
• Adult education	_____	_____*	_____
• School nutrition programs	_____	_____*	_____
• Summer school programs	_____	_____*	_____
• Preschool programs	_____	_____*	_____
• Expenditures made by regional educational agencies on behalf of schools	_____	_____	_____
Definitions for Personnel Expenditures			
• Incentive pay and/or bonuses	_____*	_____	_____
• Supplemental pay for additional roles	_____*	_____	_____
• Employee benefits	_____	_____*	_____
Definitions for Non-Personnel Expenditures			
• Professional development	_____*	_____	_____
• Instructional materials/supplies	_____*	_____	_____
• Computers/software/technology	_____*	_____	_____
• Contracted services	_____*	_____	_____
• Library books/media center materials	_____*	_____	_____
• Other non-personnel expenditures (please specify _____)	_____	_____	_____

Table A-5
Estimated Number of Hours Spent Responding to This Data Collection

School Districts: Average number of hours per school that the district used to prepare each school's expenditure data.	_____ hours per school
School Districts: Additional number of hours for the district to review existing data systems, communicate within the district or with their SEA concerning any procedural questions for preparing the estimates, and time to review and submit their data files to their SEA.	_____ hours per district
States: Number of hours spent reviewing existing data systems, developing plans to conduct this data collection, requesting the data from school districts, answering questions from districts, following up with non-responding districts, compiling and reviewing the data file, and submitting the data file to the U.S. Department of Education.	_____ hours per state

Appendix B:
Statutory Language for Title I Comparability Requirement:
Elementary and Secondary Education Act, Title I, Section 1120A

SEC. 1120A. FISCAL REQUIREMENTS.

(a) MAINTENANCE OF EFFORT—A local educational agency may receive funds under this part for any fiscal year only if the State educational agency involved finds that the local educational agency has maintained the agency’s fiscal effort in accordance with section 9521.

(b) FEDERAL FUNDS TO SUPPLEMENT, NOT SUPPLANT, NON-FEDERAL FUNDS—

(1) IN GENERAL—A State educational agency or local educational agency shall use Federal funds received under this part only to supplement the funds that would, in the absence of such Federal funds, be made available from non-Federal sources for the education of pupils participating in programs assisted under this part, and not to supplant such funds.

(2) SPECIAL RULE—No local educational agency shall be required to provide services under this part through a particular instructional method or in a particular instructional setting in order to demonstrate such agency’s compliance with paragraph (1).

(c) COMPARABILITY OF SERVICES—

(1) IN GENERAL—

(A) COMPARABLE SERVICES—Except as provided in paragraphs (4) and (5), a local educational agency may receive funds under this part only if State and local funds will be used in schools served under this part to provide services that, taken as a whole, are at least comparable to services in schools that are not receiving funds under this part.

(B) SUBSTANTIALLY COMPARABLE SERVICES—If the local educational agency is serving all of such agency’s schools under this part, such agency may receive funds under this part only if such agency will use State and local funds to provide services that, taken as a whole, are substantially comparable in each school.

(C) BASIS—A local educational agency may meet the requirements of subparagraphs (A) and (B) on a grade-span by grade-span basis or a school-by-school basis.

(2) WRITTEN ASSURANCE—

(A) EQUIVALENCE—A local educational agency shall be considered to have met the requirements of paragraph (1) if such agency has filed with the State educational agency a written assurance that such agency has established and implemented—

- (i) a local educational agency-wide salary schedule;
- (ii) a policy to ensure equivalence among schools in teachers, administrators, and other staff; and
- (iii) a policy to ensure equivalence among schools in the provision of curriculum materials and instructional supplies.

(B) DETERMINATIONS—For the purpose of this subsection, in the determination of expenditures per pupil from State and local funds, or instructional salaries per pupil from State and local funds, staff salary differentials for years of employment shall not be included in such determinations.

(C) EXCLUSIONS—A local educational agency need not include unpredictable changes in student enrollment or personnel assignments that occur after the beginning of a school year in determining comparability of services under this subsection.

(3) PROCEDURES AND RECORDS—Each local educational agency assisted under this part shall—

(A) develop procedures for compliance with this subsection; and

(B) maintain records that are updated biennially documenting such agency's compliance with this subsection.

(4) INAPPLICABILITY—This subsection shall not apply to a local educational agency that does not have more than one building for each grade span.

(5) COMPLIANCE—For the purpose of determining compliance with paragraph (1), a local educational agency may exclude State and local funds expended for—

(A) language instruction educational programs; and

(B) the excess costs of providing services to children with disabilities as determined by the local educational agency.

(d) EXCLUSION OF FUNDS—For the purpose of complying with subsections (b) and (c), a State educational agency or local educational agency may exclude supplemental State or local funds expended in any school attendance area or school for programs that meet the intent and purposes of this part.

Appendix C: Supplemental Exhibits

Exhibit C-1. Number of school districts and schools for which school expenditure and enrollment data were reported and number that were included in the analyses in this report, 2008–09

Category	Number of school districts	Percent of school districts	Number of schools	Percent of schools
Total with reported school expenditure and enrollment data	15,610	100	90,544	100
Excluded from analysis	2,385	15	7,551	8
Included in analysis	13,225	85	82,993	92

Note: According to the NCES Common Core of Data (CCD), in 2008-09 there were 13,809 regular school districts and 98,706 public schools. The number of school districts included in the analysis file for this report amounted (13,225) amounted to 96 percent of the total number of districts reported in the CCD. The number of schools included in the analysis file for this report amounted (82,993) amounted to 84 percent of the total number of schools reported in the CCD.

Exhibit C-2. Districts and schools excluded from analysis, 2008–09

Reason for exclusion	Number of districts	Percent of excluded districts	Number of schools	Percent of excluded schools
Total	2,385	100	7,551	100
Non–Title I district (out of scope)	1,801	76	3,943	52
No Title I schools in district	1,801	76	3,943	52
Data quality issues	584	24	3,608	48
State-reported expenditures included federal funds (New Jersey)	502	21	2,106	28
Very low expenditures (<\$1,000 per pupil)	77	3	1,367	18
Very high expenditures (>\$30,000 per pupil)	5	#	135	2

Rounds to zero.

Note: Schools from 13,225 districts are included on the analysis file and an additional 2,385 districts have no schools on the analysis file for the reasons outlined in this table. Many districts have schools on the analysis file as well as schools that were removed for the reasons shown in this exhibit; such districts are not included in these district counts. Districts that had only non–Title I schools were not required to report on school expenditures and are excluded from analyses. New Jersey reported expenditure data incorrectly and are excluded from analyses.

Exhibit C-3. Number and percentage of schools with expenditure data and demographic data, 2008–09

Category	Number	Percent
Schools that reported valid expenditure data	82,993	100
Schools with data on school-level expenditures		
Total personnel salaries	82,446	99
Instructional staff salaries	79,148	95
Teacher salaries	79,234	95
Non-personnel expenditures ^a	60,166	72
Schools with demographic data		
School poverty level ^b	80,858	97
School Title I status	82,907	100
School grade level	80,571	97

^a The data reporting instructions asked respondents to report non-personnel expenditures "if available." The 60,166 schools with data on non-personnel expenditures do not include schools with reported non-personnel expenditures of \$0 (8,072 schools); these were considered to be missing data rather than zero values.

^b School poverty level was derived from the count of students that were eligible for free or reduced-price lunches.

Exhibit C-4. Descriptive statistics for school-level expenditure dataset, 2008–09

Category	Average per-pupil expenditures	Average school expenditures	Total reported expenditures	Percent of all reported expenditures
Total personnel salaries	\$3,607	\$1,945,751	\$160,432,892,624	94
Instructional staff salaries	3,052	1,617,548	128,030,138,991	75
Teacher salaries	2,867	1,518,061	120,264,707,617	70
Non-personnel expenditures	311	177,405	10,657,411,142	6

Exhibit C-5. Descriptive statistics for school-level per-pupil expenditure amounts for various expenditure types and levels, 2008–09

Percentile	Total personnel salaries	Instructional staff salaries	Teacher salaries	Non-personnel expenditures	Personnel and non-personnel expenditures
Average	\$3,607	\$3,052	\$2,867	\$311	\$3,828
Minimum	1,000	1	0	0	1,011
5th percentile	2,215	1,854	1,741	47	2,344
10th percentile	2,485	2,106	1,982	65	2,620
25th percentile	2,967	2,507	2,352	109	3,122
50th percentile	3,539	2,972	2,790	190	3,730
75th percentile	4,324	3,587	3,372	356	4,608
90th percentile	5,459	4,510	4,204	706	5,838
95th percentile	6,388	5,290	4,891	1,153	6,869
Maximum	29,785	29,785	26,266	25,101	29,913

Exhibit C-6. Distribution of schools that had personnel expenditure data, by amount of personnel expenditures per pupil, 2008–09

Amount of personnel expenditures per pupil	Number of schools	Percent of schools
Total	83,948	100
\$1–\$999	1,367	2
\$1,000–\$1,499	503	1
\$1,500–\$1,999	1,672	2
\$2,000–\$2,499	6,337	8
\$2,500–\$2,999	13,166	16
\$3,000–\$3,499	18,107	22
\$3,500–\$3,999	15,384	18
\$4,000–\$4,999	15,386	18
\$5,000–\$5,999	6,420	8
\$6,000–\$6,999	2,745	3
\$7,000–\$7,999	1,108	1
\$8,000–\$8,999	533	1
\$9,000–\$9,999	300	#
\$10,000–\$14,999	527	1
\$15,000–\$19,999	164	#
\$20,000–\$24,999	59	#
\$25,000–\$29,999	35	#
\$30,000 or more	135	#

Rounds to zero.

Note: These data include schools contained in the analysis file plus those schools that were removed from the analysis file because per-pupil expenditures were less than \$1,000 or more than \$30,000. These data exclude 547 schools that reported some expenditure amounts but did not report total personnel expenditure amount.

Exhibit C-7. Average personnel expenditures per pupil, overall and by school grade level, 2008–09

Type of school	Number of schools	Average personnel expenditures per pupil
Elementary schools	48,003	\$3,543
Middle schools	15,431	3,646
High schools	16,673	3,682
Schools with nonstandard grade level configurations	1,700	3,623
Schools missing grade level information	639	3,900
All schools	82,446	3,607

Note: School expenditure definitions were not always consistent across states, and readers should view across-state averages with caution.

Exhibit C-8. Number and percentage of Title I districts in which personnel expenditure levels were higher for high schools or middle schools than for elementary schools, 2008–09

Category	Number	Percent
Districts with at least one elementary school and at least one high school	9,178	100
Number and percent in which average per-pupil personnel expenditures were higher for high schools than for elementary schools	6,422	70
Districts with at least one elementary school and at least one middle school	7,518	100
Number and percent in which average per-pupil personnel expenditures were higher for middle schools than for elementary schools	4,865	65

Exhibit C-9. Number of Title I districts that were included in comparability analyses, overall and by school grade level, 2008–09

Category	Elementary schools	Middle schools	High schools	All schools
Title I districts with schools at specified grade level				
All districts in dataset	11,901	7,660	9,868	13,225
At least one Title I school and one non–Title I school	2,700	859	426	8,279
At least one higher-poverty school and one lower-poverty school	5,490	2,572	1,956	10,166

Exhibit C-10. Number and percentage of schools that had per-pupil personnel expenditures below and above the average for schools in their district, 2008–09

Category	Number of elementary schools	Percent of elementary schools	Number of middle schools	Percent of middle schools	Number of high schools	Percent of high schools	All schools (number)	All schools (percent)
Total number of schools	41,944	100	10,461	100	9,001	100	79,946	100
Below district average	20,150	48	5,191	50	4,319	48	38,126	48
Above district average	21,794	52	5,270	50	4,682	52	41,820	52

Exhibit C-11. Number and percentage of schools that had lower and higher per-pupil personnel expenditures, compared with the average for schools in their district, 2008–09

Category	Number of elementary schools	Percent of elementary schools	Number of middle schools	Percent of middle schools	Number of high schools	Percent of high schools	All schools (number)	All schools (percent)
Total number of schools	41,944	100	10,461	100	9,001	100	79,946	100
Schools were lower	13,572	32	3,317	32	2,859	32	28,562	36
More than 10% lower	5,989	14	1,290	12	1,306	15	16,386	20
7%–10% lower	3,288	8	841	8	636	7	5,734	7
4%–6% lower	4,295	10	1,186	11	917	10	6,442	8
About the same (+/- 3%)	12,868	31	3,618	35	2,732	30	18,906	24
1%–3% lower	4,973	12	1,419	14	1,108	12	7,147	9
+/- 1%	3,350	8	965	9	763	8	4,901	6
1%–3% higher	4,545	11	1,234	12	861	10	6,858	9
Schools were higher	15,504	37	3,526	34	3,410	38	32,478	41
4%–6% higher	3,656	9	961	9	572	6	5,965	7
7%–10% higher	2,781	7	730	7	405	4	5,153	6
More than 10% higher	9,067	22	1,835	18	2,433	27	21,360	27

Exhibit C-12. Number and percentage of Title I schools that had per-pupil personnel expenditures below and above the average for non-Title I schools in their district, 2008–09

Category	Number of elementary schools	Percent of elementary schools	Number of middle schools	Percent of middle schools	Number of high schools	Percent of high schools	All schools (number)	All schools (percent)
Total number of schools	17,391	100	2,265	100	1,536	100	36,290	100
Title I schools were below average	7,962	46	950	42	697	45	19,011	52
Title I schools were above average	9,429	54	1,315	58	839	55	17,279	48

Exhibit C-13. Number and percentage of Title I schools that had lower and higher per-pupil personnel expenditures, compared with the average for non-Title I schools in their district, 2008–09

Category	Number of elementary schools	Percent of elementary schools	Number of middle schools	Percent of middle schools	Number of high schools	Percent of high schools	All schools (number)	All schools (percent)
Total number of schools	17,391	100	2,265	100	1,536	100	36,290	100
Title I schools were lower	6,023	35	739	33	527	34	15,749	43
More than 10% lower	3,649	21	430	19	370	24	11,228	31
7%–10% lower	1,086	6	133	6	86	6	2,213	6
4%–6% lower	1,288	7	176	8	71	5	2,308	6
About the same (+/- 3%)	3,833	22	438	19	258	17	6,405	18
1%–3% lower	1,399	8	152	7	124	8	2,476	7
+/- 1%	1,037	6	126	6	72	5	1,656	5
1%–3% higher	1,397	8	160	7	62	4	2,273	6
Title I schools were higher	7,535	43	1,088	48	751	49	14,136	39
4%–6% higher	1,315	8	166	7	71	5	2,125	6
7%–10% higher	1,112	6	132	6	81	5	1,928	5
More than 10% higher	5,108	29	790	35	599	39	10,083	28

Exhibit C-14. Number and percentage of Title I districts in which Title I schools had per-pupil personnel expenditures below and above the average for their non-Title I schools, 2008–09

Category	Number of districts (elementary school analysis)	Percent of districts (elementary school analysis)	Number of districts (middle school analysis)	Percent of districts (middle school analysis)	Number of districts (high school analysis)	Percent of districts (high school analysis)	Number of districts (all schools analysis)	Percent of districts (all schools analysis)
Total number of districts	2,700	100	859	100	426	100	8,279	100
Title I schools were below average	1,267	47	395	46	165	39	5,518	67
Title I schools were above average	1,433	53	464	54	261	61	2,761	33

Exhibit C-15. Number and percentage of Title I districts in which Title I schools had lower and higher personnel expenditures per pupil than non-Title I schools, 2008–09

Category	Number of districts (elementary school analysis)	Percent of districts (elementary school analysis)	Number of districts (middle school analysis)	Percent of districts (middle school analysis)	Number of districts (high school analysis)	Percent of districts (high school analysis)	Number of districts (all schools analysis)	Percent of districts (all schools analysis)
Total number of districts	2,700	100	859	100	426	100	8,279	100
Title I schools were lower	908	34	306	36	123	29	4,721	57
More than 10% lower	534	20	198	23	90	21	3,560	43
7%–10% lower	163	6	52	6	18	4	571	7
4%–6% lower	211	8	56	7	15	4	590	7
About the same (+/- 3%)	753	28	196	23	77	18	1,526	18
1%–3% lower	271	10	71	8	29	7	613	7
+/- 1%	201	7	50	6	21	5	385	5
1%–3% higher	281	10	75	9	27	6	528	6
Title I schools were higher	1,039	38	357	42	226	53	2,032	25
4%–6% higher	259	10	68	8	28	7	446	5
7%–10% higher	194	7	52	6	18	4	368	4
More than 10% higher	586	22	237	28	180	42	1,218	15

Exhibit C-16. Number and percentage of higher-poverty schools that had per-pupil personnel expenditures below and above the average for lower-poverty schools in their district, 2008–09

Category	Number of elementary schools	Percent of elementary schools	Number of middle schools	Percent of middle schools	Number of high schools	Percent of high schools	All schools (number)	All schools (percent)
Total number of schools	21,991	100	5,495	100	4,647	100	43,374	100
Higher-poverty schools were below average	9,254	42	2,097	38	1,597	34	19,554	45
Higher-poverty schools were above average	12,737	58	3,398	62	3,050	66	23,820	55

Exhibit C-17. Number and percentage of higher-poverty schools that had lower and higher per-pupil personnel expenditures, compared with the average for lower-poverty schools in their district, 2008–09

Category	Number of elementary schools	Percent of elementary schools	Number of middle schools	Percent of middle schools	Number of high schools	Percent of high schools	All schools (number)	All schools (percent)
Total number of schools	21,991	100	5,495	100	4,647	100	43,374	100
Higher-poverty schools were lower	6,769	31	1,493	27	1,185	26	15,673	36
More than 10% lower	3,751	17	817	15	721	16	10,596	24
7%–10% lower	1,359	6	310	6	206	4	2,353	5
4%–6% lower	1,659	8	366	7	258	6	2,724	6
About the same (+/- 3%)	5,139	23	1,262	23	869	19	7,940	18
1%–3% lower	1,848	8	453	8	302	6	2,940	7
+/- 1%	1,372	6	334	6	252	5	2,011	5
1%–3% higher	1,919	9	475	9	315	7	2,989	7
Higher-poverty schools were higher	10,083	46	2,740	50	2,593	56	19,761	46
4%–6% higher	1,749	8	444	8	294	6	2,847	7
7%–10% higher	1,553	7	410	7	266	6	2,540	6
More than 10% higher	6,781	31	1,886	34	2,033	44	14,374	33

Exhibit C-18. Number and percentage of Title I districts in which higher-poverty schools had per-pupil personnel expenditures below and above the average for their lower-poverty schools, 2008–09

Category	Number of districts (elementary school analysis)	Percent of districts (elementary school analysis)	Number of districts (middle school analysis)	Percent of districts (middle school analysis)	Number of districts (high school analysis)	Percent of districts (high school analysis)	Number of districts (all schools analysis)	Percent of districts (all schools analysis)
Total number of districts	5,490	100	2,572	100	1,956	100	10,166	100
Higher-poverty schools were below average	2,354	43	1,087	42	670	34	5,811	57
Higher-poverty schools were above average	3,136	57	1,485	58	1,286	66	4,355	43

Exhibit C-19. Number and percentage of Title I districts in which higher-poverty schools had lower and higher per-pupil personnel expenditures than their lower-poverty schools, 2008–09

Category	Number of districts (elementary school analysis)	Percent of districts (elementary school analysis)	Number of districts (middle school analysis)	Percent of districts (middle school analysis)	Number of districts (high school analysis)	Percent of districts (high school analysis)	Number of districts (all schools analysis)	Percent of districts (all schools analysis)
Total number of districts	5,490	100	2,572	100	1,956	100	10,166	100
Higher-poverty schools were lower	1,675	31	820	32	500	26	4,871	48
More than 10% lower	944	17	499	19	316	16	3,578	35
7%–10% lower	323	6	140	5	71	4	611	6
4%–6% lower	408	7	181	7	113	6	682	7
About the same (+/- 3%)	1,428	26	590	23	371	19	1,931	19
1%–3% lower	509	9	202	8	124	6	694	7
+/- 1%	383	7	151	6	113	6	495	5
1%–3% higher	536	10	237	9	134	7	742	7
Higher-poverty schools were higher	2,387	43	1,162	45	1,085	55	3,364	33
4%–6% higher	502	9	212	8	143	7	697	7
7%–10% higher	375	7	187	7	122	6	568	6
More than 10% higher	1,510	28	763	30	820	42	2,099	21

Exhibit C-20. Number and percentage of schools in their district's highest-poverty quartile that had per-pupil personnel expenditures below and above the average for schools in their district's lowest-poverty quartile, 2008–09

Category	Number of elementary schools	Percent of elementary schools	Number of middle schools	Percent of middle schools	Number of high schools	Percent of high schools	All schools (number)	All schools (percent)
Total number of schools	8,258	100	1,482	100	1,488	100	19,055	100
Highest-poverty schools were below average	2,945	36	383	26	397	27	7,085	37
Highest-poverty schools were above average	5,313	64	1,099	74	1,091	73	11,970	63

Note: School poverty quartiles were created separately for each district by ranking all schools in the district by their percentage of children eligible for free or reduced-price lunches and then dividing the schools into four quartiles such that each quartile included approximately 25 percent of the students in the district.

Exhibit C-21. Number and percentage of schools in their district's highest-poverty quartile that had lower and higher per-pupil personnel expenditures, compared with the average for schools in their district's lowest-poverty quartile, 2008–09

Category	Number of elementary schools	Percent of elementary schools	Number of middle schools	Percent of middle schools	Number of high schools	Percent of high schools	All schools (number)	All schools (percent)
Total number of schools	8,258	100	1,482	100	1,488	100	19,055	100
Highest-poverty schools were lower	2,161	26	252	17	289	19	5,505	29
More than 10% lower	1,247	15	119	8	173	12	3,606	19
7%–10% lower	403	5	65	4	51	3	859	5
4%–6% lower	511	6	68	5	65	4	1,040	5
About the same (+/- 3%)	1,686	20	282	19	219	15	3,217	17
1%–3% lower	602	7	94	6	75	5	1,181	6
+/- 1%	419	5	77	5	63	4	820	4
1%–3% higher	665	8	111	7	81	5	1,216	6
Highest-poverty schools were higher	4,411	53	948	64	980	66	10,333	54
4%–6% higher	648	8	111	7	78	5	1,269	7
7%–10% higher	545	7	97	7	72	5	1,107	6
More than 10% higher	3,218	39	740	50	830	56	7,957	42

Note: School poverty quartiles were created separately for each district by ranking all schools in the district by their percentage of children eligible for free or reduced-price lunches and then dividing the schools into four quartiles such that each quartile included approximately 25 percent of the students in the district.

Exhibit C-22. Number and percentage of Title I districts in which schools in the district's highest-poverty quartile had per-pupil personnel expenditures that were below and above the average for schools in the district's lowest-poverty quartile, 2008–09

Category	Number of districts (elementary school analysis)	Percent of districts (elementary school analysis)	Number of districts (middle school analysis)	Percent of districts (middle school analysis)	Number of districts (high school analysis)	Percent of districts (high school analysis)	Number of districts (all schools analysis)	Percent of districts (all schools analysis)
Total number of districts	2,821	100	720	100	628	100	5,383	100
Highest-poverty schools were below average	1,007	36	181	25	157	25	2,434	45
Highest-poverty schools were above average	1,814	64	539	75	471	75	2,949	55

Note: School poverty quartiles were created separately for each district by ranking all schools in the district by their percentage of children eligible for free or reduced-price lunches and then dividing the schools into four quartiles such that each quartile included approximately 25 percent of the students in the district.

Exhibit C-23. Number and percentage of Title I districts in which schools in the district's highest-poverty quartile had lower and higher per-pupil personnel expenditures than schools in the district's lowest-poverty quartile, 2008–09

Category	Number of districts (elementary school analysis)	Percent of districts (elementary school analysis)	Number of districts (middle school analysis)	Percent of districts (middle school analysis)	Number of districts (high school analysis)	Percent of districts (high school analysis)	Number of districts (all schools analysis)	Percent of districts (all schools analysis)
Total number of districts	2,821	100	720	100	628	100	1,972	100
Highest-poverty schools were lower	699	25	123	17	113	18	1,362	25
More than 10% lower	381	14	55	8	61	10	276	5
7%–10% lower	137	5	34	5	24	4	334	6
4%–6% lower	181	6	34	5	28	4	1,010	19
About the same (+/- 3%)	634	22	140	19	99	16	350	7
1%–3% lower	222	8	45	6	35	6	250	5
+/- 1%	166	6	34	5	23	4	410	8
1%–3% higher	246	9	61	8	41	7	2,401	45
Highest-poverty schools were higher	1,488	53	457	63	416	66	377	7
4%–6% higher	261	9	65	9	51	8	344	6
7%–10% higher	240	9	55	8	31	5	1,680	31
More than 10% higher	987	35	337	47	334	53	1,679	31

Note: School poverty quartiles were created separately for each district by ranking all schools in the district by their percentage of children eligible for free or reduced-price lunches and then dividing the schools into four quartiles such that each quartile included approximately 25 percent of the students in the district.

Exhibit C-24. Number and percentage of Title I districts in which one or more higher-need schools had per-pupil personnel expenditures below their district's average for lower-need schools, 2008–09

Category	Number	Percent
District had one or more Title I schools below average for non–Title I schools		
Elementary schools	1,991	74
Middle schools	511	59
High schools	228	54
All schools	6,821	82
District had one or more higher-poverty schools below average for lower-poverty schools		
Elementary schools	3,448	63
Middle schools	1,412	55
High schools	924	47
All schools	7,870	77

Exhibit C-25. Percentage of Title I schools that had lower per-pupil expenditures, compared with the average for non–Title I schools, by type of expenditure and grade level, 2008–09

Expenditure type and school grade level	0 percent or more below	4 percent or more below	More than 10 percent below
All school-level personnel			
Elementary schools	46	35	21
Middle schools	42	33	19
High schools	45	34	24
All schools	52	43	31
Instructional staff			
Elementary schools	49	38	24
Middle schools	47	36	23
High schools	48	39	27
All schools	51	42	30
Teachers			
Elementary schools	50	39	24
Middle schools	49	38	25
High schools	49	41	28
All schools	54	45	33
Non-personnel expenditures			
Elementary schools	54	49	41
Middle schools	53	49	41
High schools	54	51	48
All schools	71	68	63
Personnel and non-personnel expenditures			
Elementary schools	46	35	21
Middle schools	43	33	20
High schools	46	36	25
All schools	55	46	34

Exhibit C-26. Percentage of higher-poverty schools that had lower per-pupil expenditures, compared with the average for lower-poverty schools, by type of expenditure and grade level, 2008–09

Expenditure type and school grade level	0 percent or more below	4 percent or more below	More than 10 percent below
All school-level personnel			
Elementary schools	42	31	17
Middle schools	38	27	15
High schools	34	26	16
All schools	45	36	24
Instructional staff			
Elementary schools	45	34	19
Middle schools	42	31	18
High schools	39	29	19
All schools	45	36	25
Teachers			
Elementary schools	46	35	20
Middle schools	44	32	18
High schools	39	30	19
All schools	47	38	26
Non-personnel expenditures			
Elementary schools	51	46	37
Middle schools	47	42	33
High schools	46	42	36
All schools	65	62	56
Personnel and non-personnel expenditures			
Elementary schools	43	31	17
Middle schools	38	28	15
High schools	34	26	15
All schools	47	38	26

Exhibit C-27. Percentage of Title I districts in which Title I schools had lower per-pupil expenditures than non–Title I schools, on average, by type of expenditure and school grade level, 2008–09

Expenditure type and school grade level	0 percent or more below	4 percent or more below	More than 10 percent below
All school-level personnel			
Elementary schools	47	34	20
Middle schools	46	36	23
High schools	39	29	21
All schools	67	57	43
Instructional staff			
Elementary schools	49	36	20
Middle schools	50	38	25
High schools	44	33	25
All schools	61	52	38
Teachers			
Elementary schools	51	36	21
Middle schools	52	40	25
High schools	42	34	25
All schools	64	55	41
Non-personnel expenditures			
Elementary schools	49	42	32
Middle schools	54	49	39
High schools	40	37	29
All schools	80	78	72
Personnel and non-personnel expenditures			
Elementary schools	47	34	20
Middle schools	47	37	23
High schools	38	30	21
All schools	70	61	47

Exhibit C-28. Percentage of Title I districts in which higher-poverty schools had lower per-pupil expenditures than lower-poverty schools, on average, by type of expenditure and school grade level, 2008–09

Expenditure type and school grade level	0 percent or more below	4 percent or more below	More than 10 percent below
All school-level personnel			
Elementary schools	43	31	17
Middle schools	42	32	19
High schools	34	25	16
All schools	57	48	35
Instructional staff			
Elementary schools	45	33	18
Middle schools	45	34	21
High schools	38	29	18
All schools	54	45	32
Teachers			
Elementary schools	47	33	19
Middle schools	46	35	21
High schools	38	29	18
All schools	56	45	32
Non-personnel expenditures			
Elementary schools	47	40	31
Middle schools	48	43	33
High schools	43	39	33
All schools	73	69	63
Personnel and non-personnel expenditures			
Elementary schools	43	30	17
Middle schools	43	32	20
High schools	34	25	16
All schools	60	51	38

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