

An Analysis of Recent National Reports as They Relate to Indiana

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Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2005-06

NCES report published online July 2008: <http://nces.ed.gov/pubsearch/getpubcats.asp?sid=001#032>

In July 2008, the National Center for Educational Statistics (NCES) published *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2005-06*,¹ which “presents findings on public education revenue and expenditures using fiscal year ... 2006 data from the National Public Education Financial Survey ... of the [Common Core of Data] survey system.” The tables in this doc-

1. The complete list of NCES fiscal reports is located at <http://nces.ed.gov/pubsearch/getpubcats.asp?sid=001#032>

ument report state-level findings. In April, NCES posted an earlier version of this document as it released preliminary fiscal 2006 data from school corporations and districts in the United States. This data set, along with fiscal data for previous years, may be downloaded from <http://nces.ed.gov/ccd/stfis.asp>.

The tables below present selected results from these reports for Indiana and 10 surrounding Midwestern states. The per capita income values are from the Bureau of Economic Analysis. Due to the mapping of state

data to national categories, some results may vary from findings generated by individual states. Values presented in the following tables are suggestive, not definitive.

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TABLE 1. Total revenues per pupil, as reported by NCES, at the fifth, median, and ninety-fifth percentiles, the federal range ratio, and the number of pupils in public elementary and secondary regular school districts: School year 2005–06.

State	Fifth Percentile	Median	Ninety-Fifth Percentile	Federal Range Ratio ^a	Number Pupils
Eleven Midwestern States Mean	8,426	9,869	14,018	0.7	1,119,878
1. Illinois	7,133	9,124	15,508	1.2	2,097,585
2. Indiana	8,731	10,399	13,901	0.6	1,026,106
3. Iowa	8,451	9,725	15,492	0.8	483,482
4. Kentucky	7,597	8,511	10,461	0.4	679,621
5. Michigan	8,100	9,218	13,338	0.6	1,635,076
6. Minnesota	8,663	10,384	13,978	0.6	811,907
7. Missouri	7,003	8,785	12,830	0.8	913,765
8. Ohio	8,066	8,438	15,909	1.0	1,769,331
9. Pennsylvania	9,585	11,643	15,753	0.6	1,752,402
10. West Virginia	8,862	9,922	12,339	0.4	279,788
11. Wisconsin	9,951	11,407	14,689	0.5	869,596

a. The Federal Range Ratio shows the magnitude of difference in revenue per pupil at the 5th percentile compared to the 95th percentile. The smaller the ratio, the less difference in per pupil revenue among school districts within a state. In Indiana a 64 percent difference exists between the 5th percentile per pupil revenue and the 95th percentile. Thirty-seven states have a larger ratio than Indiana; 11 states have a smaller ratio (Hawaii has but one school district and so is excluded). The ratio for 49 United States is 1.9, compared to 0.7 for 11 Midwestern states in Table 1.

TABLE 2. State per capita income; state income per pupil; revenue per pupil from all sources, local revenue per pupil, state revenue per pupil, federal revenue per pupil, other revenue per pupil; revenue per pupil from all sources as percentage of income per pupil; and local revenue per pupil as a percentage of all revenue per pupil: School year 2005–06.

State	Per Capita Income 2006 ^a	2006 Income per Pupil	All Revenue per Pupil ^b	Local Revenue per Pupil	State Revenue per Pupil	Federal Revenue per Pupil	Other Revenue per Pupil ^c	All Revenue per Pupil / Income per Pupil	Local Revenue per Pupil / All Revenue per Pupil
Mean	\$ 33,787	210,703	\$ 10,618	\$ 4,567	\$ 5,164	\$ 887	\$ 1,045	5.1%	43 %
Illinois	38,409	232,397	10,581	6,563	3,135	884	1,273	4.6	62
Indiana	32,288	196,604	10,831	4,768	5,318	745	758	5.5	44
Iowa	33,038	203,848	9,793	4,487	4,464	842	1,607	4.8	46
Kentucky	29,729	183,848	8,693	2,699	4,977	1,016	959	4.7	31
Michigan	33,788	195,963	10,896	3,536	6,464	896	1,647	5.6	32
Minnesota	38,859	238,670	10,952	2,446	7,797	709	1,757	4.6	22
Missouri	32,789	208,575	9,707	5,591	3,250	866	1,183	4.7	58
Ohio	33,320	207,625	11,473	5,591	5,010	872	8,147	5.5	49
Pennsylvania	36,825	249,488	12,391	7,000	4,386	1,005	164	5.0	56
West Virginia	28,206	181,639	10,364	2,923	6,193	1,248	530	5.7	28
Wisconsin	34,405	219,073	11,114	4,632	5,812	670	800	5.1	42

a. Bureau of Economic Analysis

b. Total revenue from all sources (tr) divided by total student membership (membr04).

c. Bond principal and premiums. Amounts available from sale of school property. Compensation for loss of fixed assets.

TABLE 3. All expenditures per pupil, difference between revenue and expenditures per pupil, instructional expenditures per pupil, administration services per pupil, support service expenditures per pupil, operations and maintenance expenditures per pupil, and transportation expenditures per pupil: School year 2005–06.

State	All Expend. per Pupil ^a	All Rev minus All Exp per Pupil	Instruction & Instruction Related Expenditure per Pupil ^b	Inst Exp per Pupil / All Exp per Pupil	Admin. Services per Pupil	Support Services per Pupil	Operations & Maintenance per Pupil	Transport. Services per Pupil
Reporting States Mean	\$ 10,296	\$ 322	\$ 5,551	54%	\$ 735	\$ 455	\$ 901	\$ 461
Illinois	10,139	422	5,365	53	773	577	911	452
Indiana	9,929	903	5,646	57	673	393	976	508
Iowa	9,655	139	4,993	52	729	494	781	305
Kentucky	8,779	- 87	4,621	53	589	316	716	438
Michigan	10,923	- 27	5,462	50	770	695	1,042	424
Minnesota	10,881	71	5,954	55	673	245	717	504
Missouri	9,285	423	5,021	54	710	390	835	420
Ohio	11,102	370	5,601	50	851	580	903	448
Pennsylvania	12,113	278	6,586	54	802	520	1,110	513
West Virginia	10,570	615	5,659	58	745	337	972	682
Wisconsin	10,701	414	6,156	58	770	457	952	378

a. Variable (te11), total expenditures for education.

b. Includes instructional expenditures (ste1), textbooks (e2), and instructional staff support (ste23).

TABLE 4. Salaries, benefits, and total compensation (per pupil) for instructional staff, instructional support staff, and student support staff: School year 2005–06.

State	Instructional			Instructional Support Staff			Student Support Staff		
	Salaries (per Pupil)	Benefits (per Pupil)	Total (per Pupil)	Salaries (per Pupil)	Benefits (per Pupil)	Total (per Pupil)	Salaries (per Pupil)	Benefits (per Pupil)	Total (per Pupil)
Reporting States Mean	\$ 3,696	\$ 1,341	\$ 5,037	\$ 252	\$ 84	\$ 323	\$ 304	\$ 105	\$ 409
Illinois	3,855	1,020	4,875	259	69	328	424	108	532
Indiana	3,407	1,686	5,092	132	65	197	248	123	370
Iowa	3,582	1,084	4,666	238	63	301	346	98	444
Kentucky	3,243	1,044	4,287	276	71	347	238	57	296
Michigan	3,427	1,575	5,002	250	109	359	450	195	646
Minnesota	4,162	1,217	5,378	232	77	310	159	46	205
Missouri	3,568	858	4,426	216	48	264	292	68	360
Ohio	3,730	1,199	4,930	365	141	506	362	114	477
Pennsylvania	4,332	1,463	5,795	366	125	492	346	115	461
West Virginia	3,465	1,782	5,246	181	88	269	201	97	298
Wisconsin	3,881	1,825	5,706	257	119	377	282	129	411

TABLE 5. Salaries, benefits, and total compensation (per pupil) for general administration and school administration staff: School year 2005–06.

State	General Administration			School Administration		
	Salaries (per Pupil)	Benefits (per Pupil)	Total (per Pupil)	Salaries (per Pupil)	Benefits (per Pupil)	Total (per Pupil)
Reporting States Mean	\$ 113	\$ 46	\$ 155	\$ 338	\$ 121	\$ 458
Illinois	129	59	139	343	99	442
Indiana	87	43	130	353	165	497
Iowa	130	41	171	363	112	475
Kentucky	54	42	96	312	86	398
Michigan	75	34	109	354	160	514
Minnesota	131	43	174	310	68	378
Missouri	132	38	170	353	82	435
Ohio	148	50	198	343	128	471
Pennsylvania	147	55	201	330	111	441
West Virginia	106	65	172	331	169	501
Wisconsin	101	40	141	329	156	485

TABLE 6. Salaries, benefits, and total compensation (per pupil) for operations and maintenance, and pupil transportation: School year 2005–06.

State	Operation & Maintenance			Pupil Transportation		
	Salaries (per Pupil)	Benefits (per Pupil)	Total (per Pupil)	Salaries (per Pupil)	Benefits (per Pupil)	Total (per Pupil)
Reporting States Mean	\$ 317	\$ 136	\$ 453	\$ 161	\$ 70	\$ 231
Illinois	307	110	417	104	36	141
Indiana	333	165	498	214	106	319
Iowa	282	97	379	142	34	176
Kentucky	256	101	358	241	103	344
Michigan	334	182	516	185	102	286
Minnesota	276	92	368	111	31	142
Missouri	302	89	391	124	34	158
Ohio	331	132	463	204	92	297
Pennsylvania	417	168	585	81	30	110
West Virginia	320	181	501	325	193	518
Wisconsin	332	174	506	37	14	51

Summary

- Revenue is distributed more equitably in Indiana and surrounding Midwestern states, compared to the 49 states (Table 1).
- Indiana directs 5.5 percent of resources to education, a percentage exceeded by only two other Midwestern states (Table 2).
- Indiana’s expenditure per pupil (\$9,929) is below the average (\$10,296) for Midwestern states (Table 3).

- Indiana’s difference between revenue and expenditures (per pupil basis) is larger (\$903) than in any other Midwestern state (Table 3).
- Indiana’s percentage of expenditures for instruction (57%) is exceeded by only two Midwestern states (Table 3). The percentage for all states plus the District of Columbia is 54.
- Indiana instructional salaries (per pupil basis) rank 10th within the 11 states, and benefits rank 3rd, resulting in a compensa-

tion (\$5,092) rank of 5th out of 11 states (Table 4).

- Indiana General administration compensation (per pupil basis) ranks 9th among these 11 states while school administration compensation ranks third (Table 5).
- Of the 11 Midwestern states, Indiana ranks 5th in compensation (per pupil basis) for operations and maintenance and third for pupil transportation compensation (Table 6).

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