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An Historical Overview of Revenues and Expenditures for Public Elementary and Secondary Education, by State: Fiscal Years 1990-2002

Statistical Analysis Report

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Highlights

Introduction

The National Public Education Financial Survey (NPEFS) is an annual state-level survey of revenues and expenditures of schools and school districts. It is part of the Common Core of Data (CCD) and is conducted by the National Center for Education Statistics (NCES). The NPEFS collects data on revenues and expenditures for elementary and secondary public schools in the 50 states, the District of Columbia, Puerto Rico, and the four other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Marianas, and the U.S. Virgin Islands. However, the analyses of revenues and expenditures in this report do not include Puerto Rico or the other jurisdictions.

NCES extensively revised its collection of public education financial data beginning with the fiscal year (FY) 1989 (school year 1988–89) collection. FY 90 was the first year that all states, the District of Columbia, and the other jurisdictions submitted data using the new survey instrument. This report looks at these data from FY 90 through FY 02, providing a basic analysis of 13 years of time-series elementary and secondary education financial data. It differs from other reports based on NPEFS data in that these time-series data are examined for changes over a period of 13 years. These data also have been adjusted to account for inflation using the Consumer Price Index (CPI). All data in the main body of this report and in appendix B have been adjusted to FY 02 dollars. Unadjusted data are reported in appendix C.

Analyses of revenues and expenditures for public elementary and secondary education are presented for the nation and the states. Major subtotals are examined as full amounts, per pupil amounts, percent change across the 13-year period, and primary data items as a percentage of the totaled data items. The major subtotals analyzed include: federal, state, and local and intermediate revenues; total expenditures (current and capital expenditures combined); current expenditures; and selected expenditure functions (instruction, support services, facilities, replacement equipment, other programs, interest on debt, and noninstruction).¹

The data in this report are presented by fiscal year. Throughout this report, the fiscal year is identified by the last two digits of the year (e.g., fiscal year 1990 is shown as FY 90), except for fiscal year 2000, which is shown as FY 2000.

Total Revenues

- In the United States, inflation-adjusted total revenues² increased from \$292.7 billion in FY 90 to \$419.8 billion in FY 02 (table 1.a), rising by approximately \$127 billion, or 43 percent (table 1.b).

¹ Refer to appendix A for definitions of the revenue and expenditure items.

² The Consumer Price Index (CPI) was used to calculate the inflation-adjusted total revenues.

- Total revenues per pupil were \$7,219 in FY 90 (table 1.c). By FY 02, this figure had increased to \$8,810 per pupil, an increase of \$1,591 per pupil, or 22 percent (table 1.d).

Federal Revenues

- In FY 90, inflation-adjusted federal revenues in the United States were \$17.8 billion (table 2.a). By FY 02, federal revenues had grown to \$33.2 billion, an increase of \$15.4 billion, or 86 percent (table 2.b).
- In the United States, the annual percent change in federal revenues ranged from a low of -2 percent to a high of 12 percent from FY 90 through FY 02 (figure 2-4). Federal revenues increased the most between FY 01 and FY 02, after the passage of the No Child Left Behind Act of 2001.
- In FY 90, federal revenues per pupil were \$440 (table 2.c). By FY 02, federal revenues per pupil had increased to \$696, rising \$256 per pupil, or 58 percent (table 2.d).
- The federal contribution toward public elementary and secondary education was approximately 6 percent of total revenues in FY 90 (table 2.e). Thirteen years later, federal revenues had increased to nearly 8 percent of all revenue sources.

State Revenues

- In the United States, inflation-adjusted revenues from state governments increased from \$137.9 billion in FY 90 to \$206.8 billion in FY 02 (table 3.a).³ These figures indicate that revenues from state governments increased by \$68.9 billion, or 50 percent, between FY 90 and FY 02 (table 3.b).
- In FY 90, state revenues per pupil were \$3,401 (table 3.c). In FY 02, they were \$4,341, an increase of \$940 per pupil, or 28 percent (table 3.d).
- In the United States, state contributions toward public elementary and secondary education were about 47 percent of total revenues in FY 90 (table 3.e). By FY 02, this figure had increased to over 49 percent.

Local and Intermediate Revenues

- In FY 90, inflation-adjusted local and intermediate revenues amounted to \$137 billion in the United States (table 4.a). These revenues grew to \$179.8 billion by FY 02, an increase of \$42.8 billion, or 31 percent (table 4.b).
- Local and intermediate revenues per pupil were \$3,379 in FY 90 and \$3,773 in FY 02 (table 4.c), an increase of \$394 per pupil, or 12 percent (table 4.d).

³ The District of Columbia does not receive state revenues and is not included in this analysis.

- Local and intermediate revenues accounted for almost 47 percent of all revenue sources in FY 90 (table 4.e). By FY 02, revenues from local and intermediate sources had decreased to 43 percent of total revenues.

Total Expenditures

- In FY 90, inflation-adjusted total expenditures were \$298.6 billion in the United States (table 5.a). In FY 02, total expenditures were \$435.4 billion, an increase of \$136.8 billion, or 46 percent (table 5.b).
- Total expenditures per pupil rose from \$7,365 in FY 90 to \$9,139 in FY 02 (table 5.c), an increase of \$1,774 per pupil, or 24 percent (table 5.d).

Current Expenditures

- In the United States, inflation-adjusted current expenditures were \$264.2 billion in FY 90 (table 6.a). By FY 02, current expenditures had grown to \$368.5 billion, an increase of \$104.3 billion, or 40 percent (table 6.b).
- Current expenditures per pupil rose from \$6,516 in FY 90 to \$7,734 in FY 02 (table 6.c), an increase of \$1,218 per pupil, or 19 percent (table 6.d).
- In FY 90, current expenditures accounted for 88 percent of total expenditures for public elementary and secondary education (table 6.e). By FY 02, current expenditures had decreased to 85 percent of total expenditures.

Facilities Acquisition and Construction Expenditures

- In FY 90, inflation-adjusted facilities acquisition and construction expenditures were \$19.5 billion in the United States (table 7.a). This figure grew to \$43 billion by FY 02, resulting in an increase of \$23.5 billion, or 121 percent (table 7.b).
- Facilities acquisition and construction expenditures per pupil increased from \$481 in FY 90 to \$903 in FY 02 (table 7.c), an increase of \$422 per pupil, or 88 percent (table 7.d).
- Facilities acquisition and construction expenditures represented 7 percent of total expenditures in FY 90 (table 7.e). By FY 02, their percentage of total expenditures had increased to 10 percent.

Instruction Expenditures

- Between FY 90 and FY 02, inflation-adjusted instruction expenditures increased from \$159.4 billion to \$226.6 billion in the United States (table 11.a), rising by \$67.2 billion, or 42 percent (table 11.b).
- In FY 90, instruction expenditures per pupil were \$3,931 (table 11.c). By FY 02, instruction expenditures per pupil had risen to \$4,755, an increase of \$824 per pupil, or 21 percent (table 11.d).

- Instruction expenditures accounted for just over 60 percent of current expenditures in FY 90 (table 11.e). In FY 02, they accounted for 61 percent.

Total Support Services Expenditures

- In the United States, inflation-adjusted total support services expenditures were \$92.2 billion in FY 90 (table 12.a). They had increased to \$126.6 billion by FY 02, an increase of \$34.4 billion, or 37 percent (table 12.b).
- Between FY 90 and FY 02, total support services expenditures per pupil rose from \$2,274 to \$2,657 (table 12.c), an increase of \$383 per pupil, or 17 percent (table 12.d).
- Total support services expenditures represented 35 percent of current expenditures in FY 90 (table 12.e). In FY 02, this figure was 34 percent.

Organization of the Report

Including the introduction (chapter 1), the report has four chapters. Chapter 2 presents an analysis of revenues. Chapter 3 examines total expenditures, including current and capital expenditures. Chapter 4 presents expenditures for instruction and support services. Tables associated with the report follow chapter 4. Appendixes A through C contain a glossary, additional inflation-adjusted data tables, and unadjusted data tables, respectively.

Acknowledgments

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More Information

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Chapter 1: Background and Introduction

A comprehensive understanding of the financing of public education is crucial to making informed decisions about public elementary and secondary education in the United States. In order to better understand the economics of education, detailed financial data are collected and analyzed at the local, state, and national levels. These data provide an illustration of how revenues for public schools are raised and allocated within each of the states.

The National Center for Education Statistics (NCES) extensively revised its collection of public education financial data beginning with the fiscal year (FY) 1989 (school year 1988–89) collection. The revised state-level collection, a component of the NCES Common Core of Data (CCD), was named the National Public Education Financial Survey (NPEFS). The new survey greatly increased the amount of detailed data available, which improved the quality and comparability of the data overall by clearly indicating what was being reported and included in the totals and subtotals. NCES recently reviewed all of the NPEFS data and developed file documentation so that the data could be made available on the Internet. In the FY 89 collection, states were given the option of using the old survey instrument, and several states exercised this option. The FY 90 collection was the first time that all of the states and the District of Columbia reported using the new NPEFS survey form. This report looks at data from the FY 90 collection cycle through the FY 02 collection cycle.

The report presents a basic analysis of 13 years of time-series elementary and secondary education financial data utilizing NPEFS data. It differs from other reports based on NPEFS data in that these time-series data are examined for changes over a period of 13 years. These data also have been adjusted to FY 02 dollars to account for inflation using the Consumer Price Index (CPI). Unadjusted data are presented in appendix C.

Survey Methodology

The data in this report were collected by NCES, the primary federal entity for collecting, analyzing, and reporting data related to education. NCES is authorized to collect this information by Congress through the National Education Statistics Act of 1995, section 404(a), 20 U.S.C. 9003(a). The survey instrument used was the NPEFS, one of the components of the CCD, which is reported voluntarily each year by state education agencies (SEAs).

Data collection procedures

The data in this report are based on information collected annually from SEA administrative records for FY 90 through FY 02. In compiling the NPEFS, each SEA obtains data from the local education agencies (LEAs) that operate public schools under its jurisdiction. The LEAs include regular school districts, regional education services agencies, and any state-run schools such as special education residential schools or prison schools serving inmates under the age of 20. NCES and the SEAs work cooperatively to assure comparability between the data elements requested and reported. The SEAs generally edit the individual LEA reports before compiling the data into the NPEFS.

NPEFS data include revenues and expenditures for school districts and certain state-run schools and education programs, but not revenues and expenditures for the operation of SEAs. State direct support expenditures (or state payments on behalf of school districts) are included in the NPEFS data and are distributed to specific data items based on information provided to NCES by the SEAs, such as the specific functions to which the direct support is targeted. State direct support revenues are included in the revenue data as state revenues.

Data processing

When NCES receives data from an SEA, it conducts edits and sends an edit report back to the state listing previous and current years' data and the percent increase (or decrease) of every item. Beginning with the FY 99 data collection, the edit functions have taken place online in a web collection tool containing interactive software. Notification of any arithmetic errors and special text containing NCES's understanding of specific missing data items are included in the edit report. States are asked to correct addition errors, verify or correct information on missing items, and explain any extraordinary changes from the previous year's data.

Data comparability

Pupil membership counts from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education have been included in the dataset for this report for comparability with other NCES reports. Pupil membership is the count of pupils enrolled on or about October 1 in any given year. In this report, per pupil revenues and expenditures were calculated by dividing the appropriate type of revenue or expenditure by pupil membership.

NCES provides "crosswalk" software to assist states in their reporting and to standardize data across states. This software converts a state's existing accounting reports to uniform standards in agreement with *Financial Accounting for Local and State School Systems, 1990*, which can be found at <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096R>. NCES frequently reviews and validates protocols for states that use their own procedures to do this. Developed by NCES, this crosswalk software was used in the following states in FY 02: Arkansas, Colorado, Georgia, Illinois, Kentucky, Maine, Maryland, Massachusetts, Mississippi, Montana, New Hampshire, New York, North Carolina, Pennsylvania, South Carolina, and South Dakota.

Data availability

All of the data contained in this report may be downloaded from the complete NPEFS data files available at <http://nces.ed.gov/ccd/stfis.asp>. The data may also be accessed through the NCES Build a Table tool, available at <http://nces.ed.gov/ccd/bat>. CCD publications are listed at http://nces.ed.gov/ccd/ccd_publications.asp.

Since the first draft of this report was completed, NCES has received revised data for some states for FY 01 and FY 02. In FY 01, Arizona, Illinois, Kansas, and North Carolina revised their data, resulting in a national increase in total revenues and total

current expenditures of 0.1 percent. For FY 02, Arizona, Kansas, Kentucky, Missouri, North Carolina, and Tennessee revised their data, resulting in a national decrease in total revenues of 0.1 percent. The change in total current expenditures was less than 0.1 percent (0.03 percent). The final version of this report uses the preliminary data for FY 01 and FY 02.

The data files that were the source for this report are:

- FY 1990, stfis901b
- FY 1991, stfis911b
- FY 1992, stfis921b
- FY 1993, stfis931b
- FY 1994, stfis941b
- FY 1995, stfis951b
- FY 1996, stfis961b
- FY 1997, stfis971b
- FY 1998, stfis981b
- FY 1999, stfis991b
- FY 2000, stfis001b
- FY 2001, stfis011b
- FY 2002, stfis021b

Imputations and Adjustments

NCES has imputed and adjusted some reported values in order to create a data file that more accurately reflects revenues and expenditures for each item on the survey and improves comparability across states. Imputations and adjustments were performed to correct for item nonresponse only.

Imputations correct cases in which a value is not reported at all, indicating that subtotals for the item are underreported. An imputation by NCES would assign a value to the missing item, and the subtotals containing this item would increase by the amount of the imputation.

Adjustments are corrections to a situation in which a value reported for one item contained a value for one or more additional items not reported elsewhere. For example, a state may not differentiate between instructional support staff and student support staff, reporting M (missing) for student support staff salaries and a value representing the salaries for both items as instructional support staff salaries. NCES adjusts these two responses by reducing the amount reported for instructional support staff salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.

Imputations and adjustments were performed based on the average ratios of reported data for the same year. For example, student activity revenues were imputed based on the average ratio of student activity revenues to total revenues. For more detail on the imputation process, readers should refer to the data documentation on the NCES website

at <http://nces.ed.gov/ccd/stfis.asp>. Spreadsheet files and flat text files containing the data used in this report can also be found there. Imputation affected total revenues or total expenditures by less than 2 percent in any state.

Missing Data

NCES requests that states report “0” for items in which no activity occurred and “M” for items in which an activity occurred but no data are available. Review of the data and subsequent discussions suggest that these practices are not always followed. In some instances, an “M” may have been reported when there was no activity. Conversely, a “0” may have been used when in fact there was some activity. As a result, NCES may have edited some of these responses. All data that were determined to be missing were corrected through the imputation and adjustment procedures after consultation with the data providers.

Fiscal Years

The data in this report are presented by fiscal year. Throughout this report, the fiscal year is identified by the last two digits of the year, with the exception of fiscal year 2000. For example, fiscal year 1990 is shown as FY 90; fiscal year 2000 is shown as FY 2000.

In most states the fiscal year starts on July 1 and ends on June 30. Exceptions to this accounting practice are: Alabama, whose fiscal year ends on September 30; Colorado, whose fiscal year ended December 31 prior to FY 94; Nebraska and Texas whose fiscal year ends August 31; and the city of Chicago where the fiscal year ended on August 31 prior to FY 2000. Data for states that have fiscal years different from July 1 to June 30 have not been adjusted for varying accounting practices.

Inflation-Adjusted Data

All analyses presented in this report and the accompanying tables are calculated using an inflation adjuster, with the exception of the data presented in appendix C. Unadjusted figures represent the revenues and expenditures reported in each state’s audited financial records and reports, with some adjustments made by NCES for item nonresponse. They are the actual dollars acquired for and spent on education in a given school year. Inflation-adjusted figures are designed to take into account inflation occurring over the 13-year period by adjusting the data to FY 02 dollars. The inflation adjuster used in these analyses is the Consumer Price Index (CPI). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. The CPI used in this report is for a July 1 through June 30 fiscal year. This was calculated by summing up the monthly CPIs for each 12 month period. The CPI multiplier is calculated by dividing the CPI of the base year (FY 02), by the CPI for the year to be adjusted. The CPI multipliers were rounded to the fourth decimal. Table 1-1 below shows the CPI for FY 90 to FY02, adjusted for a July to June fiscal year.

Table 1-1 Consumer Price Index and Consumer Price Index Multiplier

Year	CPI	CPI Multiplier
1990	133.9	1.4034
1991	138.2	1.3306
1992	142.5	1.2893
1993	146.2	1.2502
1994	150.4	1.2187
1995	154.5	1.1847
1996	158.9	1.1533
1997	161.7	1.1213
1998	164.5	1.1017
1999	169.3	1.0830
2000	175.1	1.0526
2001	178.2	1.0177
2002	182.1	1

Source: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index; and the Digest of Education Statistics 2005 (NCES 2006-030)

Inflation-adjusted figures allow for greater comparability of revenues and expenditures across time. As a result, this report largely relies upon inflation-adjusted figures in the analyses presented in chapters 2 through 4. The unadjusted figures in Appendix C are important to include because these are the numbers included in official reports and in communications to policymakers, education administrators and teachers, and the general public. It should be noted that the CPI is just one inflation adjuster that is available to take into account cost-of-education differences. No adjustments have been made to reflect variation in costs in different parts of the country.

Definitions

All definitions used in this report follow the NCES accounting handbooks⁴. A glossary is presented in appendix A.

Methods of Analysis

This report analyzes revenues and expenditures for elementary and secondary public education in the United States. The major subtotals analyzed in chapters 2 through 4 include total, federal, state, and local and intermediate revenues; total expenditures (current and capital expenditures combined); current expenditures; and selected expenditure functions (instruction, support services, facilities, replacement equipment, other programs, interest on debt, and noninstruction). Additional revenue and expenditure items such as local and intermediate revenues by different types of taxes for each year and expenditures for school administration for each year are included in the tables in

⁴ The NCES accounting handbooks are Fowler, W.J. (1990). *Financial Accounting for Local and State School Systems* (NCES 90-096). U.S. Department of Education. Washington, DC: National Center for Education Statistics, which can be retrieved from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=97096rev>, and National Forum on Education Statistics, Core Finance Data Task Force. (2003). *Financial Accounting for Local and State School Systems: 2003 Edition* (NCES 2004-318). U.S. Department of Education. Washington, DC: National Center for Education Statistics, which can be retrieved from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2004318>.

appendix B. All revenues and expenditures have been analyzed at the national and state levels.

National analyses

The national totals include the 50 states and the District of Columbia.⁵ Major subtotals are examined as full amounts, per pupil amounts, percent change across the 13-year period, and primary data items as a percentage of totaled data items. The per pupil amounts are calculated by dividing revenue or expenditure items by pupil membership for a given year. Pupil membership is the count of pupils enrolled on or about October 1 of each school year. Enrollment data are taken from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education.

An annual percentage change from the previous year is calculated by subtracting the previous year's data from the current year's data and dividing the difference by the previous year's data. This calculation is completed for each 2-year period of the 13 years of the study, totaling 12 periods. A 13-year percent change has also been calculated by subtracting the data for FY 90 from the data for FY 02, and then dividing by the data from FY 90.

Percentages of primary data items to totals are provided to show the proportion of revenues from sources and the distribution of expenditures across functions and objects. These percentages are calculated by dividing the detail amount by the total amount.

State analyses

State analyses follow the same model as the national analyses although major subtotals also consider the range between states. State comparisons are made using per pupil amounts, percentage changes, and percentage distributions. These calculations make it possible to compare states regardless of their size.

The public education systems of the District of Columbia and Hawaii are different than the systems in other states. The District of Columbia is a single urban school district not associated with any state. Therefore its local and intermediate revenues are proportionately higher than those reported in other states and its state revenues are zero. Because the District of Columbia is an urban school district, its per pupil expenditures tend to be higher than the per pupil expenditures reported by states. Hawaii provides public education through a single school district that is funded almost entirely through state revenues; therefore its local and intermediate revenues are proportionately lower than those reported in other states and its state revenues are proportionately higher than those in other states. In the following discussions of the data, when DC or Hawaii is noted as an outlier, data for other states are supplied in order to provide a clearer insight into public education revenues and expenditures.

⁵ This report includes data for the 50 states and the District of Columbia. These are the jurisdictions typically considered as making up the United States. Data for other jurisdictions (such as Puerto Rico and Guam) were excluded from the analysis because their data are not comparable to the data reported for the United States.

Organization of the Report

The remainder of the report is organized into three chapters. Chapter 2 presents an analysis of revenues. Chapter 3 examines total expenditures, including current and capital expenditures. Chapter 4 presents expenditures for instruction and support services. Tables associated with the report follow chapter 4. Appendices A through C contain a glossary, additional inflation-adjusted data tables, and unadjusted data tables, respectively.

Chapter 2: Total Revenues

Total Revenues

In FY 90 (i.e., school year 1989–90), inflation-adjusted total revenues for public elementary and secondary education totaled \$292.7 billion in the United States (table 1.a).⁶ By FY 02, this figure had risen to \$419.8 billion,⁷ an increase of approximately \$127 billion, or 43 percent (table 1.b). Nevada experienced the largest increase in total revenues between FY 90 and FY 02 (116 percent) and Alaska the smallest (7 percent). Between FY 90 and FY 02, revenues increased by more than 50 percent in 11 states (Nevada, Arizona, Georgia, Hawaii, Idaho, Texas, Utah, Massachusetts, California, New Mexico, and Colorado).⁸

Annual percent change from the previous year is one way to look at variations in total revenues over the 13-year period. The annual percent change from the previous year charts the annual rate of change in revenues over the 13-year period. These data provide information regarding the occurrence and the extent of changes in revenues. For example, as illustrated in figure 2-1 and table 1.b, total revenues increased approximately 2 percent each year from FY 90 through FY 95, about 3 percent annually from FY 95 through FY 97, and nearly 5 percent annually from FY 97 through FY 99. From FY 99 through FY 01, total revenues increased over 4 percent each year, and between FY 01 and FY 02 they increased less than 3 percent. Although figure 2-1 indicates a declining rate of change from FY 98 through FY 02, total revenues in constant dollars increased each year.

All but nine states and the District of Columbia experienced at least one decrease in total revenues during the 13-year period.⁹ These states were Arizona, Idaho, Michigan, Nevada, New Hampshire, Texas, Utah, Washington, and Wisconsin.

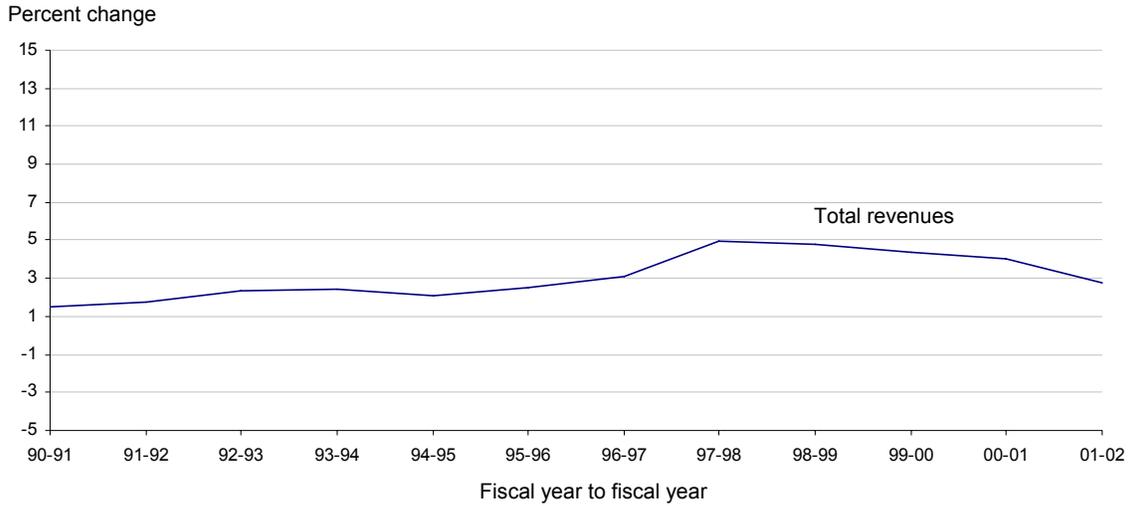
⁶ Refer to appendix A for definitions of revenue items included in this chapter.

⁷ Please note that the data presented in this chapter are adjusted for inflation using the Consumer Price Index.

⁸ Please note that Hawaii is a single school district and is not comparable with other states.

⁹ Please note that the District of Columbia is a single urban school district and is not comparable with other states.

Figure 2-1. Annual percent change from previous year in inflation-adjusted total revenues for public elementary and secondary education in the United States: Fiscal years 1990-2002

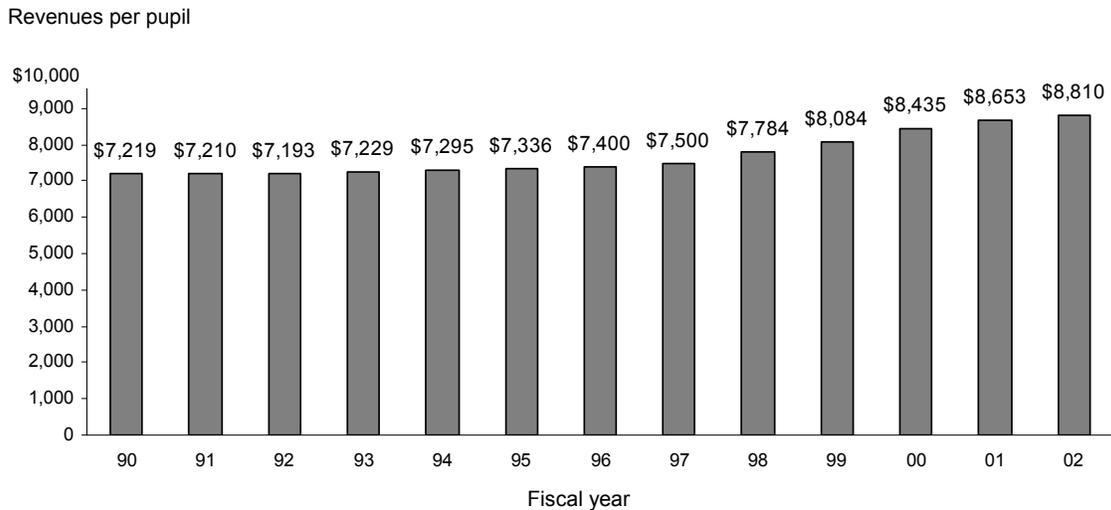


SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Total revenues per pupil

Total revenues per pupil in the United States were \$7,219 in FY 90 (figure 2-2 and table 1.c). They ranged from a low of \$4,271 in Utah to a high of \$12,330 in Alaska. By FY 02, total revenues per pupil had increased to \$8,810 in the United States. Total revenues per pupil remained lowest in Utah at \$5,983, but were highest in New Jersey at \$12,900. The District of Columbia received \$14,418 per pupil, but is a single urban school district and is not comparable to other states.

Figure 2-2. Inflation-adjusted total revenues per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002

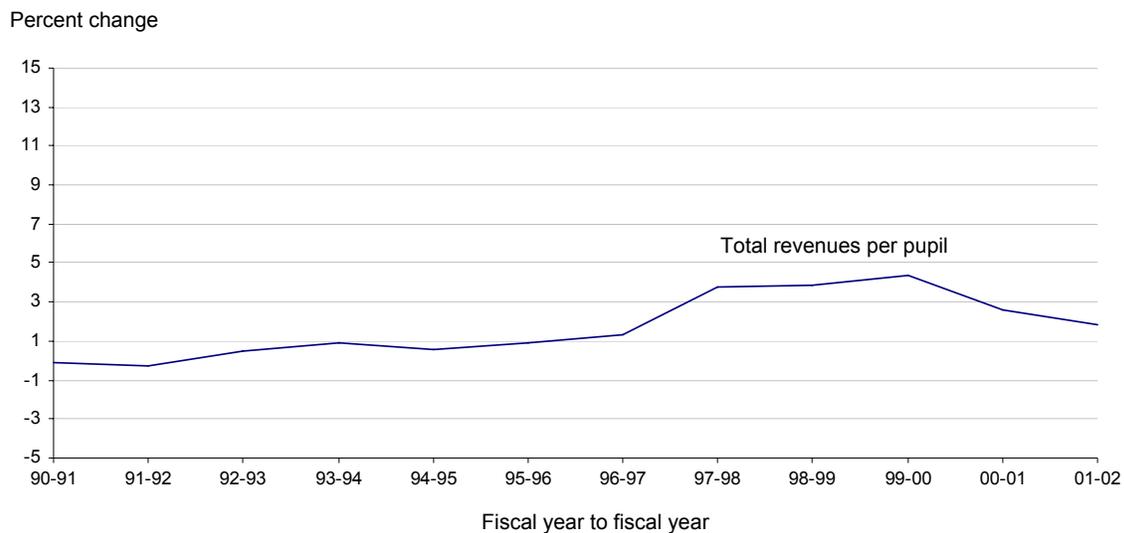


SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Between FY 90 and FY 02, total revenues per pupil increased \$1,591, or 22 percent (table 1.d). The largest increase was in Hawaii (53 percent).¹⁰ Alaska and Florida were the only two states to experience a decrease in total revenues per pupil between FY 90 and FY 02 (13 percent and 5 percent, respectively). The median percent change in total revenues per pupil among the states and the District of Columbia was 28 percent between FY 90 and FY 02 (derived from table 1.d).¹¹

The annual percent change in national total revenues per pupil fluctuated from 0 percent to 1 percent from FY 90 through FY 97 (figure 2-3 and table 1.d). From FY 97 through FY 2000, total revenues per pupil increased approximately 4 percent each year and between FY 00 and FY 01, they increased 3 percent. Between FY 01 and FY 02, total revenues per pupil increased nearly 2 percent indicating a slight drop in the rate of increase in revenues. The District of Columbia and every state except West Virginia and Wisconsin experienced at least one decrease in total revenues per pupil over the course of the 13-year period.

Figure 2-3. Annual percent change from previous year in inflation-adjusted total revenues per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Federal Revenues

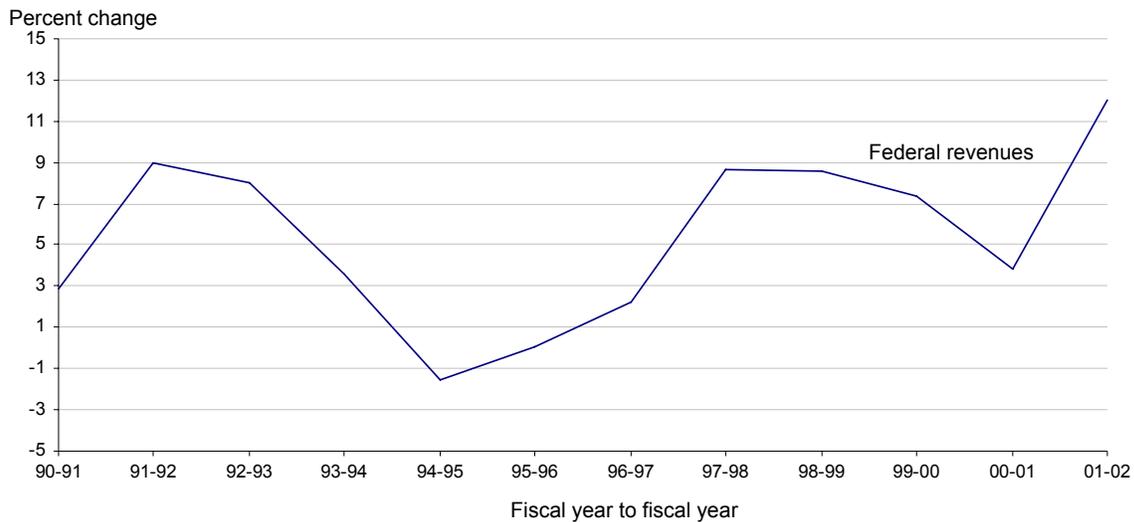
In FY 90, inflation-adjusted federal revenues in the United States were \$17.8 billion (table 2.a). By FY 02, federal revenues had risen to \$33.2 billion, an increase of \$15.4 billion, or 86 percent (table 2.b). Nevada experienced the largest increase in federal revenues between FY 90 and FY 02 (214 percent). The smallest increase was in Alabama (32 percent).

¹⁰ Please note that Hawaii is a single school district and is not comparable with other states.

¹¹ Please note that the District of Columbia is a single urban school district and is not comparable with other states.

The annual percent change in federal revenues nationwide ranged from a decline of 2 percent to an increase of 12 percent from FY 90 through FY 02 (figure 2-4 and table 2.b). Federal revenues increased the most between FY 01 and FY 02. Every state except Arizona, Kansas, Ohio, and Wisconsin experienced at least one decrease in federal revenues over the 13-year period.

Figure 2-4. Annual percent change from previous year in inflation-adjusted federal revenues for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

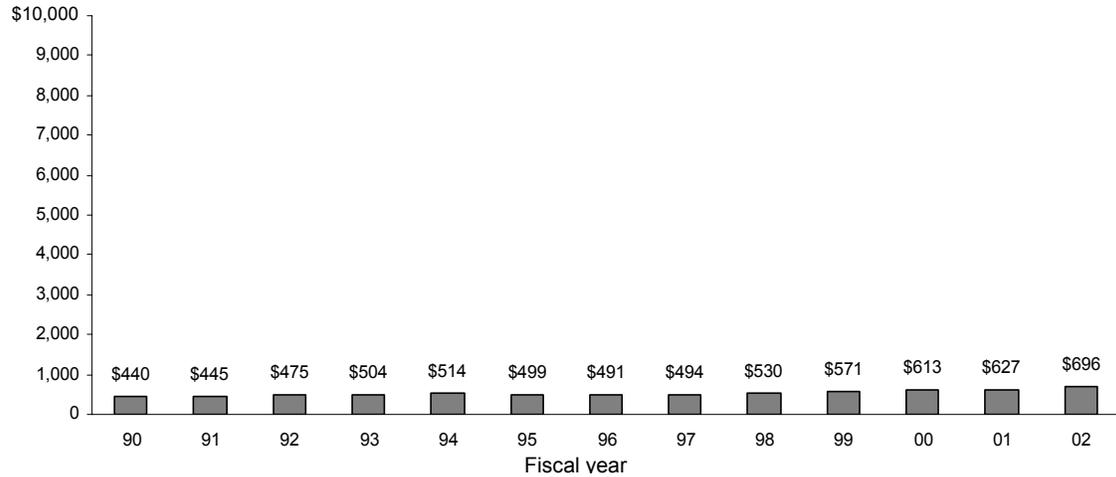
Federal revenues per pupil

As illustrated in figure 2-5, inflation-adjusted federal revenues per pupil in the United States were \$440 in FY 90 and \$696 in FY 02 (table 2.c). In FY 90, they were lowest in New Hampshire at \$204 and highest in Alaska at \$1,638. In FY 02, federal revenues per pupil remained lowest in New Hampshire at \$415 and highest in Alaska at \$1,800. Federal revenues per pupil were \$1,877 in the District of Columbia in FY 02.¹²

¹² Please note that the District of Columbia is a single urban school district and is not comparable with other states.

Figure 2-5. Inflation-adjusted federal revenues per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002

Revenues per pupil



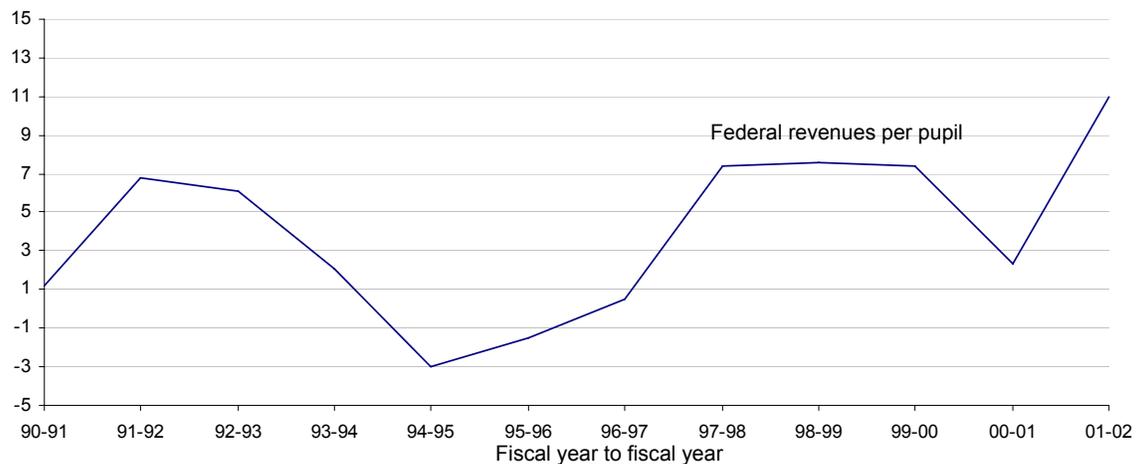
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Between FY 90 and FY 02, federal revenues per pupil increased \$256, or 58 percent (table 2.d). Federal revenues per pupil increased the most in Oklahoma (167 percent) and the least in Alaska (10 percent). Between FY 90 and FY02, the median percent change among the states in federal revenues per pupil was 63 percent (derived from table 2.d).

The annual percent change in federal revenues per pupil ranged from a low of -3 percent to a high of 11 percent from FY 90 through FY 02 (figure 2-6). Among the 50 states and the District of Columbia, only Wisconsin experienced an increase in federal revenues per pupil each year from FY 90 through FY 02 (table 2.d).

Figure 2-6. Annual percent change from previous year in inflation-adjusted federal revenues per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002

Percent change



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Percentage of total revenues: Federal revenues

The federal contribution toward public elementary and secondary education was approximately 6 percent of total revenues in FY 90 (table 2.e). Thirteen years later, federal revenues had increased to nearly 8 percent of total revenues.

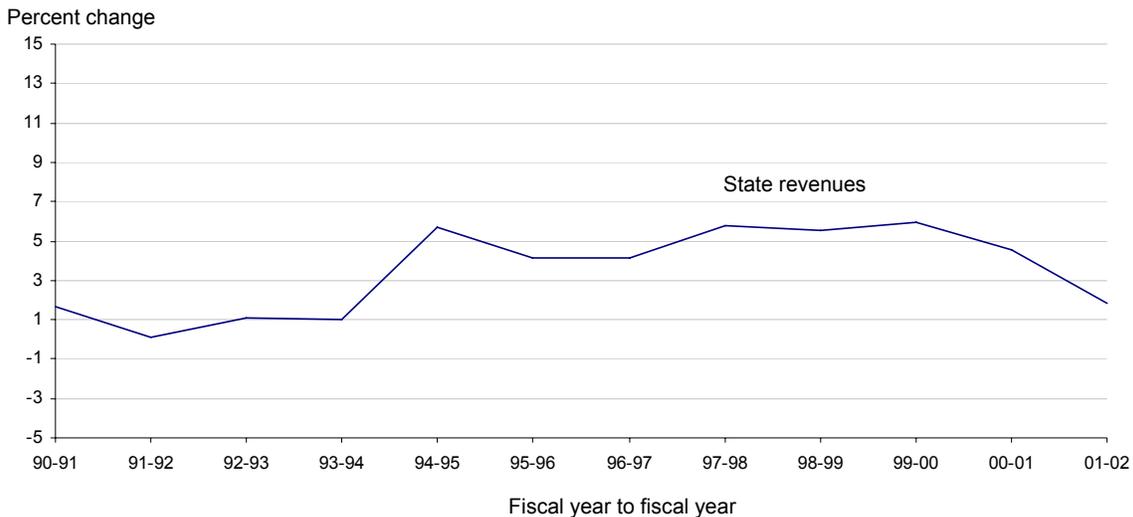
In FY 90, federal revenues ranged from a low of 3 percent of all revenues in Connecticut to a high of 16 percent in Mississippi. By FY 02, the percentage of federal revenues ranged from a low of 4 percent in New Jersey to a high of 17 percent in Alaska. Connecticut, New Hampshire, and New Jersey had the lowest percentage of federal revenues across the 13-year period, while Alaska, Mississippi, and New Mexico had the highest.

State Revenues¹³

In the United States, inflation-adjusted state revenues increased from \$137.9 billion in FY 90 to \$206.8 billion in FY 02 (table 3.a). These figures indicate that state revenues increased by \$68.9 billion, or 50 percent, between these years (table 3.b). State revenues increased the most between FY 90 and FY02 in New Hampshire (789 percent).¹⁴ Alaska and North Dakota experienced the only decreases in state revenues between these years (7 percent and 1 percent, respectively).

Annual percent change ranged from a low of 0 percent to a high of 6 percent from FY 90 through FY 02. (figure 2-7). All states but Arizona, Colorado and Wisconsin experienced at least one decrease in state revenues over the 13-year period (table 3.b).

Figure 2-7. Annual percent change from previous year in inflation-adjusted state revenues for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

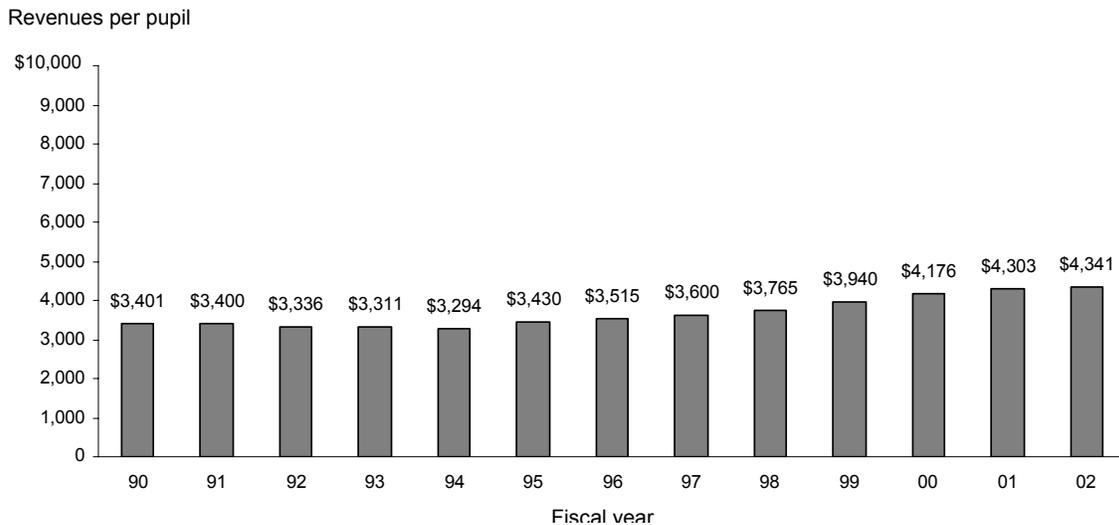
¹³ The District of Columbia does not receive state revenues and is not included in this analysis.

¹⁴ New Hampshire experienced a major shift in the funding of public elementary and secondary education in FY 2000 as a result of *Claremont v. Governor*, 703 A 2d 1353 NH 1997. The next largest increase in state revenues (258 percent) occurred in Michigan.

State revenues per pupil

In FY 90, inflation-adjusted state revenues per pupil were \$3,401 in the United States (figure 2-8) and ranged from a low of \$619 in New Hampshire to a high of \$7,998 in Alaska (table 3.c). By FY 02, state revenues per pupil increased to \$4,341 in the United States and ranged from a low of \$2,306 in Nevada to a high of \$7,573 in Vermont. State revenues per pupil in Hawaii were \$9,126 in FY 02, but Hawaii provides public education through a single school district that is funded almost entirely through state revenues and is therefore not comparable to other states.

Figure 2-8. Inflation-adjusted state revenues per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Between FY 90 and FY 02, state revenues per pupil increased \$940 in the United States, or 28 percent (table 3.d). They increased most in New Hampshire between these years (638 percent); Alaska, Florida, Nevada and Pennsylvania experienced declines in state revenues per pupil (24 percent, 16 percent, 6 percent, and 3 percent, respectively). Among the states, the median percent change between FY 90 and FY 02 was 30 percent (derived from table 3.d).

From FY 90 through FY 94, the annual percent change ranged from a 2 percent decline to 0 percent. From FY 94 through FY 02 annual percent change fluctuated from a low of 1 percent to a high of 6 percent. All states experienced at least one decrease in state revenues per pupil from FY 90 through FY 02.

Percentage of total revenues: State revenues

In the United States, state contributions toward public elementary and secondary education was about 47 percent of total revenues in FY 90 (table 3.e). By FY 02, this figure had increased to over 49 percent.

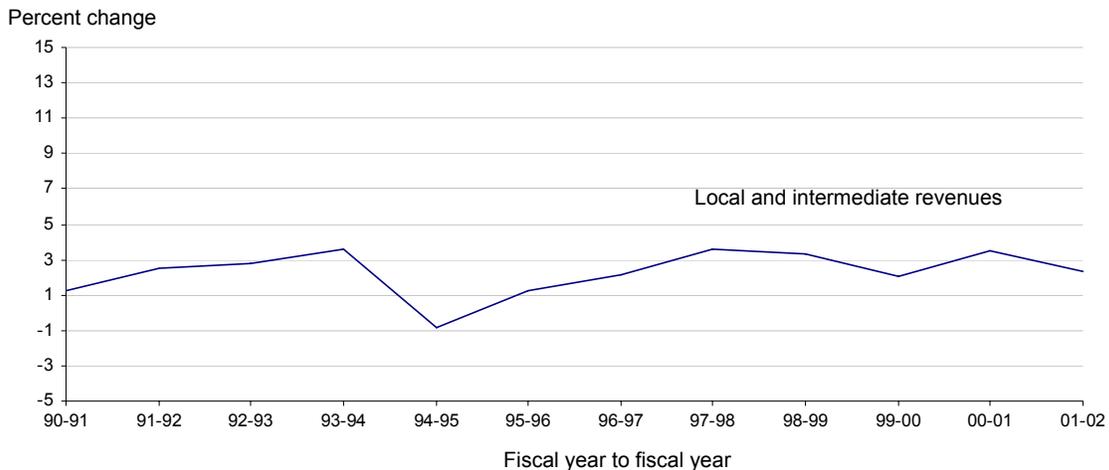
In FY 90, percentages of state revenues ranged from a low of 8 percent of all revenues in New Hampshire to a high of 73 percent in New Mexico. Hawaii's percentage of state revenues to total revenues was 88 percent.¹⁵ By FY 02, the percentage of state revenues ranged from a low of 32 percent in Nevada to a high of 72 percent in New Mexico. Percentage of state revenues to total revenues in FY 02 was 89 percent in Hawaii.

Local and Intermediate Revenues

In FY 90, inflation-adjusted local and intermediate revenues amounted to \$137 billion in the United States (table 4.a). These revenues had increased to \$179.8 billion by FY 02, an increase of \$42.8 billion, or 31 percent (table 4.b). Local and intermediate revenues increased the most in Nevada between FY 90 and FY 02 (133 percent). Five states experienced declines from FY 90 to FY 02, with Vermont showing the largest decrease (47 percent).

The annual percent change for local and intermediate revenues ranged from a decline of 1 percent to an increase of 4 percent during the period from FY 90 through FY 02 (figure 2-9). Kentucky, Maine, Missouri, Nevada, Pennsylvania, and Washington experienced increases in local and intermediate revenues each year between FY 90 and FY 02 (table 4.b).

Figure 2-9. Annual percent change from previous year in inflation-adjusted local and intermediate revenues for public elementary and secondary education in the United States: Fiscal years 1990-2002



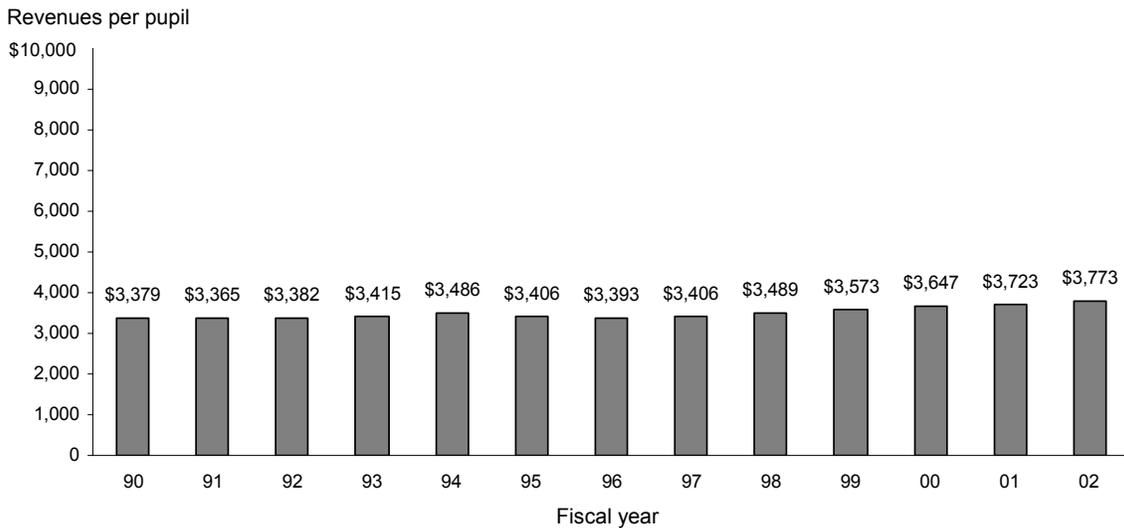
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

¹⁵ Please note that Hawaii provides public education through a single school district that is funded almost entirely through state revenues and is therefore not comparable to other states.

Local and intermediate revenues per pupil

As illustrated in figure 2-10, inflation-adjusted local and intermediate revenues per pupil were \$3,379 in FY 90 (table 4.c). That year, they ranged from a low of \$861 in New Mexico to a high of \$6,668 in New Jersey; they were \$162 in Hawaii and \$10,380 in the District of Columbia.¹⁶ By FY 02, local and intermediate revenues per pupil were \$3,773, and ranged from a low of \$1,129 in New Mexico to a high of \$6,827 in New Jersey. Local and intermediate revenues per pupil were \$191 in Hawaii and \$12,541 in the District of Columbia in FY 02.

Figure 2-10. Inflation-adjusted local and intermediate revenues per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Between FY 90 and FY 02, local and intermediate revenues per pupil increased \$394, or 12 percent (table 4.d). They increased most in Kentucky between these years (81 percent). Eleven states experienced declines in local and intermediate revenues between FY 90 and FY 02, with Vermont having the largest decrease (50 percent). The median percent change in local and intermediate revenues per pupil between FY 90 and FY 02 was 21 percent (derived from table 4.d).

Annual percent change ranged from a decline of 2 percent to an increase of 2 percent over the 13-year period. Maine, Pennsylvania, Washington, and West Virginia were the only states to experience increases in local and intermediate revenues per pupil each year from FY 90 through FY 02.

¹⁶ Please note that the District of Columbia is a single urban school district and is not comparable with other states, and that Hawaii is a single school district and is not comparable with other states.

Percentage of total revenues: Local and intermediate revenues

Local and intermediate revenues accounted for almost 47 percent of all revenue sources toward public elementary and secondary education in FY 90 (table 4.e). By FY 02, local and intermediate revenue sources had declined to almost 43 percent.

In FY 90, percentage of local and intermediate revenues ranged from a low of 15 percent in New Mexico to a high of 89 percent in New Hampshire; Hawaii received 3 percent of all revenues from local and intermediate revenues and the District of Columbia received 92 percent of all revenues from local and intermediate sources. By FY 02, the percentage of local and intermediate revenues ranged from a low of 14 percent in New Mexico to a high of 62 percent in Nevada; the percentage of local and intermediate revenues was 2 percent in Hawaii and 87 percent in the District of Columbia.¹⁷ In 12 states, districts received more than half of their funding from local and intermediate sources each year across the 13-year period (Colorado, Connecticut, Illinois, Maryland, Massachusetts, Missouri, Nebraska, Nevada, New Jersey, Pennsylvania, Rhode Island, and Virginia).

Percentage of Total Revenues

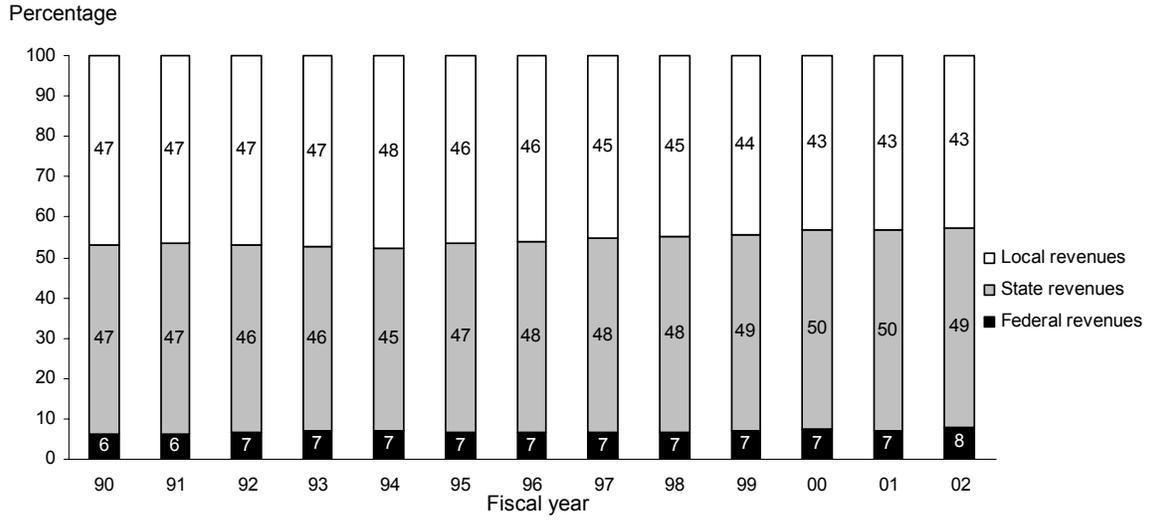
In FY 90, total revenues for public elementary and secondary education in the United States totaled \$292.7 billion in inflation-adjusted figures (table 1.a). These revenues were evenly divided between state and local sources, with approximately 47 percent of revenues coming from both state and local and intermediate sources (table 3.e and table 4.e). The remaining 6 percent came from federal sources (table 2.e). By FY 02, total revenues had increased to \$419.8 billion in adjusted figures and the division of these funds had shifted. The percentage of state revenues increased from 47 percent to 49 percent of total revenues (table 3.e), and local and intermediate revenues decreased from 47 percent to 43 percent of total revenues (table 4.e). Federal revenues experienced an increase from 6 percent to 8 percent of total revenues (table 2.e).

As the numbers above indicate, an increase in federal and state revenues was observed between FY 90 and FY 02, while local and intermediate revenues decreased between these years (figure 2-11).

It should be noted that major shifts in the funding of public education occurred in three states after court decisions regarding school finance (table 3.e.). In FY 94, Michigan shifted public education funding from predominately local sources to state sources after education funding reform. In FY 99, state revenues more than doubled while local and intermediate revenues were halved in Vermont after the court decision *Brigham v. State*, 692 A 2d 384 VT 1997. A distribution shift also occurred in New Hampshire in FY 2000 after the court decision of *Claremont v. Governor*, 703 A 2d 1353 NH 1997.

¹⁷ Please note that the District of Columbia is a single urban school district and is not comparable with other states, and that Hawaii is a single school district and is not comparable with other states.

Figure 2-11. Percentage of inflation-adjusted total revenues for public elementary and secondary education in the United States: Fiscal years 1990-2002



NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

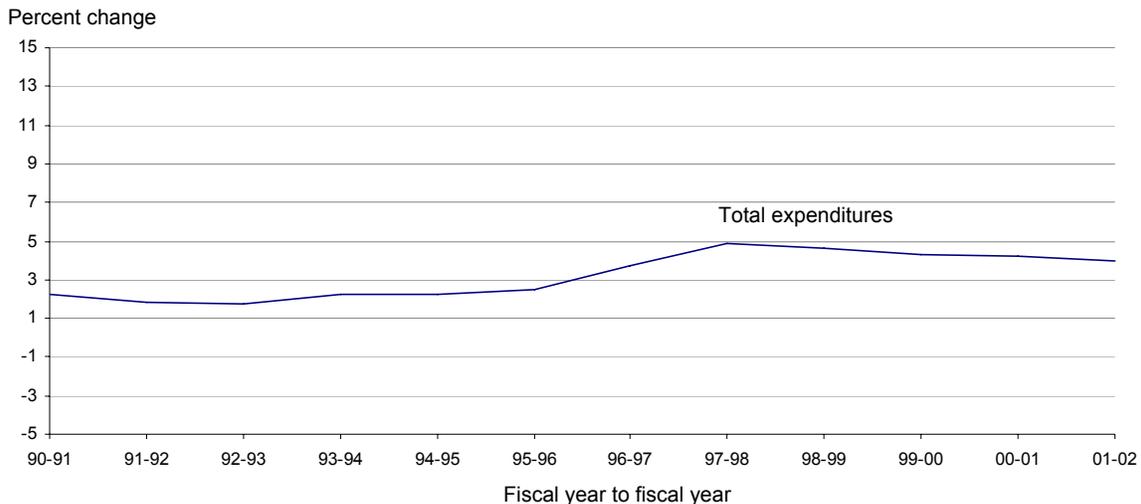
Chapter 3: Total Expenditures

Total Expenditures

In FY 90, inflation-adjusted total expenditures were \$298.6 billion for public elementary and secondary education (table 5.a).¹⁸ This figure had risen to \$435.4 billion by FY 02, an increase of \$136.8 billion, or 46 percent (table 5.b).¹⁹ Nevada experienced the largest increase in total expenditures between FY 90 and FY 02 (122 percent). The smallest increase was in Wyoming (10 percent). Between FY 90 and FY 02, expenditures increased by more than 50 percent in 13 states (Nevada, Idaho, Georgia, Texas, Arizona, Utah, California, New Mexico, Delaware, Colorado, Illinois, South Carolina, and Massachusetts).

From FY 90 through FY 96, total expenditures increased annually by approximately 2 percent (figure 3-1). From FY 96 through FY 02, they increased between about 4 and 5 percent annually. Colorado, Indiana, Minnesota, New Jersey, and New Mexico experienced an increase in total expenditures each year during the 13-year period. The District of Columbia and the remaining states experienced at least one decrease in total expenditures during this time (table 5.b).

Figure 3-1. Annual percent change from previous year in inflation-adjusted total expenditures for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Total expenditures per pupil

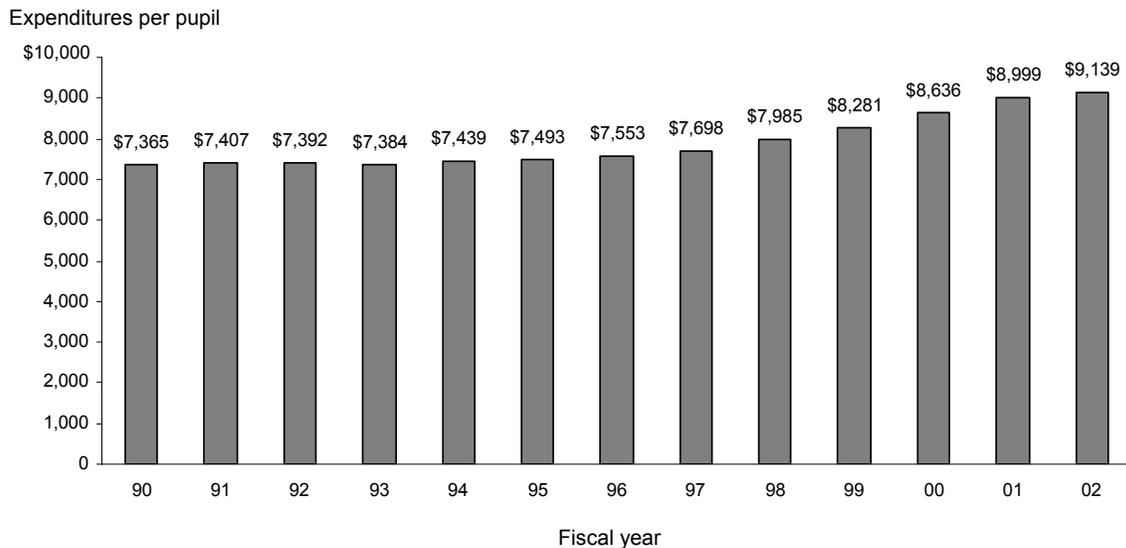
As illustrated in figure 3-2, total expenditures per pupil in the United States increased from \$7,365 in FY 90 to \$9,139 in FY 02 (table 5.c). In FY 90, total expenditures per pupil ranged from a low of \$4,127 in Utah to a high of \$11,972 in Alaska. By FY 02, total expenditures per pupil were lowest in Mississippi at \$5,934 and highest in New

¹⁸ Refer to appendix A for the definition of expenditures items included in this chapter.

¹⁹ Please note that the data presented in this chapter are adjusted for inflation using the Consumer Price Index.

Jersey at \$13,095. Total expenditures per pupil were \$15,201 in the District of Columbia.²⁰

Figure 3-2. Inflation-adjusted total expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Total expenditures per pupil for the United States increased \$1,774, or 24 percent between FY 90 and FY 02 (table 5.d). They increased the most in Idaho (51 percent); Alaska and Florida were the only states to experience a decrease (4 percent and 3 percent, respectively). The median percent change among the states between FY 90 and FY 02 was 28 percent (derived from table 5.d).

From FY 90 through FY 96, the annual percent change in adjusted total expenditures per pupil in the United States ranged from a low of 0 percent to a high of 1 percent. Between FY 96 and FY 97, total expenditures per pupil increased almost 2 percent; from FY 97 through FY 01, they increased approximately 4 percent each year; and between FY 01 and FY 02, they increased nearly 2 percent. Every state and the District of Columbia experienced at least one annual decrease in total expenditures per pupil during the 13-year period.

Current Expenditures

Current expenditures are the operating expenditures for the day-to-day operations of school and school districts. They include salaries and benefits paid to teachers and staff as well as supplies and purchased services. Excluded from current expenditures are some items included in total expenditures: capital outlays for school construction, equipment, debt services, and expenditures for programs outside of public elementary and secondary education (such as community service programs and adult education). By limiting expenditures to current operating expenditures, analysts can make better comparisons

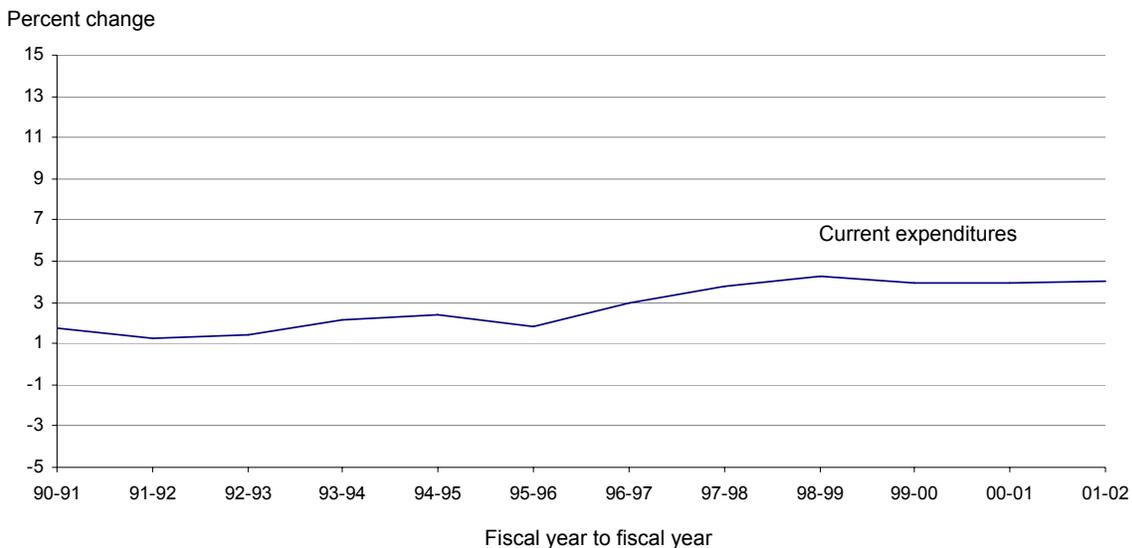
²⁰ Please note that the District of Columbia is a single urban school district and is not comparable with other states.

between money spent on public education across states. For example, other programs may or may not be included in the public education programs in some states, and capital costs vary based on population factors.

In FY 90, inflation-adjusted current expenditures for public elementary and secondary education were \$264.2 billion in the United States (table 6.a). By FY 02, they had risen to \$368.5 billion, an increase of \$104.3 billion, or 40 percent (table 6.b). Nevada experienced the largest increase (117 percent). Current expenditures increased the least amount in Wyoming (7 percent). In the District of Columbia, current expenditures increased by 2 percent, but the District of Columbia is a single urban school district and not comparable to other states.

From FY 90 through FY 96, current expenditures experienced an annual percent increase of roughly 1 to 2 percent (figure 3-3). Between FY 96 and FY 97, they increased by almost 3 percent; from FY 97 through FY 02, they experienced a 4 percent increase each year. Among the 50 states and the District of Columbia, all but 9 experienced at least one decline in current expenditures from the previous year from FY 90 through FY 02. These states were Arizona, Idaho, Indiana, Iowa, Nevada, New Hampshire, Utah, Washington, and Wisconsin (table 6.b).

Figure 3-3. Annual percent change from previous year in inflation-adjusted current expenditures for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

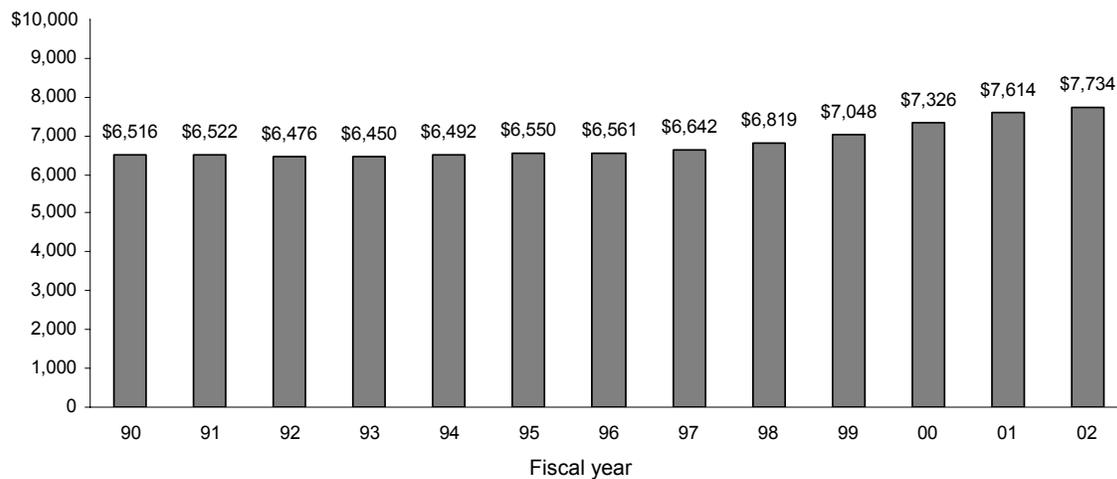
Current expenditures per pupil

As illustrated in figure 3-4, current expenditures per pupil in the United States increased from \$6,516 in FY 90 to \$7,734 in FY 02 (table 6.c). In FY 90, current expenditures per pupil ranged from a low of \$3,617 in Utah to a high of \$10,634 in Alaska. Current expenditures per pupil were \$11,047 in the District of Columbia. By FY 02, current expenditures per pupil remained lowest in Utah at \$4,900 but were highest in New Jersey

at \$11,793. They were \$12,102 in the District of Columbia. During the 13-year span, Utah consistently had the lowest current expenditures per pupil each year while New Jersey had the highest, except for FY 90 when Alaska had the highest.²¹

Figure 3-4. Inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002

Expenditures per pupil



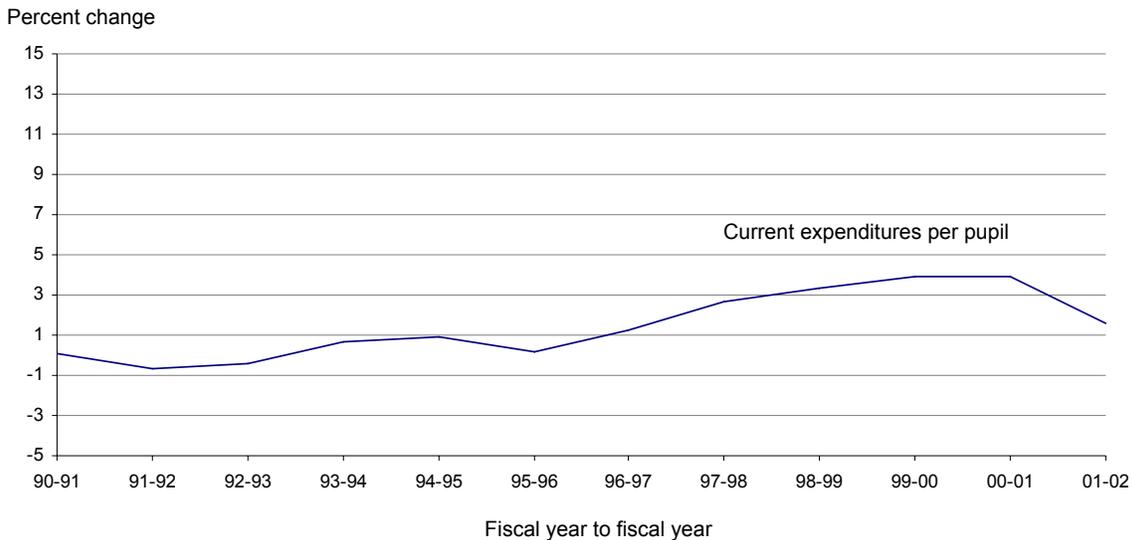
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

In FY 02 current expenditures per pupil in the United States were 19 percent higher than in FY 90, or a \$1,218 increase (table 6.d). Current expenditures per pupil increased the most in Idaho (47 percent). Alaska and Florida were the only states to experience a decline in current expenditures per pupil (10 percent and 4 percent, respectively). The median percent change between FY 90 and FY 02 was 23 percent (derived from table 6.d).

From FY 90 through FY 97, the annual percent change in current expenditures per pupil ranged from a 1 percent decline to a 1 percent increase (figure 3-5). From FY 97 through FY 99, current expenditures per pupil increased by about 3 percent annually; from FY 99 through FY 01, they increased approximately 4 percent each year; and between FY 01 and FY 02, they increased almost 2 percent. Every state and the District of Columbia experienced at least one decrease in current expenditures per pupil during the 13-year period.

²¹ Please note that the District of Columbia is a single urban school district and is not comparable with other states.

Figure 3-5. Annual percent change from previous year in inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Percentage of total expenditures: Current expenditures

In FY 90, current expenditures accounted for 88 percent of total expenditures for public elementary and secondary education (table 6.e). By FY 02, current expenditures had decreased to 85 percent of total expenditures.

Massachusetts and Rhode Island had the largest percentage of current expenditures in FY 90, both at approximately 96 percent of total expenditures. Nevada had the lowest percentage, at about 76 percent. In FY 02, Rhode Island had the largest percentage of current expenditures at just over 95 percent. Again, Nevada had the lowest percentage, at 74 percent.

An analysis of the components of current expenditures is presented in the next chapter.

Facilities Acquisition and Construction Expenditures

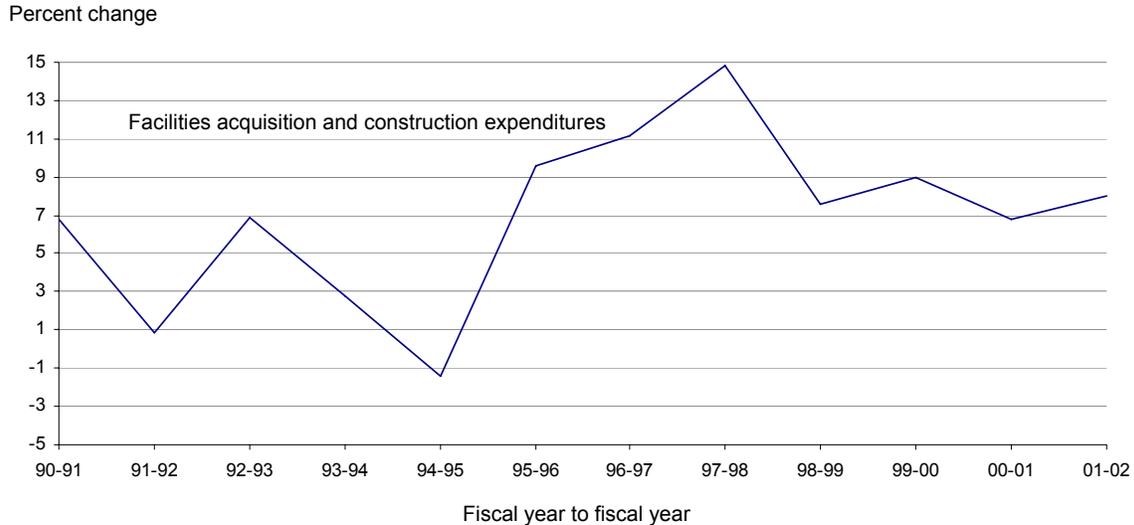
Over the 13-year period, expenditures for facilities acquisition and construction experienced the most year-to-year change of any of the expenditure items analyzed in this report.

In FY 90, inflation-adjusted facilities acquisition and construction expenditures were \$19.5 billion (table 7.a). This figure rose to \$43 billion by FY 02, resulting in an increase of \$23.5 billion, or 121 percent (table 7.b). Between FY 90 and FY 02, facilities acquisition and construction expenditures increased the most in Connecticut (3,074 percent); six states experienced declines, with Hawaii having the largest decrease (90 percent).²²

²² Please note that Hawaii is a single school district and is not comparable with other states.

The annual percent change in these expenditures for the nation ranged from a decline of 1 percent to an increase of 15 percent from FY 90 through FY 02 (figure 3-6). At the state level, these annual changes ranged from a 90 percent decline to a 3,543 percent increase. Every state and the District of Columbia experienced at least one decrease in facilities acquisition and construction expenditures during the 13-year period (table 7.b).

Figure 3-6. Annual percent change from previous year in inflation-adjusted facilities acquisition and construction expenditures for public elementary and secondary education in the United States: Fiscal years 1990-2002



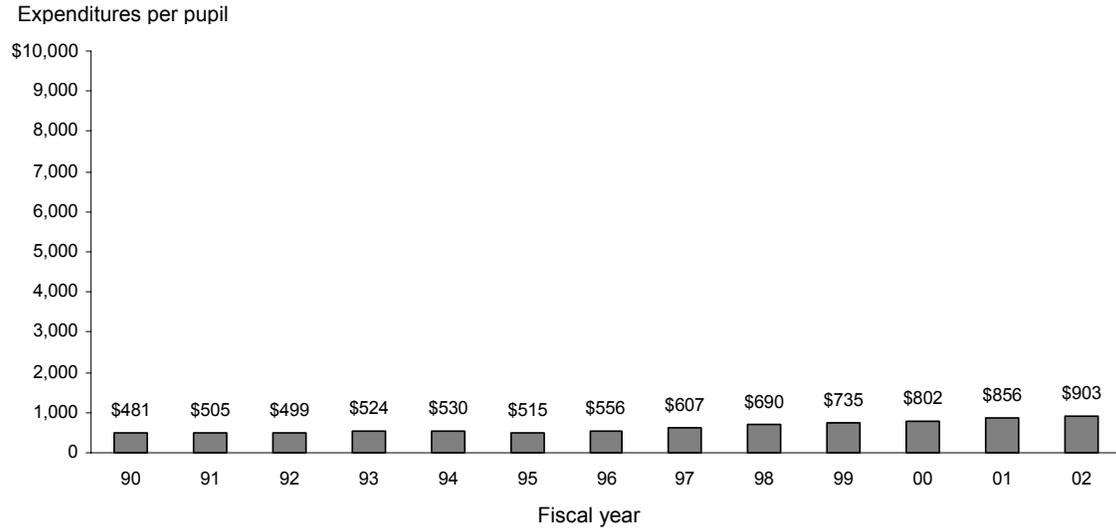
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Facilities acquisition and construction expenditures per pupil

As illustrated in figure 3-7, inflation-adjusted facilities acquisition and construction expenditures per pupil increased from \$481 in FY 90 to \$903 in FY 02 (table 7.c). In FY 90, they ranged from a low of \$25 in Rhode Island to a high of \$1,277 in Nevada. By FY 02, facilities acquisition and construction expenditures per pupil remained lowest in Rhode Island at \$23, but were highest in Alaska at \$1,467. In FY 02, these expenditures were \$2,552 in the District of Columbia.²³

²³ Please note that the District of Columbia is a single urban school district and is not comparable with other states.

Figure 3-7. Inflation-adjusted facilities acquisition and construction expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Between FY 90 and FY 02, facilities acquisition and construction expenditures per pupil in the United States increased \$422, or 88 percent (table 7.d). The largest increases were in Pennsylvania and Connecticut (2,629 percent and 2,469 percent, respectively). Ten states experienced declines, with Hawaii experiencing the largest decrease (91 percent).²⁴ Among the states, the median percent change between FY 90 and FY 02 was 73 percent (derived from table 7.d).

From FY 90 through FY 02, the annual percent change in facilities acquisition and construction expenditures per pupil ranged from a 3 percent decline to a 14 percent increase. Every state and the District of Columbia experienced at least one decrease in facilities acquisition and construction expenditures per pupil during the 13-year period.

Percentage of total expenditures: Facilities acquisition and construction expenditures

Facilities acquisition and construction expenditures represented 7 percent of total expenditures in FY 90 (table 7.e). By FY 02, they represented 10 percent of total expenditures.

Facilities acquisition and construction expenditures were highest in Nevada at 18 percent of total expenditures in FY 90; they were lowest in the Northeastern states of Connecticut, Pennsylvania, and Rhode Island at nearly 0 percent. By FY 02, facilities acquisition and construction expenditures remained highest in Nevada at 18 percent and lowest in Rhode Island at nearly 0 percent.

²⁴ Please note that Hawaii is a single school district and is not comparable with other states.

Total Replacement Equipment Expenditures

In FY 90, total replacement equipment expenditures were \$5.5 billion in the United States (table 8.a). By FY 02, this figure had risen to \$6.9 billion, an increase of \$1.4 billion, or 26 percent (table 8.b). Total replacement equipment expenditures per pupil were \$135 in FY 90 and \$144 in FY 02 (table 8.c), representing an increase of \$9 per pupil, or 7 percent (table 8.d). Total replacement equipment expenditures accounted for 2 percent of total expenditures in FY 90 (table 8.e). In FY 02, total replacement equipment expenditures remained at 2 percent of total expenditures.

Other Program Expenditures

Other program expenditures were \$4.2 billion in the United States in FY 90 (table 9.a). By FY 02, these expenditures had risen to \$6.5 billion, an increase of \$2.3 billion, or 56 percent (table 9.b). In FY 90, other program expenditures per pupil were \$103 (table 9.c). They were \$137 in FY 02, representing an increase of \$34 per pupil, or about 33 percent (table 9.d). Other program expenditures accounted for 1 percent of total expenditures in FY 90 (table 9.e) and almost 2 percent of total expenditures in FY 02.

Interest on Debt Expenditures

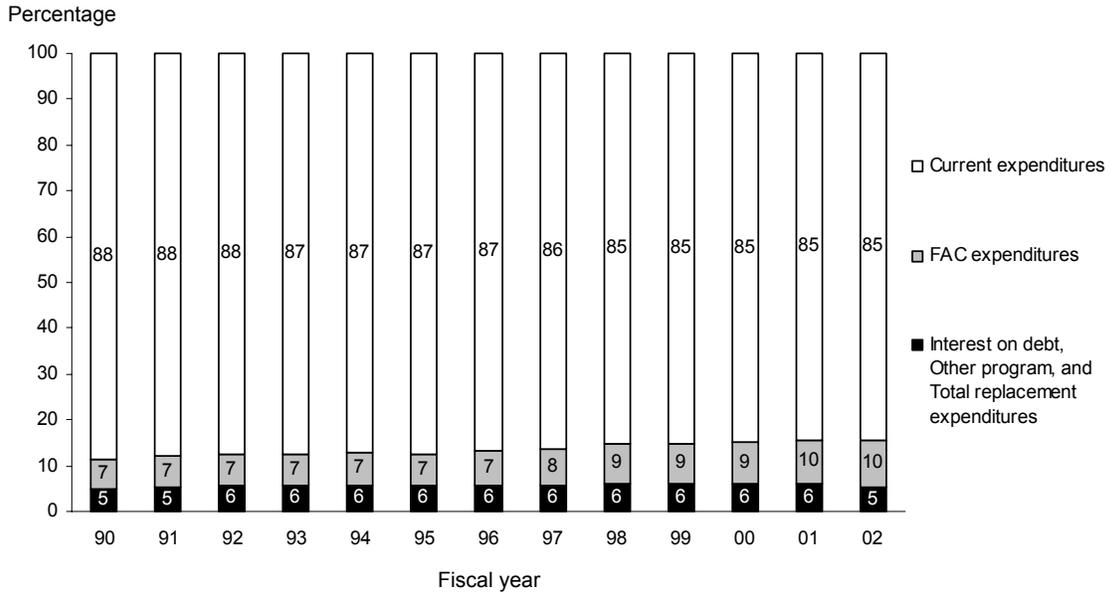
In FY 90, adjusted interest on debt expenditures was \$5.3 billion (table 10.a). By FY 02, this figure had risen to \$10.5 billion, an increase of \$5.2 billion, or 98 percent (table 10.b). Interest on debt expenditures per pupil was \$131 in FY 90 and \$220 in FY 02 (table 10.c), representing an increase of \$89, or approximately 69 percent (table 10.d). In FY 90 and FY 02, interest on debt expenditures accounted for 2 percent of total expenditures (table 10.e).

Percentage of Total Expenditures

In FY 90, inflation-adjusted total expenditures were \$298.6 billion in the United States (table 5.a). Current expenditures accounted for 88 percent of this figure (table 6.e) and facilities acquisition and construction expenditures accounted for another 7 percent (table 7.e). The remaining 5 percent of total expenditures was distributed among replacement equipment expenditures (table 8.e), interest on debt expenditures (table 9.e), and other program expenditures (table 10.e). By FY 02, inflation-adjusted total expenditures were \$435.4 billion (table 5.a), of which current expenditures accounted for 85 percent (table 6.e). Facilities acquisition and construction expenditures accounted for another 10 percent (table 7.e). The remaining 5 percent was distributed among replacement equipment expenditures (table 8.e), other program expenditures (table 9.e), and interest on debt expenditures (table 10.e).

Between FY 90 and FY 02, current expenditures experienced an overall decrease as a percentage of total expenditures, from 88 percent to 85 percent (figure 3-8 and table 6.e). Facilities acquisition and construction expenditures experienced an increase as a percentage of total expenditures, from 7 percent to 10 percent (table 7.e). The remaining expenditures items—replacement equipment expenditures (table 8.e), other program expenditures (table 9.e), and interest on debt expenditures (table 10.e)—as a whole, constituted between 5 and 6 percent of total expenditures over the 13-year period.

Figure 3-8. Percentage of inflation-adjusted total expenditures for public elementary and secondary education in the United States: Fiscal years 1990-2002



NOTE: Detail may not sum to totals because of rounding. FAC refers to facilities acquisition and construction expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

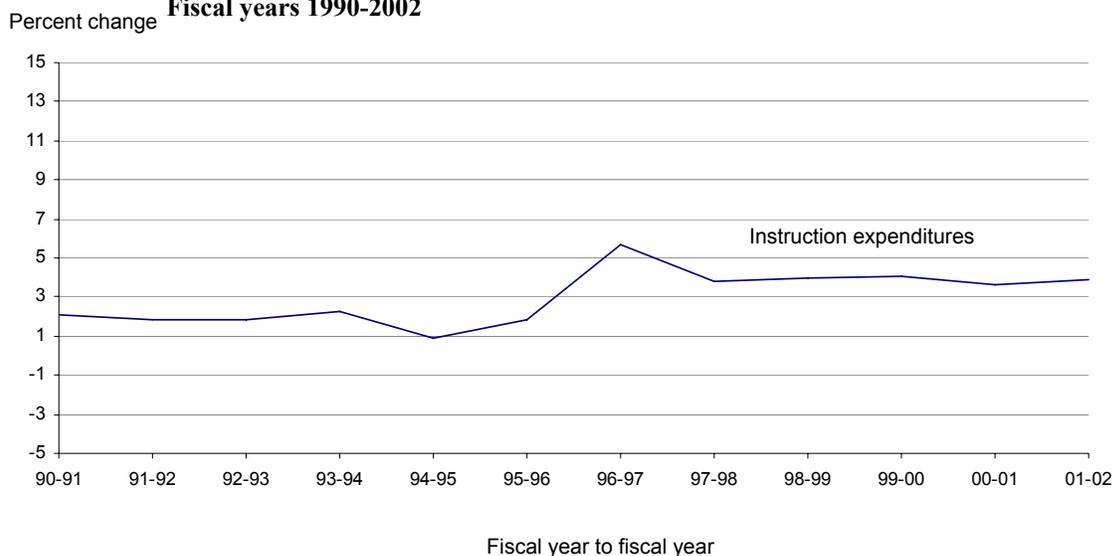
Chapter 4: Instruction and Support Services Expenditures

Instruction Expenditures

Between FY 90 and FY 02, inflation-adjusted instruction expenditures in the United States rose from \$159.4 billion to \$226.6 billion (table 11.a),²⁵ an increase of \$67.2 billion, or 42 percent (table 11.b).²⁶ Nevada experienced the largest increase in instruction expenditures between FY 90 and FY 02 (124 percent) and Wyoming the smallest (10 percent).

From FY 90 through FY 94, national instruction expenditures increased approximately 2 percent annually (figure 4-1). Between FY 94 and FY 95, they increased 1 percent; between FY 95 and FY 96, they increased 2 percent. National instruction expenditures increased 6 percent between FY 96 and FY 97 and approximately 4 percent annually from FY 97 through FY 02. Among the 50 states and the District of Columbia, all but Arizona, Minnesota, Nevada, and Ohio experienced at least one annual percent decrease in instruction expenditures between FY 90 and FY 02 (table 11.b).

Figure 4-1. Annual percent change from previous year in inflation-adjusted instruction expenditures for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Instruction expenditures per pupil

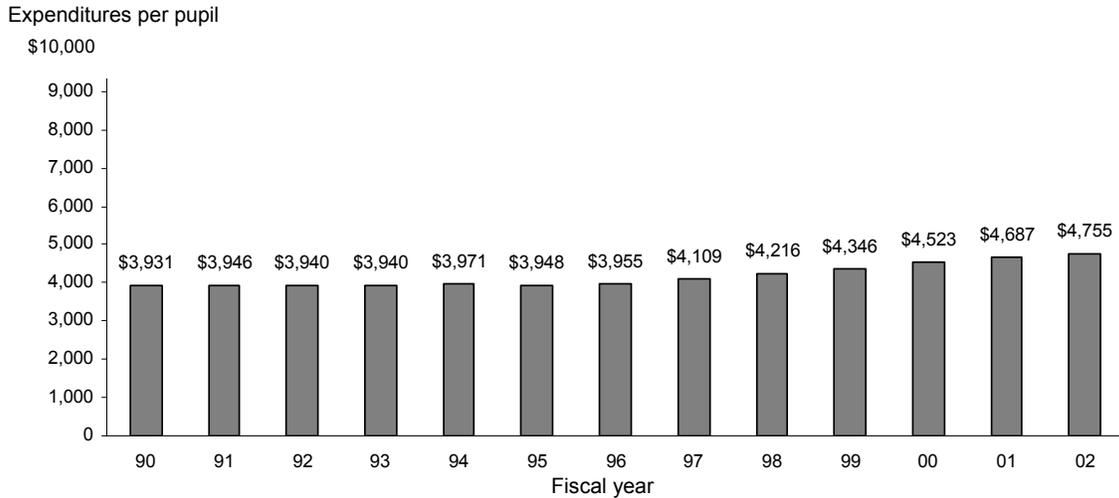
In FY 90, inflation-adjusted instruction expenditures per pupil were \$3,931 in the United States (table 11.c). They ranged from a low of \$2,341 in Utah to a high of \$6,534 in Connecticut. By FY 02, national instruction expenditures per pupil had increased to \$4,755 (figure 4-2) and ranged from a low of \$3,197 in Utah to a high of \$7,660 in New

²⁵ Refer to appendix A for definitions of expenditure items included in this chapter.

²⁶ Please note that the data presented in this chapter are adjusted to take into account inflation utilizing the Consumer Price Index.

York. During the 13-year period, Utah and Mississippi had the lowest instruction expenditures per pupil while New York, New Jersey, and Connecticut had the highest.

Figure 4-2. Inflation-adjusted instruction expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Between FY 90 and FY 02, instruction expenditures per pupil increased \$824, or 21 percent (table 11.d). Arkansas experienced the largest increase (44 percent). Florida was the only state to experience a decrease (2 percent). Among the states, the median percent change in instruction expenditures per pupil was 24 percent (derived from table 11.d).

From FY 90 through FY 96, the annual percent change in instruction expenditures per pupil ranged from a 1 percent decline to a 1 percent increase. From FY 96 through FY 01, they increased annually from 3 to 4 percent, and between FY 01 and FY 02, they increased 1 percent. Among the 50 states and the District of Columbia, all but Ohio experienced at least one annual percent decrease in instruction expenditures per pupil between FY 90 and FY 02.

Percentage of current expenditures: Instruction expenditures

Instruction expenditures accounted for just over 60 percent of current expenditures in FY 90 (table 11.e). In FY 02, they accounted for 61 percent.

In FY 90, instruction expenditures accounted for the highest percentage of current expenditures in New York and Maine at 66 percent, and the lowest percentage in Alaska at 50 percent. Instruction expenditures accounted for 45 percent of current expenditures in the District of Columbia. By FY 02, instruction expenditures remained highest in New York at 68 percent, but were lowest in New Mexico at 56 percent. Instruction expenditures accounted for 50 percent of current expenditures in the District of Columbia.²⁷

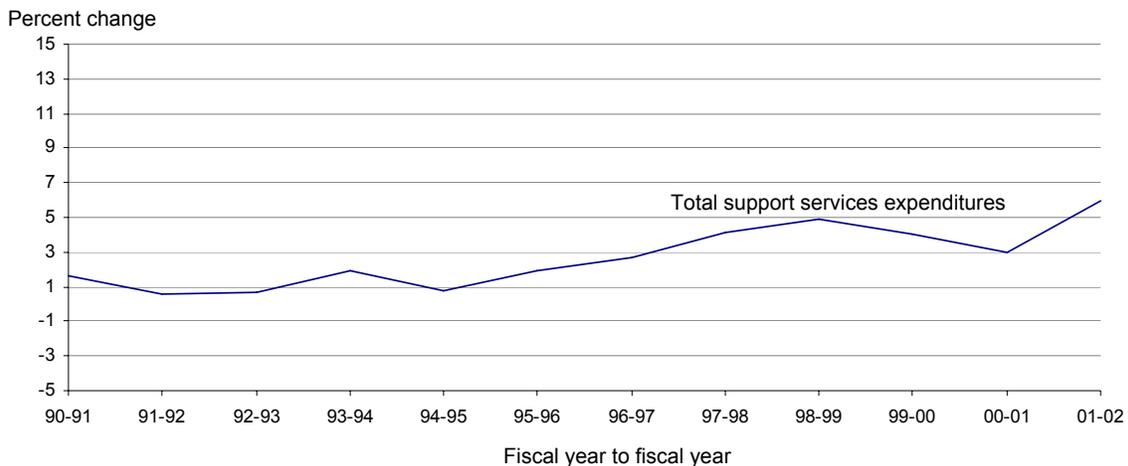
²⁷ Please note that the District of Columbia is a single urban school district and is not comparable with other states.

Total Support Services Expenditures

In the United States, inflation-adjusted total support services expenditures were \$92.2 billion in FY 90 (table 12.a). They had risen to \$126.6 billion by FY 02, an increase of \$34.4 billion, or 37 percent (table 12.b). Nevada experienced the largest increase in total support services expenditures between FY 90 and FY 02 (106 percent). Alaska and the District of Columbia experienced declines between FY 90 and FY 02, with Alaska having the largest decrease (11 percent).

The annual percent change in these expenditures ranged between 1 and 2 percent from FY 90 through FY 96 and from 3 to 5 percent from FY 96 through FY 01; it was 6 percent between FY 01 and FY 02 (figure 4-3).

Figure 4-3. Annual percent change from previous year in inflation-adjusted total support services expenditures for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Among the 50 states and the District of Columbia, all but Arizona, Idaho, Texas and Wisconsin experienced at least one annual percent decrease in total support services expenditures from FY 90 through FY 02.

Total support services expenditures per pupil

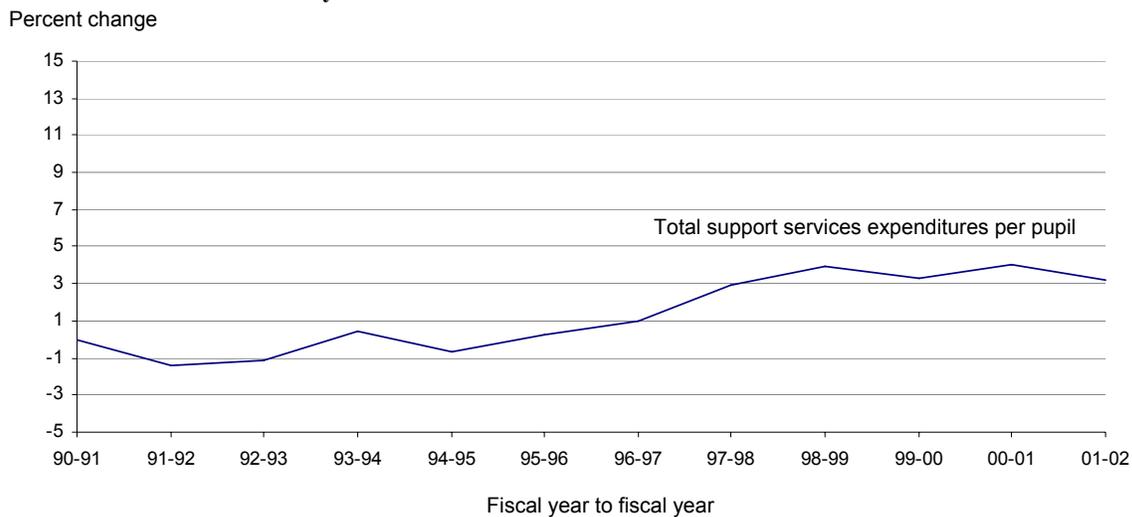
Between FY 90 and FY 02, inflation-adjusted total support services expenditures per pupil increased from \$2,274 to \$2,657 (table 12.c) in the 50 states and the District of Columbia. In FY 90, total support services expenditures per pupil ranged from a low of \$1,049 in Utah to a high of \$4,993 in Alaska. Total support services expenditures per pupil were \$5,715 in the District of Columbia. By FY 02, total support services expenditures per pupil remained lowest in Utah at \$1,435, but were highest in New Jersey at \$4,454. Total support services expenditures per pupil for the District of Columbia were \$5,726.²⁸

²⁸ Please note that the District of Columbia is a single urban school district and is not comparable with other states.

Between FY 90 and FY 02, total support services expenditures per pupil increased \$383, or 17 percent (table 12.d). Idaho experienced the largest increase (56 percent); Alaska experienced the largest decrease (27 percent). Among the states, the median percent change in total support services expenditure per pupil between FY 90 and FY 02 was 22 percent (derived from table 12.d).

From FY 90 through FY 97, total support services expenditures per pupil ranged from a 1 percent decline to a 1 percent increase annually (figure 4-4). From FY 97 through FY 02, the annual percent change fluctuated between 3 and 4 percent annually.

Figure 4-4. Annual percent change from previous year in inflation-adjusted total support services expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1990-2002



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

Percentage of current expenditures: Total support services expenditures

Total support services expenditures represented 35 percent of current expenditures in FY 90 (table 12.e). In FY 02, they represented 34 percent of current expenditures.

In FY 90, support services expenditures accounted for the lowest percentage of current expenditures in Tennessee at 28 percent and the highest percentage in Alaska at 47 percent. The percentage for the District of Columbia was at 52 percent.²⁹ By FY 02, the percentage of support services expenditures was lowest in New York and Utah at 29 percent and highest in Michigan and New Mexico at 40 percent. The percentage for the District of Columbia was 47 percent.

Noninstruction Expenditures

In FY 90, noninstruction expenditures were \$12.6 billion (table 13.a). By FY 02, they had risen to \$15.4 billion, an increase of \$2.8 billion, or 22 percent (table 13.b).

Noninstruction expenditures per pupil were \$311 in FY 90 and \$322 in FY 02 (table 13.c), an increase of \$11 per pupil, or 4 percent (table 13.d). In FY 90, noninstruction

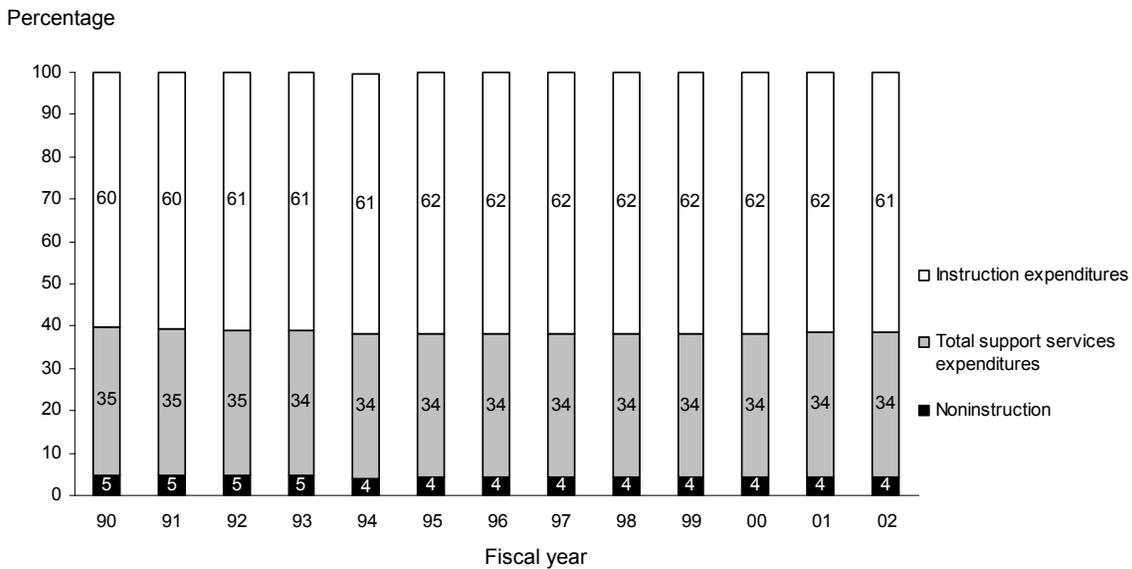
²⁹ Please note that the District of Columbia is a single urban school district and is not comparable with other states.

expenditures accounted for 5 percent of current expenditures (table 13.e). In FY 02, noninstruction expenditures accounted for 4 percent of current expenditures.

Percentage of Current Expenditures

In FY 90, current expenditures were \$264.2 billion (table 6.a). As shown in figure 4-5, instruction expenditures accounted for 60 percent of this figure (table 11.e) and total support services expenditures for 35 percent (table 12.e). Noninstruction expenditures accounted for the remaining 5 percent (table 13.e). By FY 02, current expenditures were \$368.5 billion (table 6.a), with instruction expenditures accounting for 61 percent (table 11.e), total support services expenditures for 34 percent (table 12.e), and noninstruction expenditures for 4 percent (table 13.e).

Figure 4-5. Percentage of inflation-adjusted current expenditures for public elementary and secondary education in the United States: Fiscal years 1990-2002



NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal years 1990-2002.

