

## 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 2004-05

NCES report published online July 2007: <http://nces.ed.gov/pubsearch/getpubcats.asp?sid=001#032>

On July 23, 2007 the National Center for Educational Statistics published *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2004-05*.<sup>1</sup> This document “presents findings on public education revenue and expenditures using fiscal year ... 2005 data from the National Public Education Financial Survey . . . of the [Common Core of Data] survey system.”

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

The tables in this document report findings at the state level. In April NCES posted an earlier version of this document as it released preliminary fiscal 2005 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 a wide region of surrounding states. The per capital 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.

**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 2004–05.**

State	Fifth Percentile	Median	Ninety-Fifth Percentile	Federal Range Ratio <sup>a</sup>	Number Pupils
Reporting States Mean	8,037	9,428	12,996	0.6	1,117,036
Illinois	7,136	8,985	15,252	1.1	2,072,437
<b>Indiana</b>	<b>8,812</b>	<b>10,741</b>	<b>14,460</b>	<b>0.6</b>	<b>1,014,528</b>
Iowa	8,099	9,295	14,153	0.7	478,319
Kentucky	6,993	7,882	9,254	0.3	674,502
Michigan	7,864	9,012	12,920	0.6	1,647,296
Minnesota	8,197	9,763	13,246	0.6	814,548
Missouri	6,382	7,464	9,191	0.4	902,659
Ohio	7,717	8,956	14,475	0.9	1,778,784
Pennsylvania	9,119	10,990	14,873	0.6	1,755,560
West Virginia	8,490	9,640	11,028	0.3	279,458
Wisconsin	9,596	10,976	14,106	0.5	869,301

a. The Federal Range Ratio is the percent increase from the fifth to the ninety-fifth percentile.

**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 2004–05.**

State	Per Capita Income 2005 <sup>a</sup>	2005 Income per Pupil	All Revenue per Pupil <sup>b</sup>	Local Revenue per Pupil	State Revenue per Pupil	Federal Revenue per Pupil	Other Revenue per Pupil <sup>c</sup>	All Revenue per Pupil / Income per Pupil	Local Revenue per Pupil / All Rev. per Pupil
Mean	\$ 32,615	\$ 205,447	\$ 10,182	\$ 4,375	\$ 4,951	\$ 857	\$ 1,151	5.0%	43%
Illinois	36,120	219,791	10,146	6,047	3,222	877	1,191	4.6%	60%
<b>Indiana</b>	<b>31,276</b>	<b>192,062</b>	<b>11,043</b>	<b>5,105</b>	<b>5,215</b>	<b>723</b>	<b>932</b>	<b>5.8%</b>	<b>46%</b>
Iowa	32,315	200,404	9,369	4,297	4,290	783	780	4.7%	46%
Kentucky	28,513	192,107	7,972	2,477	4,519	976	948	4.1%	31%
Michigan	33,116	191,421	10,489	3,299	6,307	882	2,545	5.5%	31%
Minnesota	37,373	228,774	10,360	2,468	7,215	677	2,115	4.5%	24%
Missouri	31,899	204,345	9,248	5,267	3,158	824	1,026	4.5%	57%
Ohio	32,478	202,349	10,822	5,235	4,757	830	959	5.3%	48%
Pennsylvania	34,897	237,273	11,728	6,530	4,222	976	149	4.9%	56%
West Virginia	27,215	176,511	9,923	2,736	6,013	1,175	468	5.6%	28%
Wisconsin	33,565	214,884	10,907	4,668	5,538	701	1,545	5.1%	43%

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, instructional expenditures per pupil as percentage of all 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 2004–05.**

State	All Expend. per Pupil <sup>a</sup>	All Rev minus All Exp per Pupil	Instruction & Instruction Related Expenditure per Pupil <sup>b</sup>	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	\$ 9,923		\$ 5,798	58%	\$ 710	\$ 437	\$ 848	\$ 432
Illinois	9,982	164	5,698	57%	760	562	863	426
<b>Indiana</b>	<b>9,936</b>	<b>1,107</b>	<b>5,680</b>	<b>57%</b>	<b>674</b>	<b>396</b>	<b>950</b>	<b>490</b>
Iowa	9,162	207	5,296	58%	667	463	698	265
Kentucky	8,334	- 362	4,745	57%	554	283	639	393
Michigan	10,736	- 247	5,811	54%	764	672	992	406
Minnesota	10,233	127	6,112	60%	594	242	670	476
Missouri	8,816	432	5,241	59%	686	377	769	390
Ohio	10,686	136	5,981	56%	862	558	844	422
Pennsylvania	11,530	198	6,816	59%	764	492	1,046	483
West Virginia	9,337	586	5,873	63%	731	317	930	635
Wisconsin	10,401	506	6,522	63%	757	447	926	369

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 2004–05.**

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	\$ 3,607	\$ 1,288	\$ 4,895	\$ 230	\$ 79	\$ 277	\$ 296	\$ 99	\$ 395
Illinois	3,760	1,067	4,827	246	70	317	409	112	521
<b>Indiana</b>	<b>3,383</b>	<b>1,760</b>	<b>5,143</b>	<b>135</b>	<b>70</b>	<b>205</b>	<b>246</b>	<b>128</b>	<b>374</b>
Iowa	3,477	1,042	4,519	233	63	296	337	94	432
Kentucky	3,101	908	4,009	266	59	325	223	42	265
Michigan	3,435	1,465	4,900	244	100	444	445	179	624
Minnesota	4,020	1,163	5,183	220	75	295	159	46	205
Missouri	3,418	797	4,215	211	45	256	281	64	345
Ohio	3,639	1,149	4,788	353	133	486	350	108	458
Pennsylvania	4,228	1,360	5,588	209	67	276	332	105	438
West Virginia	3,366	1,712	5,078	153	74	228	191	91	282
Wisconsin	3,853	1,740	5,593	257	116	373	279	122	401

**TABLE 5. Salaries, benefits, and total compensation (per pupil) for general administration and school administration staff: School year 2004–05.**

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	\$ 110	\$ 45	\$ 155	\$ 325	\$ 116	\$ 431
Illinois	125	60	185	335	102	437
<b>Indiana</b>	<b>83</b>	<b>43</b>	<b>126</b>	<b>326</b>	<b>170</b>	<b>496</b>
Iowa	122	38	159	324	103	427
Kentucky	52	38	90	296	66	362
Michigan	80	34	114	362	152	514
Minnesota	129	43	172	292	67	359
Missouri	128	36	164	342	77	420
Ohio	143	47	190	336	123	349
Pennsylvania	144	49	193	318	103	421
West Virginia	107	63	171	324	163	488
Wisconsin	100	39	139	325	147	472

**TABLE 6. Salaries, benefits, and total compensation (per pupil) for operations and maintenance, and pupil transportation: School year 2004–05.**

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	\$ 313	\$ 131	\$ 444	\$ 156	\$ 67	\$ 223
Illinois	301	112	414	100	37	137
<b>Indiana</b>	<b>334</b>	<b>174</b>	<b>507</b>	<b>209</b>	<b>109</b>	<b>318</b>
Iowa	277	93	370	139	32	171
Kentucky	246	84	331	230	85	315
Michigan	340	175	515	185	97	282
Minnesota	270	89	359	111	30	141
Missouri	296	86	382	118	32	150
Ohio	326	127	453	199	88	287
Pennsylvania	407	157	565	77	27	105
West Virginia	309	171	481	312	182	494
Wisconsin	333	169	502	36	14	50

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