

DOCUMENT RESUME

ED 078 549

EA 005 215

TITLE School Expense in Fiscally Dependent School Systems Compared with Total City Expense, 1970-71. ERS Circular No. 1.

INSTITUTION Educational Research Service, Washington, D.C.

PUB DATE Feb 73

NOTE 9p.

AVAILABLE FROM Educational Research Service, Box 5, NEA Building, 1201 Sixteenth Street, N.W., Washington, D.C. 20036 (\$1.00)

EDRS PRICE MF-\$0.65 HC Not Available from EDRS.

DESCRIPTORS *Comparative Analysis; Costs; *Educational Finance; Metropolitan Areas; Operating Expenses; Public Education; *School District Spending; *School Statistics; Statistical Data; Tables (Data); *Urban Schools

ABSTRACT

This statistical report compares school expenses against the total maintenance and operation expenses for general governmental departments in cities, of over 50,000 population, that include school system expenditures within city government costs. Reported in tabular form are (1) total payments for major functions, (2) total payments for schools, (3) cost per capita for major functions, (4) cost per capita for schools alone, and (5) percentage of total city expense allocated to schools. Annual data for 1966-71 by population grouping are also given, indicating the cost per capita for schools and the percentage of total city expense allocated to schools. A related document is ED 060 539. (EA)

ED 078549

(P)

APR 9 1973

EDUCATIONAL RESEARCH SERVICE
American Association of School Administrators and
Research Division, National Education Association
1201 Sixteenth Street, N.W., Washington, D. C. 20036



CIRCULAR

No. 1, 1973

SCHOOL EXPENSE IN FINANCIALLY DEPENDENT SCHOOL SYSTEMS COMPARED WITH TOTAL CITY EXPENSE, 1970-71

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SCHOOL EXPENSE IN FISCALLY DEPENDENT SCHOOL SYSTEMS
 COMPARED WITH TOTAL CITY EXPENSE, 1970-71
 (88 Cities and Towns over 50,000 in Population)

For 46 years the Educational Research Service has been reporting data comparing expenditures for local public schools with total city expenditure for governmental functions in fiscally dependent school systems, based on data published by the U. S. Bureau of the Census. Over the years, the ERS report has varied in scope and content, due to changes in Census Bureau reporting. For the four years 1965-66 to 1968-69, there was no change in the format or the number of cities and towns (75) for which Census data were published. In 1969-70 an additional nine cities and six towns were included in the report because, according to the 1970 Census, they now have populations of 50,000 or more. In that same year one city was deleted because its population fell below 50,000. This year Kencsha, Wisconsin, was dropped from the report because it became fiscally independent in 1970-71.

Scope of the report. In addition to limiting the report to cities with 50,000 or more population, only local governments which operate fiscally dependent school systems with boundaries coterminus or nearly coterminus with the city or town boundaries are included. Thus, fiscally dependent county school systems, of which there are many, are excluded from this report; the one exception is Nashville-Davidson County, Tennessee, which has a metropolitan form of government--that is, the city and county operate as a single governmental unit.

In addition to the 79 cities in the report, nine towns with populations of more than 50,000 and with fiscally dependent school systems have been included because the Census Bureau considers their governments to be "similar to cities in organization and local services provided." These nine towns, all in the smallest population group in the report, are included in the city-by-city table beginning on page 4, but are excluded from the summary

figures in that table and in the summary tables in the text of this Circular. This follows the practice of the Census Bureau, which does not include data for town governments in computing its municipal aggregates.

The 88 cities and towns in the city-by-city table are classified, in keeping with Census Bureau practice, into five population groups. The table includes the following data for each of the cities and towns: population reported in the 1970 Census (Column 1); total 1970-71 general expenditures for major municipal functions (Column 2) and for schools only (Column 3); cost per capita for major municipal functions (Column 4) and for schools (Column 5); and the percent of total city expense that was expended for schools in 1970-71 (Column 6).

Sources of data. The population figures shown in Column 1 of the city-by-city table are 1970 Census figures reported in *City Government Finances in 1970-71*, the Bureau of the Census report from which the data on municipal expenditures for major functions and for schools (Columns 2 and 3) also are taken (see complete reference on page 8).

The per capita costs for major functions and for schools in Columns 4 and 5 of the table, as well as the percentage that school expense was of total city expense (Column 6) were computed by ERS from the data in Columns 1, 2, and 3.

The major functions included by the Census Bureau in arriving at the figures in Column 2 are listed in footnote a/ of the table. Footnote b/ provides an explanation of the expenditures for schools tabulated in Column 3 of the table. CAPITAL OUTLAY IS EXCLUDED in all figures in the table.

Limitations on data in this report. The reader should be aware of some factors which may affect the accuracy of the per capita figures and the percentage that school expense rep-

resents of total city expense. In using or evaluating the data in the table beginning on page 4, the following limitations should be recognized:

- The amounts shown in Columns 2 and 3 for the individual cities include expenditures of funds derived from state and federal sources. Figures published by other agencies might exclude such funds in reporting local expenditures.
- The assignments of functions among the municipal departments and the schools vary in different cities. For example, the Census figures may include in total city expense, rather than school expense, such items as school health services and school elections.
- The proportion of school-age population enrolled in public schools varies from city to city.
- Variations in administrative organization and in emphasis on different phases of education contribute to differences in costs among cities.
- It is possible that in a few cases the boundaries of the city and the school district are not exactly coterminous.

When using the 1970-71 summary figures in Tables A and B it must be remembered that they are based on only the 79 cities with 50,000 or more population where the public schools are fiscally *dependent*. Actually, there are more than 300 cities in this population group, but the majority are fiscally *independent* of the local government. Also, the report does not include data for fiscally dependent school systems operated by counties with more than 50,000 population. Summary figures would doubtless be quite different if all cities and counties of 50,000 or more were included.

It is inadvisable, in view of the above limitations in scope and data, to attempt to relate the figures reported in this Circular to school expenditure figures published by other agencies, such as the U. S. Office of Education and the National Education Association.

Expenditures for schools. Tables A and B bring together the summary data for each population group on per capita expenditures for education and the percent of total city expenditures represented by school costs. The data shown are for 1970-71 and the four previous

Table A

SUMMARY OF PER CAPITA EXPENDITURES FOR SCHOOLS IN CITIES OVER 50,000 IN POPULATION HAVING DEPENDENT SCHOOL SYSTEMS^{a/}

Population group	1966-67	1967-68	1968-69	1969-70	1970-71
Total (all cities)	\$113.50	\$125.99	\$145.31	\$167.44	\$194.95
1,000,000 and over (NYC)	128.60	143.36	169.01	195.14	230.52
500,000 to 999,999	104.34	120.31	147.04	163.63	187.77
250,000 to 499,999	115.28	123.64	139.23	157.04	185.11
100,000 to 249,999	97.37	107.77	116.54	140.27	158.62
50,000 to 99,999	97.63	106.08	115.54	138.75	158.34

^{a/} Figures are based on data for cities only; the towns in the 50,000-99,999 population group are excluded. Data for 1970-71 are for 79 cities; data for 1969-70 are for 80 cities; and data for previous years are for 71 cities.

Table B

SUMMARY OF PERCENT THAT SCHOOL EXPENSE IS OF TOTAL CITY EXPENSE IN CITIES OVER 50,000 IN POPULATION HAVING DEPENDENT SCHOOL SYSTEMS^{a/}

Population group	1966-67	1967-68	1968-69	1969-70	1970-71
Total (all cities)	32.5%	30.9%	31.1%	32.0%	31.8%
1,000,000 and over (NYC)	27.6	25.5	25.7	25.9	25.8
500,000 to 999,999	28.5	28.1	29.9	30.1	30.0
250,000 to 499,999	46.8	45.9	46.1	46.1	46.5
100,000 to 249,999	43.0	43.0	42.9	44.8	43.9
50,000 to 99,999	43.0	42.4	43.8	49.0	49.3

^{a/} Figures based on data for cities only; the towns in the 50,000-99,999 population group are excluded. Data for 1970-71 are for 79 cities; data for 1969-70 are for 80 cities; and data for previous years are for 71 cities.

years. It is important to note that data for 1970-71 are for 79 cities; the 1969-70 data are for 80 cities; and data from previous years are for 71 cities.

The 1970-71 figure of \$194.95 per capita expenditure for education in the 79 cities (Table A) represents an increase of 16.4 percent over 1969-70 and 71.8 percent increase over 1966-67.

An examination of the city-by-city table shows that the per capita expenditures for public education range widely among the 88 fiscally dependent school systems and even within each population group. The 1970-71 low per capita expenditure for schools was \$100.43 (Lawrence, Massachusetts), and the high was \$262.65 (Washington, D.C.).

The actual distribution of the 79 cities according to per capita disbursements for public education is as follows:

<u>Per capita expenditure for schools</u>	<u>Number and percent of cities</u>
Less than \$110	4 (5.1%)
\$110.00-119.99	3 (3.8%)
120.00-129.99	13 (16.4%)
130.00-139.99	6 (7.6%)
140.00-149.99	7 (8.8%)
150.00-159.99	8 (10.1%)
160.00-169.99	11 (13.9%)
170.00-179.99	7 (8.8%)
180.00-189.99	4 (5.1%)
190.00-199.99	4 (5.1%)
200.00-209.99	1 (1.3%)
210.00-219.99	2 (2.5%)
220.00-229.99	4 (5.1%)
230.00-239.99	3 (3.8%)
240.00-249.99	1 (1.3%)
250.00 or more	1 (1.3%)

The median per capita expenditure for schools was \$158.13. Only one city, Syracuse, New York, showed a decline in per capita expenditure for schools from 1969-70 to 1970-71.

Table B shows that the percent of city monies used for schools in the total group of 79 cities, and in three of the five population categories, decreased slightly in 1970-71 over the previous year. Two of the population groups and the total are still lower than the 1966-67 averages.

The extremes in percent of municipal expenditures for schools among the 79 cities are 25.8 percent in New York City and 64.8 percent in Warwick, Rhode Island. Actually, the highest percentage, 74.5 percent, was in Edison Township, New Jersey, which, along with the eight towns, is excluded from the summary figures. Distribution of the 79 cities according to the percent that school expense was of total city expense in 1970-71 is shown below by intervals of five percentage points:

<u>School expense as percent of total city expense</u>	<u>Number and percent of cities</u>
Less than 30.0%	4 (5.1%)
30.0 - 34.9%	1 (1.3%)
35.0 - 39.9%	11 (13.9%)
40.0 - 44.9%	15 (19.0%)
45.0 - 49.9%	18 (22.8%)
50.0 - 54.9%	16 (20.2%)
55.0 - 59.9%	10 (12.6%)
60.0% or more	4 (5.1%)

Thus, 30 of the 79 cities with fiscally dependent school systems spent at least half of their 1970-71 monies on schools. The median percentage spent was 47.4 percent. Again discounting all of the towns, 43 or 54.4 percent, saw an increase over the previous year in the proportion of municipal funds spent for schools; 36, or 45.6 percent, showed a decrease. By comparison, the percentage of cities showing an increase in 1969-70 was 66.2; 33.8 percent showed a decrease.

SCHOOL EXPENSE COMPARED WITH TOTAL EXPENSE FOR MAINTENANCE AND OPERATION
OF GENERAL GOVERNMENTAL DEPARTMENTS IN 88 CITIES AND TOWNS OVER 50,000
POPULATION IN WHICH SCHOOL SYSTEMS ARE A PART OF CITY GOVERNMENT, 1970-71

City and 1970 census population	Total payments for major functions ^{a/} (In thousands)	Total payments for schools ^{b/}	Cost per capita of population		Percent that school expense is of total city ex- pense
			For major functions	For schools alone	
1	2	3	4	5	6
GRAND TOTAL--79 cities over 50,000 in population ^{c/}	\$11,968,635	\$3,803,440	\$613.46	\$194.95	31.8%
<u>City over 1,000,000 in population:</u>					
New York, N. Y. (7,895,563)	7,044,565	1,820,104	892.22	230.52	25.8
<u>Cities 500,000 to 999,999 in population:</u>					
Washington, D. C. (756,510)	764,913	198,700	1,011.11	262.65	26.0
Baltimore, Md. (905,759)	538,864	181,062	594.93	199.90	33.6
Boston, Mass. (641,071)	358,879	93,716	559.81	146.19	26.1
Memphis, Tenn. (623,530)	169,229	76,094	271.40	122.04	45.0
Total, 4 cities	1,831,265	549,572	625.89	187.77	30.0
<u>Cities 250,000 to 499,999 in population:</u>					
Jersey City, N. J. (260,545)	93,861	33,757	360.25	129.56	36.0
Newark, N. J. (382,417)	189,577	90,873	495.73	237.63	47.9
Buffalo, N. Y. (462,768)	182,481	87,678	394.33	189.46	48.0
Rochester, N. Y. (296,233)	132,551	65,278	447.46	220.36	49.2
Nashville-Davidson County, Tenn. (426,029)	134,403	69,484	315.48	163.10	51.7
Norfolk, Va. (307,951)	118,053	48,310	383.35	156.88	40.9
Total, 6 cities	850,226	395,380	398.38	185.11	46.5
<u>Cities 100,000 to 249,999 in population:</u>					
Bridgeport, Conn. (156,542)	59,618	24,397	380.84	155.85	40.9
Hartford, Conn. (158,017)	77,143	34,349	488.19	217.38	44.5
New Haven, Conn. (137,707)	54,811	21,324	398.03	154.85	38.9
Stamford, Conn. (108,798)	49,540	24,921	455.34	229.06	50.3
Waterbury, Conn. (108,033)	30,937	14,006	286.37	129.65	45.3

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

City and 1970 Census population	Total payments for major functions ^{a/} for schools ^{b/} (In thousands)		Cost per capita of population For major functions For schools alone		Percent that school expense is of total city ex- pense
	1	2	3	4	
<u>Cities 100,000 to 249,999 in population (Continued):</u>					
Cambridge, Mass. (100,361)	\$ 42,493	\$ 11,778	\$423.40	\$117.36	27.7%
New Bedford, Mass. (101,777)	27,371	12,191	268.93	119.78	44.5
Springfield, Mass. (163,905)	57,021	25,394	347.89	154.93	44.5
Worcester, Mass. (176,572)	71,829	30,611	406.80	173.36	42.6
Elizabeth, N. J. (112,654)	34,387	16,174	305.24	143.57	47.0
Paterson, N. J. (144,824)	45,131	24,269	311.63	167.58	53.8
Trenton, N. J. (104,638)	35,736	17,025	341.52	162.70	47.6
Albany, N. Y. (115,781)	34,326	13,328	296.47	115.11	38.8
Syracuse, N. Y. (197,297)	58,354	24,066	295.77	121.98	41.2
Yonkers, N. Y. (204,297)	67,608	30,574	330.93	149.65	45.2
Providence, R. I. (179,213)	57,376	24,773	320.16	138.23	43.2
Chattanooga, Tenn. (119,082)	40,243	21,857	337.94	183.55	54.3
Knoxville, Tenn. (174,587)	47,384	24,797	271.41	142.03	52.3
Alexandria, Va. (110,938)	43,131	18,078	388.78	162.96	41.9
Hampton, Va. (120,779)	38,586	21,548	319.48	178.41	55.8
Newport News, Va. (138,177)	49,267	22,198	356.55	160.65	45.1
Portsmouth, Va. (110,963)	41,741	16,353	376.17	147.37	39.2
Richmond, Va. (249,621)	126,380	45,123	506.29	180.77	35.7
Madison, Wis. (173,258)	61,351	30,937	354.10	178.56	50.4
Total, 24 cities	1,251,764	550,071	360.97	158.62	43.9
<u>Cities 50,000 to 99,999 in population:</u>					
Bristol, Conn. (55,487)	17,766	9,607	320.18	173.14	54.1
Danbury, Conn. (50,781)	17,250	10,783	339.69	212.34	62.5
East Hartford Town, Conn. ^{c/} (57,583)	20,739	12,560	360.16	218.12	60.6
Fairfield Town, Conn. ^{c/} (56,487)	19,647	12,215	347.81	216.24	62.2

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

City and 1970 Census population	Total payments for major functions ^{a/} (In thousands)	Total payments for schools ^{b/}	Cost per capita of population		Percent that school expense is of total city ex- pense
			For major functions	For schools alone	
1	2	3	4	5	6
<u>Cities 50,000 to 99,999 in population (Continued):</u>					
Greenwich Town, Conn. ^{c/} (59,755)	26,615	14,022	445.40	234.66	52.7
Meriden, Conn. (55,959)	19,145	8,647	342.13	154.52	45.2
Milford, Conn. (50,858)	20,675	11,505	406.52	226.22	55.6
New Britain, Conn. (83,441)	26,873	12,287	322.06	147.25	45.7
Norwalk, Conn. (79,113)	30,288	18,530	382.80	234.33	61.2
West Hartford Town, Conn. ^{c/} (68,031)	25,693	14,962	377.67	219.93	58.2
West Haven, Conn. (52,851)	14,694	8,354	278.03	158.07	56.9
Wilmington, Del. (80,386)	38,400	18,056	477.70	224.62	47.0
Portland, Me. (65,116)	20,797	9,185	319.38	141.06	44.2
Arlington Town, Mass. ^{c/} (53,524)	17,711	8,440	330.90	157.69	47.7
Brockton, Mass. (89,040)	29,173	15,078	327.64	169.34	51.7
Brookline Town, Mass. ^{c/} (58,886)	26,982	9,778	458.21	166.05	36.2
Chicopee, Mass. (66,676)	15,972	9,104	239.55	136.54	57.0
Fall River, Mass. (96,898)	26,994	12,301	278.58	126.95	45.6
Framingham Town, Mass. ^{c/} (64,048)	22,777	13,562	355.62	211.75	59.5
Holyoke, Mass. (50,112)	15,520	6,212	309.71	123.96	40.0
Lawrence, Mass. (66,915)	17,866	6,720	267.00	100.43	37.6
Lowell, Mass. (94,239)	26,725	12,172	283.59	129.16	45.5
Lynn, Mass. (90,294)	30,180	12,063	334.24	133.60	40.0
Malden, Mass. (56,127)	18,995	7,532	338.43	134.20	39.7
Medford, Mass. (64,397)	19,772	8,287	307.03	128.69	41.9
Newton, Mass. (91,066)	42,122	22,132	462.54	243.03	52.5
Pittsfield, Mass. (57,020)	21,606	11,199	378.92	196.40	51.8
Quincy, Mass. (87,966)	41,398	15,217	470.61	172.99	36.8
Somerville, Mass. (88,779)	25,344	9,060	285.47	102.05	35.7

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE^F (Continued)

City and 1970 Census population	Total payments for major functions ^{a/}		Total payments for schools ^{b/}		Cost per capita of population		Percent that school expense is of total city ex- pense
	(In thousands)				For major functions	For schools alone	
1	2	3	4	5	6		
<u>Cities 50,000 to 99,999 in population (Continued):</u>							
Waltham, Mass. (61,582)	\$ 21,297	\$ 9,544	\$345.83	\$154.98	44.8%		
Weymouth Town, Mass. ^{c/} (54,610)	17,649	9,743	323.18	178.41	55.2		
Manchester, N. H. (87,754)	24,264	9,547	276.50	108.79	39.3		
Nashua, N. H. (55,820)	12,074	5,990	216.30	107.31	49.6		
Bayonne, N. J. (72,743)	19,327	8,820	265.69	121.25	45.6		
Bloomfield, N. J. (52,029)	14,470	8,535	278.11	164.04	59.0		
Clifton, N. J. (82,437)	19,652	10,325	238.39	125.25	52.5		
East Orange, N. J. (75,471)	26,926	13,756	356.77	182.27	51.1		
Edison Township, N. J. ^{c/} (67,120)	19,990	14,896	297.82	221.93	74.5		
Irvington, N. J. (59,743)	18,579	7,175	310.98	120.10	38.6		
Passaic, N. J. (55,124)	14,364	7,029	260.58	127.51	48.9		
Union City, N. J. (58,537)	15,141	8,060	258.66	137.69	53.2		
Cranston, R. I. (73,037)	20,091	11,842	275.08	162.14	8.9		
Pawtucket, R. I. (76,984)	20,068	9,570	260.68	124.31	47.7		
Warwick, R. I. (83,694)	26,546	17,500	317.18	209.10	65.9		
Chesapeake, Va. (89,580)	28,986	14,987	323.58	167.30	51.7		
Lynchburg, Va. (54,083)	17,594	9,169	325.31	169.54	52.1		
Roanoke, Va. (92,115)	35,571	15,164	386.16	164.62	42.6		
Appleton, Wis. (57,143)	16,077	9,091	281.35	159.09	56.5		
Green Bay, Wis. (87,809)	28,867	17,448	328.75	198.70	60.4		
La Crosse, Wis. (51,153)	12,353	6,787	241.49	132.68	54.9		
Oshkosh, Wis. (53,221)	15,918	9,389	299.09	176.42	59.0		
Wauwatosa, Wis. (58,676)	18,399	10,429	313.57	177.74	56.7		
West Allis, Wis. (71,723)	25,376	14,125	353.81	196.94	55.7		
Total, 44 cities ^{c/}	989,495	488,313	320.85	158.34	49.3		

Footnotes:

a/ Figures for "total payments for major functions" include, in addition to school expenditures, the amounts spent for police protection, fire protection, highways, airports, water transport and terminals, sewerage and other sanitation, public welfare, libraries, hospitals and other health services, correction, parks and recreation, general public buildings, housing and urban renewal, parking and other municipal commercial activities, protective inspection and regulation, financial administration, general control, and interest on general debt. Expenditures for capital outlay are omitted.

b/ Expenditures for schools, as reported by the U. S. Bureau of the Census, are the amounts spent for educational institutions operated by the city government (rather than by separate school district), involving mainly public elementary and secondary schools but including also any institutions of higher education operated by the city. Included are related school-administered facilities and services such as public transportation of students, school health and recreation programs, school lunch programs, and school libraries. Expenditures for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Expenditures for capital outlay and interest are omitted.

c/ Data for the following major towns are included in the table because their governmental operations closely resemble those of municipal governments; however, the figures for these towns are not included in the totals for the various population groups or in the grand total:

East Hartford Town, Conn.	Brookline Town, Mass.
Fairfield Town, Conn.	Framingham Town, Mass.
Greenwich Town, Conn.	Weymouth Town, Mass.
West Hartford Town, Conn.	Edison Township, N.J.
Arlington Town, Mass.	

Sources of data:

- Population figures in Column 1 and data in Columns 2 and 3 are from:

U. S. Department of Commerce, Bureau of the Census. City Government Finances in 1970-71. Series GF71 No. 4. Washington, D.C.: Government Printing Office, 1972. Table 5 (p. 9-59).

- Data in Columns 4, 5, and 6 were computed by the Educational Research Service, using population figures shown in Column 1 and expenditure figures shown in Columns 2 and 3.
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