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WHERE HAS THE MONEY BEEN GOING? A Preliminary Update

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For two decades, researchers at the Economic Policy Institute have been tracking nine school districts, typical of districts nationwide, to understand how the spending levels and composition in elementary and secondary education have changed over time. Our first report, *Where's the Money Gone?* (1995) tracked expenditures from 1967 to 1991. Our second report, *Where's the Money Going?* (1997) carried the analysis forward to 1996.

These reports concluded that conventional views of the rise of education spending are exaggerated because inflation in educational services is more rapid than inflation in the economy overall. When an appropriate education price deflator is applied, elementary and secondary school spending increases since 1967 have been substantial, but not as much so as commonly believed.

Data in these reports also showed that most of the real increase in school spending has not been on increasing the resources of schools' regular academic programs. Rather, larger increases were devoted to special education, a program that consumed very few dollars in 1967. The conventional argument—that there has been a productivity collapse in elementary and secondary education because funds have increased without a corresponding improvement in academic outcomes—we concluded is flawed. It is unreasonable to expect additional funds to produce higher academic achievement for regular students if the additional funds have been directed to students with special needs.

We have now completed a new analysis that carries the data through 2005. We find that the trends identified in earlier reports have continued: real spending increases that are slower than conventionally believed when an appropriate price deflator is used, and a continued growth of special education as a share of total elementary and secondary expenditures.

Publication of the full report, covering changes in the level and composition of spending from 1967 to 2005, is forthcoming. Until that time, to assist researchers and policy makers, this briefing paper contains the data tables that will eventually appear in that full report.

Those who examine these data should refer to the earlier reports, *Where's the Money Gone?* and *Where's the Money Going?*, for explanations of the methodologies employed to develop and calculate the results. The new report, however, contains some additional tables not previewed in the earlier reports. Methodological questions not answered in the earlier reports should be directed to the authors or to the Economic Policy Institute education program (educ_prog@epi.org).

TABLE 1

Spending growth compared
All U.S. elementary and secondary public education vs. nine-district sample (2005 dollars, NSI adjusted)

	Per pupil spending	Nine-district sample	Nine-district sample	Nine-district sample
	<i>All U.S. K-12 public education</i>	<i>Unweighted</i>	<i>Average, dollar-weighted</i>	<i>Average, district-weighted</i>
1967	5,329	5,058	4,636	
1991	8,584	8,599	8,129	
1996	8,486	8,032	8,371	
2001	9,790	10,741	10,071	
2005	10,228	11,647	10,849	
<i>Spending growth, 1967-2005</i>	92%	130%	134%	142%*

* District-weighted spending growth is the average of nine individual district growth rates. It cannot be calculated directly from changes in annual averages of nine districts' spending.

TABLE 2

Average per-pupil spending
All U.S. districts, elementary and secondary

	Inflation indices		Per pupil spending	Per pupil spending in 2005 dollars	
	<i>Consumer price index</i>	<i>Net services index</i>	<i>(Current \$)</i>	<i>CPI-U based</i>	<i>NSI based</i>
	<i>CPI-U</i>	<i>NSI</i>			
1967	100	100	687	3,974	5,329
1991	407	503	5,566	7,917	8,584
1996	467	599	6,549	8,119	8,486
2001	529	690	8,703	9,518	9,790
2005	578	776	10,228	10,228	10,228

TABLE 3

Average annual rates of growth of per-pupil spending
All U.S. elementary and secondary schools

	Inflation adjustment	
	<i>CPI-U</i>	<i>NSI</i>
1967-91	2.9%	2.0%
1991-96	0.5	-0.2
1996-01	3.2	2.9
2001-05	1.8	1.1
1996-2005	2.6%	2.1%
1967-2005	2.5	1.7

TABLE 4

Changes in real total per pupil spending in the nine districts (1967-2005)

	Per pupil spending (\$2005)		Spending growth
	<i>1967</i>	<i>2005</i>	<i>1967-2005</i>
<i>Middletown, N.Y.</i>	\$6,588	\$16,749	154%
<i>Anne Arundel, Md.</i>	4,230	12,044	185
<i>Los Angeles, Calif.</i>	5,305	11,991	126
<i>Bettendorf, Iowa</i>	4,876	11,122	128
<i>Fall River, Mass.</i>	4,608	10,844	135
<i>Spring Branch, Tex.</i>	3,146	9,919	215
<i>E. Baton Rouge, La.</i>	4,007	8,971	124
<i>Boulder, Colo.</i>	6,208	8,494	37
<i>Claiborne, Tenn.</i>	2,758	7,505	172
<i>District-weighted average</i>	\$4,636	\$10,849	142%

TABLE 5

Changes in real total per-pupil spending in the nine districts (\$2005)
Average annual rates of change in each period

	1967-91	1991-96	1996-2001	2001-05	1991-2005	1996-2005	1967-2005
<i>Middletown, N.Y.</i>	2.7%	0.1%	1.5%	4.0%	2.2%	3.4%	2.5%
<i>Anne Arundel, Md.</i>	3.2	-0.5	1.5	3.6	2.1	3.6	2.8
<i>Los Angeles, Calif.</i>	2.1	-1.9	2.3	2.1	2.2	4.6	2.2
<i>Bettendorf, Iowa</i>	1.8	2.2	2.1	4.9	2.9	3.3	2.2
<i>Fall River, Mass.</i>	2.0	2.8	4.1	-0.9	2.7	2.6	2.3
<i>Spring Branch, Tex.</i>	3.9	3.4	2.4	-0.1	1.7	0.7	3.1
<i>E. Baton Rouge, La.</i>	2.0	-1.0	2.9	1.2	2.4	4.3	2.1
<i>Boulder, Colo.</i>	1.5	-1.7	0.0	-1.2	-0.4	0.4	0.8
<i>Claiborne, Tenn.</i>	2.3	3.2	3.9	1.8	3.3	3.3	2.7
<i>Average</i>	2.4%	0.7%	2.3%	1.7%	2.1%	2.9%	2.3%

TABLE 6

Per pupil spending in nine districts (2005)
Regional cost adjustment

	2005		
	<i>Nominal</i>	<i>CWI-adjusted</i>	
<i>Middletown, N.Y.</i>	\$16,749	\$14,971	-
<i>Anne Arundel, Md.</i>	12,044	11,138	-
<i>Los Angeles, Calif.</i>	11,991	10,937	-
<i>Bettendorf, Iowa</i>	11,122	13,281	+
<i>Fall River, Mass.</i>	10,844	9,965	-
<i>Spring Branch, Tex.</i>	9,919	10,025	+
<i>E. Baton Rouge, La.</i>	8,971	10,346	+
<i>Boulder, Colo.</i>	8,494	8,856	+
<i>Claiborne, Tenn.</i>	7,505	8,164	+
<i>District-weighted average</i>	\$10,849	\$10,854	

TABLE 7

Shares of total per pupil spending for each program
Average of nine districts (includes overhead allocation to each program)

Program Area*	1967	1991	1996	2001	2005	Change	
						1967-2005	1996-2005
<i>Regular education</i>	79.6%	58.8%	57.4%	56.2%	55.0%	-24.6%	-2.3%
<i>Special education</i>	3.7	17.0	18.3	20.1	21.0	17.3	2.7
<i>Compensatory education</i>	5.4	4.3	3.4	4.3	5.1	-0.2	1.7
<i>Food services</i>	2.0	4.1	4.3	3.9	3.5	1.6	-0.7
<i>Pupil support (attendance and counseling)</i>	2.0	3.5	3.2	3.2	3.3	1.3	0.1
<i>Transportation (regular ed)</i>	3.9	3.4	3.3	3.0	2.8	-1.1	-0.6
<i>Vocational education</i>	1.4	3.0	3.1	2.7	2.5	1.0	-0.7
<i>Education of English-language-learners</i>	0.3	1.8	2.4	2.3	2.1	1.8	-0.3
<i>Regular health & psychological services</i>	1.3	0.9	1.2	1.3	1.1	-0.2	-0.2
<i>Desegregation</i>	0.0	1.6	1.4	1.1	1.0	1.0	-0.4
<i>After school athletics</i>	0.4	0.7	0.7	0.8	1.0	0.6	0.3
<i>"At risk" youth education, alternative education</i>	0.1	0.6	0.6	0.5	1.0	0.9	0.4
<i>Security and violence prevention</i>	0.1	0.4	0.6	0.6	0.7	0.6	0.1
Total	100.0	100.0	100.0	100.0	100.0		
<i>Regular, compensatory ed., At risk, bilingual ed., And desegregation combined</i>	85.4%	67.1%	65.3%	64.4%	64.2%	-21.2%	-1.0%
<i>Compensatory ed., At risk, bilingual ed., And desegregation combined</i>	5.7%	8.3%	7.9%	8.3%	9.2%	3.4%	1.3%

* Programs listed in order of 2005 share of total per pupil spending.

TABLE 8

Shares of total per pupil spending for each program
Average of nine districts with overhead not allocated; overhead reported separately

<i>Program area</i>	<i>1967</i>	<i>1991</i>	<i>1996</i>	<i>2001</i>	<i>2005</i>	<i>Change</i>	
						<i>1967-2005</i>	<i>1996-2005</i>
<i>Regular education</i>	59.2%	44.5%	42.1%	40.2%	40.6%	-18.7%	-1.5%
<i>Special education</i>	2.8	13.0	13.7	14.6	15.4	12.6	1.7
<i>Compensatory education</i>	4.3	3.3	2.6	3.1	3.7	-0.6	1.2
<i>Food services</i>	1.5	3.2	3.2	2.9	2.6	1.1	-0.6
<i>Pupil support (attendance and counseling)</i>	1.5	2.6	2.4	2.3	2.5	1.0	0.1
<i>Transportation (regular ed)</i>	3.0	2.6	2.5	2.2	2.1	-0.9	-0.4
<i>Vocational education</i>	1.1	2.3	2.3	2.0	1.8	0.7	-0.5
<i>Bilingual education</i>	0.2	1.4	1.8	1.6	1.5	1.2	-0.3
<i>Regular health & psychological services</i>	0.9	0.7	0.9	0.9	0.8	-0.1	-0.1
<i>Desegregation</i>	0.0	1.3	1.1	0.9	0.7	0.7	-0.4
<i>After school athletics</i>	0.3	0.5	0.5	0.5	0.7	0.4	0.2
<i>"At risk" youth education, alternative education</i>	0.1	0.4	0.4	0.4	0.7	0.6	0.3
<i>Security and violence prevention</i>	0.0	0.3	0.4	0.5	0.5	0.5	0.1
Overhead							
<i>School and general admin</i>	9.4%	9.7%	10.4%	10.9%	11.0%	1.6%	0.6%
<i>Operations and maintenance</i>	15.7	14.3	15.7	17.1	15.6	-0.2	-0.2
Total	100.0%	100.0%	100.0%	100.0%	100.0%		
<i>Regular, comp ed., At risk, bilingual ed., And desegregation combined</i>	63.8%	50.9%	47.9%	46.2%	47.1%	-16.7%	-0.8%
<i>Comp ed., At risk, bilingual ed., And desegregation combined</i>	4.6%	6.4%	5.8%	6.0%	6.6%	2.0%	0.8%

TABLE 9

Real changes in per-pupil spending, by program
District-weighted averages for the nine districts

	1967-91	1991-96	1996-2001	2001-05	Summary, 1967-2005	Summary, 1991-2005	Summary, 1996-2005
<i>Regular education</i>	33%	2%	19%	5%	69%	28%	26%
<i>Bilingual education</i>							
<i>Compensatory education</i>		-11%	53%	34%		81%	101%
<i>"At risk" youth education</i>							
<i>Integration</i>							
<i>Above categories, combined</i>	41%	1%	20%	7%	81%	29%	28%
<i>Special education</i>	859	12	33	14	1539	69	51
<i>Pupil support (attendance and counseling)</i>	365	4	24	14	657	48	42
<i>Transportation (regular ed)</i>	46	-1	20	48	104	82	81
<i>Food services</i>		33	12	-14		62	22
<i>Security and violence prevention</i>			63	23			58
<i>Regular health & psychological services</i>	843	86	23	6	2772	111	14
<i>After school athletics</i>			39	25			69
<i>Vocational education</i>	3241	1540	9	-2	6162	2269	8
Total	79%	4%	21%	7%	142%	35%	30%

TABLE 10

Average annual real growth (reductions) in per-pupil spending, by program
District-weighted averages for the nine districts

	1967-91	1991-96	1996-2001	2001-05	Summary, 1967-2005	Summary, 1991-2005	Summary, 1996-2005
<i>Regular education</i>	1.1%	0.3%	3.5%	1.1%	1.3%	1.6%	2.4%
<i>Desegregation</i>		7.6					
<i>Bilingual education</i>	4.5	16.0	10.2				-4.5
<i>Compensatory education</i>	6.5	-4.0	8.5	2.4	4.1	1.4	4.6
<i>"At risk" youth education, alternative education</i>	0.1	-6.5	-5.1		3.4		
<i>Regular ed, deseg, biling ed, comp ed, at risk ed, combined</i>	1.4	1.5	3.6	1.7	1.5	1.8	2.7
<i>Special education</i>	9.4	2.1	5.8	3.1	7.3	3.7	4.6
<i>Pupil support (attendance and counseling)</i>	5.7	-0.3	4.1	2.5	4.3	1.9	3.3
<i>Transportation (regular ed)</i>	1.0	-0.4	3.0	5.1	1.3	2.1	3.6
<i>Food services</i>	6.2	4.3	1.2				-16.6
<i>Security and violence prevention</i>	11.1	17.1	6.2	1.3	7.4		1.6
<i>Regular health & psychological services</i>	5.0	9.7	3.2	-0.4	4.6	4.0	1.2
<i>After school athletics</i>	5.0	-0.8	6.2	5.2	3.9		4.2
<i>Vocational education</i>	8.2	19.6	1.7	-1.3	6.7	5.3	0.3
Total	2.4%	0.7%	2.3%	1.7%	2.3%	2.1%	2.9%

TABLE 11

Spending of net new money in the nine school districts

	1967-91	1996-2001	1996-2005	1967-2005
<i>a. Academic classroom programs (b-f)</i>	41%	58%	53%	47%
<i>b. Regular education</i>	29	45	26	34
<i>c. Bilingual education</i>	4	3	8	4
<i>d. Compensatory education</i>	3	10	18	6
<i>e. "At risk" youth education</i>	1	-1	1	2
<i>f. Integration</i>	4	0	0	2
<i>g. Special education</i>	36%	33%	41%	36%
<i>h. Other*</i>	23%	10%	6%	17%
Total (a,g, and h)	100%	100%	100%	100%

*"Other" includes pupil support (attendance and counseling, regular transportation, food services, security and violence prevention, regular health and psychological services, after-school athletics, and vocational education."

TABLE 12

Shares of total per-pupil spending for regular education in the nine districts

	Share of total per-pupil spending for regular education				
	1967	1991	1996	2001	2005
<i>Anne Arundel, Md.</i>	83%	62%	60%	57%	58%
<i>Bettendorf, Iowa</i>	92	72	67	65	57
<i>Boulder, Colo.</i>	84	64	69	67	65
<i>Claiborne, Tenn.</i>	57	53	57	56	54
<i>E. Baton Rouge, La.</i>	76	57	54	53	52
<i>Fall River, Mass.</i>	76	51	55	56	68
<i>Los Angeles, Calif.</i>	87	51	46	48	46
<i>Middletown, N.Y.</i>	78	59	53	49	47
<i>Spring Branch, Tex.</i>	83	60	56	55	48
<i>District-weighted average</i>	80%	59%	57%	56%	55%

TABLE 13

Changes in real per-pupil spending for regular education in the nine districts (\$2005)
Average annual rates of change in each period

	1967-91	1991-96	1996-2001	2001-05	1991-2005	1996-2005	1967-2005
<i>Anne Arundel, Md.</i>	2.0%	-1.1%	2.3%	4.4%	1.6%	3.2%	1.8%
<i>Bettendorf, Iowa</i>	0.8	0.7	1.2	1.6	1.1	1.4	0.9
<i>Boulder, Colo.</i>	0.4	-0.1	0.9	-1.9	-0.3	-0.4	0.1
<i>Claiborne, Tenn.</i>	2.0	4.7	4.1	1.0	3.4	2.7	2.5
<i>E. Baton Rouge, La.</i>	0.8	-2.2	6.6	0.4	1.6	3.8	1.1
<i>Fall River, Mass.</i>	0.4	4.2	6.2	4.0	4.8	5.2	2.0
<i>Los Angeles, Calif.</i>	-0.1	-3.8	7.5	1.2	1.5	4.7	0.5
<i>Middletown, N.Y.</i>	1.4	-1.9	1.3	3.1	0.7	2.1	1.2
<i>Spring Branch, Tex.</i>	2.5	1.9	1.2	-3.4	0.1	-0.9	1.6
<i>Average</i>	1.1%	0.3%	3.5%	1.1%	1.6%	2.4%	1.3%

TABLE 14

Changes in share of total per-pupil spending for charter schools in the nine districts (2001-05)

	Share of total per-pupil spending for charter schools	
	2001	2005
<i>Anne Arundel, Md.</i>	0.0%	0.0%
<i>Bettendorf, Iowa</i>	0.0	0.0
<i>Boulder, Colo.</i>	1.8	5.8
<i>Claiborne, Tenn.</i>	0.0	0.0
<i>E. Baton Rouge, La.</i>	0.6	1.2
<i>Fall River, Mass.</i>	3.6	4.6
<i>Los Angeles, Calif.</i>	0.5	1.6
<i>Middletown, N.Y.</i>	0.0	0.0
<i>Spring Branch, Tex.</i>	0.0	0.0
<i>District-weighted average</i>	0.7%	1.5%

TABLE 15

Shares of total per-pupil spending for curriculum and staff development in the nine districts

	Share of total per-pupil spending for curriculum and staff development				
	1967	1991	1996	2001	2005
<i>Anne Arundel, Md.</i>	2.3%	2.0%	1.2%	0.9%	1.2%
<i>Bettendorf, Iowa</i>	0.1	3.2	1.7	1.2	1.0
<i>Boulder, Colo.</i>	2.5	1.7	1.3	1.7	1.7
<i>Claiborne, Tenn.</i>	0.5	1.1	1.5	1.1	1.2
<i>E. Baton Rouge, La.</i>	1.3	2.0	1.1	0.5	0.6
<i>Fall River, Mass.</i>	1.0	1.5	1.9	4.1	4.2
<i>Los Angeles, Calif.</i>	2.2	1.5	0.9	1.8	2.3
<i>Middletown, N.Y.</i>	0.4	1.5	0.7	0.6	1.1
<i>Spring Branch, Tex.</i>	2.3	1.6	1.4	1.3	1.0
<i>District-weighted average</i>	1.4%	1.8%	1.3%	1.5%	1.6%

TABLE 16

Special education share of total spending in the nine districts (1991/1996/2001/2005)

	1991	1996	2001	2005
<i>Anne Arundel, Md.</i>	18%	19%	23%	22%
<i>Bettendorf, Iowa</i>	16	18	19	23
<i>Boulder, Colo.</i>	16	15	17	18
<i>Claiborne, Tenn.</i>	12	14	16	17
<i>E. Baton Rouge, La.</i>	16	20	19	20
<i>Fall River, Mass.</i>	22	22	23	22
<i>Los Angeles, Calif.</i>	18	19	21	21
<i>Middletown, N.Y.</i>	22	27	31	30
<i>Spring Branch, Tex.</i>	13	11	13	15
<i>District-weighted average</i>	17%	18%	20%	21%

TABLE 17**Growth in real per-pupil special education spending in the nine districts**

	1991-96	1996-2001	2001-05	1991-2005	1996-2005
<i>Anne Arundel, Md.</i>	-1.1%	2.3%	4.4%	1.6%	3.2%
<i>Bettendorf, Iowa</i>	0.7	1.2	1.6	1.1	1.4
<i>Boulder, Colo.</i>	-0.1	0.9	-1.9	-0.3	-0.4
<i>Claiborne, Tenn.</i>	4.7	4.1	1.0	3.4	2.7
<i>E. Baton Rouge, La.</i>	-2.2	6.6	0.4	1.6	3.8
<i>Fall River, Mass.</i>	4.2	6.2	4.0	4.8	5.2
<i>Los Angeles, Calif.</i>	-3.8	7.5	1.2	1.5	4.7
<i>Middletown, N.Y.</i>	-1.9	1.3	3.1	0.7	2.1
<i>Spring Branch, Tex.</i>	1.9	1.2	-3.4	0.1	-0.9
<i>District-weighted average</i>	0.3%	3.5%	1.1%	1.6%	2.4%

TABLE 18**Average annual growth in real per-pupil special education spending in the nine districts**

	1991-96	1996-2001	2001-05	1991-2005	1996-2005
<i>Anne Arundel, Md.</i>	1%	8%	2%	4%	5%
<i>Bettendorf, Iowa</i>	5	3	11	6	7
<i>Boulder, Colo.</i>	-2	3	0	0	2
<i>Claiborne, Tenn.</i>	6	7	2	6	5
<i>E. Baton Rouge, La.</i>	3	6	3	4	5
<i>Fall River, Mass.</i>	3	6	-1	3	3
<i>Los Angeles, Calif.</i>	-1	8	2	3	6
<i>Middletown, N.Y.</i>	4	6	4	5	5
<i>Spring Branch, Tex.</i>	0	5	4	3	4
<i>District-weighted average</i>	2%	6%	3%	4%	5%

TABLE 19**Growth in real per-pupil spending for special education services,
by category, in the nine districts**

	Share of special education spending as % of total special education spending	
	1996	2005
<i>Special education teachers (total)</i>	48%	42%
<i>Special ed classroom aides (total)</i>	12	14
<i>Teachers plus aides</i>	60%	57%
<i>Special ed contracted services (total)</i>	14%	15%
<i>Other special ed professionals (total)</i>	10	11
<i>Legal services, special education (total)</i>	1%	1%
<i>Transportation</i>	6%	6%
<i>Administration</i>	7	7
<i>Total special education spending</i>	100%	100%

TABLE 20

Percentage of public school enrollment served in special education programs, by disability

Years	All disabilities	Autism	Deaf/blindness	Developmental delay	Emotional disturbance	Hearing impaired	Mental retardation	Multiple disabilities	Orthopedic impairments	Other health impairments	Specific learning disabilities	Speech or language impairments	Traumatic brain injury	Visual impairments
1990-91	15.10%	0.00%	0.00%	0.00%	1.15%	0.16%	1.54%	0.29%	0.16%	0.19%	7.08%	4.47%	0.00%	0.07%
1995-96	10.70	0.06	0.00	0.00	0.92	0.14%	1.14	0.18	0.13	0.29	5.47	2.27	0.02	0.05
2000-01	11.50	0.16	0.00	0.06	0.95	0.14%	1.13	0.22	0.14	0.60	5.74	2.29	0.03	0.05
2004-05	11.70	0.32	0.00	0.15	0.93	0.14	0.99	0.23	0.12	1.00	5.41	2.31	0.04	0.05

TABLE 21

Intensity of special education spending (2005, share)

	1996	1996	2001	2001	2005	2005
	<i>Share of enrollment in Spec. Ed</i>	<i>Share of total spending on Spec. Ed</i>	<i>Share of enrollment in Spec. Ed</i>	<i>Share of total spending on Spec. Ed</i>	<i>Share of enrollment in Spec. Ed</i>	<i>Share of total spending on Spec. Ed</i>
<i>Anne Arundel</i>	13	19	14	23	14	22
<i>Bettendorf</i>	8	18	8	19	9	23
<i>Boulder</i>	12	15	12	17	12	18
<i>Claiborne</i>	24	14	20	16	18	17
<i>East Baton Rouge</i>	11	20	12	19	13	20
<i>Fall River</i>	14	22	17	23	15	22
<i>Los Angeles</i>	10	19	12	21	11	21
<i>Middletown</i>	n/a	27	15	31	14	30
<i>Spring Branch</i>	11	11	11	13	11	15

TABLE 22

Compensation (salaries and benefits)
Average of the nine districts

	1967	1991	1996	2001	2005	Change in share	
						<i>1967-2005</i>	<i>1996-2005</i>
<i>Employee compensation, as % of all district spending</i>	78.0%	78.3%	76.3%	73.6%	74.8%	-3.2%	-1.5%
<i>Benefit ratio (all benefits, incl. state, to district salaries)</i>	9.4	23.5	28.4	27.1	36.8	27.4	8.5
<i>Benefits as a share of total compensation</i>	8.5	18.8	21.8	20.9	26.2	17.7	4.3

TABLE 23

Health and pension benefits as share of total district spending

	Health			Pension		
	1996	2001	2005	1996	2001	2005
<i>Anne Arundel</i>	7%	7%	15%	9%	4%	3%
<i>Bettendorf</i>	5	10	11	3	3	2
<i>Boulder</i>	3	3	4	6	5	5
<i>Claiborne</i>	4	4	6	4	2	2
<i>East Baton Rouge</i>	10	9	12	8	6	6
<i>Fall River</i>	10	8	11	5	2	2
<i>Los Angeles</i>	14	10	12	6	4	5
<i>Middletown</i>	5	4	7	2	0	2
<i>Spring Branch</i>	5	2	3	3	3	3
<i>District-weighted average</i>	7%	6%	9%	5%	3%	3%

NOTE: Medicare payments not included in health; Social Security payments not included in pension payments to Flexible Benefit Accounts are considered health benefits although they may possibly be child care, etc.

TABLE 24

Growth in real per pupil spending on health insurance

	Health insurance		
	1996-2001	2001-05	1996-2005
<i>Anne Arundel</i>	41%	182%	297%
<i>Bettendorf</i>	185	31	273
<i>Boulder</i>	51	28	94
<i>Claiborne</i>	20	82	120
<i>East Baton Rouge</i>	43	51	115
<i>Fall River</i>	14	50	72
<i>Los Angeles</i>	23	38	69
<i>Middletown</i>	29	43	84
<i>Spring Branch</i>	-48	66	-13
<i>District-weighted average</i>	40%	64%	123%

TABLE 25

Costs per pupil for employee health insurance in the nine districts

	1996	2001	2005
<i>Anne Arundel</i>	612	861	2,432
<i>Los Angeles</i>	1,175	1,443	1,987
<i>Middletown</i>	852	1,096	1,567
<i>Fall River</i>	885	1,010	1,519
<i>Bettendorf</i>	407	1,160	1,519
<i>East Baton Rouge</i>	615	876	1,323
<i>Claiborne</i>	255	307	560
<i>Boulder</i>	233	351	451
<i>Spring Branch</i>	460	241	401
<i>District-weighted average</i>	610	816	1,307

TABLE 26

Shares of total spending for overhead
Average of the nine districts

	1967	1991	1996	2001	2005	Change in share	
						1967-2005	1996-2005
Overhead							
<i>School and general admin.</i>	9.40%	9.70%	10.40%	10.90%	11.00%	1.61%	0.60%
<i>Operations and maintenance</i>	15.70	14.30	15.70	17.10	15.60	-0.17	-0.18

TABLE A 1

Selected inflation rates (1967-2005)

	Inflation Index		Inflation
	(1982-84=100)		
	1967	2005	1967-2005
All items (CPI-U)	32.9	190.3	478%
All commodities	36.4	155.8	328%
<i>Food</i>	34.0	188.5	454
<i>Other commodities</i>	38.1	139.3	266
All services	28.2	224.6	696%
<i>Medical care</i>	27.2	314.9	1058
<i>Services (Not including medical care)</i>	28.9	216.0	647
<i>Shelter</i>	28.4	219.8	674

TABLE A 2

Growth in per-pupil spending using different inflation measures (1967-2005)

Year	Per-pupil spending (in \$2005)		
	Current dollars	Consumer price index (CPI-U)	Net services index (NSI)
1967	\$687	\$3,974	\$5,329
1991	5,566	7,917	8,584
1996	6,549	8,119	8,486
2005	10,228	10,228	10,228
Change			
1967-91	710%	99%	61%
1991-96	18	3	-1
1996-2001	33	17	15
2001-05	18	7	4
1996-2005	56	26	21
1967-2005	1389	157	92
Inflation rates			
1967-2005			
<i>Total</i>		478%	24%
<i>Annual</i>		4.7	5.5
1996-2005			
<i>Total</i>		24%	30%
<i>Annual</i>		2.4	2.9

TABLE A3

The net services index compared to other indices

	Average annual inflation rates					
	1967-91	1991-96	1996-2001	2001-05	1996-2005	1967-2005
<i>Consumer price index, CPI-U</i>	6.02%	2.79%	2.54%	2.26%	2.42%	4.73%
<i>Professional wages*</i>	6.50	2.20	4.54	3.37	4.02	5.34
<i>Comparable wage index, CWI (NCES)** ^</i>			4.28	3.65	4.00	
<i>All services, CPI</i>	6.99	3.43	3.12	3.24	3.17	5.60
<i>All services less medical care, CPI</i>	6.83	3.23	3.05	3.12	3.08	5.45
Net services index, NSI	6.96%	3.54%	2.87%	2.99%	2.92%	5.54%

* Uses Department of Labor GS 5 - 9 (or 10) from 1967-83, EPI calculations using 5 occupations from 1983-2005.

** 1996 CWI index number unpublished, provided by Lori Taylor.

^ NCES (National Center for Education Statistics). 2008a. Comparable Wage Index Data Files, 2005 State CWI. Education Finance Statistics Center. <http://nces.ed.gov/edfin/adjustments.asp>; and Taylor, Lori L., and William J. Fowler, Jr. 2006. A Comparable Wage Approach to Geographic Cost Adjustment. Research and Development Report. NCES 2006-321. May. Education Finance Statistical Center, U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics. <http://nces.ed.gov/pubs2006/2006321.pdf>.

TABLE B 1

**Comparing real changes in total per-pupil spending,
national changes, and nine-district sample changes**
Adjusted for inflation by the net services index

Year	nine district sample		Difference in rate of growth
	Nationwide	District-weighted average	
1967-91	61%	79%	29%
1967-96	59	87	48
1967-2001	84	126	50
1967-2005	92	142	54

TABLE B 2

Characteristics of public elementary and secondary school students
Comparing national characteristics and nine-district sample characteristics

	1996		2005		Change, 1996-2005	
	Nationwide	District-weighted average	Nationwide	District-weighted average	Nationwide	District-weighted average
African-American	16.8%	14.5%	17.3%	17.6%	0.5%	3.1%
<i>Hispanic</i>	13.5	16.9	19.2	21.6	5.7	4.8
<i>Lunch eligible</i>	32.2	41.6	35.2	50.4	3.0	8.8
<i>Special education*</i>	12.0	12.9	13.0	12.8	1.0	-0.1
Enrollment growth					8.8%	5.9%

* Middletown not included; data not available for 1996.

TABLE A 3 - 1

Expenditure patterns, 1967-1991-1996-2005, Anne Arundel County, Md.

	Per pupil spending (\$, 2005, NSI)				Share of total spending				Change in share				Share of net new spending				Real growth of per pupil spending*				
	1967	1991	1996	2005	1967	1991	1996	2005	1967- 2005	1991- 2005	1996- 2005	1967- 2005	1991- 2005	1996- 2005	1967- 2005	1991- 2005	1996- 2005	1967- 2005	1991- 2005	1996- 2005	
Regular education	\$3,510	\$5,583	\$5,287	\$7,012	83%	62%	60%	58%	-25%	-4%	-2%	45%	47%	53%	100%	26%	33%	100%	26%	33%	
Special education	112	1,613	1,677	2,667	3	18	19	22	20	4	3	33	35	30	65	59					
Academic programs, other special populations:																					
Compensatory education	\$99	\$149	\$108	\$284	2%	2%	1%	2%	0%	1%	1%	2%	4%	5%	187%	90%	162%				
"At risk" youth education, alternative education	27	28	36	95	1	0	0	1	0	0	0	1	2	2	250	241	166				
Education of English-language-learners	0	22	19	78	0	0	0	1	1	0	0	1	2	2	258	312					
Desegregation	0	1	1	3	0	0	0	0	0	0	0	0	0	0	95	76					
Pupil support (attendance and counseling)	\$127	\$476	\$440	\$503	3%	5%	5%	4%	1%	-1%	-1%	5%	1%	2%	297%	6%	14%				
Regular health & psychological services	1	35	125	114	0	0	1	1	1	1	0	1	3	0	225	-9					
Transportation (regular ed)	250	467	376	411	6	5	4	3	-2	-2	-1	2	-2	1	64	-12	9				
Vocational education	42	454	386	456	1	5	4	4	3	-1	-1	5	0	2	0	18					
After school athletics	\$4	\$93	\$74	\$79	0%	1%	1%	1%	1%	0%	0%	1%	0%	0%	-16%	7%					
Food services	59	101	265	330	1	1	3	3	1	2	0	3	8	2	460%	228	24				
Security and violence prevention	0	6	3	14	0	0	0	0	0	0	0	0	0	0	148	371					
All programs	\$4,230	\$9,028	\$8,797	\$12,044	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%							
Overhead																					
General and school administration	\$435	\$936	\$901	\$1,389	10%	10%	10%	12%	1%	1%	1%	12%	15%	15%	219%	48%	54%				
Operations and maintenance	627	1,376	1,260	1,899	15	15	14	16	1	1	1	16	17	20	203	38	51				
Employee compensation, as % of all district spending																					
Employee compensation, as % of all district spending	77%	79%	79%	81%																	
Benefits as a share of total compensation	8	24	26	38																	
Note:																					
CPI-U for Baltimore MSA, 1967 = 100	100	406	459	568																	
NSI for Baltimore MSA, 1967 = 100	100	487	568	735																	

* Cells are blank in cases where base year spending was zero or insignificant.

TABLE A 3 - 2

Expenditure patterns, 1967-1991-1996-2005, Bettendorf, Iowa

	Per pupil spending (\$, 2005, NSI)			Share of total spending			Change in share			Share of net new spending			Real growth of per pupil spending*					
	1967	1991	1996	2005	1967	1991	1996	2005	1967-	1991-	1996-	1967-	1991-	1996-	2005	1991-	1996-	2005
									2005	2005	2005	2005	2005	2005	2005	2005	2005	2005
Regular education	\$4,495	\$5,403	\$5,586	\$6,324	92%	72%	67%	57%	-35%	-16%	-10%	29%	25%	26%	41%	17%	13%	78
Special education	149	1,160	1,464	2,609	3	16	18	23	20	8	6	39	40	41				
Academic programs, other special populations:																		
Compensatory education	\$0	\$136	\$130	\$180	0%	2%	2%	2%	2%	0%	0%	3%	1%	2%				38%
"At-risk" youth education, alternative education	0	58	125	483	0	1	2	4	4	4	3	8	12	13				286
Education of English-language learners	0	0	3	34	0	0	0	0	0	0	0	1	1%	1%				932
Desegregation	0	2	1	0	0	0	0	0	0	0	0	0	0	0				-100
Pupil support (attendance and counseling)	\$43	\$250	\$324	\$271	1%	3%	4%	2%	2%	-1%	-1%	4%	1%	-2%				-16%
Regular health & psychological services	50	110	103	145	1	1	1	1	0	0	0	2	1	1				41
Transportation (regular ed)	124	130	119	175	3	2	1	2	-1	0	0	1	1	2				47
Vocational education	15	2	218	320	0	0	3	3	3	3	0	5	9	4				47
After school athletics	\$0	\$122	\$140	\$317	0%	2%	2%	3%	3%	1%	1%	5%	5%	6%				126%
Food services	0	75	93	258	0	1	1	2	2	1	1	4	5	6				177
Security and violence prevention	0	15	23	5	0	0	0	0	0	0	0	0	0	-1				-77
All programs	\$4,876	\$7,462	\$8,330	\$11,122	100%	100%	100%	100%	0%	0%	0%	100	100	100				
Overhead																		
General and school administration	537	828	1,197	1,416	11%	11%	14%	13%	2%	2%	-2%	14%	16%	8%				18%
Operations and maintenance	868	1,194	1,300	2,694	18	16	16	24	6	8	9	29	41	50				107
Employee compensation, as % of all district spending																		
Benefits as a share of total compensation	6	18	23	32	79%	75%	78%	63%										
Note:																		
CPI-U for North Central (C-Size), 1967 = 100	100	396	459	560														
NSI for North Central (C-Size), 1967 = 100	100	486	572	778														

* Cells are blank in cases where base year spending was zero or insignificant.

TABLE A 3 - 3

Expenditure patterns, 1967-1991-1996-2005, Boulder, Colorado

	Per pupil spending (\$, 2005, NSI)				Share of total spending				Change in share				Share of net new spending				Real growth of per pupil spending*			
	1967	1991	1996	2005	1967	1991	1996	2005	1967-2005	1991-2005	1996-2005	2005	1967-2005	1991-2005	1996-2005	2005	1967-2005	1991-2005	1996-2005	
Regular education	\$5,238	\$5,719	\$5,680	\$5,488	84%	64%	69%	65%	-20%	1%	-4%	11%	52%	-71%	5%	-4%	-3%			
Special education	271	1,434	1,272	1,516	4	16	15	18	13	2	2	54	-18	90	460	6	19			
Academic programs, other special populations:																				
Compensatory education	\$2	\$228	\$110	\$172	0%	3%	1%	2%	2%	-1%	1%	7%	13%	23%		-24%	56%			
"At risk" youth education, alternative education	0	16	40	45	0	0	0	1	1	0	0	2	-7	2		177	14			
Education of English-language-learners	0	116	168	330	0	1	2	4	4	3	2	14	-48	60		185	96			
Desegregation	0	2	1	1	0	0	0	0	0	0	0	0	0	0		-32	1			
Pupil support (attendance and counseling)	\$185	\$459	\$200	\$187	3%	5%	2%	2%	-1%	-3%	0%	0%	61%	-5%	1%	-59%	-7%			
Regular health & psychological services	50	76	59	72	1	1	1	1	0	0	0	1	1	5		46	-4		22	
Transportation (regular ed)	164	259	338	312	3	3	4	4	1	1	0	6	-12	-10		91	21		-8	
Vocational education	202	425	196	162	3	5	2	2	-1	-3	0	-2	59	-13		-20	-62		-18	
After school athletics	\$65	\$93	\$57	\$100	1%	1%	1%	1%	0%	0%	0%	2%	-2%	16%		55%	8%		76%	
Food services	21	85	70	69	0	1	1	1	0	0	0	2	4	-1		234	-20		-3	
Security and violence prevention	12	26	30	39	0	0	0	0	0	0	0	1	-3	3		225	51		31	
All programs	\$6,208	\$8,938	\$8,223	\$8,494	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%						
Overhead																				
General and school administration	\$712	\$1,027	\$958	\$1,058	11%	11%	12%	12%	1%	1%	1%	15%	-7%	37%		49%	3%		10%	
Operations and maintenance	957	1,578	2,195	1,105	15	18	27	13	-2	-5	-14	6	107	-401		15	-30		-50	
Employee compensation, as % of all district spending																				
	81%	76%	69%	80%																
Benefits as a share of total compensation																				
	7	18	16	18																
Note:																				
CPI-U for Denver-Boulder-Greeley, CO, 1967 = 100																				
NSI for Denver-Boulder-Greeley, CO, 1967 = 100																				

* Cells are blank in cases where base year spending was zero or insignificant.

TABLE A 3 - 4

Expenditure patterns, 1967-1991-1996-2005, Claiborne, Tenn.

	Per pupil spending (\$, 2005, NSI)			Share of total spending			Change in share			Share of net new spending			Real growth of per pupil spending*		
	1967	1991	2005	1967	1991	2005	1967-2005	1991-2005	1996-2005	1967-2005	1991-2005	1996-2005	1967-2005	1991-2005	1996-2005
Regular education	\$1,583	\$2,526	\$3,173	57%	53%	54%	-3%	1%	-3%	52%	56%	45%	156%	60%	27%
Special education	101	587	804	4	12	14	13	5	2	24	25	24	115	115	57
Academic programs, other special populations:															
Compensatory education	\$681	\$396	\$152	25%	8%	3%	-20%	-4%	1%	-8%	-3%	9%	-54%	-20%	108%
"At risk" youth education, alternative education	0	14	1	0	0	2	2	1	2	3	4	6	787	787	
Education of English-language-learners	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Desegregation	0	0	0	0	0	0	0	0	0	0	0	0	-100	-100	
Pupil support (attendance and counseling)	\$22	\$104	\$201	1%	2%	4%	3%	2%	1%	6%	8%	6%	206%	58%	
Regular health & psychological services	1	13	24	0	0	0	0	0	0	0	0	0	0	53	-18
Transportation (regular ed)	242	343	418	9	7	7	-4	-2	-3	3	1	-3	51%	6	-13
Vocational education	35	379	425	1	8	8	4	-3	-2	8	1	-1	6	6	-5
After school athletics	\$0	\$0	\$2	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	-50%
Food services	93	413	374	3	9	7	5	0	2	12	9	15	608%	59%	75
Security and violence prevention	0	0	11	0%	0%	0%	0%	0	0	0	0	-1			-97
All programs	\$2,758	\$4,775	\$5,585	100%	100%	100%	0%	0%	0%	100%	100%	100%			
Overhead															
General and school administration	\$96	\$341	\$434	3%	7%	8%	4%	1%	0%	10%	9%	8%	504%	71%	34%
Operations and maintenance	270	560	560	10	12	10	0	-2	0	10	7	10	176	33	33
Employee compensation, as % of all district spending															
	63%	78%	76%	75%											
Benefits as a share of total compensation															
	9	15	20	21											
Note:															
CPI-U for South (D-Size), 1967 = 100	100	407	466	568											
NSI for South (D-Size), 1967 = 100	100	471	560	727											

* Cells are blank in cases where base year spending was zero or insignificant.

TABLE A 3 - 5

Expenditure patterns, 1967-1991-1996-2005, East Baton Rouge, La.

	Per pupil spending (\$, 2005, NSI)				Share of total spending				Change in share				Share of net new spending				Real growth of per pupil spending*			
	1967	1991	1996	2005	1967	1991	1996	2005	1967-2005	1991-2005	1996-2005	2005	1967-2005	1991-2005	1996-2005	2005	1967-2005	1991-2005	1996-2005	
Regular education	\$3,030	\$3,688	\$3,303	\$4,626	76%	57%	54%	52%	-24%	-6%	-2%	32%	37%	46%	53%	25%	40%			
Special education	158	1,051	1,200	1,838	4	16	20	20	17	4	1	34	31	22	75	53				
Academic programs, other special populations:																				
Compensatory education	\$261	\$240	\$337	\$571	7%	4%	6%	6%	0%	3%	1%	6%	13%	8%	119%	139%	69%			
"At risk" youth education, alternative education	0	72	16	26	0	1	0	0	0	-1	0	1	-2	0	-64%	60				
Education of English-language-learners	0	21	45	42	0	0	1	0	0	0	0	1	1	0	99%	-7				
Desegregation	0	85	0	0	0	1	0	0	0	-1	0	0	-3	0	-100%	-100				
Pupil support (attendance and counseling)																				
Regular health & psychological services	\$13	\$179	\$150	\$350	0%	3%	2%	4%	4%	1%	1%	7%	7%	7%	95%	133%				
Transportation (regular ed)	3	21	97	138	0	0	2	2	1	1	0	3	5	1	557	42				
Vocational education	210	337	354	472	5	5	6	5	0	0	-1	5	5	4	125%	40	33			
After school athletics	16	106	116	147	0	2	2	2	1	0	0	3	2	1	794	38	26			
Food services	\$0	\$0	\$27	\$49	0%	0%	0%	1%	1%	1%	0%	1%	2%	1%	81%					
Security and violence prevention	316	609	462	655	8	9	8	7	-1	-2	0	7	2	7	107%	8%	42			
All programs	\$4,007	\$6,449	\$6,122	\$8,971	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%	100%	100%				
Overhead																				
General and school administration	\$373	\$630	\$685	\$1,135	9%	10%	11%	13%	3%	3%	1%	15%	20%	16%	204%	80%	66%			
Operations and maintenance	600	757	630	1,111	15	12	10	12	-3	1	2	10	14	17	85	47	76			
Employee compensation, as % of all district spending																				
Benefits as a share of total compensation	9	20	25	31	9	20	25	31												
Note:																				
CPI-U for South (C-Size), 1967 = 100																				
NSI for South (C-Size), 1967 = 100																				

* Cells are blank in cases where base year spending was zero or insignificant.

TABLE A 3 - 6

Expenditure patterns, 1967-1991-1996-2005, Fall River, Mass.

	Per pupil spending (\$, 2005, NSI)				Share of total spending			Change in share			Share of net new spending			Real growth of per pupil spending*			
	1967	1991	1996	2005	1967	1991	1996	2005	1967-2005	1991-2005	1996-2005	1967-2005	1991-2005	1996-2005	1967-2005	1991-2005	1996-2005
Regular education	\$3,500	\$3,810	\$4,691	\$7,390	76%	51%	55%	68%	-8%	17%	13%	62%	106%	119%	111%	94%	58%
Special education	353	1,651	1,912	2,419	8	22	22	22	15	0	0	33	23	22	585	47	27
Academic programs, other special populations:																	
Compensatory education	\$4	\$510	\$398	\$18	0%	7%	5%	0%	0%	-7%	-4%	0%	-15%	-17%	354%	-96%	-95%
"At risk", youth education, alternative education	0	22	3	0	0	0	0	0	0	0	0	0	-1	0	-100	-100	-100
Education of English-language-learners	122	352	457	0	3	5	5	0	-3	-5	-5	-2	-10	-20	-100	-100	-100
Desegregation	0	1	44	0	0	0	1	0	0	0	-1	0	0	-2	-100	-100	-100
Pupil support (attendance and counseling)	\$100	\$236	\$197	\$461	2%	3%	2%	4%	2%	1%	2%	6%	7%	12%	360%	95%	135%
Regular health & psychological services	132	116	171	125	3	2	2	1	-2	0	-1	0	0	-2	-5	7	-27
Transportation (regular ed)	26	20	21	153	1	0	0	1	1	1	1	2	4	6	496	673	635
Vocational education	281	238	249	113	6	3	3	1	-5	-2	-2	-3	-4	-6	-60	-52	-55
After school athletics	\$35	\$46	\$42	\$49	1%	1%	0%	0%	0%	0%	0%	0%	0%	0%	41%	6%	18%
Food services	54	434	349	-16	1	6	4	0	-1	-6	-4	-1	-13	-16	-130	-104	-105
Security and violence prevention	1	39	48	131	0	1	1	1	1	1	1	2	3	4	235	173	
All programs	\$4,608	\$7,475	\$8,581	\$10,844	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%	100%	100%	100%
Overhead																	
General and school administration	480	560	736	1,188	10%	7%	9%	11%	1%	3%	2%	11%	19%	20%	148%	112%	62%
Operations and maintenance	541	760	951	906	12	10	11	8	-3	-2	-3	6	4	-2	67	19	-5
Employee compensation, as % of all district spending																	
	1967	1991	1996	2005	91%	80%	82%	82%									
Benefits as a share of total compensation	10	11	21	22													
Note:																	
CPI-U for Boston-Brockton-Nashua,																	
MA-NH-ME-CT, 1967 = 100																	
NSI for Boston-Brockton-Nashua,																	
MA-NH-ME-CT, 1967 = 100																	

* Cells are blank in cases where base year spending was zero or insignificant.

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Expenditure patterns, 1967-1991-1996-2005, Los Angeles, Calif.

	Per pupil spending (\$, 2005, NSI)			Share of total spending			Change in share			Share of net new spending			Real growth of per pupil spending*				
	1967	1991	1996	2005	1967	1991	1996	2005	1967- 2005	1991- 2005	1996- 2005	1967- 2005	1991- 2005	1996- 2005	1967- 2005	1991- 2005	1996- 2005
Regular education	\$4,619	\$4,487	\$3,688	\$5,558	87%	51%	46%	46%	-41%	-4%	0%	14%	34%	47%	20%	24%	51%
Special education	120	1,600	1,533	2,498	2	18	19	21	19	3	2	36	28	24	56	63	63
Academic programs, other special populations:																	
Compensatory education	\$238	\$303	\$367	\$1,422	4%	3%	5%	12%	7%	8%	7%	18%	35%	27%	497%	370%	288%
"At risk" youth education, alternative education	0	68	55	112	0	1	1	1	1	0	0	2	1	1	65	103	103
Education of English-language-learners	0	344	354	283	0	4	4	2	2	-2	-2	4	-2	-2	-18	-20	-20
Desegregation	0	1,140	973	1,037	0	13	12	9	9	-4	-3	16	-3	2	-9	6	6
Pupil support (attendance and counseling)	\$58	\$207	\$222	\$296	1%	2%	3%	2%	1%	0%	0%	4%	3%	2%	411%	43%	34%
Regular health & psychological services	138	64	90	122	3	1	1	1	-2	0	0	0	2	1	-12	90	35
Transportation (regular ed)	69	19	15	24	1	0	0	0	-1	0	0	-1	0	0	-66	23	53
Vocational education	20	90	84	118	0	1	1	1	1	0	0	1	1	1	493	32	41
After school athletics	\$0	\$8	\$8	\$13	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	57%	59%
Food services	22	418	561	413	0	5	7	3	3	-1	-4	6	0	-4	-1	-26	-26
Security and violence prevention	21	82	76	95	0	1	1	1	0	0	0	1	0	0	355%	16	24
All programs	\$5,305	\$8,829	\$8,027	\$11,991	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%	100%	100%	100%
Overhead																	
General and school administration	\$512	\$810	\$932	\$1,410	10%	9%	12%	12%	2%	3%	0%	13%	19%	12%	175%	74%	51%
Operations and maintenance	983	883	688	1,632	19	10	9	14	-5	4	5	10	24	24	66	85	137
Employee compensation, as % of all district spending	83%	88%	84%	78%	7	25	29	34									
Benefits as a share of total compensation	7	25	29	34													
Note:																	
CPI-U for Los Angeles-Riverside-Orange County, Calif.																	
1967 = 100	100	416	461	583													
NSI for Los Angeles-Riverside-Orange County, Calif.	100	543	638	811													
1967 = 100																	

* Cells are blank in cases where base year spending was zero or insignificant.

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Expenditure patterns, 1967-1991-1996-2005, Middletown, N.Y.

	Per pupil spending (\$, 2005, NSI)				Share of total spending				Change in share				Share of net new spending				Real growth of per pupil spending*						
	1967	1991	1996	2005	1967	1991	1996	2005	1967-2005	1991-2005	1996-2005	2005	1967-2005	1991-2005	1996-2005	2005	1967-2005	1991-2005	1996-2005	2005			
	\$5,143	\$7,249	\$6,583	\$7,948	78%	59%	53%	47%	-31%	-11%	-6%	4	28	8	4	48	53	41	31%	55%	10%	21%	
Regular education	154	2,712	3,297	5,064	2	22	27	30	28	8	4		48	53	41								
Special education																							
Academic programs, other special populations:																							
Compensatory education	\$507	\$644	\$339	\$979	8%	5%	3%	6%	-2%	1%	3%		5%	8%	15%								
"At risk" youth education, alternative education	0	60	78	19	0	0	1	0	0	0	-1		0	-1	-1								
Education of English-language-learners	0	68	162	397	0	1	1	2	2	2	1		4	7	5								
Desegregation	0	0	0	1	0	0	0	0	0	0	0		0	0	0								
Pupil support (attendance and counseling)	\$248	\$335	\$358	\$486	4%	3%	3%	3%	-1%	0%	0%		2%	3%	3%								
Regular health & psychological services	196	221	189	227	3	2	2	1	-2	0	0		0	0	1								
Transportation (regular ed)	196	587	512	373	3	5	4	2	-1	-3	-2		2	-5	-3								
Vocational education	1	175	297	413	0	1	2	2	2	2	1		4	5	3								
After school athletics	\$30	\$91	\$134	\$195	0%	1%	1%	1%	1%	0%	0%		2%	2%	1%								
Food services	113	203	257	336	2	2	2	2	0	0	0		2	3	2								
Security and violence prevention	0	2	183	309	0	0	1	2	2	2	0		3	7	3								
All programs	\$6,588	\$12,347	\$12,391	\$16,749	100%	100%	100%	100%	0%	0%	0%		100%	100%	100%								
Overhead																							
General and school administration	\$699	\$1,142	\$1,058	\$1,499	11%	9%	9%	9%	-2%	0%	0%		8%	8%	10%								
Operations and maintenance	982	1,770	2,203	3,175	15	14	18	19	4	5	1		22	32	22								
Employee compensation, as % of all district spending	82%	72%	69%	67%																			
Benefits as a share of total compensation	16	22	22	26																			
Note:																							
CPI-U for New York-Northern N.J.-Long Island, NY-NJ-CT-PA, 1967 = 100																							
NSI for New York-Northern N.J.-Long Island, NY-NJ-CT-PA, 1967 = 100																							

* Cells are blank in cases where base year spending was zero or insignificant.

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Expenditure patterns, 1967-1991-1996-2005, Spring Branch, Tx.

	Per pupil spending (\$, 2005, NSI)				Share of total spending				Change in share				Share of net new spending				Real growth of per pupil spending*				
	1967	1991	1996	2005	1967	1991	1996	2005	1967-2005	1991-2005	1996-2005	1967-2005	1991-2005	1996-2005	1967-2005	1991-2005	1996-2005	1967-2005	1991-2005	1996-2005	
									%	%	%	%	%	%	%	%	%	%	%	%	%
Regular education	\$2,618	\$4,725	\$5,184	\$4,796	83%	60%	56%	48%	-35%	-12%	-7%	32%	3%	-61%	83%	1%	-7%				
Special education	93	997	1,000	1,466	3	13	11	15	12	2	4	20	23	73							
Academic programs, other special populations:																					
Compensatory education	\$80	\$412	\$617	\$1,175	3%	5%	7%	12%	9%	7%	5%	16%	37%	88%							
"At risk" youth education, alternative education	0	78	97	0	0	1	1	0	0	-1	-1	0	-4	-15							
Education of English-language-learners	0	414	735	889	0	5	8	9	9	4	1	13	23	24							
Desegregation	0	0	0	0	0	0	0	0	0	0	0	0	0	0							
Pupil support (attendance and counseling)	\$93	\$351	\$340	\$313	3%	4%	4%	3%	0%	-1%	-1%	3%	-2%	-4%							
Regular health & psychological services	29	91	107	125	1	1	1	1	0	0	0	1	2	3							
Transportation (regular ed)	156	251	229	232	5	3	2	2	-3	-1	0	1	-1	0							
Vocational education	1	162	267	210	0	2	3	2	2	0	-1	3	2	-9							
After school athletics	\$32	\$66	466	\$157	1%	1%	1%	2%	1%	1%	1%	2%	4%	14%							
Food services	43	253	550	449	1	3	6	5	3	1	-1	6	10	-16							
Security and violence prevention	0	60	92	108	0	1	1	1	1	0	0	2	2	2							
All programs	\$3,146	\$7,861	\$9,284	\$9,919	100%	100%	100%	100%	0%	0%	0%	100%	100%	100%							
Overhead																					
General and school administration	\$268	\$880	\$918	\$1,034	9%	11%	10%	10%	2%	-1%	1%	11%	7%	18%							
Operations and maintenance	738	1,715	2,525	2,353	23	22	27	24	0	2	-3	24	31	-27							
Employee compensation, as % of all district spending																					
	72%	75%	64%	72%																	
Benefits as a share of total compensation																					
	5	16	15	15																	
Note:																					
CPI-U for Houston-Galveston-Brazoria, TX, 1967 = 100																					
NSI for Houston-Galveston-Brazoria, TX, 1967 = 100																					

* Cells are blank in cases where base year spending was zero or insignificant.