

## Part F. CCD National Public Education Finance Survey

### F.1. Discussion of Items

No changes are proposed for the National Public Education Finance Survey (NPEFS).

The NPEFS is the CCD's annual collection of state-level data about revenues and expenditures for public elementary and secondary education. It is a web-based survey that respondents (SEA CCD Fiscal Coordinators) complete following the account classifications in NCES's handbook, *Financial Accounting for Local and State School Systems: 2003 Edition*. Crosswalk software is provided to states whose chart of accounts differs from these standards. Respondents are also asked to reply to questions in a Data Plan. These responses help us to understand and process the data, and are published in the file documentation on the web.

Data from the NPEFS are used to describe revenues and expenditures for public education, create the state per-pupil expenditure (SPPE) statistic that is used in determining allocations for Title I and other Federal programs, and to compare revenues and expenditures across states and over time.

NPEFS Contents. The NPEFS is intended to present all revenues and expenditures within a state for public elementary and secondary education. The survey's contents are discussed very generally; more detail is given in the attached survey form.

Contact Information. The survey asks for the name of the state, the person completing the survey, and his or her telephone number. It also requires certification by an authorized official. This requirement is because the data are used in Title I allocations.

Revenues. Revenue is an increase in net worth that does not have to be repaid. Total revenue is the sum of revenue from four major sources: local, intermediate, state, and federal. (Not all states have an intermediate revenue source between the state and local levels.) Other sources of revenue (e.g., interest from bonds, sale of school property) are reported but not used in calculating total revenue. Revenues are reported in Revenue sections I through V of the NPEFS.

Expenditures. Expenditure is a decrease in net worth. On the NPEFS, it is reported by function and object. These are reported in Expenditure sections I through XI of the NPEFS.

*Function* describes the activity for which a service or material object was acquired. The five broad functions in the NPEFS are:

- Instruction—activities dealing directly with the interaction between teachers and students;
- Support Services—administrative, technical and logistical services that facilitate instruction (e.g., guidance counselors);
- Operation of Non-instructional Services—activities providing non-instructional services to students or the community (e.g., food services, community swimming pool);
- Facilities Acquisition and Construction—acquiring land and buildings, constructing, remodeling, installing major service systems (e.g., central heating/air conditioning);
- Debt Service—servicing long-term debt, payments of principal and interest.

*Object* describes the service or commodity that is obtained through an expenditure. There are seven major categories in the NPEFS.

- Personal Services—Salaries;
- Personal Services—Employee Benefits;

- Purchased Services: Professional and Technical Services (e.g., architect's fee), Property Services (example, utilities, cleaning services), and Other Purchased Services (e.g., property insurance, printing costs)
- Supplies (items that are consumed or worn out);
- Property (e.g., land, buildings, equipment);
- Debt-Related Expenditures (e.g., interest on bonds);
- Other or unspecified objects.

Expenditure items on the NPEFS are combinations of function and object. For example, the Instruction function includes expenditures for salaries, benefits, purchased services, supplies, property, etc.

Totals are reported for current expenditures and total expenditures (sections V and XI, respectively). Current expenditures are those for day-to-day operation of schools. They exclude debt repayment, capital outlays such as construction, and programs outside the scope of PK–12 education. Total current expenditures include all expenditures.

Exclusions. Section VI of the NPEFS contains the items that are to be excluded in calculating state per pupil expenditure (SPPE). These include such items as tuition or transportation fees paid by individuals, Title I carryover expenditures, and revenues from food services, student activities summer school, and the sale of textbooks. NCES computes net current expenditure as defined by P.L. 100-297 (section XIII).

Average Daily Attendance (section XIV). This is collected for calculating SPPE for Title I and other program uses. States report average daily attendance as defined by state law; or, absent state law, as defined by NCES.

State Per Pupil Expenditure (section XIV). This is computed by NCES and used for calculating Federal entitlements under title I, Impact Aid, and other Federal programs.

## **F.2. Sample Tables**

The sample tables that conclude this Part give an idea of the statistical uses of the National Public Education Finance Survey. The data are reported annually in CCD publications and publications such as the Digest of Education Statistics. The analysis consists of straightforward tabulations of totals and subtotals, percentages, and some ratios.

Table 6. Revenues for public elementary and secondary schools, by source, state, and outlying areas: School year 2002–03  
[In thousands of dollars]

State	Total	Local	State	Federal
United States	\$440,157,299 <sup>1</sup>	\$188,363,983 <sup>1</sup>	\$214,277,407	\$37,515,909
Alabama	5,153,795	1,591,360	2,966,979	595,456
Alaska	1,468,276	373,952	834,259	260,064
Arizona	7,351,310 <sup>1</sup>	2,956,463 <sup>1</sup>	3,555,570	839,278
Arkansas	3,266,318	1,079,085	1,804,362	382,871
California	57,021,363	17,830,356	33,561,358	5,629,649
Colorado	6,299,536	3,174,971	2,715,206	409,359
Connecticut	7,087,302	4,065,646	2,652,212	369,444
Delaware	1,197,512	335,292	759,290	102,929
District of Columbia	1,114,021	960,776	†	153,246
Florida	18,984,106	8,699,188	8,285,654	1,999,264
Georgia	13,448,966	5,876,044	6,489,049	1,083,873
Hawaii	2,078,876	35,183	1,873,316	170,377
Idaho	1,698,503	528,369	1,003,508	166,626
Illinois	19,154,705	11,208,836	6,327,132	1,618,737
Indiana	7,926,062	2,656,914	4,663,625	605,523
Iowa	4,241,508	1,951,347	1,974,707	315,454
Kansas	4,071,712	1,374,386	2,326,819	370,506
Kentucky	4,764,253	1,460,287	2,799,254	504,713
Louisiana	5,549,582	2,092,810	2,723,938	732,835
Maine	2,161,238	1,040,061	927,774	193,403
Maryland	8,668,097	4,768,098	3,317,559	582,440
Massachusetts	11,801,318	6,267,814	4,827,630	705,875
Michigan	17,954,395	5,188,315	11,358,303	1,407,777
Minnesota	8,349,227	1,688,920	6,165,549	494,757
Mississippi	3,263,897	1,006,635	1,754,445	502,816
Missouri	7,662,199	4,302,867	2,743,289	616,043
Montana	1,204,497	471,698	558,114	174,685
Nebraska	2,550,525	1,447,099	877,657	225,769
Nevada	2,784,681	1,747,987	840,435	196,258
New Hampshire	1,957,267	897,514	957,850	101,904
New Jersey	18,905,028	9,869,241	8,230,289	805,498
New Mexico	2,685,725	346,541	1,936,713	402,471
New York	37,894,517	17,981,391	17,267,655	2,645,471
North Carolina	9,379,577	2,504,549	5,975,983	899,045
North Dakota	825,135	395,181	303,925	126,029
Ohio	18,143,062	8,843,542	8,132,703	1,166,816
Oklahoma	4,161,621	1,355,733	2,277,241	528,646
Oregon	4,599,717	1,841,006	2,342,430	416,281
Pennsylvania	18,751,160	10,430,431	6,867,531	1,453,198
Rhode Island	1,744,838	898,017	733,211	113,611
South Carolina	5,732,697	2,410,997	2,757,948	563,752
South Dakota	963,997	487,671	325,091	151,235
Tennessee	6,114,870	2,820,286	2,680,969	613,615
Texas	34,605,869	17,041,583	14,146,697	3,417,588
Utah	2,912,991	999,579	1,643,684	269,728
Vermont	1,149,920	290,683	779,215	80,022
Virginia	10,283,182	5,531,962	4,072,761	678,459
Washington	8,696,472	2,543,056	5,373,852	779,564
West Virginia	2,552,446	712,551	1,568,125	271,770
Wisconsin	8,858,181	3,594,201	4,727,338	536,643
Wyoming	961,248	387,510	489,201	84,536
Outlying areas				
American Samoa	68,812	2,545	12,591	53,676
Guam	—	—	—	—
Northern Marianas	60,712	299	37,230	23,183
Puerto Rico	2,619,532	95	1,816,733	802,703
Virgin Islands	177,087	139,969	0	37,119

— Not available.

† Not applicable.

<sup>1</sup> Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Local revenues include intermediate revenues. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states. Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 7. Current expenditures for public elementary and secondary schools, by function, state, and outlying areas: School year 2002–03

State	[In thousands of dollars]			
	Total	Instruction	Support services	Noninstruction
United States	\$387,592,494 <sup>1</sup>	\$237,731,734 <sup>1</sup>	\$134,021,897	\$15,838,863
Alabama	4,657,643	2,818,526	1,521,337	317,780
Alaska	1,326,226	771,237	510,329	44,661
Arizona	5,891,105	3,530,858	2,082,411	277,836
Arkansas	2,923,401	1,786,323	990,294	146,784
California	47,983,402	29,170,269	17,017,791	1,795,342
Colorado	5,551,506	3,180,392	2,180,040	191,074
Connecticut	6,302,988	4,019,659	2,058,828	224,501
Delaware	1,127,745	693,970	381,184	52,592
District of Columbia	902,318	473,414	406,079	22,825
Florida	16,355,123	9,616,720	5,938,232	800,171
Georgia	11,630,576	7,367,694	3,678,590	584,293
Hawaii	1,489,092	888,473	521,929	78,689
Idaho	1,511,862	924,975	521,688	65,199
Illinois	17,271,301	10,320,227	6,393,248	557,826
Indiana	8,088,684	4,951,003	2,807,529	330,153
Iowa	3,652,022	2,174,018	1,210,993	267,011
Kansas	3,510,675	2,078,415	1,269,958	162,303
Kentucky	4,401,627	2,686,505	1,475,797	239,325
Louisiana	5,056,583	3,069,994	1,673,753	312,837
Maine	1,909,268	1,281,073	566,838	61,357
Maryland	7,933,055	4,934,017	2,636,403	362,635
Massachusetts	10,281,820	6,542,762	3,426,551	312,507
Michigan	15,674,698	8,929,871	6,264,837	479,990
Minnesota	6,867,403	4,404,702	2,147,923	314,779
Mississippi	2,853,531	1,707,391	968,645	177,495
Missouri	6,793,957 <sup>1</sup>	4,142,285 <sup>1</sup>	2,358,352	293,320
Montana	1,124,291	690,810	387,437	46,044
Nebraska	2,304,223	1,470,002	673,441	160,780
Nevada	2,251,044	1,408,570	768,641	73,834
New Hampshire	1,781,594	1,156,573	570,229	54,792
New Jersey	17,185,966	10,152,232	6,504,334	529,401
New Mexico	2,281,608	1,266,008	910,138	105,462
New York	34,546,965	23,721,563	9,989,057	836,345
North Carolina	8,766,968	5,574,861	2,703,000	489,107
North Dakota	716,007	427,511	232,465	56,031
Ohio	15,868,494	9,110,815	6,232,340	525,340
Oklahoma	3,804,570	2,203,126	1,349,256	252,188
Oregon	4,150,747	2,458,745	1,550,553	141,449
Pennsylvania	16,344,439	10,095,432	5,609,932	639,074
Rhode Island	1,647,587	1,064,304	540,735	42,548
South Carolina	4,888,250	2,915,986	1,711,287	260,977
South Dakota	851,429	498,922	307,100	45,407
Tennessee	5,674,773 <sup>1</sup>	3,647,986 <sup>1</sup>	1,748,705	278,082
Texas	30,399,603	18,347,986	10,516,120	1,535,497
Utah	2,366,897	1,518,242	714,894	133,760
Vermont	1,045,213	671,163	345,762	28,289
Virginia	9,208,329	5,661,332	3,184,354	362,643
Washington	7,359,566 <sup>1</sup>	4,381,186 <sup>1</sup>	2,620,468	357,911
West Virginia	2,349,833	1,444,689	774,469	130,675
Wisconsin	7,934,755	4,904,809	2,775,318	254,628
Wyoming	791,732	474,108	292,306	25,317
Outlying areas				
American Samoa	47,566	24,662	14,268	8,637
Guam	—	—	—	—
Northern Marianas	50,843	43,548	4,922	2,372
Puerto Rico	2,541,385	1,876,195	361,322	303,868
Virgin Islands	125,405	81,742	39,754	3,910

— Not available.

<sup>1</sup> Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.