

NOTE: This .pdf document is part of the online supplement for *The Education Mayor* by Kenneth K. Wong, Francis X. Shen, Dorothea Anagnostopoulos, and Stacey Rutledge (2007, Washington, D.C.: Georgetown Press). The supplement is designed to provide interested readers with additional background information that was not included in the manuscript due to space limitations. Please see the appropriate chapters in the book for the context in which the supplementary materials are presented. This online supplement was last updated in September 2007. Questions about the online materials can be sent to Francis: fxshen@post.harvard.edu

Supplemental Tables for Chapter 7. Supplemental Financial Data Analysis

This document builds on the analysis presented in chapter 7. We first present more detail on the construction of our revenue and expenditure measures. In table A7.1 we present summary statistics for these variables. We then present a series of summary tables noting all significant relationships found in our analysis. Table A7.2 summarizes our analysis of the expenditure per-pupil measures. Table A7.3 summarizes our analysis of the allocation (percentage to each category) measures. Table A7.4 summarizes our analysis of staffing allocation.

Details of Revenue & Expenditure Data

To construct our revenue measures, we examined every sub-category reported on the F-33 Survey form. These sub-categories, grouped in Federal, State, and Local groups, are as follows. *Federal:* Title I grants, children with disabilities - IDEA, child nutrition act, Eisenhower math and science, drug-free schools, Title VI grants, vocational and technical education, all other federal aid through state, federal revenue nonspecified, impact aid (P.L. 815 and 874), bilingual education, and all other direct federal aid. *State:* general formula assistance, special education programs, transportation programs, staff improvement programs, compensatory and basic skills programs, vocational education programs, capital outlay and debt service programs, bilingual education programs, gifted and talented programs, school lunch programs, all other revenues from state sources, state payments for LEA employee benefits, other state payments (books,

buses, etc), and state revenue nonspecified. *Local*: property taxes, general sales or gross receipts taxes, public utility taxes, individual and corporate income taxes, all other taxes, parent government contributions, revenue from cities and counties, revenue from other school systems, tuition fees from pupils and parents, transport. fees from pupils and parents, school lunch revenues, textbook sales and rentals, student activity receipts, other sales and service revenues, student fees nonspecified, interest earnings, and miscellaneous other local revenues.

On the expenditure side, we again looked at every category and sub-category reported on the F-33 survey. The primary expenditure categories are: Instruction (total current spending for instruction); Capital Outlay (all expenditures on capital outlay); Support Services (total current spending for support services); Central Office Services (spending on central administration services, a sub-category of Support Services); General Administration Services (spending on general administration services, a sub-category of Support Services); School Administration Services (spending on school administration services, a sub-category of Support Services); Wages for Central Administration (focus only on wages for central administration, included in Support Services); Wages for General Administration (focus only on wages for general administration, included in Support Services); Wages for School Administration (focus only on wages for school administration, included in Support Services); and, Wages for Teachers (focus only on wages for teachers, included in Instruction). In addition, there are sub-categories, which include: food service, student transportation, employee benefits, and adult education.

In addition to these expenditure and revenue measures, we consider school district debt. Our measures of debt are : Long debt issued during the school year; Long debt retired during the school year; Long debt outstanding at the end of the school year; Short debt outstanding at the end of the school year; and, Cash funds on hand at the end of the school year.

Table A7.1. Summary of Financial and Staffing Outcome Variables, 2003 values

	<i>Per-Pupil Amount</i>		<i>% of Total</i>	
	<i>Mean</i>	<i>Std. Dev.</i>	<i>Mean</i>	<i>Std. Dev.</i>
REVENUE				
<i>Total Revenue</i>	9,970	3,463	-	-
<i>Total Revenue from Federal Sources</i>	1,095	479	11.0	3.2
Federal Chapter 1 Revenue	283	216	2.8	1.7
Children with disabilities	136	71	1.4	0.7
Child Nutrition Act	220	81	2.3	0.9
Eisenhower Math and Science	28	38	0.3	0.4
Drug-free Schools	11	16	0.1	0.2
Chapter 2 Block Grants	12	16	0.1	0.2
Vocational Education	16	13	0.2	0.1
All other federal aid through state	162	187	1.6	1.5
Federal Revenue, nonspecified	107	233	1.0	2.2
Impact Aid (PL 815 and 874)	25	126	0.3	1.6
Bilingual Education	4	11	0.0	0.1
Native American (Indian) Education	2	5	0.0	0.1
All other direct federal aid	89	116	0.8	0.9
<i>Total Revenue from State Sources</i>	5,054	2,916	49.8	15.2
General formula assistance	3,472	1,731	35.5	14.3
Special education programs	299	424	2.7	3.3
Transportation programs	56	94	0.6	1.0
Staff improvement programs	77	194	0.8	1.9
Compensatory and basic skills programs	240	764	1.8	3.8
Vocational education programs	12	27	0.1	0.3
Capital outlay and debt service programs	198	497	1.6	2.8
Bilingual education programs	4	17	0.0	0.1
Gifted and talented programs	7	21	0.1	0.3
School lunch programs	9	10	0.1	0.1
All other revenues from state sources	368	372	3.7	3.4
State payments for LEA employee benefits	141	263	1.3	2.2
Other State payments (books, buses, etc)	10	26	0.1	0.3
State revenue, non-specified	103	311	0.8	2.3
Census state, NCES local revenue	56	292	0.6	3.3
<i>Total Revenue from Local Sources</i>	3,822	2,128	39.2	16.2
Property taxes	2,231	1,889	24.5	19.2
General sales	95	354	1.1	4.2
Public utility taxes	5	43	0.1	0.6
Individual and corporate income taxes	32	268	0.2	1.8
All other taxes	30	120	0.3	1.1
Parent government contributions	812	2,166	6.5	15.2
Revenue from cities and counties	112	374	1.1	4.1
Revenue from other school systems	55	184	0.5	1.6
Tuition fees from pupils and parents	17	27	0.2	0.3
Transport fees from pupils and parents	2	12	0.0	0.1
School lunch revenues	95	52	1.0	0.6

Table A7.1. Summary of Financial and Staffing Outcome Variables, 2003 values

	<i>Per-Pupil Amount</i>		<i>% of Total</i>	
	<i>Mean</i>	<i>Std. Dev.</i>	<i>Mean</i>	<i>Std. Dev.</i>
Textbook sales and rentals	2	7	0.0	0.1
Student activity receipts	38	56	0.5	0.7
Other sales and service revenues	17	42	0.2	0.4
Student fees, non-specified	2	14	0.0	0.2
Interest earnings	53	55	0.6	0.6
Miscellaneous other local revenues	225	251	2.3	2.5
EXPENDITURES				
<i>Total Current Spending for Instruction</i>	5,244	1,804	60.1	4.1
Instruction	5,137	1,725	58.9	4.2
State payment on behalf (instruc)	99	204	1.0	1.8
Own retirement sys transfer (instruc)	0	0	0.0	0.0
<i>Total Current Spending for Support Services</i>	3,128	1,169	35.7	4.2
Pupil support	470	262	5.3	1.7
Instructional staff support	486	259	5.5	1.9
General administration	116	93	1.3	0.9
School administration	497	169	5.8	1.0
Operation and maintenance of plant	841	322	9.7	1.8
Student transportation	332	211	3.6	1.4
Non-specified	0	0	0.0	0.0
<i>Total Current Spending for Other Elem-Sec. Programs</i>	355	93	4.2	1.0
Food services	342	86	4.1	1.0
Enterprise operations	7	22	0.1	0.3
Other	5	22	0.0	0.2
<i>Total Current Spending for Non Elem-Sec. Programs</i>	152	201	1.7	2.2
Community services	92	157	1.0	1.7
Adult education	48	66	0.5	0.7
Other	12	61	0.2	1.0
State payment on behalf (other)	1	2	0.0	0.0
<i>Capital Outlay Expenditures</i>	893	801	10.2	7.9
Construction	661	719	7.4	7.0
Instructional equipment	45	43	0.6	0.6
Other equipment	92	108	1.1	1.3
Non-specified equipment	10	45	0.1	0.4
Land and existing structures	85	221	1.0	2.4
<i>Total Current Spending for Elem-Sec Programs</i>	8,727	2,888	100.0	0.0
<i>Other Expenditures by Local Education Agency</i>				
Payments to state governments	43	279	0.6	3.9
Payments to local governments	4	28	0.0	0.3
Payments to other school systems	114	307	1.1	3.3
Interest on school system indebtedness	198	160	2.4	1.9

Table A7.1. Summary of Financial and Staffing Outcome Variables, 2003 values

	<i>Per-Pupil Amount</i>		<i>% of Total</i>	
	Mean	Std. Dev.	Mean	Std. Dev.
SALARIES				
Total salaries and wages	5,588	1,622	64.8	4.8
Instruction	3,662	1,067	42.5	4.4
Pupil support	341	185	3.9	1.2
Instructional staff support	303	172	3.5	1.2
General administration	52	47	0.6	0.5
School administration	377	121	4.4	0.8
Operation and maintenance of plant	367	175	4.2	1.2
Student transportation	109	96	1.3	1.1
Food services	129	44	1.5	0.5
EMPLOYEE BENEFITS				
Total employee benefit payments	1,447	645	16.4	5.0
Instruction	929	449	10.5	3.4
Pupil Support	82	56	0.9	0.5
Instructional staff	70	44	0.8	0.4
General administration	15	21	0.2	0.2
School administration	94	44	1.1	0.4
Operation and maintenance of plant	107	63	1.2	0.5
Student transportation	33	31	0.4	0.4
Food services	41	17	0.5	0.2
Enterprise operations	0	2	0.0	0.0
DEBT				
Outstanding at beginning of fiscal year	3,794	3,105	0.0	0.0
Issued during the fiscal year	925	1,512	0.0	0.0
Retired during the fiscal year	429	627	0.0	0.0
Outstanding at end of fiscal year	4,291	3,245	0.0	0.0
Outstanding at beginning of fiscal year	76	311	0.0	0.0
Outstanding at end of the fiscal year	197	513	0.0	0.0
Debt service funds	218	609	0.0	0.0
Bond funds	1,040	2,094	0.0	0.0
Other funds	1,188	1,092	0.0	0.0
Fiscal Health	-0.0121	0.0696		
Staffing				
			Mean	Std. Dev.
% Teachers			54.3	8.3
% Aides			12.0	6.8
% Supervisory Staff			1.0	1.0
% Guidance			1.8	0.7
% Student Support			3.5	2.6
% Administration			3.5	2.9

NOTES: These are averages and standard deviations for the 104 districts in our sample, for the year 2003.

Table A7.2. Summary of Significant Relationships between Mayoral Control Measures and Expenditure Per-Pupil Fiscal Outcomes, Baseline and 5-year Lag Model Results Reported

	<i>Baseline - No Lag</i>				<i>5 Year Lag</i>			
	New Style	Majority	Full	Mayor Index	New Style	Majority	Full	Mayor Index
REVENUE								
<i>Total Revenue</i>		**					***	
<i>Total Revenue from Federal Sources</i>	*				***	*		
Federal Chapter 1 Revenue								
Children with disabilities					***		**	
Child Nutrition Act					*			
Eisenhower Math and Science		***	***					
Drug-free Schools	**		**	**	*			
Chapter 2 Block Grants					***	***	***	
Vocational Education								
All other federal aid through state	*	***			*	*	*	
Federal Revenue, nonspecified		*						
Impact Aid (PL 815 and 874)								
Bilingual Education								
Native American (Indian) Education	*		***				**	
All other direct federal aid						*	***	
<i>Total Revenue from State Sources</i>						*	*	
General formula assistance						*	***	
Special education programs		***	**		***		***	**
Transportation programs							***	**
Staff improvement programs	**	**	***	*				*
Compensatory and basic skills programs		***	***					***
Vocational education programs		*						
Capital outlay and debt service programs				**		**		***
Bilingual education programs	***						*	
Gifted and talented programs								
School lunch programs			**	**			***	**
All other revenues from state sources	*		*		*	*		
State payments for LEA employee benefits	**					*	**	
Other State payments (books, buses, etc)					***	***	***	
State revenue, non-specified								
Census state, NCES local revenue				**	***		***	***

Table A7.2. Summary of Significant Relationships between Mayoral Control Measures and Expenditure Per-Pupil Fiscal Outcomes, Baseline and 5-year Lag Model Results Reported

	<i>Baseline - No Lag</i>				<i>5 Year Lag</i>			
	New Style	Majority	Full	Mayor Index	New Style	Majority	Full	Mayor Index
<i>Total Current Spending for Other Elem-Sec. Programs</i>		*			***			
Food services								
Enterprise operations								
Other					***			*
<i>Total Current Spending for Non Elem-Sec. Programs</i>								**
Community services								**
Adult education				*				*
Other			*		***			*
State payment on behalf (other)								
<i>Capital Outlay Expenditures</i>	**	***			*	*		
Construction	*	***				**		
Instructional equipment							**	
Other equipment							**	
Non-specified equipment						*		
Land and existing structures	*		***	**			**	
<i>Total Current Spending for Elem-Sec Programs</i>	*	***					***	
Payments to state governments								*
Payments to local governments		*	*					
Payments to other school systems	***	**	***	***		*		***
Interest on school system indebtedness								
Salaries & Wages								
Total salaries and wages							***	
Instruction	*		*				***	
Pupil support					**		***	
Instructional staff support							***	
General administration	***	***	*	**	***		***	
School administration								
Operation and maintenance of plant							***	
Student transportation		*	***					

Table A7.2. Summary of Significant Relationships between Mayoral Control Measures and Expenditure Per-Pupil Fiscal Outcomes, Baseline and 5-year Lag Model Results Reported

	<i>Baseline - No Lag</i>				<i>5 Year Lag</i>			
	New Style	Majority	Full	Mayor Index	New Style	Majority	Full	Mayor Index
Central	***	***	**			***	**	***
All others								
Food services				***			**	
Employee Benefits								
Total employee benefit payments						*	***	
Instruction		**	**				***	
Pupil Support				*				
Instructional staff						*	***	
General administration			**	**			**	
School administration					**		***	
Operation and maintenance of plant					*	*	***	
Student transportation		**	**			*		*
Food services					***			
Enterprise operations	*							
Debt								
Outstanding at beginning of fiscal year								**
Issued during the fiscal year	*							
Retired during the fiscal year								
Outstanding at end of fiscal year						*	*	*
Outstanding at beginning of fiscal year								*
Outstanding at end of the fiscal year								
Debt service funds					**	*	***	
Bond funds							**	**
Other funds			***	***				
Fiscal Health								
		**	**					

NOTES: Two-tailed significance denoted as: *** for p<.01, ** for p<.05, * for p<.1. Results are based on regression model described in text, with state and year fixed effects. Financial data measured in \$000, inflation adjusted to \$2003.

Table A7.3. Summary of Significant Relationships between Mayoral Control Measures and Allocation Fiscal Outcomes, Baseline and 5-year Lag Model Results Reported

	<i>Baseline - No Lag</i>				<i>5 Year Lag</i>			
	New Style	Majority	All	Mayor Index	New Style	Majority	All	Mayor Index
<i>Total Revenue from Federal Sources</i>							*	
Federal Chapter 1 Revenue					***			***
Children with disabilities					*			
Child Nutrition Act		*	***				**	
Eisenhower Math and Science	***	*		*	***	***		
Drug-free Schools					***	***	***	
Chapter 2 Block Grants							*	
Vocational Education	**	***					**	
All other federal aid through state		*						
Federal Revenue, nonspecified								
Impact Aid (PL 815 and 874)							*	
Bilingual Education			**				*	
Native American (Indian) Education					*	*	***	
All other direct federal aid							***	
<i>Total Revenue from State Sources</i>	*						***	
General formula assistance		**	*		*			***
Special education programs					**		***	
Transportation programs			**	***				***
Staff improvement programs		***	***		**			
Compensatory and basic skills programs	*	*						***
Vocational education programs				**		*		
Capital outlay and debt service programs	***						*	
Bilingual education programs								
Gifted and talented programs								
School lunch programs			*		*			
All other revenues from state sources	***				***	**	**	
State payments for LEA employee benefits					***	***	***	
Other State payments (books, buses, etc)								
State revenue, non-specified					**	*	***	
Census state, NCES local revenue							***	*
<i>Total Revenue from Local Sources</i>				**				

Table A7.3. Summary of Significant Relationships between Mayoral Control Measures and Allocation Fiscal Outcomes, Baseline and 5-year Lag Model Results Reported

	<i>Baseline - No Lag</i>				<i>5 Year Lag</i>			
	New Style	Majority	All	Mayor Index	New Style	Majority	All	Mayor Index
Property taxes	**				**		**	*
General sales								
Public utility taxes			*					
Individual and corporate income taxes							**	
All other taxes				*		*	**	*
Parent government contributions							*	**
Revenue from cities and counties				**			***	***
Revenue from other school systems	**			***		***		
Tuition fees from pupils and parents								
Transport fees from pupils and parents								
School lunch revenues								**
Textbook sales and rentals	*	**	**					
Student activity receipts		**	**	*				
Other sales and service revenues					*			
Student fees, non-specified		**	***		**	**		
Interest earnings			*					
Miscellaneous other local revenues			*	***			***	
<i>Total Current Spending for Instruction</i>	**			*	***	**	**	
Instruction								**
State payment on behalf (instruc)				*	**	***	***	
Own retirement sys transfer (instruc)	*	*						
<i>Total Current Spending for Support Services</i>						**	***	**
Pupil support	**	***		**				
Instructional staff support		***						
General administration					*			*
School administration			*				***	
Operation and maintenance of plant								*
Student transportation					***	**	***	
Non-specified						***	***	
<i>Total Current Spending for Other Elem-Sec. Programs</i>								**
Food services					***			**
Enterprise operations							*	*
Other			*				*	

Table A7.3. Summary of Significant Relationships between Mayoral Control Measures and Allocation Fiscal Outcomes, Baseline and 5-year Lag Model Results Reported

	<i>Baseline - No Lag</i>				<i>5 Year Lag</i>			
	New Style	Majority	All	Mayor Index	New Style	Majority	All	Mayor Index
<i>Total Current Spending for Non Elem-Sec. Programs</i>								
Community services		*	**		**			
Adult education								
Other	**	*			**	***		
State payment on behalf (other)	**	**			**	***	*	
<i>Capital Outlay Expenditures</i>								
Construction								*
Instructional equipment								
Other equipment				*			**	
Non-specified equipment					**	**	*	
Land and existing structures								
<i>Total Current Spending for Elem-Sec Programs</i>								
Payments to state governments	*		***	**			*	
Payments to local governments							*	
Payments to other school systems								
Interest on school system indebtedness		***	**		*			*
Salaries & Wages								
Total salaries and wages						*		
Instruction						*	***	
Pupil support	***	***		**	**			
Instructional staff support	**	***						
General administration					***	*	**	
School administration		*	**		*			
Operation and maintenance of plant		***	***			***	***	
Student transportation								
Central				***				
All others	*					**		
Food services	**		***			*		
Employee Benefits								
Total employee benefit payments	*					*		

Table A7.3. Summary of Significant Relationships between Mayoral Control Measures and Allocation Fiscal Outcomes, Baseline and 5-year Lag Model Results Reported

	<i>Baseline - No Lag</i>				<i>5 Year Lag</i>			
	New Style	Majority	All	Mayor Index	New Style	Majority	All	Mayor Index
Instruction	*					**	***	*
Pupil Support			**	**			*	
Instructional staff		*						
General administration					***	**		
School administration		**	**		*	**		***
Operation and maintenance of plant								
Student transportation	*							

NOTES: Two-tailed significance denoted as: *** for p<.01, ** for p<.05, * for p<.1. Results are based on regression model described in text, with state and year fixed effects. Financial data measured in \$000, inflation adjusted to \$2003.

Table A7.4. Summary of Significant Relationships between Mayoral Control Measures and Staffing Outcomes, Baseline and 5-year Lag Model Results Reported

	<i>Baseline - No Lag</i>					<i>5 Year Lag</i>				
	New Style	Majority	All	Full	Mayor Index	New Style	Majority	All	Full	Mayor Index
Staffing										
% Teachers										
% Aides							*	*		*
% Supervisory Staff										
% Guidance									*	
% Student Support										
% Administration										**

NOTES: Two-tailed significance denoted as: *** for p<.01, ** for p<.05, * for p<.1. Results are based on regression model described in text, with state and year fixed effects. Financial data measured in \$000, inflation adjusted to \$2003.