

Table 3

Per Pupil Expenditure Summary

Disparity	NCEP 1999-2000	NCEP 2000-01	Unaudited NCEP 2001-02	RPENS 1999-2000	RPENS 2000-01	Unaudited RPENS 2001-02
95th Percentile Town	\$10,176	\$11,045	\$11,835	\$8,172	\$8,717	\$9,267
Median Town	\$8,117	\$8,538	\$8,893	\$6,257	\$6,533	\$6,838
5th Percentile Town	\$7,091	\$7,403	\$7,766	\$5,230	\$5,462	\$5,713
95:5 Percentile Ratio	1.44	1.49	1.52	1.56	1.60	1.62
Wealthiest Quintile	\$9,392	\$9,768	\$10,255	\$7,311	\$7,628	\$8,046
Poorest Quintile	\$9,639	\$10,170	\$10,614	\$5,425	\$5,646	\$5,842
Wealthiest:Poorest Quintile Ratio	0.97	0.96	0.97	1.35	1.35	1.38

The table above displays for 1999-2000 through unaudited 2001-02 both the traditional net current expenditure per pupil (NCEP) and the MER-related regular program expenditures per need student (RPENS). As noted below, these measures of spending have very different statutory definitions that account in part for the different pattern in the wealthiest / poorest ratios.

The median town represents the middle town when ranked from lowest to highest. For the purpose of this analysis, the 95th percentile town represents the 9th highest-spending town, and the 5th percentile town represents the 9th lowest-spending town. A 95:5 ratio is a common measure of how great a disparity exists between low- and high-spending towns. The higher the ratio, the greater the disparity that exists between the two points of measurement. From 1999-2000 through 2001-02, median NCEP increased by 9.6 percent, while RPENS increased by 9.3 percent. During this same period, the 95:5 ratio for NCEP increased from 1.44 to 1.52. The 95:5 ratio for RPENS increased from 1.56 to 1.62. These figures suggest a widening of the gap between the very highest spending towns and the lowest spending towns.

For the purpose of this analysis, the quintiles represent five equal groupings of resident students based on town wealth as defined in the Education Cost Sharing (ECS) grant. While each quintile contains 20 percent of the resident students in the state, the number of districts may vary among quintiles. Rather than focusing on single-town values as the 95:5 ratio does, the quintile figures focus on significant numbers of students from more than a dozen communities at opposite ends of the wealth spectrum. The ratio for NCEP is at .97 (a ratio below 1.00, indicating that the poorest group of towns is spending above the wealthiest group), a very slight increase over last year. Supplemental federal and state aid that is targeted primarily to the group of poorer communities has raised their per pupil spending on average to a level slightly above that of the state's most affluent communities. This is particularly true for some of the larger urban communities which educate the majority of the state's students in the poorest quintile. The same pattern does not hold for RPENS, primarily because state and federal funds and special education are discounted from regular program expenditures and the unit of measure in RPENS is weighted need students. Using weighted need students and not counting supplemental state and federal grants has a greater impact on RPENS in the neediest towns because of the relative concentration of student weighting, supplemental state and federal aid and special education in those towns.