

## Florida given a D- for accessibility of education spending data

By Karen Cyphers on August 29, 2013

This week, when the Cato Institute released its summary of findings on state education spending, I was expecting yet another prosaic memo on per-pupil expenditures, void of metrics that make such data meaningful. But what I found was a far more unique piece, looking only at the scope and public accessibility of state education spending data.

Cato ranked each state on the public accessibility of information regarding per-pupil school expenditures, overall expenditures, and salaries. Most studies on these factors are about how much is spent, rather than on how easy it is to collect the information.

Rather, Cato sees access to spending data as crucial to budget writing and public input. “When the state education departments provide incomplete or misleading data, they deprive taxpayers of the ability to make informed decisions about public school funding,” the report states. “At a time when state and local budgets are severely strained, it is crucial that spending decisions reflect sound and informed judgment.”

Cato justifies their focus on this issue, stating that public schools are “usually the most costly item in state and local budgets” and that the true cost of public education is vastly underestimated.

For example, Cato found that half of all states report a per pupil expenditure that leaves out major cost categories such as capital expenditures; and while 41 states report average employee salaries, another 41 states fail to provide any data on average employee benefits.

Overall, Florida ranked poorly, scoring a “D-” and ranking at 30th among the states. Most of Florida’s failure was found relative to the reporting of per pupil expenditures. While the Florida Department of Education provides more than ten years of financial statistical reports including operating per pupil expenditure data, it fails to provide total per pupil expenditures. Further, DOE was missing the most recent year of available data, and did not provide a chart or graph to allow the easy comparison of per pupil

expenditures over time. Out of a total of 45 possible points in this category, Florida earned just 18.

Florida fared better in Cato's assessment of its total expenditure data, earning 23 out of 30 possible points. Florida received full points for the reporting of total and capital expenditures and for the years of data available. Florida was given two out of four possible points for providing salary but not benefits data, and lost a full two points by failing to report data on pensions.

In terms of salary data, Florida ranked well for providing data on teachers, administrators and non-teaching staff, and years of available data; but lost points for failing to report employee benefits.

Finally, the DOE website was given 4/5 points for the ease of navigation, citing just minor design flaws; and was given 7.5/10 points for the ease of public analysis via data in Word or Excel.

Only New Mexico earned an A, and South Dakota an A-. Eighteen states received an F or F- and thirteen states including Florida earned in the D's.

At least in Florida's case, these are data fixes that should be easy to make.

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