

Chapter 4: State and Local Revenues

State and Local Revenues

State and local revenues for public elementary and secondary education totaled \$301.5 billion in 1997–98 (table 4-1). This was approximately 94 percent of total district revenues (\$321.6 billion).

State and Local Revenues Per Pupil

State and local revenues in the United States averaged \$6,606 per pupil in 1997–98 before cost adjustments (table 4-1). State and local revenues per pupil were highest in the Northeast (\$8,742) and lowest in the South (\$5,842). The use of cost adjustments decreased the difference between the highest and lowest regions from \$2,900 to \$2,270 and the ratio of revenues per pupil from 1.5 to 1.4 to 1. Although the Northeast remained the region with the highest state and local revenues at \$7,899 per pupil, the West (\$5,629) replaced the South (\$6,250) as the region with the lowest state and local revenues per pupil.

Smaller districts tended to have greater state and local revenues per pupil, both before and after cost adjustments. Before cost adjustments, state and local revenues per pupil averaged \$7,085 in districts with fewer than 1,000 students, compared to \$6,397 in districts with 10,000 or more students. After cost adjustments, the difference between the largest and the smallest districts increased from \$688 to \$1,682 per pupil.

Before cost adjustments, state and local revenues per pupil showed a positive relationship with two measures of district wealth—median household income (+0.39) and median value owner-occupied housing (+0.32) (table A-17). School districts with median household income at or above \$35,000 had average state and local revenues per pupil of \$7,358, while districts with median household incomes below \$20,000 had state and local revenues per pupil of \$5,868. Similarly, districts with median housing values at or above \$85,000 had average state and local revenues of \$7,331 per pupil, while districts with median housing values below \$40,000 had revenues per pupil of \$6,247.

After cost adjustments, state and local revenues per pupil were again highest in districts with median household income of \$35,000 or more (\$6,808) and lower in the districts with median household income below \$20,000 (\$6,448), but there was a smaller overall relationship between household income and state and local revenues per pupil (+0.17). For the United States as a whole, there was a weak positive relationship between state and local revenues and median value owner-occupied housing (+0.03) (table A-18).

State and local revenues per pupil showed a small negative relationship with district demographic characteristics such as percent minority enrollment and percent school-age children living in poverty, both before and after cost adjustments. The correlation between minority enrollment and state and local revenues per pupil was -0.04 before cost adjustments and -0.16 after cost adjustments. Before and after

Table 4-1. State and local revenues, cost-adjusted state and local revenues, state and local revenues per pupil, and cost-adjusted state and local revenues per pupil in public school districts, by region, enrollment, minority enrollment, poverty, median household income, and median value owner-occupied housing: 1997–98

School district characteristics	State and local revenues (in thousands)	Cost-adjusted state and local revenues (in thousands)	State and local revenues per pupil	Cost-adjusted state and local revenues per pupil
All districts	\$301,489,206	\$299,373,789	\$6,606	\$6,580
Region				
Northeast	69,338,826	62,463,786	8,742	7,899
Midwest	73,042,148	74,564,244	6,877	7,056
South	96,250,481	102,972,028	5,842	6,250
West	62,857,751	59,373,731	5,925	5,629
District enrollment				
0–999	19,260,947	21,185,972	7,085	7,906
1,000–4,999	88,199,584	89,371,788	6,791	6,913
5,000–9,999	47,698,793	46,612,784	6,760	6,620
10,000 or more	146,329,882	142,203,245	6,397	6,224
Minority enrollment				
Less than 5 percent	76,764,908	79,063,641	6,797	7,004
5 percent–<20 percent	80,136,270	79,457,985	6,678	6,621
20 percent–<50 percent	81,334,630	80,886,529	6,336	6,301
50 percent or more	47,470,810	44,597,324	6,658	6,255
Data missing	15,782,588	15,368,310	—	—
School-age children in poverty				
Less than 5 percent	41,929,122	38,633,721	8,107	7,479
5 percent–<15 percent	101,959,894	101,402,321	6,585	6,549
15 percent–<25 percent	73,155,559	75,961,225	6,173	6,410
25 percent or more	68,662,043	68,008,211	6,384	6,324
Data missing	15,782,588	15,368,310	—	—
Median household income				
Less than \$20,000	20,308,690	22,316,982	5,868	6,448
\$20,000–<\$25,000	51,341,877	54,849,065	6,114	6,532
\$25,000–<\$30,000	72,570,726	73,008,978	6,475	6,514
\$30,000–<\$35,000	48,537,356	47,870,053	6,418	6,330
\$35,000 or more	92,947,969	85,960,401	7,358	6,808
Data missing	15,782,588	15,368,310	—	—
Median value owner-occupied housing				
Less than \$40,000	22,858,112	25,421,440	6,247	6,948
\$40,000–<\$55,000	47,135,246	50,872,398	6,021	6,498
\$55,000–<\$85,000	88,702,140	91,393,245	6,139	6,327
\$85,000 or more	127,011,120	116,318,396	7,331	6,715
Data missing	15,782,588	15,368,310	—	—

—Not available.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, “School District Financial Survey (Form F-33): School Year 1997–98” and U.S. Department of Commerce, Bureau of the Census, 1990 Decennial Census School District Special Tabulation.

adjustments, the lowest-minority districts had the highest state and local revenues per pupil, \$6,797 and \$7,004 respectively. Before cost adjustments, the highest-minority districts had the second-lowest state and local revenues per pupil (\$6,658) and after adjustments these districts had the lowest combined revenues (\$6,255).

The correlation between percent school-age children in poverty and state and local revenues per pupil was -0.22 before cost adjustments and -0.16 after cost adjustments. State and local revenues per pupil were highest in the lowest-poverty districts both before and after cost adjustments, \$8,107 and \$7,479 respectively. Before cost adjustments, the highest-poverty districts had the second lowest combined revenues per pupil (\$6,384) and after adjustments these districts had the lowest combined revenues (\$6,324).

Variations in State and Local Revenues Per Pupil

Restricted Range Ratio

Nationally, the restricted range ratio for unadjusted state and local revenues per pupil was 1.18 (table 4-2). This means that state and local revenues in the district at the 95th percentile were 1.18 times higher than state and local revenues in the district at the 5th percentile. Variation across the states ranged from a low of 0.18 in Nevada to a high of 1.42 in Vermont. Two states (Illinois and Vermont) had a restricted range ratio higher than that for the United States.

When cost adjustments were applied, the restricted range ratio for state and local revenues per pupil across the United States decreased to 0.95 (table 4-3). Five states exceeded the national variation after cost adjustments: Illinois, Montana, New Hampshire, New Mexico, and Vermont.

Cost adjustments increased the range between the lowest-variation and highest-variation states. After cost adjustments, the restricted range ratio ranged from 0.23 in Kentucky to 1.65 in Vermont. Cost adjustments had the largest effect on variation in Georgia (ranked 41 before and 20 after cost adjustments) and Oklahoma (ranked 8 before and 26 after cost adjustments).

Coefficient of Variation

Nationally, the coefficient of variation for unadjusted state and local revenues per pupil was 0.27 (table 4-2). This means that approximately two-thirds of the districts nationally have state and local revenues per pupil between \$4822 and \$8,390, a range that is from 27 percent below the mean to 27 percent above the mean. Variation across the states ranged from a low of 0.07 in Kentucky to a high of 0.32 in Vermont. Four states (Alaska, Illinois, Montana, and Vermont) had a coefficient of variation higher than the coefficient for the United States.

After cost adjustments to state and local revenues, the United States coefficient of variation for state and local revenues per pupil decreased to 0.23 (table 4-3). Seven states (Alaska, Illinois, Montana, New Hampshire, North Dakota, Texas, and Vermont) exceeded the United States coefficient after cost adjustments. Cost adjustments increased the range between the lowest-variation and highest-variation states. After cost adjustments, the coefficient of variation ranged from a low of 0.06 in Kentucky to a high of 0.35 in Vermont.

Gini Coefficient

Nationally, the Gini coefficient for unadjusted state and local revenues per pupil across the United States was 0.13 (table 4-2). A Gini coefficient of 0 means revenues are distributed equally; higher values such as 0.13 imply revenues are more concentrated among a smaller share of students. Variation across the states ranged from a low of 0.03 in Nevada to a high of 0.17 in Vermont. Two states (Illinois and Vermont) had a Gini coefficient higher than the coefficient for the United States.

Cost-of-education adjustments decreased the national Gini coefficient to 0.12 (table 4-3). Illinois and Vermont still exceeded the United States level of variation, and New Hampshire and Montana joined the group. Cost adjustments had no effect on the range of variation. After adjustments, the Gini coefficient still ranged from a low of 0.03 in Nevada to a high of 0.17 in Vermont.

Table 4-2. Variation in state and local revenues per pupil (unadjusted dollars), by state: 1997–98

State	Restricted range ratio		Coefficient of variation		Gini coefficient		Average rank	Average quartile
	Value	Rank	Value	Rank	Value	Rank		
United States	1.18	†	0.27	†	0.13	†	†	†
Alabama	0.39	15	0.14	21	0.06	11	15.67	2
Alaska	0.99	46	0.29	46	0.12	45	45.67	4
Arizona	0.69	35	0.16	27	0.08	26	29.33	3
Arkansas	0.49	25	0.11	8	0.06	11	14.67	2
California	0.46	21	0.14	21	0.07	21	21.00	2
Colorado	0.35	11	0.12	12	0.06	11	11.33	1
Connecticut	0.47	23	0.14	21	0.07	21	21.67	2
Delaware	0.31	5	0.09	2	0.05	4	3.67	1
District of Columbia	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Florida	0.26	2	0.09	2	0.05	4	2.67	1
Georgia	0.75	41	0.17	31	0.09	33	35.00	3
Hawaii	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Idaho	0.51	26	0.15	26	0.08	26	26.00	3
Illinois	1.34	48	0.31	48	0.14	48	48.00	4
Indiana	0.44	18	0.12	12	0.06	11	13.67	2
Iowa	0.27	4	0.10	5	0.04	2	3.67	1
Kansas	0.72	39	0.20	36	0.09	33	36.00	4
Kentucky	0.26	2	0.07	1	0.04	2	1.67	1
Louisiana	0.48	24	0.12	12	0.06	11	15.67	2
Maine	0.59	30	0.17	31	0.08	26	29.00	3
Maryland	0.53	27	0.14	21	0.07	21	23.00	2
Massachusetts	0.65	33	0.18	33	0.10	38	34.67	3
Michigan	0.72	39	0.18	33	0.09	33	35.00	3
Minnesota	0.65	33	0.20	36	0.08	26	31.67	3
Mississippi	0.46	21	0.12	12	0.07	21	18.00	2
Missouri	1.04	47	0.24	44	0.12	45	45.33	4
Montana	0.97	45	0.29	46	0.13	47	46.00	4
Nebraska	0.54	29	0.16	27	0.08	26	27.33	3
Nevada	0.18	1	0.09	2	0.03	1	1.33	1
New Hampshire	0.85	43	0.22	41	0.11	42	42.00	4
New Jersey	0.62	31	0.16	27	0.09	33	30.33	3
New Mexico	0.69	35	0.18	33	0.08	26	31.33	3
New York	0.77	42	0.23	43	0.11	42	42.33	4
North Carolina	0.35	11	0.11	8	0.06	11	10.00	1
North Dakota	0.64	32	0.22	41	0.10	38	37.00	4
Ohio	0.71	37	0.20	36	0.10	38	37.00	4
Oklahoma	0.34	8	0.12	12	0.05	4	8.00	1
Oregon	0.36	13	0.13	20	0.06	11	14.67	2
Pennsylvania	0.53	27	0.16	27	0.09	33	29.00	3
Rhode Island	0.32	6	0.10	5	0.05	4	5.00	1
South Carolina	0.40	16	0.12	12	0.07	21	16.33	2
South Dakota	0.32	6	0.11	8	0.05	4	6.00	1
Tennessee	0.41	17	0.12	12	0.06	11	13.33	2
Texas	0.45	20	0.24	44	0.08	26	30.00	3
Utah	0.34	8	0.14	21	0.06	11	13.33	2
Vermont	1.42	49	0.32	49	0.17	49	49.00	4
Virginia	0.71	37	0.21	40	0.11	42	39.67	4
Washington	0.44	18	0.12	12	0.06	11	13.67	2
West Virginia	0.34	8	0.11	8	0.05	4	6.67	1
Wisconsin	0.36	13	0.10	5	0.05	4	7.33	1
Wyoming	0.86	44	0.20	36	0.10	38	39.33	4

†Not applicable.

¹Variation is not measured in the District of Columbia or Hawaii where there is only one school district.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School District Financial Survey (Form F-33): School Year 1997–98."

Table 4-3. Variation in state and local revenues per pupil (cost-adjusted dollars), by state: 1997–98

State	Restricted range ratio		Coefficient of variation		Gini coefficient		Average rank	Average quartile
	Value	Rank	Value	Rank	Value	Rank		
United States	0.95	†	0.23	†	0.12	†	†	†
Alabama	0.39	14	0.13	18	0.06	11	14.33	2
Alaska	0.92	43	0.26	45	0.12	45	44.33	4
Arizona	0.81	41	0.18	33	0.08	29	34.33	3
Arkansas	0.39	14	0.10	4	0.05	5	7.67	1
California	0.49	27	0.14	21	0.07	21	23.00	2
Colorado	0.46	23	0.15	23	0.06	11	19.00	2
Connecticut	0.60	30	0.15	23	0.08	29	27.33	3
Delaware	0.29	4	0.08	2	0.04	2	2.67	1
District of Columbia	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Florida	0.24	2	0.08	2	0.04	2	2.00	1
Georgia	0.44	20	0.12	12	0.06	11	14.33	2
Hawaii	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Idaho	0.58	29	0.16	27	0.08	29	28.33	3
Illinois	1.21	47	0.27	46	0.13	46	46.33	4
Indiana	0.37	11	0.10	4	0.05	5	6.67	1
Iowa	0.31	6	0.12	12	0.05	5	7.67	1
Kansas	0.71	36	0.23	42	0.11	40	39.33	4
Kentucky	0.23	1	0.06	1	0.04	2	1.33	1
Louisiana	0.45	22	0.12	12	0.06	11	15.00	2
Maine	0.74	38	0.20	36	0.09	34	36.00	3
Maryland	0.46	23	0.12	12	0.06	11	15.33	2
Massachusetts	0.63	34	0.19	34	0.10	38	35.33	3
Michigan	0.54	28	0.15	23	0.07	21	24.00	3
Minnesota	0.42	19	0.19	34	0.07	21	24.67	3
Mississippi	0.41	18	0.11	7	0.06	11	12.00	2
Missouri	0.90	42	0.20	36	0.10	38	38.67	3
Montana	1.23	48	0.33	48	0.15	48	48.00	4
Nebraska	0.75	39	0.22	40	0.11	40	39.67	4
Nevada	0.24	2	0.11	7	0.03	1	3.33	1
New Hampshire	1.06	45	0.25	43	0.13	46	44.67	4
New Jersey	0.62	32	0.16	27	0.08	29	29.33	3
New Mexico	1.19	46	0.21	38	0.09	34	39.33	4
New York	0.73	37	0.22	40	0.11	40	39.00	4
North Carolina	0.36	10	0.11	7	0.05	5	7.33	1
North Dakota	0.80	40	0.25	43	0.11	40	41.00	4
Ohio	0.60	30	0.17	32	0.08	29	30.33	3
Oklahoma	0.48	26	0.16	27	0.07	21	24.67	3
Oregon	0.29	4	0.15	23	0.06	11	12.67	2
Pennsylvania	0.44	20	0.13	18	0.07	21	19.67	2
Rhode Island	0.38	13	0.12	12	0.07	21	15.33	2
South Carolina	0.34	9	0.11	7	0.06	11	9.00	1
South Dakota	0.47	25	0.14	21	0.07	21	22.33	2
Tennessee	0.33	7	0.10	4	0.05	5	5.33	1
Texas	0.64	35	0.28	47	0.09	34	38.67	3
Utah	0.39	14	0.16	27	0.07	21	20.67	2
Vermont	1.65	49	0.35	49	0.17	49	49.00	4
Virginia	0.62	32	0.16	27	0.09	34	31.00	3
Washington	0.40	17	0.13	18	0.06	11	15.33	2
West Virginia	0.33	7	0.12	12	0.05	5	8.00	1
Wisconsin	0.37	11	0.11	7	0.06	11	9.67	1
Wyoming	0.94	44	0.21	38	0.11	40	40.67	4

†Not applicable.

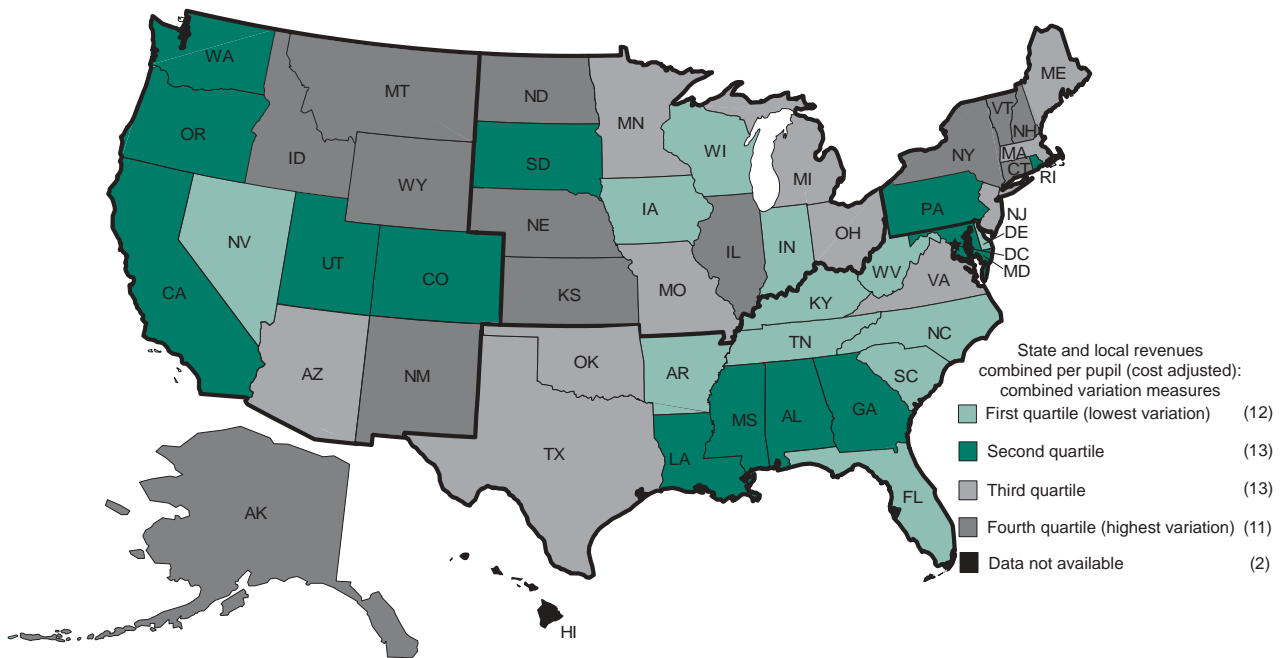
¹Variation is not measured in the District of Columbia or Hawaii where there is only one school district.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School District Financial Survey (Form F-33): School Year 1997–98."

Overall Variation

In a synthesis of the three variation measures, variation was high in the Northeast and Midwest and low in the South (figure 4-1). Three-quarters (78 percent) of Northeastern states and two-thirds (67 percent) of Midwestern states were in the two quartiles with highest variation in state and local revenues per pupil, both before and after cost adjustments (table 4-4). In contrast, 81 percent of Southern states were in the two quartiles with least variation, both before and after cost adjustments.

Figure 4-1. Synthesis of variation measures of state and local revenues per pupil (cost-adjusted dollars), by state: 1997–98



NOTE: Variation is not measured in the District of Columbia or Hawaii where there is only one school district. Regions are delineated in black; Alaska and Hawaii are part of the Western Region.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School District Financial Survey (Form F-33): School Year 1997–98."

Table 4-4. Variation in state and local revenues per pupil, by region: 1997–98

Region	Percent of states in quartiles 1 and 2 (low variation)	Percent of states in quartiles 3 and 4 (high variation)
Unadjusted state and local revenues per pupil		
Northeast	22	78
Midwest	33	67
South	81	19
West	50	50
Cost-adjusted state and local revenues per pupil		
Northeast	22	78
Midwest	33	67
South	81	19
West	50	50

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School District Financial Survey (Form F-33): School Year 1997–98."

Relationship between State and Local Revenues Per Pupil and Selected District Fiscal and Demographic Characteristics

For the United States as a whole, state and local revenues per pupil in unadjusted dollars showed a moderate, positive relationship with a school district's median household income (+0.39) and its median value owner-occupied housing (+0.32) (table A-17). At the state level, median value owner-occupied housing was positively related to state and local revenues per pupil in over half of the 40 states with available data (table 4-5). This relationship was strongly positive in seven states (Alabama, Florida, Illinois, Maryland, Michigan, Pennsylvania, and Virginia). Similarly, median household income was positively related to state and local revenues per pupil in nearly half of the states with available data. This relationship was strongly positive in seven states (Alabama, Louisiana, Maryland, Michigan, New York, Pennsylvania, and Virginia). Nine of the 40 states with available data showed no statistically significant relationship between district housing values and state and local revenues per pupil, while 18 states showed no relationship between district income and combined revenues. Four states (Alaska, Montana, Nebraska, and North Dakota) showed a moderate negative relationship with district housing values, while two states (Nebraska and Utah) showed a similar relationship with district income. Only one state (Nevada) had a strong negative relationship between housing values and state and local revenues; no states had a similar relationship with district income.

After cost adjustments, the strength of the national relationship between state and local revenues per pupil and housing value (+0.03) decreased, as did the relationship between state and local revenues per pupil and household income (+0.17) (table A-18). Adjusted state and local revenues per pupil continued to show a strong positive relationship with a district's median value owner-occupied housing in only three states (Maryland, Michigan, and Virginia) and a moderate positive relationship in only seven other states (Alabama, Florida, Illinois, Massachusetts, Ohio, Pennsylvania, and Rhode Island) (figure 4-2). Two states (Maryland and New York) showed a strong positive relationship between a district's median household income and adjusted state and local revenues per pupil, and eight states (Alabama, Connecticut, Illinois, Louisiana, Michigan, Ohio, Pennsylvania, and Virginia) showed a moderate positive relationship between these variables (figure 4-3). Nevada continued to be the only state with a strong negative relationship with median value owner-occupied housing, while nine states (Alaska, California, Iowa, Kansas, Minnesota, Missouri, Montana, Nebraska, and North Dakota) showed a moderate negative relationship between state and local revenues and district housing values. Nine states (California, Iowa, Kansas, Massachusetts, Minnesota, Missouri, Nebraska, Tennessee, and Utah) showed a similar relationship with district income.

State and local revenues per pupil showed a weak negative relationship with minority enrollment for the United States as a whole before cost adjustments (-0.04) and a moderate negative relationship after cost adjustments (-0.16). Three states (Alaska, Massachusetts, and Missouri) showed a strong positive relationship between minority enrollment and state and local revenues per pupil before cost adjustments, while two states (Alaska and Massachusetts) showed this relationship after cost adjustments (figure 4-4). New York was the only state to show a strong negative relationship between minority enrollment and state and local revenues per pupil, and this was after cost adjustments only.

Nationally, the district percent of school-age children in poverty showed a moderate negative relationship with state and local revenues per pupil, both before (-0.22) and after (-0.16) cost adjustments. No states showed a strong positive relationship between children in poverty and state and local revenues per pupil before or after cost adjustments. Only one state (New York) showed a strong negative relationship, both before and after cost adjustments (figure 4-5).

Table 4-5. Correlations between state and local revenues per pupil and selected fiscal and demographic characteristics, by state: 1997–98

Characteristics	States (before cost adjustments)	States (after cost adjustments)
Minority enrollment		
Strong positive relationship	Alaska, Massachusetts, Missouri	Alaska, Massachusetts
Moderate positive relationship	California, Indiana, Minnesota, Ohio, Oregon, Tennessee, Washington	Minnesota, Missouri, ¹ Ohio, Oregon
Weak positive relationship	[none]	[none]
Weak negative relationship	Illinois, <i>US overall</i>	[none]
Moderate negative relationship	Alabama, Kansas, Nebraska, New Hampshire, New York, North Dakota, Pennsylvania, Texas	Alabama, Illinois, ¹ Iowa, ¹ Kansas, Louisiana, ¹ Nebraska, New Hampshire, North Dakota, Pennsylvania, Texas, Wisconsin, ¹ <i>US overall</i> ¹
Strong negative relationship	[none]	New York ¹
No significant relationship	Arizona, Connecticut, Delaware, Florida, Idaho, Iowa, Louisiana, Maine, Maryland, Michigan, Montana, Nevada, North Carolina, Rhode Island, South Carolina, Utah, Vermont, Virginia, West Virginia, Wisconsin, Wyoming	Arizona, California, ¹ Connecticut, Delaware, Florida, Idaho, Indiana, ¹ Maine, Maryland, Michigan, Montana, Nevada, North Carolina, Rhode Island, South Carolina, Tennessee, ¹ Utah, Vermont, Virginia, Washington, ¹ West Virginia, Wyoming
School-age children in poverty		
Strong positive relationship	[none]	[none]
Moderate positive relationship	Alaska, Massachusetts, Minnesota, Missouri, Utah	Alaska, California, ¹ Massachusetts, Minnesota, Missouri, Tennessee, ¹ Utah, Washington ¹
Weak positive relationship	[none]	[none]
Weak negative relationship	Texas	[none]
Moderate negative relationship	Alabama, Illinois, Louisiana, Michigan, New Hampshire, Pennsylvania, Virginia, Washington, <i>US overall</i>	Alabama, Illinois, Louisiana, Maryland, ¹ Michigan, Pennsylvania, Virginia, Wisconsin, ¹ <i>US overall</i>
Strong negative relationship	New York	New York
No significant relationship	Arizona, California, Connecticut, Delaware, Florida, Idaho, Indiana, Iowa, Kansas, Maine, Maryland, Montana, Nebraska, Nevada, North Carolina, North Dakota, Ohio, Oregon, Rhode Island, South Carolina, Tennessee, Vermont, West Virginia, Wisconsin, Wyoming	Arizona, Connecticut, Delaware, Florida, Idaho, Indiana, Iowa, Kansas, Maine, Montana, Nebraska, Nevada, New Hampshire, ¹ North Carolina, North Dakota, Ohio, Oregon, Rhode Island, South Carolina, Texas, ¹ Vermont, West Virginia, Wyoming
Median household income		
Strong positive relationship	Alabama, Louisiana, Maryland, Michigan, New York, Pennsylvania, Virginia	Maryland, New York
Moderate positive relationship	Arizona, Connecticut, Florida, Illinois, Indiana, Iowa, North Carolina, Ohio, South Carolina, Washington, Wisconsin, <i>US overall</i>	Alabama, ¹ Connecticut, Illinois, Louisiana, ¹ Michigan, ¹ Ohio, Pennsylvania, ¹ Virginia, ¹ <i>US overall</i>
Weak positive relationship	Missouri, Texas	[none]
Weak negative relationship	[none]	[none]
Moderate negative relationship	Nebraska, Utah	California, ¹ Iowa, ¹ Kansas, ¹ Massachusetts, ¹ Minnesota, ¹ Missouri, ¹ Nebraska, Tennessee, ¹ Utah
Strong negative relationship	[none]	[none]
No significant relationship	Alaska, California, Delaware, Idaho, Kansas, Maine, Massachusetts, Minnesota, Montana, Nevada, New Hampshire, North Dakota, Oregon, Rhode Island, Tennessee, Vermont, West Virginia, Wyoming	Alaska, Arizona, ¹ Delaware, Florida, ¹ Idaho, Indiana, ¹ Maine, Montana, Nevada, New Hampshire, North Carolina, ¹ North Dakota, Oregon, Rhode Island, South Carolina, ¹ Texas, ¹ Vermont, Washington, ¹ West Virginia, Wisconsin, ¹ Wyoming
Median value owner-occupied housing		
Strong positive relationship	Alabama, Florida, Illinois, Maryland, Michigan, Pennsylvania, Virginia	Maryland, Michigan, Virginia
Moderate positive relationship	Arizona, California, Idaho, Indiana, Louisiana, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New York, North Carolina, Ohio, South Carolina, Tennessee, Texas, Vermont, Washington, Wisconsin, <i>US overall</i>	Alabama, ¹ Florida, ¹ Illinois, ¹ Massachusetts, Ohio, Pennsylvania, ¹ Rhode Island ¹
Weak positive relationship	[none]	<i>US overall</i> ¹
Weak negative relationship	[none]	California ¹
Moderate negative relationship	Alaska, Montana, Nebraska, North Dakota	Alaska, Iowa, ¹ Kansas, ¹ Minnesota, ¹ Missouri, ¹ Montana, Nebraska, North Dakota
Strong negative relationship	Nevada	Nevada

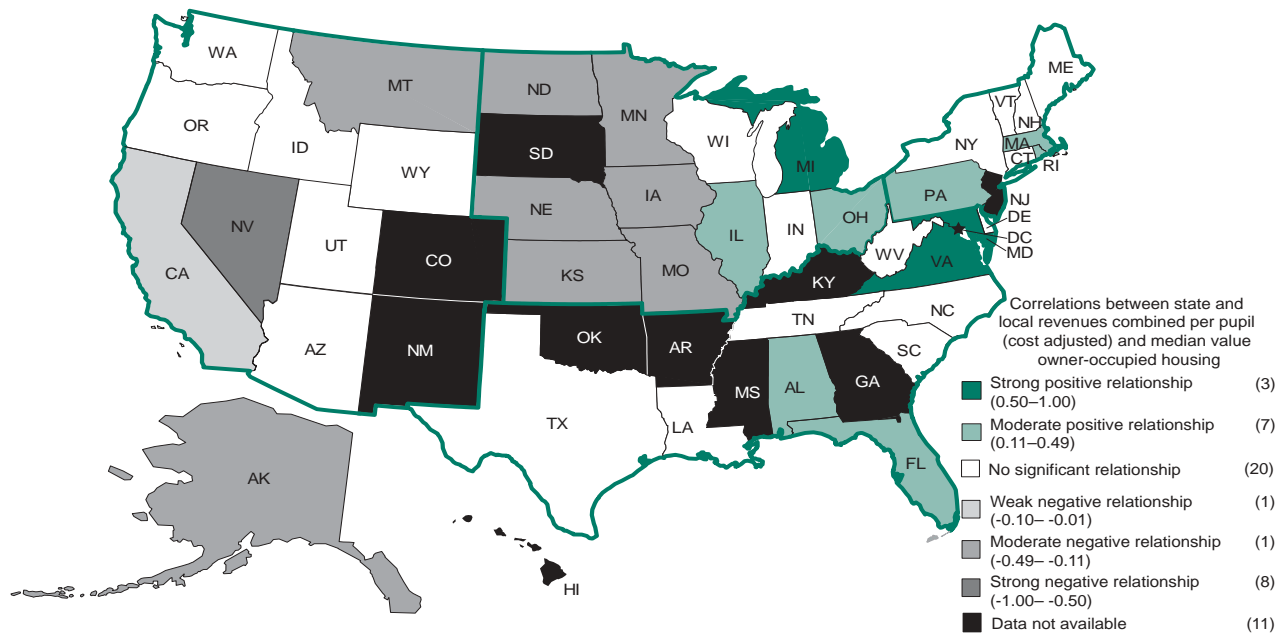
Table 4-5. Correlations between state and local revenues per pupil and selected fiscal and demographic characteristics, by state: 1997–98—Continued

Characteristics	States (before cost adjustments)	States (after cost adjustments)
Median value owner-occupied housing (Continued)		
No significant relationship	Connecticut, Delaware, Iowa, Kansas, Oregon, Rhode Island, Utah, West Virginia, Wyoming	Arizona, ¹ Connecticut, Delaware, Idaho, ¹ Indiana, ¹ Louisiana, ¹ Maine, ¹ New Hampshire, ¹ New York, ¹ North Carolina, ¹ Oregon, South Carolina, ¹ Tennessee, ¹ Texas, ¹ Utah, Vermont, ¹ Washington, ¹ West Virginia, Wisconsin, ¹ Wyoming

¹State changed categories after cost adjustments.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School District Financial Survey (Form F-33): School Year 1997–98" and U.S. Department of Commerce, Bureau of the Census, 1990 Decennial Census School District Special Tabulation.

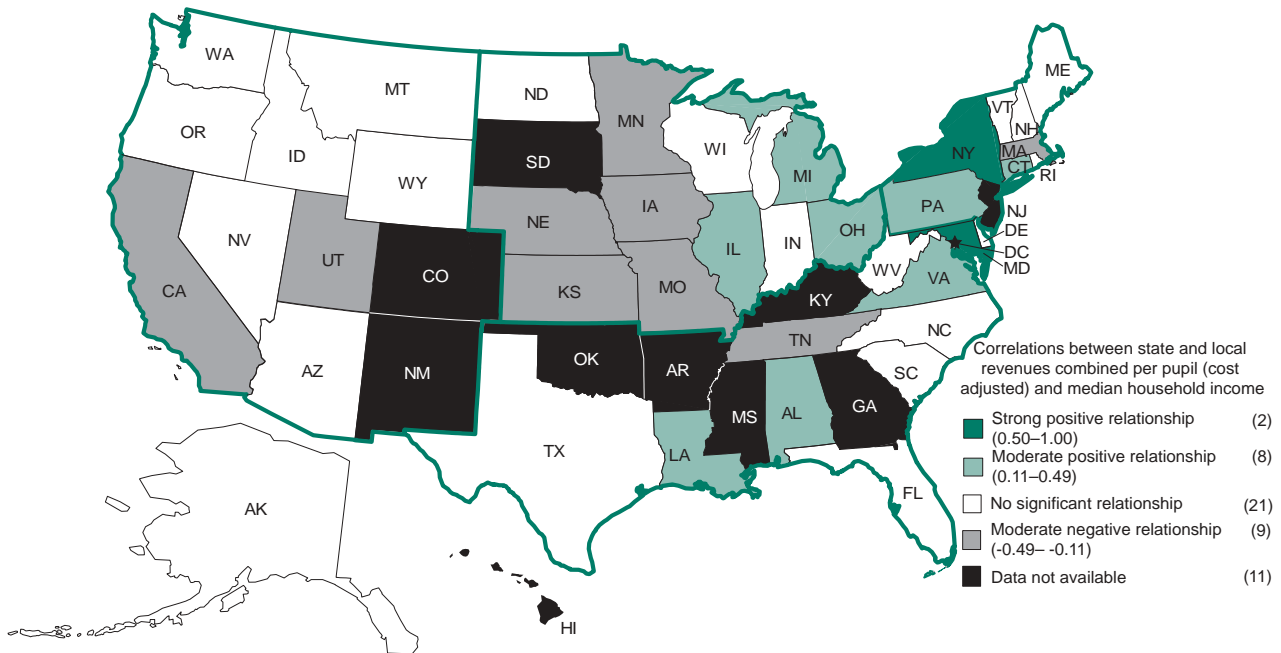
Figure 4-2. Correlations between state and local revenues per pupil and median value owner-occupied housing (cost-adjusted dollars), by state: 1997–98



NOTE: No state-level correlation analysis was possible for the District of Columbia or Hawaii since they only have one district. Nine other states (Arkansas, Colorado, Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma, and South Dakota) were excluded from state-level correlation analysis because more than 50 percent of the school districts in the state were missing Census data. Regions are delineated in green; Alaska and Hawaii are part of the Western Region.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School District Financial Survey (Form F-33): School Year 1997–98" and U.S. Department of Commerce, Bureau of the Census, 1990 Decennial Census School District Special Tabulation.

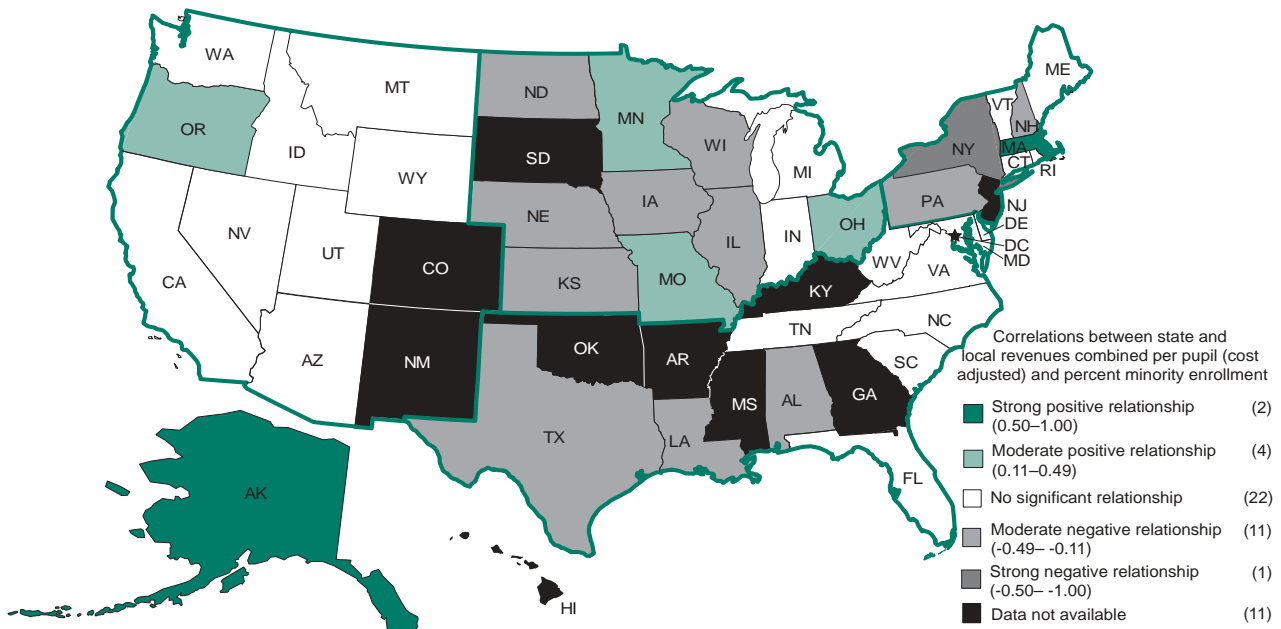
Figure 4-3. Correlations between state and local revenues per pupil and median household income (cost-adjusted dollars), by state: 1997–98



NOTE: No state-level correlation analysis was possible for the District of Columbia or Hawaii since they only have one district. Nine other states (Arkansas, Colorado, Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma, and South Dakota) were excluded from state-level correlation analysis because more than 50 percent of the school districts in the state were missing Census data. Regions are delineated in green; Alaska and Hawaii are part of the Western Region.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, “School District Financial Survey (Form F-33): School Year 1997–98” and U.S. Department of Commerce, Bureau of the Census, 1990 Decennial Census School District Special Tabulation.

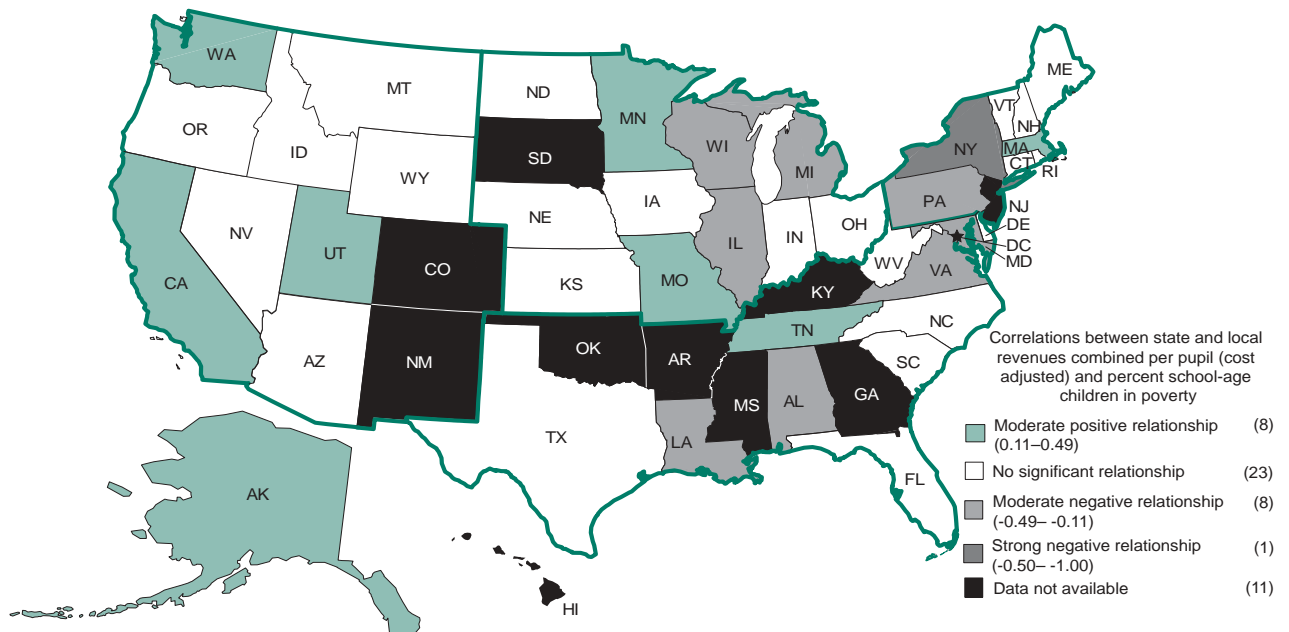
Figure 4-4. Correlations between state and local revenues per pupil and percent minority enrollment (cost-adjusted dollars), by state: 1997–98



NOTE: No state-level correlation analysis was possible for the District of Columbia or Hawaii since they only have one district. Nine other states (Arkansas, Colorado, Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma, and South Dakota) were excluded from state-level correlation analysis because more than 50 percent of the school districts in the state were missing Census data. Regions are delineated in green; Alaska and Hawaii are part of the Western Region.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, “School District Financial Survey (Form F-33): School Year 1997–98” and U.S. Department of Commerce, Bureau of the Census, 1990 Decennial Census School District Special Tabulation.

Figure 4-5. Correlations between state and local revenues per pupil and percent school-age children in poverty (cost-adjusted dollars), by state: 1997-98



NOTE: No state-level correlation analysis was possible for the District of Columbia or Hawaii since they only have one district. Nine other states (Arkansas, Colorado, Georgia, Kentucky, Mississippi, New Jersey, New Mexico, Oklahoma, and South Dakota) were excluded from state-level correlation analysis because more than 50 percent of the school districts in the state were missing Census data. Regions are delineated in green; Alaska and Hawaii are part of the Western Region.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "School District Financial Survey (Form F-33): School Year 1997-98" and U.S. Department of Commerce, Bureau of the Census, 1990 Decennial Census School District Special Tabulation.

