

Revenues and Expenditures by Public School Districts: School Year 2000–2001

Contact:

Frank Johnson
202–502–7362

Author:

Frank Johnson,
NCES

This report presents findings from the Common Core of Data (CCD) “School District Finance Survey.” These data are collected annually from state education agencies through the U.S. Census Bureau “Survey of Local Government Finances: School Systems.” Data in the “School District Finance Survey” include revenues by source, expenditures by function and object, long-term and short-term debt, and student membership for each school district in the United States. These data were collected and edited between March 2002 and March 2003. These data are final. This short report on school district revenues and expenditures is a companion to the state-level Statistics in Brief, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2000–01* (NCES 2003–362), which presents total state and national spending on public elementary and secondary education.

Only regular school districts (see “Definitions”) that are on the CCD “Local Education Agency Universe Survey” file and that report student counts were included in this analysis. There were 14,028 such districts in school year 2000–2001. For more information about how this study was conducted, see the “Technical Notes” section.

Revenues per Student

In the 2000–2001 school year, the median school district received \$8,236 per student in revenues from state, local, and federal sources (table 1). The median revenue per student indicates that half of the districts received less than \$8,236 per student and half of the districts received more than \$8,236 per student.

Revenues and expenditures of school districts vary both within and across states. Reporting the revenue per student at the 10th and 90th percentiles is one way of describing this variation in revenues. The national revenue per student at the 10th percentile (\$6,369) indicates that 10 percent of all school districts received \$6,369 or less in revenues per student. At the 90th percentile, the top 10 percent of districts had revenues of \$12,877 or more per student. Eighty percent of all school districts received between \$6,369 and \$12,877 per student in revenues. The “90/10” ratio indicates the difference or “disparity,” between the 10th and 90th percentiles.¹

¹The 90/10 ratio is based on that used in *Equity and Adequacy in Education Finance* (1999), by the National Research Council, (see chapter 3, *The Impact of Court-Mandated School Finance Reform*, by W.N. Evans, S.E. Murray, and R.M. Schwab).

For the nation as a whole, the 90/10 ratio was 2.0, with districts at the 90th percentile receiving twice as much in revenues per student as districts at the 10th percentile. The 90/10 ratio indicates that the variation in revenues per student was greatest in Montana (2.8) and lowest in Maryland and West Virginia (1.2). Median revenues per student among the states ranged from \$14,995 in Alaska to \$5,571 in Mississippi. The District of Columbia had the highest median revenues per student, \$15,122. The median revenues per student in Mississippi, Tennessee, and Arkansas were lower than per-student revenues in 90 percent of the school districts in the country (e.g., \$5,571 median in Mississippi was less than \$6,369 10th percentile for the nation). The median revenues per student in Alaska, the District of Columbia, and Vermont were higher than the per-student revenues in 90 percent of the school districts in the country.

The data on the number of students and districts within each state also show the variation in the organization of education across the country. For example, Florida, with over 2 million students, has 67 school districts, whereas Nebraska, with fewer than 300,000 students, has 544 school districts. The number and size of school districts may affect administrative and other overhead costs.

Data for independent charter schools are reported at the bottom of the table, and are not included in the state or national analysis. Independent charter schools are charter schools that are not affiliated with a school district. See the “Technical Notes” section for more information. The median revenue for the 700 independent charter school districts included in this analysis was \$6,591. The per student revenue for charter school districts at the 10th percentile was \$241. When this is compared with the per student expenditures at the 10th percentile for charter school districts shown on table 5 (\$3,580) it appears that some charter schools did not report all of their revenue. It is assumed that revenues from sources such as foundations or gifts were not reported in these cases.

Total Expenditures per Student

In 2000–2001, the median total expenditure by school districts in the nation was \$8,007 per stu-

dent (table 2). This included current operating expenditures, capital outlays (for school construction and equipment), expenditures for programs other than elementary/secondary education (such as adult education and community service programs), interest payments on long-term debt, and payments to state and local governments. Total expenditures do not include payments to other school districts.

Tables 2 and 3 include median expenditures across districts in all states for specific types of expenditures and for the total of these expenditures. Note that the median expenditures for the components (e.g., instruction, support services) do not sum to the median for total expenditures.

Total expenditures per student ranged between \$6,158 and \$12,621 for 80 percent of the school districts in the country (i.e., those districts between the 10th and 90th percentiles). School districts at the 90th percentile of total expenditures per student spent twice as much money per student as those districts at the 10th percentile (i.e., the 90/10 ratio was 2.0). The range in per student spending was similar for instruction, support services, and current expenditures. Expenditures for noninstructional services indicated a somewhat wider variation in per student expenditures between districts with high noninstructional expenditures per student and districts with low noninstructional expenditures. This is possibly due to the inclusion of expenditures for enterprise operations (e.g., student-run bookstores), which are reported in only 29 states.

Expenditures for capital outlay, programs other than elementary/secondary education, payments to other school districts, and interest on long-term debt show a relatively large difference between per student expenditures in the districts at the 90th percentile and the 10th percentile. Per student spending on capital outlay (for school construction and equipment) in districts with per student expenditures at the 90th percentile was more than 18 times that of districts at the 10th percentile. School districts with stable student populations do not need to make large expenditures for school construction, whereas districts experiencing a growing population of children tend to spend more money on school construction. In addition, expenditures for construction do not

appear regularly from one year to the next. Districts may build several schools at the same time. This results in a large expenditure for capital outlays one year and small expenditures in subsequent years.

Per student spending for programs other than elementary/secondary education was approximately 18 times greater in high-spending districts than the national median (\$160 vs. \$9). The adult education and community service programs that make up most of the other program spending do not exist in many school districts. At least 10 percent of all school districts do not have programs other than elementary/secondary education, nor do they have interest payments or payments to other school districts or governments.

Note that payments to other school districts are not included in the total expenditures reported here. In most cases, these are transfer payments to educate children in other districts. These amounts are reported as payments to other districts by the sending district and are included in the current expenditures reported by the receiving district. The students are only counted by the receiving district, the district which actually educates the students. Thus, reporting the expenditure for only the receiving district avoids double counting and leads to more accurate per student estimates.

Median total expenditures per student ranged from \$15,143 in Alaska to \$5,705 in Mississippi (table 3). The median total expenditure per student was over \$10,000 in Alaska, Connecticut, New Jersey, New York, and the District of Columbia. Median per student expenditures for classroom instruction (teacher salaries, supplies, etc.) ranged from \$7,993 in Alaska to \$3,136 in Mississippi. Among the eight states with the highest median expenditures per student for instruction, six out of eight were in the Northeast.² Median per student expenditures for capital projects (primarily school construction) ranged from \$2,671 in the District of Columbia to \$146 in Vermont.

Median expenditures per student for independent charter school districts were lower than the na-

tional median in every category except support services.

Current Expenditures per Student

Because of the variation in the kinds of programs run by school districts and the large swings in school construction expenditures, researchers often use current rather than total expenditures when reporting and comparing school district expenditures. Current expenditures are expenditures for the day-to-day operations of schools and school districts. They do not include expenditures for construction, equipment, debt financing, and programs outside of public elementary/secondary education.

Current expenditures per student by state are presented in table 4. The median current expenditure per student for the nation was \$6,942. Per student spending in districts at the 90th percentile was almost twice that of per student spending in districts at the 10th percentile (i.e., the 90/10 ratio was 1.9). Spending in districts at the 90th percentile was less than 50 percent higher than spending in districts at the 10th percentile in 23 states (i.e., the 90/10 ratio was less than 1.5). The median current expenditure per student in Alaska, the District of Columbia, and New York was larger than the current expenditure per student in 90 percent of all districts in the nation.

The three states with the highest 90/10 ratio in current expenditures per student were Alaska, Arizona, and Montana. The ratio was lowest in Alabama, Florida, and West Virginia. In these three states, current expenditures per student at the 90th percentile were less than 25 percent greater than spending at the 10th percentile.

Charter Schools

Although independent charter schools are public schools, they are often exempted from significant state or local rules that normally govern the operation and management of public schools. A charter school may be affiliated with a regular school district, a university, or a private organization. In order to include all charter schools in its files, NCES created a separate school district

²These states were Connecticut, Maine, Massachusetts, New Jersey, New York, and Rhode Island.

record for each charter school (or charter school organization) that is not affiliated with a school district. In this report, data for charter schools that are associated with regular school districts are included with the data reported for the entire school district, and the data for those schools and the affiliated districts are indistinguishable from districts that do not have charter schools.

Charter school data for independent charter schools that are not affiliated with a regular school district were included in this report if they could be matched to the CCD “Local Education Agency Universe Survey,” if they had a student membership count greater than 0, and had both total revenues and total expenditures greater than 0. Data for independent charter school districts are reported at the bottom of the table and are not included in the national totals or averages. Certain charter school districts in Arizona, California, Connecticut, Delaware, Georgia, Michigan, Minnesota, New Jersey, North Carolina, and Texas fell into this category. These data are kept separate because in many cases the data are not complete or fail to meet NCES editing standards. This is to be expected if the districts are not required to report finance data to a district or other local government agency. In some cases a charter school district may operate more than one charter school.

Variations in Types of Districts

District-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in regular school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that are coterminous with counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school, or in larger communities where all elementary schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; while in other states each district may have all kinds of different schools and programs.³ This

variety in the types of school districts makes comparison of expenditures among school districts difficult.

The information presented in tables 1 through 4 is based on all regular education school districts reporting student counts that are reported on the CCD “Local Education Agency Universe Survey” regardless of grades served. Table 5 presents current expenditures per student in regular unified districts only. Unified districts are school districts with both elementary and secondary education programs.

The median current expenditure by unified school districts in the nation was \$6,826 per student, with 80 percent of all districts ranging between \$5,573 and \$9,883 (table 5). The 90/10 ratio was 1.8, indicating a slight reduction in variation of per student spending compared with all regular school districts (1.9) reported in table 4. In nine states, fewer than half of the school districts were unified (Arizona, California, Illinois, Maine, Montana, Nebraska, New Hampshire, New Jersey, and Vermont). In two states, Montana and Vermont, fewer than half of the students attended schools in unified districts. In the three states with the widest disparity in current expenditures per student at the 10th and 90th percentiles when all regular school districts were analyzed, the disparity was reduced in Arizona and Montana when the analysis was limited to unified school districts.⁴

Technical Notes

The “School District Finance Survey” (or F-33) is an annual agency-level collection of revenue and expenditure data for public education in grades prekindergarten through 12. It is part of the Common Core of Data (CCD) collection of surveys of administrative records data relating to public elementary and secondary education. This survey is also a Census Bureau survey, part of the “Survey of Local Governments.” The Census Bureau acts as the collection agent for the National Center for Education Statistics (NCES) for this survey.

³Special education districts were not included in regular districts.

⁴The disparity in Alaska was not changed because all 53 of its districts are unified.

Local education agencies (LEAs) send revenue and expenditure data to their state education agency, which may edit the data before sending them on to the Census Bureau. The NCES and Census Bureau edit and review the data before they are published. Every state and the District of Columbia reported data on all school districts with financial activity.

Median revenue per student or median expenditure per student data are shown in all of the tables, and data for the school district at the 10th and 90th percentiles are shown in all tables except table 3. These percentile points were chosen to exclude any outlier data. These percentiles guarantee that the highest spending district per student and lowest spending district are removed in every state (except in the District of Columbia and Hawaii, which only have one district each).

There are many different types of LEAs. In addition to the types discussed earlier (elementary only, secondary only, unified, etc.), there are districts whose only function is to collect and allocate funds, or that provide certain administrative services for a group of LEAs. In order to have comparable LEAs for analysis, those districts that did not have schools reporting students, or that were not recognized in the CCD “Local Education Agency Universe Survey,” were removed from consideration. School districts whose primary function was providing special education or vocational education services were also removed from consideration in this report. Charter schools that are not affiliated with a school district were treated separately from regular districts. Furthermore, 0.06 percent of districts with current expenditures per student of \$2,500 or less or \$35,000 or more were removed because they are outliers representing extraordinary school districts. Thus, regular school districts with students, school districts with current expenditures per student ranging between greater than \$2,500 and less than \$35,000, and school districts that have affiliated charter schools were included in the national and state analyses.

Independent charter schools are not affiliated with school districts. Data for these schools were reported separately at the bottom of the tables. To be included, these schools must be in the CCD Local Education Agency Universe and have students. Of the independent charter schools that met

these criteria, 83 percent reported revenues and expenditures greater than \$0. Some were reported with apparently incomplete data (e.g., per student revenues of less than \$250). If the criterion of including only districts with expenditures per student greater than \$2,500 or less than \$35,000, was used, an additional 23 percent of the charter school districts would have been removed from consideration. For this reason, the range criterion was not applied.

There are a number of factors affecting per student expenditures that are beyond the scope of this report. These include differences in student needs, regional costs, and urbanicity. Student membership counts used in this report are those reported on the F-33 survey.

The F-33 file can be matched to the CCD “Local Education Agency Universe Survey” and “Public Elementary/Secondary School Universe Survey” files using a common identification code. This makes it possible to match nonfiscal data on students, staff, schools, and districts to the finance data. For more information on CCD nonfiscal data, readers may want to read the *Overview of Public Elementary and Secondary Schools and Districts: School Year 2001–02* (NCES 2003–411). For data and analysis of state-level education finance data, readers should use the CCD “National Public Education Financial Survey.” The Statistics in Brief report with the state-level school year 2000–2001 data is *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2000–01* (NCES 2003–362). The Census Bureau provides demographic data from the Census 2000 that have been mapped to school districts. These data can be found on the NCES web site (<http://nces.ed.gov>) when they become available.

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For More Information

This report used information from the Common Core of Data, “School District Finance Survey: Fiscal Year 2000–2001.” The survey form may be accessed from the Census Bureau web site at <http://www.census.gov/govs/www/school.html>. For more information about this Statistics in Brief or the data set, contact Frank Johnson, National Center for Education Statistics, 1990 K Street NW, Washington, DC 20006–5651; or call 202–502–7362; fax 202–502–7475; or e-mail frank.johnson@ed.gov.

Definitions

Capital outlay expenditures are those for school construction, property, and equipment. They do not include interest payments or other financing costs that may be attributable to capital outlay expenditures.

Charter schools are public schools that are exempted from significant state or local rules that normally govern the operation and management of public schools. They usually operate in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the public chartering agency. Charter schools may be affiliated with a regular school district, or they may be self-governing entities.

Charter school districts include only charter schools.

Current expenditures are those for the day-to-day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g., purchases of land, school construction and repair, and equipment), programs outside the scope of preschool to grade 12, and transfer payments. Expenditures for items lasting more than 1 year (e.g., school buses and computers) are not included in current expenditures.

Enterprise operations are activities that are financed and operated in a manner similar to private business enterprises—where the stated intent is that the costs are financed or recovered primarily from user charges.

Instructional expenditures are current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (e.g., textbooks), and purchased instructional services. Tuition payments for special needs students to attend private schools are also included here.

Interest on debt expenditures are interest expenditures on long-term and short-term debt.

Local education agencies (LEAs) are local government agencies responsible for providing free elementary/secondary instruction or services that support free elementary/secondary education.

Noninstructional expenditures are comprised predominantly of food services, as well as enterprise operations, such as bookstores and interscholastic athletics.

Other program expenditures include expenditures for community services, adult education, community colleges, and other programs that are not part of public elementary and secondary education.

Payments to state and local governments are expenditures to other governments for services and loans.

Payments to other school districts are expenditures made to other LEAs for tuition, transportation, and computer and purchasing services.

Regular school districts are public elementary and/or secondary school districts that provide instruction and other education services and that do not focus primarily on special education or vocational education. Education service agencies are also excluded from this category.

Revenues are the total revenues for local, state and federal sources. They include revenues from student fees and the sale of property, but exclude revenues raised through bond sales.

Student membership is the count of students enrolled on or about October 1.

Support services expenditures are current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff support (e.g., librarians, instructional specialists), school district administration, business services, research, and data processing.

Total expenditures for public elementary and secondary education and other programs include current expenditures for public elementary and secondary education, capital outlays, other programs, interest on debt, and payments to state and local governments.

Unified school districts provide both elementary and secondary education services and instruction.

Table 1. Revenues per student for public elementary and secondary education, by state: School year 2000–2001

State	Revenues per student			90/10 Ratio	Number of districts	Number of students
	10th percentile	Median	90th percentile			
United States	\$6,369	\$8,236	\$12,877	2.0	14,028	46,538,723
Alabama	5,870	6,428	7,682	1.3	128	728,532
Alaska	8,615	14,995	23,143	2.7	53	131,985
Arizona	5,934	7,671	15,818	2.7	216	834,377
Arkansas	5,782	6,298	7,705	1.3	310	449,693
California	6,816	8,021	11,915	1.7	975	5,973,228
Colorado	6,508	7,709	11,873	1.8	176	723,696
Connecticut	9,449	10,792	14,000	1.5	166	537,521
Delaware	8,633	9,942	11,226	1.3	16	106,545
District of Columbia	†	15,122	†	†	1	68,925
Florida	6,693	7,281	8,628	1.3	67	2,431,884
Georgia	6,856	7,709	9,463	1.4	179	1,441,297
Hawaii	†	9,125	†	†	1	184,360
Idaho	5,667	7,235	9,811	1.7	113	245,009
Illinois	6,593	7,958	11,735	1.8	892	2,025,249
Indiana	7,683	8,476	10,205	1.3	292	987,854
Iowa	7,095	7,894	9,420	1.3	373	495,080
Kansas	6,824	8,125	10,472	1.5	304	468,347
Kentucky	6,273	6,862	7,972	1.3	176	643,730
Louisiana	5,835	6,656	7,957	1.4	66	737,223
Maine	7,992	9,891	15,978	2.0	225	206,750
Maryland	7,764	8,962	9,584	1.2	24	852,920
Massachusetts	8,118	10,020	15,573	1.9	302	941,080
Michigan	7,366	8,172	10,528	1.4	556	1,648,807
Minnesota	7,485	8,433	10,204	1.4	342	836,386
Mississippi	5,006	5,571	6,903	1.4	152	496,513
Missouri	6,059	7,199	9,804	1.6	522	904,242
Montana	5,517	8,000	15,532	2.8	447	154,700
Nebraska	5,438	8,042	11,833	2.2	544	284,924
Nevada	6,896	8,165	13,523	2.0	17	340,706
New Hampshire	7,273	9,412	15,372	2.1	162	204,721
New Jersey	9,844	11,993	16,838	1.7	552	1,276,094
New Mexico	6,870	9,359	14,838	2.2	89	320,303
New York	10,000	12,153	17,105	1.7	687	2,856,425
North Carolina	6,668	7,490	10,021	1.5	117	1,277,013
North Dakota	6,066	8,086	12,870	2.1	226	108,739
Ohio	6,503	7,499	11,231	1.7	611	1,821,544
Oklahoma	5,552	6,577	9,046	1.6	543	623,098
Oregon	7,060	8,012	15,544	2.2	197	544,756
Pennsylvania	7,678	8,626	10,653	1.4	500	1,771,473
Rhode Island	8,792	9,994	12,668	1.4	36	156,275
South Carolina	7,054	7,775	9,306	1.3	86	676,681
South Dakota	6,239	7,181	9,495	1.5	173	127,986
Tennessee	5,204	5,799	6,854	1.3	137	895,839
Texas	6,771	7,932	11,492	1.7	1,040	4,021,403
Utah	5,302	6,440	9,669	1.8	40	477,380
Vermont	8,497	13,203	20,840	2.5	240	97,715
Virginia	6,954	7,851	10,100	1.5	132	1,143,807
Washington	6,881	7,987	13,806	2.0	296	1,004,843
West Virginia	7,345	7,882	8,823	1.2	55	285,785
Wisconsin	8,420	9,439	10,977	1.3	426	875,569
Wyoming	7,986	10,401	17,183	2.2	48	89,711
Independent charter school districts	241	6,591	9,938	41.2	700	179,473

† Not applicable.

NOTE: National figures do not include independent charter school districts, i.e., those not affiliated with a non-charter school district. Charter schools that are affiliated with regular school districts are included in the national and state figures. Only regular school districts matching the Common Core of Data (CCD), Agency Universe and with student membership > 0 were used in creating the national and state figures. Regular school districts with current expenditures per student between \$2,500 and \$35,000 were included in the national and state figures; 99.94 percent of the school districts met this criterion. Charter school districts with revenues > 0 or expenditures > 0 were included in the charter school analysis; 83 percent of charter school districts met this criterion. It is assumed that some charter school districts did not report all revenues. The District of Columbia and Hawaii consist of one school district each.

SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), FY 2001.

Table 2. Total expenditures per student, for elementary and secondary education, by type of expenditure for regular districts and for independent charter school districts: School year 2000–2001

Regular districts	Expenditures per student			90/10 Factor
	10th percentile	Median	90th percentile	
Total	\$6,158	\$8,007	\$12,621	2.0
Current	5,560	6,942	10,536	1.9
Instruction	3,349	4,268	6,578	2.0
Support services	1,732	2,359	3,775	2.2
Noninstructional services	167	307	517	3.1
Capital outlay	118	458	2,208	18.7
Other programs	0	9	160	†
Payments to state and local governments	0	0	20	†
Interest on long-term debt	0	102	483	†
Payments to other school districts	0	53	603	†

Independent charter school districts	Expenditures per student			90/10 Factor
	10th percentile	Median	90th percentile	
Total	\$4,190	\$6,730	\$11,132	2.7
Current	4,177	6,213	9,900	2.4
Instruction	1,893	3,256	5,519	2.9
Support services	1,557	2,746	4,737	3.0
Noninstructional services	0	26	465	†
Capital outlay	0	5	1,017	†
Other programs	0	0	89	†
Payments to state and local governments	0	0	0	†
Interest on long-term debt	0	0	44	†
Payments to other school districts	0	0	16	†

† Not applicable.

NOTE: National figures do not include independent charter school districts, i.e., those not affiliated with a non-charter school district. Charter schools that are affiliated with regular school districts are included in the national and state figures. Only regular school districts matching the Common Core of Data (CCD), Agency Universe and with student membership > 0 were used in creating the national and state figures. Regular school districts with current expenditures per student between \$2,500 and \$35,000 were included in the national and state figures; 99.4 percent of the school districts met this criterion. Charter school districts with revenues > 0 or expenditures > 0 were included in the charter school analysis; 83 percent of the charter school districts met this criterion. The District of Columbia and Hawaii consist of one school district each. Other programs include community services, adult education, and community colleges. Total expenditures do not include payments to other school districts.

SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), FY 2001.

Table 3. Median school district expenditures per student by type of expenditure, by state: School year 2000–2001

State	Median per pupil expenditures							Payments to other school districts ¹
	Total expenditures ¹	Current expenditures	Instruction expenditures	Capital outlay expenditures	Other programs & payments to other gov't. agencies	Interest expenditures on long term debt		
United States	\$8,007	\$6,942	\$4,268	\$458	\$15	\$102	\$53	
Alabama	6,666	5,842	3,627	481	150	74	0	
Alaska	15,143	13,843	7,993	781	29	0	0	
Arizona	7,657	6,060	3,262	1,006	0	83	0	
Arkansas	6,160	5,616	3,506	278	0	113	0	
California	7,764	6,596	4,184	804	11	14	26	
Colorado	7,851	6,674	3,893	502	0	134	105	
Connecticut	10,073	9,184	5,845	233	14	237	123	
Delaware	9,604	8,151	5,168	780	16	58	276	
District of Columbia	14,888	12,046	5,982	2,671	170	0	0	
Florida	7,281	6,055	3,387	1,015	109	96	0	
Georgia	7,351	6,552	4,174	570	1	63	5	
Hawaii	7,394	6,599	3,973	613	182	0	0	
Idaho	6,588	6,111	3,731	470	0	88	0	
Illinois	7,753	6,669	3,983	607	0	111	269	
Indiana	8,124	6,655	4,051	608	624	33	224	
Iowa	7,100	6,374	3,866	415	0	81	659	
Kansas	7,537	6,810	3,681	454	7	56	256	
Kentucky	6,613	6,120	3,773	237	99	133	0	
Louisiana	6,414	5,954	3,508	315	22	102	0	
Maine	9,198	8,363	5,469	178	26	37	228	
Maryland	8,805	7,658	4,677	907	24	77	90	
Massachusetts	9,670	8,596	5,860	219	1	161	227	
Michigan	7,981	6,930	4,323	411	72	286	8	
Minnesota	8,195	6,911	4,319	481	251	273	267	
Mississippi	5,705	5,209	3,136	377	3	105	0	
Missouri	6,874	6,095	3,756	407	64	71	54	
Montana	7,800	7,258	4,509	182	0	0	26	
Nebraska	7,875	7,170	4,820	352	0	0	28	
Nevada	8,021	7,140	4,214	525	33	245	2	
New Hampshire	8,411	7,539	4,678	215	0	118	439	
New Jersey	11,512	10,317	6,252	525	47	136	224	
New Mexico	9,336	7,529	3,964	1,023	20	120	0	
New York	12,808	10,598	7,021	899	46	297	24	
North Carolina	7,560	6,600	4,126	749	25	97	0	
North Dakota	7,312	6,850	3,939	381	0	0	376	
Ohio	7,192	6,281	3,769	429	90	84	27	
Oklahoma	6,585	6,217	3,594	202	0	14	0	
Oregon	8,174	7,307	4,383	321	1	77	9	
Pennsylvania	8,382	7,180	4,505	423	15	375	392	
Rhode Island	9,337	8,925	5,887	163	24	66	150	
South Carolina	7,730	6,504	3,855	873	74	155	13	
South Dakota	7,510	6,552	3,917	622	0	13	37	
Tennessee	6,272	5,280	3,454	450	54	133	0	
Texas	8,095	6,912	4,299	565	4	149	37	
Utah	6,101	5,261	3,289	713	137	153	0	
Vermont	8,505	8,204	5,289	146	0	103	4,414	
Virginia	7,714	6,852	4,244	571	12	120	70	
Washington	7,812	6,756	4,103	379	3	191	9	
West Virginia	7,962	7,328	4,519	402	44	0	6	
Wisconsin	9,215	7,922	4,882	434	128	349	75	
Wyoming	9,902	8,671	5,025	714	1	95	0	
Independent charter school districts	6,730	6,213	3,256	5	0	0	0	

¹Total expenditures do not include payments to other school districts.

NOTE: National figures do not include independent charter school districts, i.e., those not affiliated with a non-charter school district. Charter school districts that are affiliated with regular school districts are included in the national and state figures. Only school districts matching the Common Core of Data (CCD), Agency Universe and with student membership > 0 were used in creating this table. Districts with revenues and expenditures between \$2,500 and \$35,000 per student were included in the national and state figures; 99.94 percent of percent of the school districts met this criterion. Charter schools with revenue > 0 and expenditures > 0 were included in the charter school analysis; 83 percent of the charter school districts met this criterion. The District of Columbia and Hawaii consist of only one school district each. Instruction expenditures are included in current expenditures. This table reports the median school district expenditure for each category; therefore totals do not equal the sum of the detail. Other programs include community services, adult education, and community colleges.

SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), FY 2001.

Table 4. Current expenditures per student for public elementary and secondary education, by state: School year 2000–2001

State	Expenditures per student			90/10 Ratio	Number of districts	Number of students
	10th percentile	Median	90th percentile			
United States	\$5,560	\$6,942	\$10,536	1.9	14,028	46,538,723
Alabama	5,435	5,842	6,615	1.2	128	728,532
Alaska	8,316	13,843	21,155	2.5	53	131,985
Arizona	4,740	6,060	10,476	2.2	216	834,377
Arkansas	5,053	5,616	6,778	1.3	310	449,693
California	5,870	6,596	9,077	1.5	975	5,973,228
Colorado	5,572	6,674	10,000	1.8	176	723,696
Connecticut	8,226	9,184	11,427	1.4	166	537,521
Delaware	7,448	8,151	9,373	1.3	16	106,545
District of Columbia	†	12,046	†	†	1	68,925
Florida	5,543	6,055	6,690	1.2	67	2,431,884
Georgia	5,922	6,552	7,869	1.3	179	1,441,297
Hawaii	†	6,599	†	†	1	184,360
Idaho	4,982	6,111	8,916	1.8	113	245,009
Illinois	5,479	6,669	9,449	1.7	892	2,025,249
Indiana	6,049	6,655	7,720	1.3	292	987,854
Iowa	5,776	6,374	7,325	1.3	373	495,080
Kansas	5,618	6,810	8,741	1.6	304	468,347
Kentucky	5,466	6,120	7,209	1.3	176	643,730
Louisiana	5,311	5,954	6,819	1.3	66	737,223
Maine	7,005	8,363	12,438	1.8	225	206,750
Maryland	7,004	7,658	8,760	1.3	24	852,920
Massachusetts	7,307	8,596	12,015	1.6	302	941,080
Michigan	6,269	6,930	8,879	1.4	556	1,648,807
Minnesota	6,012	6,911	8,256	1.4	342	836,386
Mississippi	4,666	5,209	6,145	1.3	152	496,513
Missouri	5,217	6,095	7,850	1.5	522	904,242
Montana	5,000	7,258	13,444	2.7	447	154,700
Nebraska	5,378	7,170	11,162	2.1	544	284,924
Nevada	5,751	7,140	12,168	2.1	17	340,706
New Hampshire	6,246	7,539	9,792	1.6	162	204,721
New Jersey	8,650	10,317	13,256	1.5	552	1,276,094
New Mexico	5,703	7,529	11,256	2.0	89	320,303
New York	8,865	10,598	14,878	1.7	687	2,856,425
North Carolina	5,899	6,600	7,707	1.3	117	1,277,013
North Dakota	5,095	6,850	10,306	2.0	226	108,739
Ohio	5,583	6,281	7,933	1.4	611	1,821,544
Oklahoma	5,115	6,217	8,246	1.6	543	623,098
Oregon	6,501	7,307	13,400	2.1	197	544,756
Pennsylvania	6,224	7,180	8,790	1.4	500	1,771,473
Rhode Island	7,986	8,925	10,513	1.3	36	156,275
South Carolina	5,754	6,504	7,930	1.4	86	676,681
South Dakota	5,499	6,552	8,711	1.6	173	127,986
Tennessee	4,666	5,280	6,326	1.4	137	895,839
Texas	5,864	6,912	9,695	1.7	1,040	4,021,403
Utah	4,388	5,261	7,402	1.7	40	477,380
Vermont	6,629	8,204	11,172	1.7	240	97,715
Virginia	6,179	6,852	8,260	1.3	132	1,143,807
Washington	6,072	6,756	11,811	1.9	296	1,004,843
West Virginia	6,793	7,328	8,050	1.2	55	285,785
Wisconsin	6,933	7,922	9,130	1.3	426	875,569
Wyoming	7,173	8,671	11,836	1.7	48	89,711
Independent charter school districts	4,177	6,213	9,900	2.4	700	179,473

† Not applicable.

NOTE: National figures do not include independent charter school districts, i.e., those not affiliated with a non-charter school district. Charter schools that are affiliated with regular school districts are included in the national and state figures. Only regular school districts matching the Common Core of Data (CCD), Agency Universe and with student membership > 0 were used in creating this table. Districts with revenues and expenditures between \$2,500 and \$35,000 per student were included in the national and state figures; 99.94 percent of the school districts met this criterion. Charter schools with revenues > 0 and expenditures > 0 were included in the charter school analysis; 83 percent of the charter school districts met this criterion. The District of Columbia and Hawaii consist of one school district each.

SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), FY 2001.

Table 5. Current expenditures per student for unified districts, by state: School year 2000–2001

State	Expenditures per student			90/10 Ratio	Number of districts unified	Percent of districts unified	Number of students	Percent of students in unified districts
	10th percentile	Median	90th percentile					
United States	\$5,573	\$6,826	\$9,883	1.8	10,630	75.8	42,955,917	92.3
Alabama	5,435	5,842	6,615	1.2	128	100.0	728,532	100.0
Alaska	8,316	13,843	21,155	2.5	53	100.0	131,985	100.0
Arizona	4,740	5,709	8,889	1.9	95	44.0	524,861	62.9
Arkansas	5,053	5,616	6,778	1.3	310	100.0	449,693	100.0
California	5,963	6,525	8,864	1.5	338	34.7	4,331,315	72.5
Colorado	5,572	6,674	10,000	1.8	176	100.0	723,696	100.0
Connecticut	8,296	9,154	11,320	1.4	112	67.5	503,222	93.6
Delaware	7,448	8,151	9,373	1.3	16	100.0	106,545	100.0
District of Columbia	†	12,046	†	†	1	100.0	68,925	100.0
Florida	5,543	6,055	6,690	1.2	67	100.0	2,431,884	100.0
Georgia	5,924	6,543	7,607	1.3	172	96.1	1,438,190	99.8
Hawaii	†	6,599	†	†	1	100.0	184,360	100.0
Idaho	4,982	5,940	8,392	1.7	107	94.7	244,857	99.9
Illinois	5,522	6,498	7,775	1.4	409	45.9	1,288,502	63.6
Indiana	6,049	6,657	7,720	1.3	291	99.7	987,605	100.0
Iowa	5,776	6,374	7,325	1.3	373	100.0	495,080	100.0
Kansas	5,618	6,810	8,741	1.6	304	100.0	468,347	100.0
Kentucky	5,491	6,124	7,067	1.3	171	97.2	641,915	99.7
Louisiana	5,311	5,954	6,819	1.3	66	100.0	737,223	100.0
Maine	7,003	7,955	9,641	1.4	112	49.8	179,373	86.8
Maryland	7,004	7,658	8,760	1.3	24	100.0	852,920	100.0
Massachusetts	7,443	8,445	10,746	1.4	210	69.5	875,000	93.0
Michigan	6,329	6,930	8,775	1.4	525	94.4	1,646,679	99.9
Minnesota	6,011	6,882	8,188	1.4	327	95.6	834,098	99.7
Mississippi	4,661	5,179	6,145	1.3	149	98.0	495,426	99.8
Missouri	5,211	5,998	7,573	1.5	449	86.0	892,433	98.7
Montana	5,749	8,722	14,698	2.6	56	12.5	19,451	12.6
Nebraska	6,051	7,140	9,218	1.5	252	46.3	272,145	95.5
Nevada	5,751	7,053	10,058	1.7	16	94.1	340,599	100.0
New Hampshire	6,246	7,151	9,187	1.5	67	41.4	159,019	77.7
New Jersey	9,102	10,538	12,546	1.4	215	38.9	947,499	74.2
New Mexico	5,703	7,529	11,256	2.0	89	100.0	320,303	100.0
New York	8,842	10,458	14,311	1.6	637	92.7	2,805,858	98.2
North Carolina	5,899	6,600	7,707	1.3	117	100.0	1,277,013	100.0
North Dakota	5,089	6,642	9,282	1.8	170	75.2	105,447	97.0
Ohio	5,587	6,283	7,962	1.4	610	99.8	1,821,492	100.0
Oklahoma	5,133	6,170	7,973	1.6	430	79.2	600,472	96.4
Oregon	6,459	7,176	10,452	1.6	178	90.4	544,277	99.9
Pennsylvania	6,224	7,180	8,770	1.4	498	99.6	1,770,564	99.9
Rhode Island	7,986	8,795	10,084	1.3	32	88.9	154,035	98.6
South Carolina	5,754	6,504	7,930	1.4	86	100.0	676,681	100.0
South Dakota	5,461	6,533	8,450	1.5	168	97.1	126,883	99.1
Tennessee	4,775	5,333	6,324	1.3	123	89.8	873,432	97.5
Texas	5,856	6,851	9,554	1.6	976	93.8	4,011,347	99.7
Utah	4,388	5,261	7,402	1.7	40	100.0	477,380	100.0
Vermont	6,772	7,972	10,224	1.5	37	15.4	35,123	35.9
Virginia	6,179	6,852	8,260	1.3	132	100.0	1,143,807	100.0
Washington	6,075	6,668	10,034	1.7	246	83.1	995,003	99.0
West Virginia	6,793	7,328	8,050	1.2	55	100.0	285,785	100.0
Wisconsin	7,010	7,936	8,974	1.3	368	86.4	840,455	96.0
Wyoming	7,173	8,541	11,542	1.6	46	95.8	89,181	99.4
Independent charter school districts	3,580	5,763	9,924	2.8	192	27.4	57,558	32.1

† Not applicable.

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SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (F-33), FY 2001.