

Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2008–09 (Fiscal Year 2009)

First Look



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Stephen Q. Cornman

National Center for Education Statistics

Amber M. Noel

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Content Contact

Stephen Q. Cornman

(202) 502-7338

stephen.cornman@ed.gov

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Introduction

This report presents data from the School District Finance Survey (F-33) of the Common Core of Data (CCD) survey system for school year (SY) 2008–09 (fiscal year [FY] 2009). The F-33 is a district-level financial survey that consists of data submitted annually to the National Center for Education Statistics (NCES) and the Governments Division of the U.S. Census Bureau (Census) by state education agencies (SEAs) in the 50 states and the District of Columbia.

The purpose of this report is to introduce new data through the presentation of tables containing descriptive information; therefore, the selected findings chosen for this report demonstrate the range of information available when using the CCD. The selected findings do not represent a complete review of all observed differences in the data and are not meant to emphasize any particular issue.

The F-33 is part of the CCD surveys that collect administrative records data from SEAs. The Governments Division of Census cosponsors the F-33 with NCES and conducts the data collection. All 50 states and the District of Columbia provided data for FY 09. All financial transactions associated with assets, expenditures, revenues, and indebtedness are accounted for, including revenues from federal, state, and local sources and expenditures in categories such as instruction and instruction-related activities, student support services, administration, operation, capital outlay, and debt services.

SEAs report financial data for a variety of types of local education agencies. This report focuses on regular public school districts and independent charter school districts.¹ However, the corresponding data file used to create this report also includes agencies whose only function is to collect and allocate funds or to provide certain administrative services for a group of districts.

Tables 1 through 5 in this report include all regular school districts reported by SEAs with student counts greater than zero and that are listed in the CCD Local Education Agency Universe Survey file for SY 2008–09. There were 15,381 such districts in FY 09. Tables 6 and 7 include the regular noncharter school districts data with the independent charter school districts data.

Table 8 presents the revenues and current expenditures of the 100 largest school districts according to the size of their student enrollment, as reported in the F-33. Table 9, the federal revenues table, includes all LEAs reported in the F-33.

Please see Appendix A: Methodology and Technical Notes for more information about survey content and methodology. Appendix B is a glossary of key CCD terms used in this report.

More information about CCD surveys and products is available at <http://nces.ed.gov/ccd>.

¹ In this report, regular school districts exclude districts that administer only vocational and special education schools and independent charter schools. Education service agencies and other agencies that do not operate schools are also excluded from regular school districts in this report. Regular school districts may operate charter schools in addition to noncharter schools. Independent charter school districts operate only charter schools. The definitions of regular school district, independent charter school district, and charter school can be found in Appendix B: Common Core of Data Glossary.

Selected Findings: Fiscal Year 2009

- Regular school districts had median total revenues per pupil of \$11,620 in fiscal year (FY) 2009 (table 1). The federal range ratio² was 1.9, which indicates that the magnitude of the difference between total revenues per pupil at the 5th (\$8,323) and 95th (\$23,971) percentiles of districts was approximately 190 percent of the value at the 5th percentile.
- Adjusting for inflation, median per pupil revenues decreased by 1 percent or more in 13 states and increased by 1 percent or more in 27 states from FY 08 to FY 09 in regular school districts (table 2).
- For regular school districts, median current expenditures per pupil were \$9,791 in FY 09 (table 3). Median current expenditures per pupil on instruction and instruction-related activities in regular school districts were \$6,275.
- Adjusting for inflation, median per pupil current expenditures for regular school districts decreased by 1 percent or more in 6 states and increased by 1 percent or more in 38 states from FY 08 to FY 09 (table 2).
- In FY 09, 5 percent of regular school districts in the United States had current expenditures per pupil of \$7,355 or less, while 5 percent had current expenditures per pupil of \$19,103 or more, with a federal range ratio of 1.6 (table 4).
- In FY 09, 78 percent of regular school districts were unified school districts, providing both elementary and secondary education services and instruction (table 5). Unified districts had median current expenditures per pupil of \$9,571, with a federal range ratio of 1.4.
- Table 6 compares median current expenditures for the regular noncharter school districts (i.e., districts which do not contain any charter schools) and independent charter school districts in the 25 states that have such districts. In these states, median current expenditures per pupil ranged from \$6,906 in Utah to \$16,408 in the District of Columbia for regular noncharter school districts in FY 09 (table 6). Median current expenditures per pupil ranged from \$4,492 in South Carolina to \$14,767 in the District of Columbia for independent charter school districts in the same set of states.
- In the 25 states that had both independent charter school districts and regular noncharter school districts (i.e., districts which do not contain any charter schools), independent charter school districts had a larger federal range ratio for spending compared to regular noncharter school districts in FY 09 for the four expenditure categories³ for which the federal range ratio could be calculated (table 7). For example, the federal range ratio for

² The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile. More information about the federal range ratio can be found in Appendix A: Methodology and Technical Notes and in Appendix B: Common Core of Data Glossary.

³ These four expenditure categories include total expenditures, total current expenditures, instruction and instruction-related expenditures, and support services expenditures. Total expenditures do not include payments to private schools and charter schools. Total current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs and payments to state and local governments, interest on long-term debt, and payments to private and charter schools.

total expenditures per pupil was 1.7 for regular noncharter school districts and 2.3 for independent charter school districts in these 25 states.

- In FY 09, current expenditures per pupil in the 100 largest public school districts ranged from a low of \$5,658 in Alpine School District, Utah, to a high of \$19,146 in New York City School District, New York (table 8).
- In FY 09, local education agencies received approximately \$57 billion from the federal government for public elementary and secondary education (table 9).

References and Related Data Files

References

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- Hussar, W., and Sonnenberg, W. (2000). *Trends in Disparities in School District Level Expenditures per Pupil* (NCES 2000-020). National Center for Education Statistics, U.S. Department of Education. Washington, DC.
- Parish, T.B., Matsumoto, C.S., and Fowler, W.J. (1995). *Disparities in Public School District Spending 1989–90* (NCES 95-300). National Center for Education Statistics, U.S. Department of Education. Washington, DC.

Related Data Files

Data files for all Common Core of Data (CCD) surveys used in this report may be found on the CCD data page of the CCD website at <http://nces.ed.gov/ccd/ccddata.asp>.

Table 1. Total revenues per pupil at the 5th percentile, median, and 95th percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state: Fiscal year 2009

State	Total revenues per pupil			Federal range ratio ¹	Number of districts	Number of students ²
	5 th percentile	Median	95 th percentile			
United States	\$8,323	\$11,620	\$23,971	1.9	13,500	48,124,232
Alabama	8,395	9,331	12,053	0.4	132	745,668
Alaska	12,662	26,070	45,402	2.6	53	130,236
Arizona	7,107	9,886	22,220	2.1	223	981,277
Arkansas	8,279	9,522	12,453	0.5	245	474,423
California	8,591	10,532	23,788	1.8	952	6,152,099
Colorado	8,633	11,353	21,472	1.5	181	812,368
Connecticut	13,642	16,650	25,129	0.8	166	539,250
Delaware	11,059	13,815	22,245	1.0	16	110,010
District of Columbia	†	18,069	†	†	1	44,331
Florida	8,773	9,733	12,911	0.5	67	2,623,067
Georgia	8,748	10,354	14,399	0.6	180	1,649,598
Hawaii	†	14,987	†	†	1	179,478
Idaho	7,066	8,996	18,462	1.6	115	267,951
Illinois	8,655	10,920	18,557	1.1	867	2,117,291
Indiana	10,197	11,743	15,265	0.5	292	1,028,259
Iowa	9,788	11,304	17,572	0.8	362	487,559
Kansas	10,145	12,355	18,877	0.9	292	470,160
Kentucky	8,690	9,926	12,306	0.4	174	669,858
Louisiana	9,148	11,094	22,744	1.5	72	664,481
Maine	10,165	14,198	21,969	1.2	223	187,372
Maryland	13,502	15,181	18,007	0.3	24	843,781
Massachusetts	12,130	15,420	24,847	1.0	302	906,603
Michigan	8,809	10,090	14,844	0.7	551	1,537,515
Minnesota	9,589	11,409	15,323	0.6	339	800,776
Mississippi	7,682	8,955	12,035	0.6	152	491,194
Missouri	7,683	9,434	15,138	1.0	521	893,807
Montana	7,994	12,771	33,000	3.1	419	141,782
Nebraska	10,138	12,934	20,113	1.0	254	292,161
Nevada	9,901	11,643	80,205	7.1	17	430,985
New Hampshire	11,572	15,168	23,579	1.0	162	197,024
New Jersey	14,321	17,655	29,671	1.1	549	1,330,437
New Mexico	10,045	14,005	27,644	1.8	89	328,737
New York	15,238	19,811	36,993	1.4	693	2,699,470
North Carolina	8,436	10,106	14,086	0.7	116	1,452,139
North Dakota	9,448	12,871	28,455	2.0	183	94,653
Ohio	8,869	10,572	17,650	1.0	612	1,729,072
Oklahoma	7,346	8,992	13,745	0.9	534	644,549
Oregon	8,924	10,735	24,340	1.7	192	560,321
Pennsylvania	11,113	13,527	18,720	0.7	500	1,687,145
Rhode Island	12,782	15,698	26,327	1.1	36	141,521
South Carolina	8,668	10,444	13,968	0.6	85	714,290
South Dakota	8,494	10,423	16,239	0.9	157	126,624
Tennessee	7,024	8,097	9,962	0.4	135	971,484
Texas	8,775	10,892	24,712	1.8	1,030	4,646,668
Utah	7,121	8,929	15,669	1.2	40	532,433
Vermont	12,226	16,278	31,780	1.6	238	87,440
Virginia	9,683	11,418	16,583	0.7	132	1,235,064
Washington	9,399	11,503	29,281	2.1	295	1,035,907
West Virginia	9,388	10,783	13,399	0.4	55	281,908
Wisconsin	11,131	12,629	17,034	0.5	426	867,035
Wyoming	15,137	19,673	37,843	1.5	48	86,971

† Not applicable. The District of Columbia and Hawaii consist of one school district each.

¹The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

²The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

NOTE: Regular school districts may operate charter schools in addition to noncharter schools. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.9 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Table 2. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary regular school districts, by year and state: Fiscal years 2008 and 2009

State	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2008 (in 2009 dollars) ²	Fiscal year 2009 (in 2009 dollars)	Percentage change	Fiscal year 2008 (in 2009 dollars) ²	Fiscal year 2009 (in 2009 dollars)	Percentage change
United States	\$11,417	\$11,620	1.8	\$9,642	\$9,791	1.6
Alabama	10,307	9,331	-9.5	9,166	8,796	-4.0
Alaska	26,361	26,070	-1.1	22,034	24,751	12.3
Arizona	10,351	9,886	-4.5	8,762	8,759	#
Arkansas	9,279	9,522	2.6	8,233	8,307	0.9
California	10,749	10,532	-2.0	9,141	8,825	-3.5
Colorado	11,005	11,353	3.2	9,079	9,355	3.0
Connecticut	15,964	16,650	4.3	13,532	14,191	4.9
Delaware	13,640	13,815	1.3	11,781	11,671	-0.9
District of Columbia ³	21,334	18,069	-15.3	14,799	16,408	10.9
Florida	10,916	9,733	-10.8	9,050	8,690	-4.0
Georgia	10,868	10,354	-4.7	9,732	9,380	-3.6
Hawaii ³	14,326	14,987	4.6	11,965	12,400	3.6
Idaho	8,981	8,996	0.2	7,891	8,221	4.2
Illinois	10,234	10,920	6.7	8,851	9,260	4.6
Indiana	10,182	11,743	15.3	8,438	8,612	2.1
Iowa	10,940	11,304	3.3	8,649	8,887	2.8
Kansas	12,111	12,355	2.0	10,397	10,718	3.1
Kentucky	9,864	9,926	0.6	8,700	8,711	0.1
Louisiana	10,639	11,094	4.3	9,615	10,188	6.0
Maine	13,586	14,198	4.5	12,044	12,426	3.2
Maryland	14,672	15,181	3.5	12,204	12,569	3.0
Massachusetts	14,781	15,420	4.3	12,593	13,106	4.1
Michigan	9,981	10,090	1.1	8,664	8,802	1.6
Minnesota	11,385	11,409	0.2	9,233	9,553	3.5
Mississippi	8,994	8,955	-0.4	8,226	8,206	-0.2
Missouri	9,322	9,434	1.2	8,569	8,710	1.6
Montana	13,105	12,771	-2.5	11,091	11,857	6.9
Nebraska	12,250	12,934	5.6	10,336	10,832	4.8
Nevada	11,191	11,643	4.0	10,233	10,618	3.8
New Hampshire	16,071	15,168	-5.6	12,906	12,166	-5.7
New Jersey	17,740	17,655	-0.5	15,329	14,947	-2.5
New Mexico	14,104	14,005	-0.7	11,568	11,976	3.5
New York	18,758	19,811	5.6	16,409	16,939	3.2
North Carolina	9,786	10,106	3.3	8,532	8,873	4.0
North Dakota	12,380	12,871	4.0	10,489	10,912	4.0
Ohio	10,516	10,572	0.5	8,616	8,712	1.1
Oklahoma	8,764	8,992	2.6	8,135	8,367	2.8
Oregon	10,805	10,735	-0.7	9,621	9,783	1.7
Pennsylvania	13,221	13,527	2.3	10,372	10,666	2.8
Rhode Island	15,586	15,698	0.7	14,090	14,067	-0.2
South Carolina	10,641	10,444	-1.9	9,239	9,270	0.3
South Dakota	10,533	10,423	-1.0	8,930	9,147	2.4
Tennessee	8,043	8,097	0.7	7,322	7,505	2.5
Texas	10,804	10,892	0.8	9,086	9,208	1.3
Utah	8,615	8,929	3.6	6,524	6,906	5.9
Vermont	22,092	16,278	-26.3	13,050	13,500	3.4
Virginia	11,213	11,418	1.8	9,822	10,002	1.8
Washington	10,990	11,503	4.7	9,334	9,792	4.9
West Virginia	10,483	10,783	2.9	9,998	10,485	4.9
Wisconsin	12,407	12,629	1.8	10,484	10,688	2.0
Wyoming	20,538	19,673	-4.2	15,065	15,719	4.3

Rounds to zero.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Data have been adjusted to fiscal year 2009 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

³Both the District of Columbia and Hawaii have only one school district each.

NOTE: Regular school districts may operate charter schools in addition to noncharter schools. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.9 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, Version 1a and fiscal year 2009, Version 1a; Digest of Education Statistics: 2009, retrieved July 11, 2011, from http://nces.ed.gov/programs/digest/d09/tables/dt09_032.asp?referrer=list.

Table 3. Median expenditures per pupil and median payments per pupil to other districts, private schools, and charter schools for public elementary and secondary regular school districts, by type of expenditure and state: Fiscal year 2009

Median expenditures per pupil							
State	Total ¹	Current expenditures		Capital outlay ³	Other programs ⁴ and payments to state and local governments	Interest on long-term debt	Median payments per pupil to other districts, private schools, and charter schools
		Total current ²	Instruction and instruction-related				
United States	\$11,282	\$9,791	\$6,275	\$488	\$25	\$177	\$114
Alabama	9,887	8,796	5,446	743	146	145	12
Alaska	28,125	24,751	13,781	1,237	4	0	0
Arizona	10,647	8,759	5,005	745	0	163	0
Arkansas	9,562	8,307	5,462	377	268	208	11
California	10,072	8,825	5,768	495	21	133	60
Colorado	11,023	9,355	5,783	741	34	245	109
Connecticut	15,527	14,191	8,966	294	20	225	558
Delaware	13,319	11,671	7,126	1,579	6	162	386
District of Columbia ⁵	18,167	16,408	8,767	1,489	270	0	0
Florida	10,177	8,690	5,643	1,254	114	116	0
Georgia	10,987	9,380	6,376	1,052	0	95	7
Hawaii ⁵	12,919	12,399	8,221	382	137	0	0
Idaho	8,654	8,221	5,101	270	0	140	0
Illinois	10,310	9,260	5,675	464	2	159	432
Indiana	9,709	8,612	5,326	686	13	195	282
Iowa	9,972	8,887	6,026	805	0	139	506
Kansas	11,987	10,718	6,983	813	0	137	11
Kentucky	9,855	8,711	5,555	611	103	226	0
Louisiana	11,172	10,188	6,671	572	21	123	3
Maine	13,626	12,426	7,723	163	24	47	446
Maryland	14,959	12,569	8,258	1,284	29	120	165
Massachusetts	14,403	13,106	8,928	165	0	277	1,032
Michigan	9,810	8,802	5,727	265	65	392	30
Minnesota	11,317	9,553	6,471	718	386	290	194
Mississippi	8,995	8,206	5,204	419	16	87	0
Missouri	9,881	8,710	5,727	451	101	125	78
Montana	12,796	11,857	7,257	313	0	0	35
Nebraska	12,304	10,832	7,298	764	0	69	25
Nevada	11,273	10,618	6,407	1,373	63	250	0
New Hampshire	13,206	12,166	7,868	264	0	115	821
New Jersey	16,386	14,947	9,255	320	51	267	779
New Mexico	14,195	11,976	6,839	1,535	0	132	9
New York	19,607	16,939	11,588	1,005	64	436	203
North Carolina	9,936	8,873	5,878	441	21	225	17
North Dakota	11,930	10,912	6,449	700	0	0	594
Ohio	9,910	8,712	5,537	356	138	148	152
Oklahoma	8,947	8,367	4,879	292	0	17	0
Oregon	11,222	9,783	6,095	236	4	196	29
Pennsylvania	12,203	10,666	6,857	336	43	470	832
Rhode Island	15,902	14,067	8,697	151	116	154	792
South Carolina	10,959	9,270	5,931	640	61	257	19
South Dakota	9,860	9,147	5,634	387	0	96	32
Tennessee	8,195	7,505	5,181	316	71	133	#
Texas	11,411	9,208	5,885	856	14	307	60
Utah	9,346	6,906	4,763	1,231	226	177	0
Vermont	14,452	13,500	8,848	247	0	56	1,965
Virginia	11,072	10,002	6,719	545	10	149	102
Washington	11,192	9,792	6,293	476	4	167	3
West Virginia	11,011	10,485	6,677	315	40	0	#
Wisconsin	11,752	10,688	6,985	307	214	251	281
Wyoming	19,196	15,719	9,952	3,527	1	0	29

Rounds to zero.

¹Total expenditures do not include payments to private schools and charter schools.

²Total current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs and payments to state and local governments, interest on long-term debt, and payments to private and charter schools.

³Capital outlay expenditures are those for school construction, property, and equipment.

⁴Other programs include community services, adult education, and community colleges.

⁵The District of Columbia and Hawaii consist of only one school district each.

NOTE: Median expenditures are reported for each data item, so details do not sum to totals. Regular school districts may operate charter schools in addition to noncharter schools. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.9 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Table 4. Current expenditures per pupil at the 5th percentile, median, and 95th percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state: Fiscal year 2009

State	Current expenditures ¹ per pupil			Federal range ratio ²	Number of districts	Number of students ³
	5 th percentile	Median	95 th percentile			
United States	\$7,355	\$9,791	\$19,103	1.6	13,500	48,124,232
Alabama	7,745	8,796	10,690	0.4	132	745,668
Alaska	12,513	24,751	41,916	2.3	53	130,236
Arizona	6,593	8,759	19,360	1.9	223	981,277
Arkansas	7,261	8,307	10,881	0.5	245	474,423
California	7,287	8,825	17,918	1.5	952	6,152,099
Colorado	7,453	9,355	16,620	1.2	181	812,368
Connecticut	12,054	14,191	19,203	0.6	166	539,250
Delaware	9,838	11,671	15,420	0.6	16	110,010
District of Columbia	†	16,408	†	†	1	44,331
Florida	7,866	8,690	10,790	0.4	67	2,623,067
Georgia	8,388	9,380	12,166	0.5	180	1,649,598
Hawaii	†	12,399	†	†	1	179,478
Idaho	6,010	8,221	16,226	1.7	115	267,951
Illinois	7,053	9,260	14,631	1.1	867	2,117,291
Indiana	7,491	8,612	10,879	0.5	292	1,028,259
Iowa	7,774	8,887	13,125	0.7	362	487,559
Kansas	8,397	10,718	15,112	0.8	292	470,160
Kentucky	7,548	8,711	11,039	0.5	174	669,858
Louisiana	8,539	10,188	15,009	0.8	72	664,481
Maine	7,414	12,426	19,867	1.7	223	187,372
Maryland	11,408	12,569	15,447	0.4	24	843,781
Massachusetts	10,272	13,106	21,305	1.1	302	906,603
Michigan	7,859	8,802	12,788	0.6	551	1,537,515
Minnesota	7,760	9,553	14,309	0.8	339	800,776
Mississippi	6,900	8,206	11,312	0.6	152	491,194
Missouri	7,150	8,710	13,600	0.9	521	893,807
Montana	7,351	11,857	29,077	3.0	419	141,782
Nebraska	8,467	10,832	16,403	0.9	254	292,161
Nevada	8,120	10,618	33,815	3.2	17	430,985
New Hampshire	7,602	12,166	18,305	1.4	162	197,024
New Jersey	12,113	14,947	21,458	0.8	549	1,330,437
New Mexico	8,480	11,976	24,398	1.9	89	328,737
New York	13,104	16,939	30,478	1.3	693	2,699,470
North Carolina	7,754	8,873	11,695	0.5	116	1,452,139
North Dakota	7,893	10,912	24,182	2.1	183	94,653
Ohio	7,516	8,712	12,193	0.6	612	1,729,072
Oklahoma	6,490	8,367	12,733	1.0	534	644,549
Oregon	8,091	9,783	23,019	1.8	192	560,321
Pennsylvania	8,914	10,666	14,709	0.7	500	1,687,145
Rhode Island	11,349	14,067	18,723	0.6	36	141,521
South Carolina	7,799	9,270	12,397	0.6	85	714,290
South Dakota	7,006	9,147	13,891	1.0	157	126,624
Tennessee	6,394	7,505	8,964	0.4	135	971,484
Texas	7,487	9,208	14,901	1.0	1,030	4,646,668
Utah	5,889	6,906	13,674	1.3	40	532,433
Vermont	9,707	13,500	18,677	0.9	238	87,440
Virginia	8,983	10,002	13,423	0.5	132	1,235,064
Washington	8,246	9,792	24,700	2.0	295	1,035,907
West Virginia	9,185	10,485	11,788	0.3	55	281,908
Wisconsin	9,350	10,688	14,058	0.5	426	867,035
Wyoming	13,199	15,719	29,358	1.2	48	86,971

† Not applicable. The District of Columbia and Hawaii consist of one school district each.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs and payments to state and local governments, interest on long-term debt, and payments to private and charter schools.

²The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile of current expenditures per pupil and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

³The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

NOTE: Regular school districts may operate charter schools in addition to noncharter schools. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.9 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Table 5. Current expenditures per pupil at the 5th percentile, median, and 95th percentile cutpoints, federal range ratio, and number and percentage of unified school districts and students for public elementary and secondary unified school districts, by state: Fiscal year 2009

State	Current expenditures ¹ per pupil			Federal range ratio ²	Number of unified school districts ³	Percentage of districts that are unified ³	Number of students ⁴ in unified school districts ³	Percentage of students ⁴ in unified school districts ³
	5 th percentile	Median	95 th percentile					
United States	\$7,378	\$9,571	\$17,766	1.4	10,528	78.0	44,584,584	92.6
Alabama	7,745	8,796	10,690	0.4	132	100.0	745,668	100.0
Alaska	12,513	24,751	41,916	2.3	53	100.0	130,236	100.0
Arizona	6,553	8,279	17,249	1.6	100	44.8	620,957	63.3
Arkansas	7,261	8,307	10,881	0.5	245	100.0	474,423	100.0
California	7,293	8,705	14,876	1.0	388	40.8	4,614,868	75.0
Colorado	7,397	9,301	16,414	1.2	179	98.9	812,222	100.0
Connecticut	12,054	13,696	18,252	0.5	115	69.3	507,019	94.0
Delaware	9,838	11,671	15,420	0.6	16	100.0	110,010	100.0
District of Columbia	†	16,408	†	†	1	100.0	44,331	100.0
Florida	7,866	8,690	10,790	0.4	67	100.0	2,623,067	100.0
Georgia	8,375	9,375	12,016	0.4	178	98.9	1,648,985	100.0
Hawaii	†	12,399	†	†	1	100.0	179,478	100.0
Idaho	6,010	7,984	14,077	1.3	109	94.8	267,820	100.0
Illinois	7,162	8,777	12,037	0.7	391	45.1	1,338,719	63.2
Indiana	7,491	8,616	10,879	0.5	291	99.7	1,028,012	100.0
Iowa	7,724	8,783	11,305	0.5	332	91.7	481,598	98.8
Kansas	8,397	10,691	13,972	0.7	287	98.3	469,895	99.9
Kentucky	7,548	8,702	10,447	0.4	169	97.1	668,179	99.7
Louisiana	8,539	10,188	15,009	0.8	72	100.0	664,481	100.0
Maine	9,995	13,122	20,767	1.1	113	50.7	159,928	85.4
Maryland	11,408	12,569	15,447	0.4	24	100.0	843,781	100.0
Massachusetts	10,594	12,789	17,968	0.7	213	70.5	845,911	93.3
Michigan	7,883	8,769	11,966	0.5	521	94.6	1,536,075	99.9
Minnesota	7,831	9,569	14,059	0.8	324	95.6	798,312	99.7
Mississippi	6,900	8,167	10,740	0.6	148	97.4	490,008	99.8
Missouri	7,096	8,586	12,333	0.7	447	85.8	883,181	98.8
Montana	7,878	13,651	30,418	2.9	51	12.2	16,123	11.4
Nebraska	8,467	10,832	16,403	0.9	254	100.0	292,161	100.0
Nevada	8,120	10,266	33,815	3.2	16	94.1	430,918	100.0
New Hampshire	10,435	13,144	19,315	0.9	66	40.7	143,973	73.1
New Jersey	12,660	14,751	21,098	0.7	220	40.1	1,000,244	75.2
New Mexico	8,480	11,976	24,398	1.9	89	100.0	328,737	100.0
New York	13,090	16,624	26,020	1.0	646	93.2	2,652,621	98.3
North Carolina	7,754	8,873	11,695	0.5	116	100.0	1,452,139	100.0
North Dakota	7,815	10,597	18,326	1.3	149	81.4	92,791	98.0
Ohio	7,516	8,712	12,193	0.6	612	100.0	1,729,072	100.0
Oklahoma	6,503	8,236	12,514	0.9	426	79.8	622,457	96.6
Oregon	8,013	9,629	19,595	1.4	175	91.1	559,953	99.9
Pennsylvania	8,921	10,654	14,688	0.6	497	99.4	1,685,755	99.9
Rhode Island	11,349	13,648	17,543	0.5	32	88.9	139,853	98.8
South Carolina	7,799	9,270	12,397	0.6	85	100.0	714,290	100.0
South Dakota	7,006	9,149	13,216	0.9	154	98.1	126,454	99.9
Tennessee	6,456	7,485	8,926	0.4	122	90.4	948,580	97.6
Texas	7,487	9,131	14,364	0.9	974	94.6	4,635,837	99.8
Utah	5,889	6,906	13,674	1.3	40	100.0	532,433	100.0
Vermont	9,434	13,460	16,919	0.8	37	15.5	32,777	37.5
Virginia	8,983	10,012	13,423	0.5	131	99.2	1,234,573	100.0
Washington	8,388	9,680	19,429	1.3	247	83.7	1,026,945	99.1
West Virginia	9,185	10,485	11,788	0.3	55	100.0	281,908	100.0
Wisconsin	9,471	10,677	13,568	0.4	370	86.9	829,855	95.7
Wyoming	13,199	15,719	29,358	1.2	48	100.0	86,971	100.0

† Not applicable. The District of Columbia and Hawaii consist of only one unified school district each.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs and payments to state and local governments, interest on long-term debt, and payments to private and charter schools.

²The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile of current expenditures per pupil and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

³Unified school districts are regular school districts that provide both elementary and secondary education services and instruction.

⁴The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

NOTE: Regular school districts may operate charter schools in addition to noncharter schools. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.9 percent of all school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Table 6. Median current expenditures per pupil and numbers of districts and students for the 25 states that reported both public elementary and secondary regular noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2009

District type and state	Median current expenditures ¹ per pupil					Number of districts	Number of students ²
	Total	Instruction and instruction-related	Student support service	Administration	Operations		
Regular noncharter school districts ³							
Arizona	\$8,673	\$5,005	\$449	\$1,146	\$1,967	209	958,824
Arkansas	8,309	5,469	370	853	1,596	235	409,856
California	8,922	5,801	285	1,298	1,539	715	2,771,867
Colorado	9,996	6,117	273	1,654	1,994	134	109,487
Connecticut	14,191	8,966	907	1,526	2,733	166	539,250
Delaware	11,671	7,126	613	1,339	2,469	16	110,010
District of Columbia	16,408	8,767	1,885	3,053	2,703	1	44,331
Georgia	9,358	6,349	476	965	1,590	160	902,889
Idaho	8,548	5,334	333	929	1,825	102	143,406
Indiana	8,612	5,326	284	1,061	1,914	292	1,028,259
Louisiana	10,180	6,653	440	1,058	2,176	67	530,964
Massachusetts	13,106	8,928	982	1,075	2,189	302	906,603
Michigan	8,802	5,727	324	1,067	1,693	551	1,537,515
Minnesota	9,553	6,471	193	955	1,853	339	800,776
Missouri	8,710	5,727	316	975	1,721	521	893,807
New Jersey	14,947	9,255	1,462	1,584	2,700	549	1,330,437
New Mexico	13,186	7,222	965	1,628	2,816	68	129,080
North Carolina	8,873	5,878	439	922	1,598	116	1,452,139
Ohio	8,712	5,537	427	1,119	1,660	612	1,729,072
Oregon	10,656	6,496	369	1,579	2,199	144	217,682
Pennsylvania	10,666	6,857	476	1,077	2,251	500	1,687,145
Rhode Island	14,067	8,697	1,608	1,332	2,185	34	107,127
South Carolina	9,270	5,895	776	994	1,697	71	437,496
Texas	9,220	5,887	325	1,129	1,822	1,016	4,013,696
Utah	6,906	4,763	204	718	1,349	40	532,433
Independent charter school districts ⁴							
Arizona	\$6,792	\$3,525	\$179	\$1,584	\$1,276	350	104,027
Arkansas	7,003	3,819	184	1,403	1,566	17	4,325
California	7,460	4,852	203	1,214	1,184	11	7,779
Colorado	6,750	3,353	192	2,205	1,000	1	5,728
Connecticut	9,855	5,698	716	2,119	1,270	21	8,769
Delaware	9,538	5,411	436	1,463	2,749	18	8,626
District of Columbia	14,767	6,915	—	—	7,029	52	23,898
Georgia	7,267	5,368	211	1,420	268	1	753
Idaho	6,196	4,164	4	832	943	16	7,124
Indiana	7,124	4,548	176	1,550	1,026	14	5,405
Louisiana	11,139	6,151	443	2,165	2,168	32	17,677
Massachusetts	10,828	7,566	763	1,244	1,343	61	26,384
Michigan	8,479	4,350	237	2,055	1,764	224	103,878
Minnesota	9,174	5,832	52	1,882	1,381	152	32,676
Missouri	10,687	5,785	194	1,812	2,695	28	17,165
New Jersey	13,383	7,544	—	2,550	2,777	62	19,348
New Mexico	10,196	6,170	868	2,205	1,520	4	1,106
North Carolina	7,487	4,963	126	1,639	569	96	35,962
Ohio	8,798	4,840	129	1,901	608	317	85,177
Oregon	14,263	8,509	82	2,603	4,097	3	405
Pennsylvania	10,909	5,984	381	2,214	1,942	126	72,690
Rhode Island	12,045	7,379	1,034	2,517	1,207	8	2,047
South Carolina	4,492	2,772	72	1,439	208	1	2,446
Texas	8,017	4,469	129	1,612	1,562	201	102,164
Utah	5,856	3,723	160	890	780	65	27,117

— Not available. Data are reported in other expenditure data items and are included in the total.

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs and payments to state and local governments, interest on long-term debt, and payments to private and charter schools.

² The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

³ Regular noncharter school districts are school districts that provide instruction and other education services and that do not focus primarily on special education or vocational education. Education service agencies, independent charter school districts, and school districts that have both charter and noncharter schools are also excluded from this category.

⁴ Independent charter school districts consist solely of one or more charter schools that do not report to another regular school district.

NOTE: Median expenditures are reported for each data item, so details do not sum to totals. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero and no charter schools were used in creating the state figures. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 98.5 percent of charter school districts met these criteria. Only the 25 states that reported independent charter school district data are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Table 7. Expenditures per pupil at the 5th percentile, median, and 95th percentile cutpoints and federal range ratio for the 25 states that reported both public elementary and secondary regular noncharter school districts and independent charter school districts, by district type and type of expenditure: Fiscal year 2009

District type and expenditure type	Expenditures per pupil			Federal
	5 th percentile	Median	95 th percentile	range ratio ¹
Regular noncharter school districts²				
Total expenditures ³	\$8,205	\$10,977	\$21,844	1.7
Total current ⁴	7,435	9,394	16,880	1.3
Instruction and instruction-related	4,675	6,036	10,390	1.2
Support services	2,335	3,295	6,821	1.9
Other elementary/secondary current	206	430	740	2.6
Capital outlay ⁵	34	473	6,087	176.4
Other programs ⁶	0	26	473	†
Payments to state and local governments	0	0	261	†
Interest on long-term debt	0	222	1,020	†
Payments to other districts, private schools, and charter schools	0	101	1,620	†
Independent charter school districts⁷				
Total expenditures ³	\$5,715	\$9,146	\$18,885	2.3
Total current ⁴	5,413	8,540	17,095	2.2
Instruction and instruction-related	2,556	4,787	10,184	3.0
Support services	1,416	3,682	8,135	4.7
Other elementary/secondary current	0	239	819	†
Capital outlay ⁵	0	60	2,439	†
Other programs ⁶	0	0	409	†
Payments to state and local governments	0	0	82	†
Interest on long-term debt	0	0	576	†
Payments to other districts, private schools, and charter schools	0	0	160	†

† Not applicable.

¹The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile of expenditures per pupil and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

²Regular noncharter school districts are school districts that provide instruction and other education services and that do not focus primarily on special education or vocational education. Education service agencies, independent charter school districts, and school districts that have both charter and noncharter schools are also excluded from this category.

³Total expenditures do not include payments to private schools and charter schools.

⁴Total current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs and payments to state and local governments, interest on long-term debt, and payments to private and charter schools.

⁵Capital outlay expenditures are those for school construction, property, and equipment.

⁶Other programs include community services, adult education, and community colleges.

⁷All associated schools are charter schools.

NOTE: Only the 25 states that have reported independent charter school district data are included in this table. Median expenditures are reported for each data item, so details do not sum to totals. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero and no charter schools were used in creating the state figures. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school district analysis; 98.5 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Table 8. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district Fiscal year 2009

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source (in thousands of dollars)				Current expenditures (in thousands of dollars)			Current expenditures per pupil
			Total	Federal	State	Local	Total current ²	Instruction and instruction-related		
New York City School District	New York	981,690	\$21,165,693	\$1,817,770	\$10,040,718	\$9,307,205	\$18,795,097	\$14,419,507	\$19,146	
Los Angeles Unified School District ³	California	687,534	9,695,990	1,427,027	6,407,786	1,861,177	7,636,872	5,053,027	11,108	
City Of Chicago School District 299 ³	Illinois	421,430	5,028,161	1,182,403	1,512,820	2,332,938	4,602,119	3,061,901	10,920	
Miami-Dade County Public School District ³	Florida	345,525	3,531,152	455,555	982,432	2,093,165	3,144,292	2,107,368	9,100	
Clark County School District ³	Nevada	312,761	3,179,037	286,412	869,809	2,022,816	2,539,486	1,651,498	8,120	
Broward County School District ³	Florida	256,351	2,513,314	252,590	838,721	1,422,003	2,365,072	1,583,872	9,226	
Houston Independent School District 912 ³	Texas	200,225	2,098,480	288,212	509,180	1,301,088	1,835,460	1,196,723	9,167	
Hillsborough County School District ³	Florida	192,007	1,905,911	269,224	853,212	783,475	1,645,308	1,144,715	8,569	
Hawaii Public Schools ³	Hawaii	179,478	2,689,758	392,837	2,205,032	91,889	2,225,437	1,475,480	12,399	
Orange County School Board ³	Florida	172,257	1,810,528	162,745	583,956	1,063,827	1,412,137	965,135	8,198	
Palm Beach County School District ³	Florida	170,757	1,944,936	159,995	330,892	1,454,049	1,587,281	1,112,269	9,296	
Fairfax County Schools	Virginia	169,030	2,371,152	94,869	461,033	1,815,250	2,232,941	1,525,470	13,210	
Philadelphia School District	Pennsylvania	159,867	2,671,065	326,710	1,479,741	864,614	1,731,025	1,022,615	10,828	
Dallas Independent School District 905 ³	Texas	157,352	1,615,590	229,315	440,876	945,399	1,451,629	967,797	9,225	
Gwinnett County School District ³	Georgia	157,219	1,666,446	111,335	695,935	859,176	1,492,483	1,010,014	9,493	
Montgomery County Schools	Maryland	139,282	2,508,088	91,702	602,349	1,814,037	2,151,476	1,498,380	15,447	
Wake County Schools	North Carolina	138,443	1,945,241	77,473	728,334	1,139,434	1,136,475	776,622	8,209	
Charlotte-Mecklenburg Schools	North Carolina	135,064	1,699,290	113,623	721,807	863,860	1,173,350	783,024	8,687	
San Diego City Unified School District ³	California	132,256	1,511,821	200,987	529,738	781,096	1,333,201	855,344	10,080	
Prince Georges County Schools ³	Maryland	127,977	1,914,801	117,996	1,062,593	734,212	1,760,448	1,094,159	13,756	
Duval County School District ³	Florida	122,606	1,148,276	115,263	504,021	528,992	1,053,519	710,703	8,593	
Memphis City Schools ³	Tennessee	111,954	1,045,848	150,238	447,301	448,309	1,027,568	678,517	9,178	
Cobb County School District ³	Georgia	106,747	1,107,472	75,246	400,107	632,119	1,011,011	722,030	9,471	
Pinellas County School District ³	Florida	106,061	1,068,296	100,985	311,547	655,764	944,508	622,965	8,905	
Baltimore County Schools ³	Maryland	103,180	1,482,453	75,829	628,953	777,671	1,295,213	837,315	12,553	
Cypress-Fairbanks Independent School District 907	Texas	100,685	860,846	54,706	335,144	470,996	710,169	486,861	7,053	
Dekalb County School District ³	Georgia	99,775	1,168,643	112,405	372,248	683,990	1,025,744	690,498	10,281	
Jefferson County School District	Kentucky	98,774	1,095,123	119,409	457,431	518,283	983,345	614,537	9,956	
Detroit City School District	Michigan	97,577	1,294,223	249,063	731,678	313,482	1,209,281	735,639	12,393	
Albuquerque Public Schools ³	New Mexico	95,934	1,029,988	103,711	743,864	182,413	842,884	531,855	8,786	
Polk County School District ³	Florida	94,657	915,097	97,511	442,858	374,728	815,185	562,793	8,612	
Northside Independent School District 915	Texas	89,000	814,677	60,016	321,686	432,975	705,734	477,406	7,930	
Fulton County ³	Georgia	88,299	1,043,327	64,160	293,198	685,969	882,260	574,581	9,992	
Long Beach Unified School District ³	California	87,509	906,642	163,484	605,399	137,759	801,120	525,089	9,155	
Jefferson County School District R-1 ³	Colorado	85,946	853,041	40,579	361,080	451,382	738,732	482,340	8,595	
Milwaukee City School District ³	Wisconsin	85,381	1,240,232	287,789	631,991	320,452	1,147,887	722,742	13,444	
Austin Independent School District 901	Texas	83,483	1,067,343	92,541	244,704	730,098	783,814	506,341	9,389	
Baltimore City Schools ³	Maryland	82,266	1,382,981	152,921	944,414	285,646	1,182,934	784,951	14,379	
Jordan School District	Utah	81,485	631,709	70,568	315,917	245,224	492,390	337,679	6,043	
Lee County School District ³	Florida	79,434	858,184	71,100	160,653	626,431	717,883	466,146	9,037	

See notes at end of table.

Table 8. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2009
—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source (in thousands of dollars)				Current expenditures (in thousands of dollars)			Current expenditures per pupil
			Total	Federal	State	Local	Total current ²	Instruction and instruction-related		
Fort Worth Independent School District 905	Texas	79,285	769,865	111,504	306,878	351,483	704,907	456,713	8,891	
Fresno Unified School District ³	California	76,621	835,948	144,700	587,359	103,889	721,401	490,196	9,415	
Davidson County School District ³	Tennessee	74,312	740,320	85,967	205,992	448,361	719,741	471,129	9,685	
Denver School District 1 ³	Colorado	74,189	879,654	88,281	260,721	530,652	714,434	431,206	9,630	
Prince William County Schools	Virginia	73,917	934,669	39,731	385,743	509,195	773,119	498,493	10,459	
Anne Arundel County Schools ³	Maryland	73,653	1,031,083	45,403	361,689	623,991	926,942	621,094	12,585	
Brevard County School District ³	Florida	73,098	675,705	53,392	270,531	351,782	602,371	420,790	8,241	
Guilford County Schools	North Carolina	72,951	745,883	90,906	391,510	263,467	660,757	428,257	9,057	
Virginia Beach City Schools	Virginia	71,554	830,709	54,992	387,458	388,259	755,533	505,217	10,559	
Greenville County School District ³	South Carolina	70,441	687,992	63,278	341,555	283,159	556,811	358,734	7,905	
Mesa Unified School District	Arizona	70,346	611,366	56,657	288,647	266,062	556,556	329,452	7,912	
Granite School District	Utah	70,166	494,431	56,596	280,815	157,020	431,054	300,573	6,143	
Fort Bend Independent School District 907	Texas	68,708	594,526	35,455	239,623	319,448	528,618	357,793	7,694	
Pasco County School Board ³	Florida	66,784	647,083	56,762	316,999	273,322	566,068	370,913	8,476	
Davis County School District	Utah	66,614	492,176	57,822	280,590	153,764	408,337	277,132	6,130	
Washoe County School District ³	Nevada	65,421	647,707	71,010	227,903	348,794	552,403	356,408	8,444	
Seminole County School District ³	Florida	64,927	580,536	41,198	247,937	291,401	510,274	342,461	7,859	
North East Independent School District 910	Texas	63,452	655,626	40,396	185,416	429,814	538,944	368,541	8,494	
Arlington Independent School	Texas	63,045	549,822	54,829	204,849	290,144	487,535	336,495	7,733	
Volusia County School District ³	Florida	63,018	627,597	53,288	212,481	361,828	518,461	339,702	8,227	
Mobile County School District	Alabama	62,531	580,220	76,629	346,746	156,845	552,567	337,210	8,837	
El Paso Independent School District 902	Texas	62,322	607,374	101,448	312,274	193,652	548,191	375,322	8,796	
Alpine School District	Utah	62,281	442,458	53,892	248,148	140,418	352,384	257,018	5,658	
Elk Grove Unified School District ³	California	62,172	585,025	66,400	377,154	141,471	537,335	361,663	8,643	
Aldine Independent School District 902	Texas	61,526	586,222	69,548	313,333	203,341	527,747	336,992	8,578	
Chesterfield County Schools	Virginia	59,080	638,573	26,138	313,812	298,623	546,995	367,355	9,259	
Douglas County School District 1 ³	Colorado	58,723	568,232	14,609	247,282	306,341	487,809	304,421	8,307	
Garland Independent School District 909	Texas	57,510	498,512	46,232	255,575	196,705	443,838	297,747	7,718	
Santa Ana Unified School District ³	California	57,439	608,210	93,784	389,998	124,428	510,664	354,363	8,891	
Tucson Unified School District 1	Arizona	57,391	504,272	60,749	229,125	214,398	457,019	255,448	7,963	
Loudoun County Schools	Virginia	56,894	799,102	17,746	187,462	593,894	740,357	510,446	13,013	
Katy Independent School District 914	Texas	56,862	538,776	25,014	212,300	301,462	435,175	290,465	7,653	
Boston City Schools	Massachusetts	55,923	1,232,829	118,739	254,043	860,047	1,054,584	697,033	18,858	
Knox County School District	Tennessee	55,535	465,157	43,940	154,965	266,252	440,078	304,175	7,924	
San Francisco Unified School District ³	California	55,183	723,906	97,792	196,568	429,546	551,270	361,287	9,990	
San Bernardino City Unified School District ³	California	54,727	647,553	102,481	478,476	66,596	542,438	343,423	9,912	
San Antonio Independent School District 907 ³	Texas	54,696	550,221	103,261	283,687	163,273	467,838	310,217	8,553	
Cumberland County Schools	North Carolina	54,288	474,346	65,174	289,458	119,714	454,577	319,294	8,373	
Plano Independent School District 910	Texas	54,203	637,364	23,785	136,154	477,425	452,058	317,517	8,340	
Columbus City	Ohio	53,536	894,781	110,268	339,441	445,072	685,973	413,172	12,813	

See notes at end of table.

Table 8. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2009
—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source (in thousands of dollars)				Current expenditures (in thousands of dollars)		Current expenditures per pupil
			Total	Federal	State	Local	Total current ²	Instruction and instruction-related	
Forsyth County-Winston Salem Schools	North Carolina	52,906	573,416	49,670	297,399	226,347	470,229	331,028	8,888
Capistrano Unified School District ³	California	52,681	455,566	43,032	126,215	286,319	406,099	288,238	7,709
Corona Norco Unified School District	California	52,138	477,608	43,869	283,970	149,769	401,343	272,844	7,698
Osceola County School District ³	Florida	51,941	500,150	48,462	209,345	242,343	429,657	284,688	8,272
Pasadena Independent School District 917	Texas	51,578	489,209	53,924	264,736	170,549	430,515	277,849	8,347
Cherry Creek School District 5 ³	Colorado	51,199	517,942	19,570	216,648	281,724	453,736	316,519	8,862
Lewisville Independent School District 902	Texas	50,216	503,399	22,703	128,665	352,031	427,512	292,034	8,513
Cleveland City School District	Ohio	49,952	912,022	128,877	554,610	228,535	676,382	451,228	13,541
Howard County Schools	Maryland	49,905	835,108	21,029	258,725	555,354	731,066	489,659	14,649
Clayton County School District ³	Georgia	49,508	543,400	59,270	247,709	236,421	506,238	337,942	10,225
Atlanta Public Schools ³	Georgia	49,032	857,196	85,634	130,095	641,467	681,465	380,520	13,898
Henrico County Schools	Virginia	48,991	510,259	30,446	246,179	233,634	444,889	299,856	9,081
Anchorage School District ³	Alaska	48,837	649,717	65,775	384,905	199,037	639,428	391,199	13,093
Brownsville Independent School District 901	Texas	48,587	475,144	81,470	328,575	65,099	442,034	292,766	9,098
Garden Grove Unified School District	California	48,574	457,636	61,519	302,886	93,231	441,568	303,163	9,091
Sacramento City Unified School District ³	California	48,155	542,503	91,696	326,280	124,527	471,058	309,617	9,782
Omaha City School District 1	Nebraska	48,014	550,528	74,603	216,843	259,082	461,902	294,249	9,620
Conroe Independent School District	Texas	47,996	423,607	26,195	147,811	249,601	348,919	227,050	7,270
Shelby County School District	Tennessee	47,448	380,894	24,776	173,150	182,968	360,552	253,013	7,599
Wichita School District	Kansas	47,260	583,235	58,211	360,830	164,194	515,227	325,188	10,902

¹The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

²Total current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs and payments to state and local governments, interest on long-term debt, and payments to private and charter schools.

³The school district operates charter schools in addition to noncharter schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2009, Version 1a.

Table 9. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2009

State	Federal revenues [in thousands of dollars]							Other and unspecified revenues through state ¹	Impact aid	Other revenues direct to school districts ²
	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition			
Reporting states³	\$56,719,334	\$12,571,649	\$10,751,198	‡	‡	\$646,751	\$10,805,865	‡	\$1,275,042	‡
Alabama	728,795	225,992	166,625	\$43,648	\$17,164	16,040	215,581	‡	4,375	\$20,704
Alaska	312,667	46,541	31,526	‡	1,255	2,785	30,813	‡	134,610	‡
Arizona	1,117,654	284,306	150,734	49,507	15,884	20,812	243,943	‡	155,909	49,172
Arkansas	538,686	141,640	106,806	‡	2,450	‡	155,158	‡	211	26,932
California	9,745,796	1,897,879	1,936,707	317,883	31,541	64,202	1,525,500	\$3,338,097	85,773	548,214
Colorado	601,949	154,738	163,778	32,612	2,700	7,398	121,305	‡	18,216	53,036
Connecticut	407,599	120,637	112,934	24,873	2,286	7,008	82,894	‡	—	40,552
Delaware	116,149	34,676	28,322	—	1,035	4,084	25,935	‡	†	—
District of Columbia	122,246	29,518	12,297	—	726	2,296	14,633	60,731	1,511	534
Florida	2,694,566	693,962	606,098	90,691	12,828	42,286	626,434	‡	11,197	‡
Georgia	1,644,574	‡	—	—	—	—	490,526	‡	24,682	‡
Hawaii	392,837	54,851	57,331	16,872	1,760	3,660	34,123	‡	68,359	45,612
Idaho	223,148	50,842	46,124	13,003	4,170	3,571	59,659	‡	7,217	‡
Illinois	3,346,656	685,974	544,310	116,772	31,793	28,924	382,803	‡	23,525	125,249
Indiana	1,412,868	234,707	255,847	‡	‡	12,382	215,948	672,753	1,088	‡
Iowa	431,142	72,986	126,267	21,395	2,182	5,594	88,407	‡	765	‡
Kansas	378,810	100,193	—	—	4,430	1,684	106,801	‡	22,068	3,354
Kentucky	719,997	‡	—	—	—	—	194,242	‡	—	‡
Louisiana	1,285,911	329,863	180,256	59,882	6,459	9,730	214,742	‡	10,517	‡
Maine	245,063	51,326	47,977	11,265	124	2,219	40,231	‡	3,239	18,019
Maryland	694,846	186,107	179,847	37,855	3,385	13,215	139,848	‡	9,821	‡
Massachusetts	1,207,855	230,607	238,835	—	—	10,806	156,298	‡	—	46,006
Michigan	2,224,669	461,708	393,158	73,417	7,333	21,645	252,155	‡	7,489	‡
Minnesota	613,411	118,239	183,184	36,944	3,479	4,730	136,623	‡	18,416	‡
Mississippi	675,576	185,973	106,557	—	2,955	6,681	185,579	137,204	1,309	49,318
Missouri	780,790	212,707	183,810	49,580	4,203	13,136	200,441	‡	23,151	37,388
Montana	195,705	46,795	35,882	‡	932	2,925	24,434	‡	50,924	10,028
Nebraska	297,732	58,135	68,664	15,137	1,421	3,042	57,027	‡	15,791	‡
Nevada	425,133	86,217	61,507	15,779	‡	4,704	71,803	164,636	4,881	‡
New Hampshire	146,867	35,035	29,977	—	—	3,831	21,245	‡	†	4,196
New Jersey	1,040,751	275,566	321,917	—	—	9,195	219,799	195,641	18,633	—
New Mexico	521,368	125,556	73,098	22,904	2,355	7,667	‡	‡	90,085	67,640
New York	3,205,596	1,198,162	675,044	—	27,573	33,866	547,745	‡	45,942	‡
North Carolina	1,394,039	374,693	330,452	63,951	5,101	21,605	378,499	‡	16,984	141,780
North Dakota	161,494	37,707	26,631	10,530	1,877	2,395	15,078	‡	31,262	14,528
Ohio	1,630,644	—	402,149	—	8,225	36,369	308,177	‡	26	111,329
Oklahoma	768,972	196,953	202,150	32,040	3,013	30,072	169,334	‡	43,915	‡
Oregon	656,298	147,450	131,406	27,701	7,693	8,044	111,397	‡	3,008	40,976
Pennsylvania	1,871,254	559,976	432,178	120,946	26,524	30,550	343,915	‡	4,289	123,227
Rhode Island	209,374	55,458	36,928	13,589	1,082	3,596	27,455	‡	4,021	2,047
South Carolina	736,920	205,909	179,342	34,150	2,952	13,038	205,506	88,331	2,712	4,980
South Dakota	199,571	44,068	28,825	14,255	1,828	‡	21,303	‡	47,598	‡
Tennessee	870,374	227,557	213,779	—	‡	19,178	251,895	‡	5,237	‡
Texas	5,024,466	1,402,309	830,284	228,173	16,914	56,824	1,363,230	‡	109,661	‡
Utah	573,868	59,531	104,543	17,613	1,444	7,641	97,621	‡	7,223	‡
Vermont	102,543	32,600	21,922	79	1,191	2,757	13,841	22,910	605	6,638
Virginia	914,507	225,772	250,377	46,904	4,314	18,669	211,757	‡	46,332	77,149
Washington	1,385,421	216,535	215,188	‡	—	7,682	179,980	‡	64,177	‡
West Virginia	355,325	103,263	—	—	—	—	71,088	‡	—	‡
Wisconsin	1,258,519	217,610	198,015	—	—	5,483	139,227	‡	15,424	‡
Wyoming	108,333	30,411	21,610	13,757	994	2,229	13,112	‡	12,864	677

— Not available. Revenues are included in "Other and unspecified revenues through state" and/or "Other revenues direct to school districts" categories.

† Not applicable.

‡ Reporting standards not met. Data were missing for more than 15 percent of agencies in the 50 states and the District of Columbia at the national level, or data were missing for more than 20 percent of agencies in the state at the state level. Missing revenues are included in other program columns and are included in total federal revenues.

¹Includes revenues from innovative programs, adult education, and other federal revenues through the state.

²Includes Indian education, Head Start, magnet schools, gifted and talented, and other federal revenues direct to school districts.

³Federal revenues were missing for 9 percent of school districts in the 50 states and the District of Columbia for Title I, 6 percent for special education, 33 percent for math and science, 18 percent for drug-free schools, 10 percent for vocational education, 2 percent for child nutrition, 57 percent for other and unspecified revenues through state, 2 percent for impact aid, and 25 percent for other revenues direct to school districts.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2005, Version 1c and fiscal year 2009, Version 1a.

Appendix A: Methodology and Technical Notes

Common Core of Data survey system. The Common Core of Data (CCD) survey system contains nonfiscal and fiscal components and the Teacher Compensation Survey (TCS). The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components. The TCS is also a part of the CCD survey system.¹ State education agencies (SEAs) report these surveys annually to the National Center for Education Statistics (NCES), and participation in the CCD is voluntary.

The F-33 is a collaborative effort of the NCES and the U.S. Census Bureau.² The U.S. Census Bureau performs the data collection for CCD fiscal surveys on behalf of NCES. The Census Bureau collects the fiscal data through an online data collection site. The Census Bureau and NCES then process, edit, and verify the data before publication. The fiscal year (FY) 2009 CCD F-33 collection opened on February 16, 2010 and closed on January 21, 2011.

Data quality. Staff at NCES and the U.S. Census Bureau collaborate to edit all CCD data submissions and ask state CCD coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's reports in previous years. If no explanation for anomalous data is provided by the state, NCES will attempt to correct or adjust the data value (e.g., NCES will replace a reported total with the sum of detail in cases where the sum of detail exceeds a reported total).

Fifth percentile, median, and 95th percentile cutpoints. After arranging observations in ascending order, the 5th percentile is a value such that 5 percent of the observations are less than or equal to this value. The 95th percentile is a value such that 5 percent of the observations are greater than or equal to this value. These cutpoints have been chosen to reduce the influence of extreme values that may occur. A median is a value in an ordered set of values for which there is an equal number of values above or below, or which is the arithmetic mean of the two middle values if there is no one middle number.

Missing data. When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state. When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals; if information is missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as "reporting states" totals (rather than totals for the United States). A "reporting states" total is calculated for federal revenues by program in table 9 in this report, because not all the 50 states and the District of Columbia reported all the specific federal revenues in FY 09. The missing federal revenues are included in "Other and unspecified revenues through state" and/or "Other revenues direct to school districts" categories.

¹ The first Pilot TCS that was launched by NCES in 2007 collected school year 2005–06 data.

² The F-33 is part of the U.S. Census Bureau's Annual Survey of Government Finances. Census publications including F-33 data can be found at <http://www.census.gov/govs/school/>.

It is not always possible to determine whether a reported zero represents a missing, not applicable, or a true zero in the F-33 data. In order to determine whether a zero response for a federal revenue data item on the FY 09 F-33 is missing or not applicable, the data are compared to the FY 05 F-33 file. This is the latest file that has been updated with data from the General Education Provisions Act (GEPA) data file. Information from this comparison is only applicable to table 9. The GEPA survey collects data on federal revenues directly from school districts, and is conducted every other year. If a specific federal revenue item for a district is zero on the FY 09 F-33, NCES looked at the same item and district on the FY 05 F-33 file. If the FY 05 F-33 file showed the item as zero, then it was assumed to be not applicable for FY 09. If a value greater than zero was found for the item on the FY 05 F-33 file, then the item was assumed to be missing for FY 09.

Regular school districts and charter schools.

Tabulations in tables 1 through 5 include only regular school districts. Some regular districts operate both charter and noncharter schools. Tabulations in tables 6 and 7 include two groups of districts:

- Regular school districts that only operate noncharter schools; and
- Districts that only operate charter schools (i.e., independent charter school districts).

Tabulations in tables 6 and 7 do not include districts that operate both charter and noncharter schools. Tables 6 and 7 treat independent charter school districts separately from regular noncharter school districts. To be included, these independent charter school districts must be listed in the CCD Local Education Agency Universe Survey file for school year 2008–09, have students, and report revenues and expenditures greater than zero.

A footnote in table 8 indicates districts that operate both charter and noncharter schools.

Comparability of fiscal data across states. Because the District of Columbia is a single urban district, it is often an outlier in comparisons of revenues and expenditures, with larger revenues and expenditures per student than the median school district in other states. Similarly, Hawaii is a single school district and funds public education primarily through state taxes. Because of this, Hawaii's data may pose problems of comparability similar to those of the District of Columbia. The analyses in this report do not take into account geographic cost differences among states.

Comparing expenditures across 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; in other states, each district may have all kinds of schools and programs. This variety in the types of school districts makes it difficult to compare expenditures across school districts. In seven states, Arizona, California, Illinois, Montana, New Hampshire, New Jersey, and Vermont, less than half of the school districts are unified (i.e., districts that provide both elementary and

secondary education services and instruction) (table 5). In two states, Montana and Vermont, less than half of the students attend schools in unified districts. The analyses in this report do not take into account geographic cost differences across districts.

Federal range ratio. The federal range ratio is used in this report as an indicator of the difference between districts with relatively high revenues (or expenditures) per pupil and districts with relatively low revenues (or expenditures) per pupil. As used by Berne and Stiefel (1984) and in previous NCES publications (Parish, Matsumoto, and Fowler 1995; Hussar and Sonnenberg 2000), the federal range ratio excludes the top and bottom 5 percent of districts in order to reduce the influence of extreme values. The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile and the district at the 5th percentile divided by the amount for the district at the 5th percentile. For example, a federal range ratio of 1.9 means that 190 percent more was spent per pupil in districts at the 95th percentile than was spent per pupil in districts at the 5th percentile. The calculation for this ratio is:

$$\text{Federal Range Ratio} = \frac{95^{\text{th}} \text{ Percentile Value} - 5^{\text{th}} \text{ Percentile Value}}{5^{\text{th}} \text{ Percentile Value}}$$

Where the value equals revenues per pupil or expenditures per pupil.

Inflation-adjusted data. Data in table 2 in this report have been adjusted to FY 09 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. Readers wanting more information about the CPI can refer to NCES *Digest of Education Statistics*, 2009, table 32: http://nces.ed.gov/programs/digest/d09/tables/dt09_032.asp?referrer=list or the Bureau of Labor Statistics CPI webpage: <http://www.bls.gov/cpi/>.

Fiscal years. The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama runs from October 1 through September 30, and the fiscal year for Nebraska and Texas runs from September 1 through August 31. The F-33 data are not adjusted to conform to a uniform fiscal year across states.

Appendix B: Common Core of Data Glossary

administration expenditures—Expenditures for school and school district administration (the school principal's office, the superintendent and board of education and their immediate staff, and other local education agency (LEA) staff and services except those listed in other categories). Expenditures include salaries and benefits for LEA planners/researchers, personnel, fiscal services, warehousing, and other activities of LEAs, along with supplies and purchased services of these activities.

capital outlay—Direct expenditure for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to fixed works and structures is classified as current expenditures for operations.

charter school—A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority, and designated by such authority to be a charter school.

construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both construction undertaken on a contractual basis by private contractors or through a government's own staff (i.e., force account).

current expenditures—Funds spent operating local public schools and LEAs, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and obligations to individuals from school system employee-retirement funds.

education service agency—An LEA whose only function is to collect and allocate funds or to provide certain administrative services for a group of LEAs.

elementary/secondary education—Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

expenditures—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school

system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

federal range ratio—A measure of disparity in revenues or expenditures per pupil between the bottom 5 percent and top 5 percent of districts. See Appendix A: Methodology and Technical Notes for more information.

federal revenues—Include direct grant-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.

fiscal year—The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

function—A category of expenditure defining the activity supported by the service or commodity bought.

independent charter school district—A school district that includes only charter schools.

instruction and instruction-related expenditures—Include expenditures for instruction and instructional staff support services. These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. These include salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students but outside the classroom), and supplies and purchased services related to these activities.

instruction expenditures—Current expenditures for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional services.

instructional staff support services—Activities that include instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

interest on debt expenditures—Interest expenditures on long-term debt.

local education agency (LEA)—The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

local revenues—Revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues.

long-term debt—Debt payable more than 1 year after the date of issue.

magnet school—A special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation

(50 percent or more minority enrollment); and/or to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language).

noncharter school district—A school district or LEA for which all schools associated with the district are not charter schools.

operations expenditures—Expenditures for the operation and maintenance of schools and school district facilities, and expenditures related to student transportation, food services, and enterprise operations.

other elementary/secondary education current expenditures—Current expenditures for food services and enterprise operations.

other program expenditures—Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

payments to other school districts and private schools—Payments made to private schools and other school districts, including payments for tuition, transportation, and computer and purchasing services.

payments to state and local governments—Payments to state and local governments (except LEAs), including debt service payments to agencies that incur debt instead of the LEA.

public school—An institution that provides education services and: 1) has one or more grade groups (prekindergarten through grade 12) or is ungraded; 2) has one or more teachers to give instruction; 3) is located in one or more buildings or sites; 4) has an assigned administrator; 5) receives public funds as primary support; and 6) is operated by an education agency.

regular school district—Agency responsible for providing free public education for school-age children residing within its jurisdiction. This category excludes local supervisory unions that provide management services for a group of associated school districts; regional education service agencies that typically provide school districts with research, testing, and data processing services; state and federally operated school districts; and other agencies that do not fall into these groupings.

revenues—Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the LEAs in the state. Revenues include funds from local, intermediate, state, and federal sources.

special education school—A public elementary/secondary school that focuses primarily on special education—including instruction for students with any of the following conditions: autism, deaf-blindness, developmental delay, hearing impairment, mental retardation, multiple disabilities, orthopedic impairment, serious emotional disturbance, specific learning disability, speech or language impairment, traumatic brain injury, visual impairment, and other health impairments—and that adapts curriculum, materials, or instruction for students served.

state revenues—Includes both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

student membership—Annual headcount of students enrolled in school on October 1 or the school day closest to that date. In any given year, some small schools will not have any students.

student support services—Includes attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

support services—An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

Title I program—This federal program provides financial assistance through state education agencies to LEAs and schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards. Funds are currently allocated based primarily on census poverty estimates and the state per pupil expenditure from the National Public Education Financial Survey (NPEFS).

total expenditures—The sum of current expenditures, non-elementary/secondary expenditures, capital outlays, and interest payments on debts.

total revenues—The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included.

ungraded—A class that is not organized on the basis of grade grouping and has no standard grade designation. This includes regular classes that have no grade designations and special classes for exceptional students that have no grade designations. Such a class is likely to contain students of different ages who, frequently, are identified according to level of performance in one or more areas of instruction rather than according to grade level or age level.

unified school district—A regular school district or independent charter school district that provides both elementary and secondary education services and instruction.

vocational education school—A public elementary/secondary school that focuses primarily on providing formal preparation for semiskilled, skilled, technical, or professional occupations for high school-age students who have opted to develop or expand their employment opportunities, often in lieu of preparing for college entry.

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