



U.S. Department of Education  
Institute of Education Sciences  
NCES 2005-342

# Revenues and Expenditures by Public School Districts: School Year 2001-02

## E.D. TAB





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April 2005

Frank Johnson  
National Center for  
Education Statistics

**U.S. Department of Education**

Margaret Spellings  
*Secretary*

**Institute of Education Sciences**

Grover J. Whitehurst  
*Director*

**National Center for Education Statistics**

Grover J. Whitehurst  
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**Content Contact:**

Frank Johnson  
202-502-7362  
[Frank.Johnson@ed.gov](mailto:Frank.Johnson@ed.gov)

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## Introduction

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’s “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.

This short report on school district revenues and expenditures is a companion to the state-level E.D. TAB, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2001–02* (NCES 2004–341), which presents total state and national spending on public elementary and secondary education. These data were collected and edited between March 2003 and March 2004. These data are final.

Only regular school districts (see “Definitions”) with student counts greater than 0, current expenditures per student between \$2,500 and \$35,000, and that are on the CCD “Local Education Agency Universe Survey” file were included in this analysis. There were 14,002 such districts in school year 2001–02. For more information about how this study was conducted, see the “Methodology” section.

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 524 school districts. The number and size of school districts may affect administrative and other overhead costs.

The District of Columbia is a single urban school district. It is treated separately from the states in the analysis below, because it is often an outlier with larger revenues and expenditures per student than 95 percent of the districts in most states. The District of Columbia did not report any finance data for their charter schools.

The federal range ratio is used in this report as an indicator of the difference between districts with relatively high revenues (or expenditures) per student and districts with relatively low revenues (or expenditures) per student, within the state and the nation. It is the difference between the amount per student of the district at the 95<sup>th</sup> percentile and the district at the 5<sup>th</sup> percentile, divided by the amount for the district at the 5<sup>th</sup> percentile.<sup>1</sup>

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<sup>1</sup> Comparisons using the federal range ratio exclude the top and bottom 5 percent of districts, and reduce the influence of extreme cases. The federal range ratio conveys an idea of the magnitude of differences between districts with relatively high revenues or expenditures per student and districts with relatively low revenues or expenditures per student, after excluding extremes. The federal range ratio has been used by Berne and Stiefel (*The Measurement of Equity in School Finance*, Baltimore: Johns Hopkins University Press, 1984); Parish, Matsumoto, and Fowler (U.S. Department of Education, National Center for Education Statistics, *Disparities in Public School District Spending*, NCES 95–300); and by Hussar and Sonnenberg (U.S. Department of Education, National Center for Education Statistics, *Trends in Disparities in School District Level Expenditures per Pupil*, NCES 2000–020).

## Highlights

### Revenues per Student Received by School Districts

- In the 2001–02 school year, the median school district received \$8,572 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 \$8,572 per student and half of the districts received more than \$8,572 per student.
- Median school district revenues per student among the states ranged from \$6,039 in Tennessee to \$16,342 in Alaska. Revenues in the District of Columbia were \$16,627.
- Ninety percent of the school districts in the country received between \$6,208 and \$16,286 per student. When school district revenues per student are ranked from highest to lowest, the value for the district at the 5<sup>th</sup> percentile was \$6,208, and the value for the district at the 95<sup>th</sup> percentile was \$16,286. The federal range ratio indicates the difference, or “disparity,” between the 5<sup>th</sup> and 95<sup>th</sup> percentile. The federal range ratio for total revenues per student was 1.62, indicating that the district at the 95<sup>th</sup> percentile received 162 percent more revenue per student as the district at the 5<sup>th</sup> percentile.
- The federal range ratio varied from 0.3 in Kentucky, Maryland, and West Virginia to 2.7 in Montana. In 25 states the revenues per student were relatively homogeneous, with districts at the 95<sup>th</sup> percentile reporting less than twice the amount of revenue per student as the district at the 5<sup>th</sup> percentile, that is, their federal range ratios were under 1.0. On the other hand, the top 5 percent of the districts in 4 states received revenues per student of more than 3 times the revenue per student of the districts at the bottom 5 percent, that is, their federal range ratios were greater than 2.0.

### Total Expenditures per Student by School Districts

- In 2001–02, the median total expenditure by school districts in the nation was \$8,424 per student (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. (Revenues received from other school districts are included in total revenues.)
- Tables 2 and 3 include median expenditures across districts in all states for specific types of expenditures and for the total of these expenditures. The median district in total expenditures is unlikely to be the median district in current expenditures or other types of expenditures. Therefore, the median expenditures for the components (e.g., current, instruction, support services, etc.) do not sum to the median for total expenditures.
- Total expenditures per student ranged between \$6,001 and \$16,184 for 90 percent of the school districts in the country (i.e., those districts between the 5<sup>th</sup> and 95<sup>th</sup> percentiles, table 2). The federal range ratio for total expenditures per student was 1.70, indicating that the district at the 95<sup>th</sup> percentile spent 170 percent more per student as the district at the 5<sup>th</sup> percentile. The federal range ratio was slightly less for current expenditures (1.38) and support services (1.44) and slightly more for support services (1.90).

- Per-student spending on capital outlay (for school construction and equipment) in districts with per student expenditures at the 95th percentile was 8,417 percent more than that of districts at the 5<sup>th</sup> percentile (table 2). Most of the expenditures reported for capital outlay are for school construction. School districts with stable student populations may 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 29 times greater in high-spending districts than the national median (\$263 vs. \$9, table 2). 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 5 percent of all school districts do not have programs other than elementary/secondary education, nor do they have interest payments or payments to other government agencies.
- Median total expenditures per student ranged from \$5,954 in Mississippi to \$16,456 in Alaska (table 3). Total expenditures in the District of Columbia were \$16,738. The median total expenditure per student was over \$10,000 in Alaska, Connecticut, Delaware, the District of Columbia, Massachusetts, New Jersey, New Mexico, New York, and Wyoming.
- Median per student expenditures for instruction (teacher salaries, classroom supplies, etc.) ranged from \$3,254 in Mississippi to \$8,931 in Alaska (table 3). Among the 10 states with the highest median expenditures per student for instruction, eight were in the Northeast.<sup>2</sup>
- Median per student expenditures for capital projects (primarily school construction) ranged from \$145 in Vermont to \$1,597 in Delaware (table 3) among the 50 states. Capital expenditures per student were \$3,198 in the District of Columbia.

### 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.

- The median current expenditure per student for the nation was \$7,294 (table 4).
- Per student spending in districts at the 95<sup>th</sup> percentile was more than 138 percent more than per student spending in districts at the 5<sup>th</sup> percentile (i.e., the federal range ratio was 1.38). Spending in districts at the 95<sup>th</sup> percentile was less than 50 percent higher than spending in districts at the 5<sup>th</sup> percentile in 13 states (i.e., the federal range ratio was less than 0.50).

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<sup>2</sup> New York, New Jersey, Rhode Island, Connecticut, Massachusetts, Maine, Vermont, and Delaware. Instruction expenditures per student in the District of Columbia were higher than any state's median per student instruction expenditures, except in Alaska and New York.

- The median current expenditure per student in Alaska (\$14,549) and the District of Columbia (\$13,330) was larger than the current expenditure per student in 95 percent of all districts in the nation (in other words, greater than \$13,026).
- The three states with the highest federal range ratio in current expenditures per student were Alaska, Montana, and Nevada. Expenditures per students were more than 3 times greater in the district at the 95<sup>th</sup> percentile than the district at the 5<sup>th</sup> percentile in these states (i.e., their federal range ratio was greater than 2.0). The ratio was lowest in Alabama, Florida, Kentucky, Maryland, and West Virginia. In the five lowest states, current expenditures per student at the 95<sup>th</sup> percentile were less than 35 percent greater than spending at the 5<sup>th</sup> percentile.

### **Current Expenditures for Charter Schools**

Independent charter schools are public schools that are 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 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.

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 if they had both total revenues and total expenditures greater than 0. Data for independent charter school districts are reported at the bottom of each table in this report and are not included in the national totals or averages. Certain charter school districts in Arizona, Arkansas, California, Connecticut, Delaware, Georgia, Michigan, Minnesota, New Jersey, North Carolina, Ohio, Pennsylvania, 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.

- The median revenue per student for independent charter schools (not affiliated with a public school district) was \$7,283 (table 1). The median revenue for 90 percent of these districts ranged from \$3,876 to \$13,894.
- The median total expenditure per student for independent charter schools was \$7,066 (table 2).
- Current expenditures per student in charter schools ranged from \$3,952 to \$12,133 for 90 percent of the charter school districts.

### **Current Expenditures for Unified 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 different schools and programs.<sup>3</sup> 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.

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. The federal range ratio was reduced from 1.38 to 1.17 when only unified school districts were analyzed.

- Unified school districts serve students in all grades. The median current expenditure for unified school districts in the nation was \$7,157 per student, with 90 percent of all districts ranging between \$5,505 and \$11,931 (table 5). The federal range ratio was 1.17, indicating a slight reduction in variation of per student spending compared with all regular school districts (1.38) reported in table 4.

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<sup>3</sup> Special education districts were not included in regular districts.

Table 1. Revenues per student for public elementary and secondary school districts, by state: School year 2001–02

State	Revenues per student			Federal range ratio <sup>1</sup>	Number of districts	Number of students
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile			
United States	\$6,208	\$8,572	\$16,286	1.62	14,002	46,941,294
Alabama	6,149	6,768	8,492	0.38	128	726,367
Alaska	7,930	16,342	28,555	2.60	53	133,010
Arizona	5,659	8,173	18,035	2.19	230	864,264
Arkansas	5,956	6,611	8,974	0.51	310	449,161
California	6,710	7,979	14,628	1.18	971	6,066,162
Colorado	6,607	8,272	14,653	1.22	178	741,319
Connecticut	9,357	11,300	16,820	0.80	166	543,829
Delaware	9,102	10,239	12,295	0.35	16	105,752
District of Columbia	† <sup>2</sup>	16,627	† <sup>2</sup>	† <sup>2</sup>	1	68,449
Florida	6,512	7,207	9,435	0.45	67	2,500,179
Georgia	6,973	8,119	10,632	0.52	179	1,466,836
Hawaii	† <sup>2</sup>	10,239	† <sup>2</sup>	† <sup>2</sup>	1	184,546
Idaho	5,730	7,510	13,691	1.39	114	246,415
Illinois	6,439	8,135	13,680	1.12	891	2,047,836
Indiana	7,360	8,474	11,144	0.51	292	994,348
Iowa	7,225	8,332	11,477	0.59	371	485,932
Kansas	6,858	8,392	11,460	0.67	303	470,204
Kentucky	6,167	6,837	8,021	0.30	176	654,363
Louisiana	6,126	7,220	9,367	0.53	66	725,027
Maine	8,158	10,620	20,750	1.54	224	204,949
Maryland	8,202	9,250	11,017	0.34	24	860,640
Massachusetts	8,164	10,623	19,685	1.41	302	935,424
Michigan	7,617	8,715	12,098	0.59	553	1,661,301
Minnesota	7,414	8,775	12,013	0.62	342	832,369
Mississippi	5,246	6,087	8,085	0.54	152	492,198
Missouri	6,201	7,513	11,321	0.83	522	909,918
Montana	5,278	8,148	19,325	2.66	442	151,745
Nebraska	5,125	8,551	16,750	2.27	524	283,789
Nevada	6,938	8,309	17,348	1.50	17	356,814
New Hampshire	7,309	10,618	21,521	1.94	162	203,072
New Jersey	9,775	12,458	19,636	1.01	551	1,306,347
New Mexico	6,792	10,404	18,727	1.76	89	320,068
New York	10,283	12,838	20,939	1.04	687	2,846,644
North Carolina	6,497	7,475	9,836	0.51	117	1,296,156
North Dakota	5,902	8,355	16,957	1.87	218	105,936
Ohio	6,848	8,045	14,991	1.19	611	1,796,601
Oklahoma	5,520	6,897	10,677	0.93	542	621,573
Oregon	7,107	8,322	19,671	1.77	197	549,604
Pennsylvania	7,819	9,167	12,296	0.57	500	1,766,513
Rhode Island	8,751	10,142	14,682	0.68	36	156,624
South Carolina	6,904	8,349	10,642	0.54	85	674,347
South Dakota	6,354	7,516	13,574	1.14	173	127,129
Tennessee	5,300	6,039	7,822	0.48	137	897,695
Texas	6,718	8,280	15,673	1.33	1,045	4,115,727
Utah	5,426	6,738	11,335	1.09	40	481,182
Vermont	8,661	14,376	24,525	1.83	240	96,427
Virginia	6,960	8,042	10,801	0.55	132	1,162,045
Washington	6,944	8,390	17,128	1.47	296	1,009,200
West Virginia	7,533	8,244	9,731	0.29	55	282,145
Wisconsin	8,386	9,757	12,009	0.43	426	875,216
Wyoming	8,658	12,063	22,898	1.64	48	87,897
Independent charter school districts	3,876	7,283	13,894	2.58	943	260,188

† Not applicable.

<sup>1</sup> The federal range ratio indicates the difference between the district at the 5<sup>th</sup> percentile and the 95<sup>th</sup> percentile (when districts are ranked by revenues per student within the state) as a ratio of the value to revenues per student for the district at the 5<sup>th</sup> percentile.<sup>2</sup> The District of Columbia and Hawaii consist of one school district each.

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 &gt; 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; 99.87 percent of the school districts met this criterion. Charter school districts with revenues &gt; 0 or expenditures &gt; 0 were included in the charter school analysis; 99.79 percent of charter school districts met this criterion. It is assumed that some charter school districts did not report all revenues.

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 2002, version 1a.

Table 2. Expenditures per student for elementary and secondary education, by type of expenditure for regular districts and for independent charter school districts: School year 2001–02

Type of expenditure	Expenditures per student			
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile	Federal range ratio <sup>1</sup>
<b>Regular Districts</b>				
Total	\$6,001	\$8,424	\$16,184	1.70
Current	5,463	7,294	13,026	1.38
Instruction	3,311	4,500	8,087	1.44
Support Services	1,641	2,481	4,762	1.90
Non-instruction services	20	321	635	30.44
Capital Outlay	50	443	4,298	84.17
Other programs	0	9	263	†
Payments to state and local governments	0	0	139	†
Interest on long-term debt	0	115	662	†
Payments to other school districts <sup>2</sup>	0	52	1,356	†
<b>Independent charter school districts</b>				
Total	4,000	7,066	14,215	2.55
Current	3,952	6,545	12,133	2.07
Instruction	1,453	3,439	6,667	3.59
Support Services	1,354	2,861	6,125	3.52
Non-instruction services	0	62	582	†
Capital Outlay	0	0	2,266	†
Other programs	0	0	282	†
Payments to state and local governments	0	0	0	†
Interest on long-term debt	0	0	184	†
Payments to other school districts <sup>2</sup>	0	0	67	†

† Not applicable.

<sup>1</sup> The federal range ratio indicates the difference between the district at the 5th percentile and the 95th percentile (when districts are ranked by expenditures per student within the state) as a ratio of the value to expenditures per student for the district at the 5<sup>th</sup> percentile.

<sup>2</sup> Total 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 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; 99.87 percent of the school districts met this criterion. Charter school districts with revenues > 0 or expenditures > 0 were included in the charter school analysis; 99.79 percent of 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.

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 2002, version 1a.

Table 3. School district expenditures per student, by type of expenditure and state: School year 2001–02

State	Median per pupil expenditures							Payments to other districts <sup>1</sup>
	Total expenditures <sup>1</sup>	Current expenditures <sup>2</sup>	Instruction expenditures	Capital outlay expenditures	Other programs <sup>3</sup> and payments to other gov't. agencies	Interest expenditures on long-term debt		
United States	\$8,424	\$7,294	\$4,500	\$443	\$15	\$115	\$52	
Alabama	6,755	6,042	3,725	380	132	72	1	
Alaska	16,456	14,549	8,931	759	21	0	0	
Arizona	7,585	6,197	3,287	679	0	12	0	
Arkansas	6,438	5,813	3,671	283	0	118	0	
California	8,109	7,003	4,448	617	20	29	32	
Colorado	8,129	7,101	4,160	523	0	126	131	
Connecticut	10,558	9,737	6,182	314	14	255	120	
Delaware	10,726	8,742	5,489	1,597	17	81	300	
District of Columbia <sup>4</sup>	16,738	13,330	6,617	3,198	210	0	0	
Florida	7,262	6,015	3,437	907	107	91	0	
Georgia	7,901	6,975	4,450	628	1	73	6	
Hawaii <sup>4</sup>	7,785	7,306	4,417	228	250	0	0	
Idaho	7,439	6,645	4,077	358	0	107	0	
Illinois	8,157	7,043	4,257	585	1	117	286	
Indiana	8,362	6,887	4,178	604	609	32	215	
Iowa	7,551	6,796	4,173	434	0	83	694	
Kansas	8,149	7,397	4,330	453	0	107	5	
Kentucky	6,705	6,221	3,852	222	96	132	0	
Louisiana	7,148	6,525	3,964	356	25	116	0	
Maine	9,723	9,016	5,859	188	24	62	225	
Maryland	9,272	8,077	4,853	793	25	87	89	
Massachusetts	10,445	9,343	6,073	175	0	215	245	
Michigan	8,467	7,268	4,532	450	76	346	10	
Minnesota	8,478	7,014	4,502	581	291	299	264	
Mississippi	5,954	5,420	3,254	282	4	112	0	
Missouri	7,309	6,457	3,980	383	73	85	58	
Montana	8,245	7,572	4,702	186	0	0	27	
Nebraska	8,473	7,801	5,268	324	0	0	0	
Nevada	8,530	7,807	4,623	496	40	242	1	
New Hampshire	9,445	8,489	5,344	277	0	129	187	
New Jersey	11,826	10,630	6,440	370	49	156	233	
New Mexico	10,238	8,205	4,423	1,201	32	133	0	
New York	13,629	11,219	7,449	995	51	318	29	
North Carolina	7,425	6,633	4,131	380	28	107	0	
North Dakota	7,859	7,303	4,225	391	0	0	403	
Ohio	7,781	6,735	4,037	455	88	105	28	
Oklahoma	6,897	6,601	3,780	200	4	15	0	
Oregon	8,646	7,408	4,469	301	0	98	9	
Pennsylvania	9,040	7,625	4,794	485	17	392	427	
Rhode Island	9,845	9,530	6,209	150	54	153	210	
South Carolina	8,478	6,936	4,144	832	80	178	12	
South Dakota	7,865	6,772	4,007	640	0	43	39	
Tennessee	6,378	5,523	3,611	369	67	146	0	
Texas	8,417	7,066	4,372	531	5	168	40	
Utah	6,727	5,656	3,492	722	151	171	0	
Vermont	9,293	8,818	5,736	145	0	107	4,784	
Virginia	7,797	6,989	4,325	449	13	104	60	
Washington	8,156	7,049	4,279	415	1	182	12	
West Virginia	8,361	7,671	4,695	496	52	0	8	
Wisconsin	9,478	8,294	5,126	377	134	343	99	
Wyoming	11,268	9,539	5,620	1,066	3	92	0	
Independent charter school districts	7,066	6,545	3,439	0	0	0	0	

<sup>1</sup> Total expenditures do not include payments to other school districts.

<sup>2</sup> Current expenditures includes instruction, support services and non-instruction services.

<sup>3</sup> Other programs include community services, adult education, and community colleges.

<sup>4</sup> The District of Columbia and Hawaii consist of only one school district each.

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 school districts matching the Common Core of Data (CCD), Agency Universe and with student membership > 0 were used in creating this table. Districts with current expenditures per student between \$ 2,500 and \$35,000 were included in the national and state figures; 99.87 percent of the school districts met this criterion. Charter schools with revenues > 0 and expenditures > 0 were included in the charter school analysis; 99.79 percent of the charter school districts met this criterion. This table reports the median school district expenditure for each category; therefore totals do not equal the sum of the detail.

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 2002, version 1a.



Table 4. Current expenditures per student for public elementary and secondary school districts, by state: School year 2001–02

State	Expenditures per student			Federal range ratio <sup>1</sup>	Number of districts	Number of students
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile			
United States	\$5,463	\$7,294	\$13,026	1.38	14,002	46,941,294
Alabama	5,410	6,042	7,207	0.33	128	726,367
Alaska	7,740	14,549	24,377	2.15	53	133,010
Arizona	4,481	6,197	12,828	1.86	230	864,264
Arkansas	5,116	5,813	7,947	0.55	310	449,161
California	5,865	7,003	11,777	1.01	971	6,066,162
Colorado	5,568	7,101	13,175	1.37	178	741,319
Connecticut	8,424	9,737	12,869	0.53	166	543,829
Delaware	7,359	8,742	10,077	0.37	16	105,752
District of Columbia	† <sup>2</sup>	13,330	† <sup>2</sup>	† <sup>2</sup>	1	68,449
Florida	5,432	6,015	7,012	0.29	67	2,500,179
Georgia	6,114	6,975	8,942	0.46	179	1,466,836
Hawaii	† <sup>2</sup>	7,306	† <sup>2</sup>	† <sup>2</sup>	1	184,546
Idaho	5,087	6,645	11,326	1.23	114	246,415
Illinois	5,436	7,043	11,053	1.03	891	2,047,836
Indiana	6,057	6,887	9,027	0.49	292	994,348
Iowa	5,915	6,796	8,593	0.45	371	485,932
Kansas	5,903	7,397	9,932	0.68	303	470,204
Kentucky	5,554	6,221	7,353	0.32	176	654,363
Louisiana	5,725	6,525	8,050	0.41	66	725,027
Maine	7,221	9,016	15,707	1.18	224	204,949
Maryland	7,339	8,077	9,668	0.32	24	860,640
Massachusetts	7,575	9,343	14,038	0.85	302	935,424
Michigan	6,404	7,268	10,257	0.60	553	1,661,301
Minnesota	5,989	7,014	9,490	0.58	342	832,369
Mississippi	4,607	5,420	7,225	0.57	152	492,198
Missouri	5,287	6,457	9,378	0.77	522	909,918
Montana	4,946	7,572	17,000	2.44	442	151,745
Nebraska	5,063	7,801	14,147	1.79	524	283,789
Nevada	5,797	7,807	18,295	2.16	17	356,814
New Hampshire	6,542	8,489	12,341	0.89	162	203,072
New Jersey	8,620	10,630	15,157	0.76	551	1,306,347
New Mexico	5,924	8,205	12,883	1.17	89	320,068
New York	8,997	11,219	17,853	0.98	687	2,846,644
North Carolina	5,850	6,633	8,241	0.41	117	1,296,156
North Dakota	5,000	7,303	14,818	1.96	218	105,936
Ohio	5,848	6,735	9,410	0.61	611	1,796,601
Oklahoma	5,156	6,601	10,116	0.96	542	621,573
Oregon	6,393	7,408	15,451	1.42	197	549,604
Pennsylvania	6,346	7,625	10,307	0.62	500	1,766,513
Rhode Island	7,964	9,530	11,948	0.50	36	156,624
South Carolina	6,140	6,936	9,149	0.49	85	674,347
South Dakota	5,434	6,772	11,532	1.12	173	127,129
Tennessee	4,783	5,523	7,217	0.51	137	897,695
Texas	5,821	7,066	11,752	1.02	1,045	4,115,727
Utah	4,447	5,656	9,646	1.17	40	481,182
Vermont	6,577	8,818	13,512	1.05	240	96,427
Virginia	6,135	6,989	9,512	0.55	132	1,162,045
Washington	6,027	7,049	15,840	1.63	296	1,009,200
West Virginia	6,978	7,671	8,807	0.26	55	282,145
Wisconsin	7,053	8,294	10,133	0.44	426	875,216
Wyoming	7,492	9,539	16,327	1.18	48	87,897
Independent charter school districts	3,952	6,545	12,133	2.07	943	260,188

† Not applicable.

<sup>1</sup> The federal range ratio indicates the difference between the district at the 5<sup>th</sup> percentile and the 95<sup>th</sup> percentile (when districts are ranked by expenditures per student within the state) as a ratio of the value to expenditures per student for the district at the 5<sup>th</sup> percentile.<sup>2</sup> The District of Columbia and Hawaii consist of one school district each.

NOTE: National figures do not include independent charter school districts, i.e., those not affiliated with a non-charter school districts. 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 &gt; 0 were used in creating this table. Districts with current expenditures per student between \$2,500 and \$35,000 per student were included in the national and state figures; 98.87 percent of school districts met this criterion. Charter schools with revenues &gt; 0 and expenditures &gt; 0 were included in the charter school analysis; 99.79 percent of the charter school districts met this criterion.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, School District Finance Survey (F-33), FY 2002, version 1a.

Table 5. Current expenditures per student for unified school districts, by state: School year 2001–02

State	Expenditures per student			Federal range ratio <sup>1</sup>	Number of districts unified	Percent of districts unified	Number of students	Percent of students in unified districts
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile					
United States	\$5,505	\$7,157	\$11,931	1.17	10,629	75.9	43,405,395	92.5
Alabama	5,410	6,042	7,207	0.33	128	100.0	726,367	100.0
Alaska	7,740	14,549	24,377	2.15	53	100.0	133,010	100.0
Arizona	4,619	5,938	11,382	1.46	101	43.9	551,987	63.9
Arkansas	5,116	5,813	7,947	0.55	310	100.0	449,161	100.0
California	6,105	6,984	11,077	0.81	364	37.5	4,480,470	73.9
Colorado	5,568	7,101	13,175	1.37	178	100.0	741,319	100.0
Connecticut	8,525	9,588	13,157	0.54	113	68.1	511,008	94.0
Delaware	7,359	8,742	10,077	0.37	16	100.0	105,752	100.0
District of Columbia	† <sup>2</sup>	13,330	† <sup>2</sup>	† <sup>2</sup>	1	100.0	68,449	100.0
Florida	5,432	6,015	7,012	0.29	67	100.0	2,500,179	100.0
Georgia	6,114	6,966	8,834	0.44	174	97.2	1,464,902	99.9
Hawaii	† <sup>2</sup>	7,306	† <sup>2</sup>	† <sup>2</sup>	1	100.0	184,546	100.0
Idaho	5,087	6,481	9,938	0.95	108	94.7	246,281	99.9
Illinois	5,487	6,794	8,733	0.59	405	45.5	1,298,575	63.4
Indiana	6,057	6,890	9,027	0.49	291	99.7	994,112	100.0
Iowa	5,924	6,784	8,052	0.36	350	94.3	482,404	99.3
Kansas	5,903	7,397	9,932	0.68	303	100.0	470,204	100.0
Kentucky	5,556	6,220	7,343	0.32	171	97.2	652,514	99.7
Louisiana	5,725	6,525	8,050	0.41	66	100.0	725,027	100.0
Maine	7,111	8,347	10,783	0.52	111	49.6	177,396	86.6
Maryland	7,339	8,077	9,668	0.32	24	100.0	860,640	100.0
Massachusetts	7,666	9,165	12,906	0.68	210	69.5	869,432	92.9
Michigan	6,422	7,252	9,832	0.53	524	94.8	1,659,757	99.9
Minnesota	5,989	6,978	9,164	0.53	327	95.6	830,173	99.7
Mississippi	4,607	5,391	6,680	0.45	148	97.4	490,857	99.7
Missouri	5,277	6,399	8,824	0.67	449	86.0	898,337	98.7
Montana	5,686	8,957	19,932	2.51	55	12.4	18,404	12.1
Nebraska	6,276	7,699	10,423	0.66	245	46.8	271,346	95.6
Nevada	5,797	7,665	18,295	2.16	16	94.1	356,725	100.0
New Hampshire	6,646	8,152	10,691	0.61	67	41.4	157,793	77.7
New Jersey	9,059	10,721	14,582	0.61	218	39.6	980,363	75.0
New Mexico	5,924	8,205	12,883	1.17	89	100.0	320,068	100.0
New York	8,952	11,092	16,435	0.84	638	92.9	2,796,260	98.2
North Carolina	5,850	6,633	8,241	0.41	117	100.0	1,296,156	100.0
North Dakota	5,152	7,053	11,687	1.27	164	75.2	102,500	96.8
Ohio	5,851	6,742	9,410	0.61	610	99.8	1,796,546	100.0
Oklahoma	5,115	6,514	9,586	0.87	430	79.3	599,534	96.5
Oregon	6,385	7,293	13,779	1.16	178	90.4	549,130	99.9
Pennsylvania	6,346	7,625	10,350	0.63	498	99.6	1,765,610	99.9
Rhode Island	7,964	9,461	11,948	0.50	32	88.9	154,482	98.6
South Carolina	6,140	6,936	9,149	0.49	85	100.0	674,347	100.0
South Dakota	5,434	6,689	10,170	0.87	168	97.1	126,031	99.1
Tennessee	4,804	5,523	7,207	0.50	123	89.8	875,998	97.6
Texas	5,821	7,026	11,208	0.93	979	93.7	4,105,037	99.7
Utah	4,447	5,656	9,646	1.17	40	100.0	481,182	100.0
Vermont	6,586	8,450	12,032	0.83	37	15.4	34,632	35.9
Virginia	6,135	6,989	9,512	0.55	132	100.0	1,162,045	100.0
Washington	6,104	6,962	13,784	1.26	246	83.1	999,210	99.0
West Virginia	6,978	7,671	8,807	0.26	55	100.0	282,145	100.0
Wisconsin	7,159	8,297	9,950	0.39	368	86.4	839,670	95.9
Wyoming	7,492	9,385	14,730	0.97	46	95.8	87,322	99.3
Independent charter school districts	4,009	6,154	13,933	2.48	257	27.3	85,179	32.7

† Not applicable.

<sup>1</sup> The federal range ratio indicates the difference between the district at the 5<sup>th</sup> percentile and the 95<sup>th</sup> percentile (when districts are ranked by expenditures per student within the state) as a ratio of the value to expenditures per student for the district at the 5<sup>th</sup> percentile.

<sup>2</sup> The District of Columbia and Hawaii consist of one school district each.

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 current expenditures per student between \$2,500 and \$35,000 were included in the national and state figures; 99.87 percent of the school districts met this criterion. Charter schools with revenues > 0 and expenditures > 0 were included in the charter school analysis; 99.79 percent of the charter school districts met this criterion.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, School District Finance Survey (F-33), FY 2002, version 1a.

## Methodology

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.

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, and data for the school district at the 5<sup>th</sup> and 95<sup>th</sup> percentiles are shown in tables 1 through 5. These percentile points were chosen to exclude any outlier data.

There are many different types of LEAs. In addition to the types discussed earlier, there are districts whose only function is to collect and allocate funds, or that provide certain administrative services for a group of LEAs. Only regular education districts with students greater than 0 were considered in the analyses resulting in tables 1 through 5.

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, the 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 greater than \$2,500 and less than \$35,000, and school districts that have charter as well as non-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, have students, and report revenues and expenditures greater than \$0.

Total expenditures in this report do not include payments to other school districts. Payments to other school districts are primarily for services to students attending schools in other school districts. These children are not included in the student count of the district making this payment. Total expenditures on the F-33 data file include payments to other districts. Total revenues include funds received from other school districts. The student counts reflect all of the students enrolled in the school district in October.

A number of factors affecting per student expenditures 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 2001–02 data is *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2001–02* (NCES 2004–341). 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 website (<http://nces.ed.gov>) when they become available.

## 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.

**Capital outlay and debt service revenues** from state governments include funds for school construction, building aid, and interest and principal payments.

**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), and 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. Payments to other school districts are excluded from total expenditures.

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

### For More Information

This report used information from the Common Core of Data, “School District Finance Survey: Fiscal Year 2001–02,” version 1a. The complete data file, survey form, and documentation may be accessed from the NCES website at <http://nces.ed.gov/ccd/f33agency.asp>. For more information about this report 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](mailto:frank.johnson@ed.gov).