

Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2006–07 (Fiscal Year 2007)

First Look



Institute of Education Sciences

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Introduction

This report presents data from the School District Finance Survey for School Year 2006–07 (fiscal year 2007, or FY 07). The School District Finance Survey is a district-level survey that consists of data submitted annually to the National Center for Education Statistics (NCES) by state education agencies (SEAs) in the 50 states and the District of Columbia. 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.

The School District Finance Survey is part of the Common Core of Data (CCD) surveys that collect administrative records data from SEAs. The data are collected and edited by the Governments Division of the U.S. Census Bureau for NCES. All 50 states and the District of Columbia provided data for FY 07.

A variety of types of local education agencies are reported in the School District Finance Survey. While agencies whose only function is to collect and allocate funds or to provide certain administrative services for a group of districts are also included on the file, this report focuses on regular public school districts and charter school districts.¹

For tables 1 through 6 in this report, all regular school districts that have student counts greater than zero and that are listed in the CCD Local Education Agency Universe Survey file for school year 2006–07 were included in the analyses. There were 15,233 such districts in FY 07. National figures do not include independent charter school districts; however, charter schools affiliated with regular school districts are included in the national and state figures. Data for independent charter school districts are reported separately at the end of tables 1 through 4 and are included in tables 5 and 6.

Table 7 presents the revenues and current expenditures of the 100 largest school districts according to the size of their student enrollment, as reported in the School District Finance Survey.

The federal revenues table (table 8) includes all local education agencies reported in the School District Finance Survey.

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 districts, independent charter school districts, and charter schools can be found in Appendix B: Common Core of Data Glossary.

Selected Findings: Fiscal Year 2007

- Regular school districts had median total revenues per pupil of \$10,754 in fiscal year (FY) 2007 (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 (\$7,740) and 95th (\$22,653) percentiles of districts was approximately 190 percent of the former. Independent charter school districts had median total revenues per pupil of \$8,677 in FY 07, with a federal range ratio of 2.0.
- For regular school districts, median current expenditures per pupil were \$9,056 in FY 07 (table 2). Median expenditures per pupil on instruction and instruction-related activities in regular school districts were \$5,824. For independent charter school districts, median current expenditures per pupil were \$7,748 in FY 07; median expenditures per pupil on instruction and instruction-related activities were \$4,285.
- In FY 07, the lowest 5 percent of regular school districts had current expenditures per pupil of \$6,806 or less, while the highest 5 percent had current expenditures per pupil of \$17,266 or more, with a federal range ratio of 1.5 (table 3). The lowest 5 percent of independent charter school districts had current expenditures per pupil of \$4,600 or less, while the highest 5 percent had current expenditures per pupil of \$15,956 or more, with a federal range ratio of 2.5.
- Unified regular school districts³ had median current expenditures per pupil of \$8,836 in FY 07, with a federal range ratio of 1.3, while unified independent charter school districts had median current expenditures per pupil of \$7,436, with a federal range ratio of 2.7 (table 4).
- There were 22 states that reported data for independent charter school districts in FY 07. Median current expenditures per pupil ranged from a low of \$6,347 in Utah to a high of \$14,324 in the District of Columbia for regular noncharter school districts that included no charter schools (table 5). Median current expenditures per pupil ranged from \$4,732 in Idaho to \$15,493 in the District of Columbia for independent charter school districts in the same set of states.
- Table 6 compares regular school districts with independent charter school districts. The independent charter school districts had greater variation in spending than regular school districts in FY 07 (e.g., the federal range ratio for total expenditures per pupil for regular school districts was 1.5, while the federal range ratio for independent charter school districts was 2.7).
- In FY 07, current expenditures per pupil in the 100 largest public school districts ranged from a low of \$5,048 in Alpine School District, Utah, to a high of \$19,435 in Boston City Schools, Massachusetts (table 7).
- Approximately \$46.9 billion was received by local education agencies from the federal government for public elementary and secondary education in FY 07 (table 8).

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.

³ Unified districts provide both elementary and secondary education services and instruction.

References and Related Data Files

References

- Berne, R., and Stiefel, L. (1984). *The Measurement of Equity in School Finance: Conceptual, Methodological, and Empirical Dimensions*. Baltimore, MD: Johns Hopkins University Press.
- 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 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, median, and 95th percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2007

State (excluding independent charter school districts)	Total revenues per pupil			Federal range ratio ¹	Number of districts	Number of students
	5 th percentile	Median	95 th percentile			
United States	\$7,740	\$10,754	\$22,653	1.9	13,560	48,168,045
Alabama	8,009	9,137	11,779	0.5	131	743,273
Alaska	10,722	21,671	40,444	2.8	53	132,197
Arizona	6,962	9,946	23,000	2.3	215	969,852
Arkansas	7,687	8,808	11,142	0.4	245	474,532
California	8,307	10,297	21,023	1.5	964	6,197,212
Colorado	8,124	10,471	17,848	1.2	178	790,211
Connecticut	12,368	14,781	22,139	0.8	169	553,331
Delaware	11,205	13,590	23,287	1.1	16	108,495
District of Columbia	†	20,167	†	†	1	56,943
Florida	9,124	10,238	14,758	0.6	67	2,656,176
Georgia	8,863	10,356	13,191	0.5	179	1,628,153
Hawaii	†	16,520	†	†	1	180,728
Idaho	6,408	8,499	17,508	1.7	114	262,935
Illinois	7,600	9,709	16,797	1.2	872	2,101,085
Indiana	7,490	9,215	12,603	0.7	292	1,034,588
Iowa	8,971	10,323	16,259	0.8	365	483,122
Kansas	9,225	11,071	15,305	0.7	296	468,974
Kentucky	8,417	9,491	11,226	0.3	175	646,360
Louisiana	7,839	9,637	23,369	2.0	71	664,098
Maine	10,623	14,328	28,444	1.7	227	193,539
Maryland	11,492	12,651	16,324	0.4	24	851,640
Massachusetts	11,268	14,321	26,335	1.3	302	919,220
Michigan	8,461	9,685	14,406	0.7	551	1,601,774
Minnesota	8,951	10,791	14,467	0.6	342	809,988
Mississippi	7,101	8,445	11,927	0.7	152	494,135
Missouri	7,101	8,844	13,794	0.9	522	910,142
Montana	7,438	11,686	29,080	2.9	425	144,258
Nebraska	9,384	11,809	17,886	0.9	254	287,135
Nevada	8,535	10,869	40,153	3.7	17	422,782
New Hampshire	10,587	14,900	29,200	1.8	162	198,625
New Jersey	13,231	16,931	27,396	1.1	551	1,342,783
New Mexico	8,539	12,457	21,495	1.5	89	327,816
New York	13,561	17,327	36,045	1.7	694	2,757,487
North Carolina	7,833	9,287	12,643	0.6	115	1,399,586
North Dakota	8,144	11,466	32,140	2.9	195	96,577
Ohio	8,452	9,972	16,936	1.0	614	1,758,834
Oklahoma	6,721	8,315	12,921	0.9	540	639,032
Oregon	8,314	9,852	21,867	1.6	194	559,398
Pennsylvania	10,144	12,219	16,552	0.6	500	1,760,451
Rhode Island	11,223	14,430	22,958	1.0	36	147,861
South Carolina	8,276	9,746	12,536	0.5	85	701,580
South Dakota	8,133	10,168	18,080	1.2	165	121,158
Tennessee	6,462	7,300	9,149	0.4	135	978,084
Texas	8,298	10,348	24,220	1.9	1,031	4,513,835
Utah	6,589	8,246	15,930	1.4	40	504,079
Vermont	12,238	21,094	33,114	1.7	238	90,504
Virginia	8,872	10,672	14,950	0.7	132	1,220,440
Washington	8,323	10,137	25,150	2.0	296	1,026,121
West Virginia	8,926	10,139	12,143	0.4	55	281,298
Wisconsin	10,387	11,837	15,532	0.5	425	870,584
Wyoming	13,806	19,716	36,931	1.7	48	85,034
Independent charter school districts ²	5,745	8,677	17,243	2.0	1,673	558,976

† 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 of total revenues per pupil and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

²All associated schools are charter schools.

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of school districts have total revenues per pupil of \$8,009 or less. If all school districts were listed by size of total revenues per pupil, the district at the midpoint (median) would have total revenues per pupil of \$9,137. Five percent of school districts have total revenues per pupil of \$11,779 or more. The federal range ratio shows that the total revenues per pupil for district at the 95th percentile are approximately 50 percent higher than the total revenues per pupil for district at the 5th percentile. National figures do not include independent charter school districts. 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. 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; 99.1 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 2007, Version 1a.

Table 2. Median expenditures per pupil and median payments per pupil to other districts, private schools, and charter schools from elementary and secondary regular school districts, by type of expenditure in states and independent charter school districts: Fiscal year 2007

State (excluding independent charter school districts)	Median expenditures per pupil						Median payments per pupil to other districts, private schools, and charter schools
	Current expenditures			Capital outlay ³	Other programs ⁴ and payments to state and local governments	Interest on long-term debt	
	Total ¹	Total current ²	Instruction and instruction-related				
United States	\$10,362	\$9,056	\$5,824	\$432	\$23	\$156	\$101
Alabama	9,124	8,286	5,166	492	150	113	8
Alaska	21,468	18,678	11,137	1,244	1	0	0
Arizona	9,565	7,928	4,491	734	2	43	0
Arkansas	8,932	7,859	5,236	534	1	180	13
California	9,917	8,477	5,549	623	23	98	97
Colorado	10,258	8,612	5,313	792	33	226	94
Connecticut	13,641	12,415	8,054	291	17	215	434
Delaware	13,808	11,172	7,007	1,562	7	137	409
District of Columbia ⁵	17,563	14,324	7,295	2,935	304	0	2,466
Florida	10,065	8,422	5,421	1,296	114	82	0
Georgia	10,099	8,948	6,179	735	0	54	7
Hawaii ⁵	12,171	11,060	6,898	764	347	0	0
Idaho	8,045	7,494	4,721	278	0	141	0
Illinois	9,083	8,158	5,079	374	2	171	333
Indiana	9,707	8,067	4,971	615	800	84	239
Iowa	9,230	8,136	5,408	717	0	143	476
Kansas	10,603	9,647	6,244	712	0	118	7
Kentucky	9,502	8,220	5,336	725	106	212	0
Louisiana	9,418	8,464	5,479	466	20	107	1
Maine	12,846	11,927	7,950	192	29	47	396
Maryland	12,676	11,167	7,181	1,342	34	107	111
Massachusetts	12,830	11,758	7,902	175	0	333	903
Michigan	9,395	8,420	5,479	252	68	370	10
Minnesota	10,500	8,834	5,992	633	338	286	243
Mississippi	8,241	7,599	4,869	380	17	89	0
Missouri	9,192	8,076	5,279	432	88	108	67
Montana	11,023	10,371	6,625	215	0	0	31
Nebraska	10,837	9,699	6,479	580	0	55	12
Nevada	11,318	9,472	6,320	892	45	202	3
New Hampshire	12,519	11,637	7,504	246	0	144	724
New Jersey	15,511	14,203	8,943	347	52	266	698
New Mexico	12,494	10,710	6,098	1,290	0	126	7
New York	16,782	15,198	10,438	472	55	400	183
North Carolina	9,223	8,267	5,477	290	18	147	0
North Dakota	10,609	9,643	5,854	486	0	0	541
Ohio	9,090	8,142	5,224	319	120	129	122
Oklahoma	8,260	7,800	4,688	243	0	14	0
Oregon	9,746	8,909	5,492	219	5	174	16
Pennsylvania	11,067	9,654	6,267	296	28	424	695
Rhode Island	13,646	13,016	8,070	121	132	173	724
South Carolina	10,162	8,515	5,492	717	99	242	14
South Dakota	9,316	8,525	5,221	402	0	92	25
Tennessee	7,248	6,657	4,695	303	69	153	1
Texas	10,059	8,398	5,327	575	8	234	52
Utah	8,227	6,360	4,358	1,064	189	167	0
Vermont	12,644	12,093	8,107	203	0	85	7,916
Virginia	10,291	9,308	6,244	563	13	126	96
Washington	9,772	8,644	5,488	337	0	161	6
West Virginia	10,130	9,523	6,019	346	51	0	0
Wisconsin	11,040	10,065	6,557	272	191	276	232
Wyoming	18,115	14,358	8,886	2,085	1	11	5
Independent charter school districts ⁶	8,224	7,748	4,285	28	0	0	0

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.

⁶All associated schools are charter schools.

NOTE: How to read this table: Using Alabama, total expenditures as an example, if all school districts were listed by size of total expenditures per pupil, the district at the midpoint (median) would have total expenditures per pupil of \$9,124. Median expenditures are reported for each data item, so details do not sum to totals. National figures do not include independent charter school districts. 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. 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; 99.1 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 2007, Version 1a.

Table 3. Current expenditures per pupil at the 5th, median, and 95th percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2007

State (excluding independent charter school districts)	Current expenditures ¹ per pupil			Federal range ratio ²	Number of districts	Number of students
	5 th percentile	Median	95 th percentile			
United States	\$6,806	\$9,056	\$17,266	1.5	13,560	48,168,045
Alabama	7,256	8,286	10,042	0.4	131	743,273
Alaska	9,489	18,678	30,563	2.2	53	132,197
Arizona	5,979	7,928	18,101	2.0	215	969,852
Arkansas	6,821	7,859	9,665	0.4	245	474,532
California	6,993	8,477	15,633	1.2	964	6,197,212
Colorado	6,795	8,612	14,929	1.2	178	790,211
Connecticut	10,435	12,415	17,363	0.7	169	553,331
Delaware	9,241	11,172	14,342	0.6	16	108,495
District of Columbia	†	14,324	†	†	1	56,943
Florida	7,698	8,422	10,476	0.4	67	2,656,176
Georgia	7,810	8,948	11,194	0.4	179	1,628,153
Hawaii	†	11,060	†	†	1	180,728
Idaho	5,567	7,494	15,667	1.8	114	262,935
Illinois	6,324	8,158	13,358	1.1	872	2,101,085
Indiana	6,999	8,067	10,757	0.5	292	1,034,588
Iowa	7,022	8,136	11,540	0.6	365	483,122
Kansas	7,647	9,647	13,282	0.7	296	468,974
Kentucky	7,147	8,220	9,903	0.4	175	646,360
Louisiana	7,208	8,464	13,433	0.9	71	664,098
Maine	9,619	11,927	20,079	1.1	227	193,539
Maryland	10,082	11,167	13,390	0.3	24	851,640
Massachusetts	9,632	11,758	19,323	1.0	302	919,220
Michigan	7,507	8,420	12,000	0.6	551	1,601,774
Minnesota	7,279	8,834	12,316	0.7	342	809,988
Mississippi	6,259	7,599	10,563	0.7	152	494,135
Missouri	6,460	8,076	12,007	0.9	522	910,142
Montana	6,735	10,371	24,818	2.7	425	144,258
Nebraska	7,792	9,699	15,168	0.9	254	287,135
Nevada	7,781	9,472	28,426	2.7	17	422,782
New Hampshire	8,829	11,637	17,140	0.9	162	198,625
New Jersey	11,601	14,203	20,898	0.8	551	1,342,783
New Mexico	7,811	10,710	19,576	1.5	89	327,816
New York	11,846	15,198	26,981	1.3	694	2,757,487
North Carolina	7,116	8,267	10,878	0.5	115	1,399,586
North Dakota	6,634	9,643	24,739	2.7	195	96,577
Ohio	7,077	8,142	11,240	0.6	614	1,758,834
Oklahoma	6,180	7,800	12,421	1.0	540	639,032
Oregon	7,356	8,909	19,119	1.6	194	559,398
Pennsylvania	8,080	9,654	13,141	0.6	500	1,760,451
Rhode Island	10,396	13,016	15,937	0.5	36	147,861
South Carolina	7,109	8,515	11,162	0.6	85	701,580
South Dakota	6,783	8,525	14,602	1.2	165	121,158
Tennessee	5,810	6,657	8,498	0.5	135	978,084
Texas	6,883	8,398	13,730	1.0	1,031	4,513,835
Utah	5,203	6,360	12,696	1.4	40	504,079
Vermont	8,824	12,093	16,030	0.8	238	90,504
Virginia	8,177	9,308	13,246	0.6	132	1,220,440
Washington	7,354	8,644	21,600	1.9	296	1,026,121
West Virginia	8,515	9,523	10,750	0.3	55	281,298
Wisconsin	8,680	10,065	12,918	0.5	425	870,584
Wyoming	11,877	14,358	26,509	1.2	48	85,034
Independent charter school districts³	4,600	7,748	15,956	2.5	1,673	558,976

† 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.

³All associated schools are charter schools.

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of school districts have current expenditures per pupil of \$7,256 or less. If all school districts were listed by size of current expenditures per pupil, the district at the midpoint (median) would have current expenditures per pupil of \$8,286. Five percent of school districts have current expenditures per pupil of \$10,042 or more. The federal range ratio shows that the current expenditures per pupil for district at the 95th percentile are approximately 40 percent higher than the current expenditures per pupil for district at the 5th percentile. National figures do not include independent charter school districts. 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. 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; 99.1 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 2007, Version 1a.

Table 4. Current expenditures per pupil at the 5th, 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 and unified independent charter school districts: Fiscal year 2007

State (excluding independent charter school districts)	Current expenditures ¹ per pupil			Federal range ratio ²	Number of unified school districts ³	Percentage of regular districts that are unified ³	Number of students in unified school districts ³	Percentage of students in unified school districts ³
	5 th percentile	Median	95 th percentile					
United States	\$6,808	\$8,836	\$15,915	1.3	10,505	77.5	44,392,428	92.2
Alabama	7,256	8,286	10,042	0.4	131	100.0	743,273	100.0
Alaska	9,489	18,678	30,563	2.2	53	100.0	132,197	100.0
Arizona	5,976	7,547	14,823	1.5	104	48.4	614,152	63.3
Arkansas	6,821	7,859	9,665	0.4	245	100.0	474,532	100.0
California	7,101	8,328	13,568	0.9	336	34.9	4,436,622	71.6
Colorado	6,795	8,612	14,929	1.2	178	100.0	790,211	100.0
Connecticut	10,668	12,255	16,555	0.6	114	67.5	516,303	93.3
Delaware	9,241	11,172	14,342	0.6	16	100.0	108,495	100.0
District of Columbia	†	14,324	†	†	1	100.0	56,943	100.0
Florida	7,698	8,422	10,476	0.4	67	100.0	2,656,176	100.0
Georgia	7,810	8,932	10,904	0.4	175	97.8	1,626,671	99.9
Hawaii	†	11,060	†	†	1	100.0	180,728	100.0
Idaho	5,567	7,265	11,701	1.1	108	94.7	262,819	100.0
Illinois	6,393	7,779	10,550	0.7	389	44.6	1,306,344	62.2
Indiana	6,999	8,070	10,757	0.5	291	99.7	1,034,349	100.0
Iowa	7,010	8,096	10,257	0.5	342	93.7	479,660	99.3
Kansas	7,647	9,607	12,961	0.7	291	98.3	468,565	99.9
Kentucky	7,147	8,214	9,770	0.4	170	97.1	644,685	99.7
Louisiana	7,208	8,464	13,433	0.9	71	100.0	664,098	100.0
Maine	9,448	11,285	15,026	0.6	117	51.5	169,281	87.5
Maryland	10,082	11,167	13,390	0.3	24	100.0	851,640	100.0
Massachusetts	9,602	11,451	16,342	0.7	212	70.2	856,797	93.2
Michigan	7,537	8,415	11,405	0.5	523	94.9	1,600,310	99.9
Minnesota	7,279	8,752	11,717	0.6	328	95.9	807,830	99.7
Mississippi	6,259	7,587	10,300	0.6	148	97.4	492,861	99.7
Missouri	6,380	7,924	11,044	0.7	447	85.6	899,418	98.8
Montana	7,334	11,924	25,529	2.5	51	12.0	16,697	11.6
Nebraska	7,792	9,699	15,168	0.9	254	100.0	287,135	100.0
Nevada	7,781	9,471	24,105	2.1	16	94.1	422,714	100.0
New Hampshire	8,588	11,176	14,516	0.7	65	40.1	153,264	77.2
New Jersey	11,905	14,163	20,369	0.7	221	40.1	1,010,350	75.2
New Mexico	7,811	10,710	19,576	1.5	89	100.0	327,816	100.0
New York	11,705	14,989	23,234	1.0	646	93.1	2,709,894	98.3
North Carolina	7,116	8,267	10,878	0.5	115	100.0	1,399,586	100.0
North Dakota	6,908	9,392	16,255	1.4	152	77.9	94,161	97.5
Ohio	7,077	8,141	11,185	0.6	612	99.7	1,758,645	100.0
Oklahoma	6,166	7,658	11,891	0.9	429	79.4	617,002	96.6
Oregon	7,275	8,741	16,818	1.3	178	91.8	559,037	99.9
Pennsylvania	8,070	9,654	13,144	0.6	498	99.6	1,759,537	99.9
Rhode Island	10,396	12,318	15,937	0.5	32	88.9	146,069	98.8
South Carolina	7,109	8,515	11,162	0.6	85	100.0	701,580	100.0
South Dakota	6,767	8,392	13,624	1.0	159	96.4	120,026	99.1
Tennessee	5,873	6,629	8,229	0.4	122	90.4	955,363	97.7
Texas	6,878	8,310	13,150	0.9	972	94.3	4,505,402	99.8
Utah	5,203	6,360	12,696	1.4	40	100.0	504,079	100.0
Vermont	8,947	12,244	15,604	0.7	36	15.1	31,431	34.7
Virginia	8,177	9,308	13,246	0.6	132	100.0	1,220,440	100.0
Washington	7,392	8,561	17,735	1.4	250	84.5	1,018,417	99.2
West Virginia	8,515	9,523	10,750	0.3	55	100.0	281,298	100.0
Wisconsin	8,781	10,028	12,227	0.4	368	86.6	833,215	95.7
Wyoming	11,877	14,153	26,509	1.2	46	95.8	84,310	99.1
Unified independent charter school districts⁴	4,718	7,436	17,423	2.7	435	26.0	217,632	38.9

† 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 school districts that provide both elementary and secondary education services and instruction.

⁴All associated schools are charter schools that provide both elementary and secondary education services and instruction.

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of unified school districts have current expenditures per pupil of \$7,256 or less. If all unified school districts were listed by size of current expenditures per pupil, the district at the midpoint (median) would have current expenditures per pupil of \$8,286. Five percent of unified school districts have current expenditures per pupil of \$10,042 or more. The federal range ratio shows that the current expenditures per pupil for district at the 95th percentile are approximately 40 percent higher than the current expenditures per pupil for district at the 5th percentile. National figures do not include independent charter school districts. 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. 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; 99.1 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 2007 Version 1a.

Table 5. Median current expenditures per pupil and numbers of districts and students for public elementary and secondary regular school districts and independent charter school districts in states that have reported independent charter school district data, by district type and state: Fiscal year 2007

District type and state	Median current expenditures ¹ per pupil					Number of districts	Number of students
	Total	Instruction and instruction-related	Student support service	Administration	Operations		
Regular school districts²							
Arizona	\$8,082	\$4,508	\$398	\$1,202	\$1,900	209	949,866
Arkansas	7,858	5,234	317	824	1,485	236	412,900
California	8,623	5,615	244	1,237	1,500	743	2,916,514
Colorado	9,205	5,519	229	1,456	1,779	130	104,489
Connecticut	12,415	8,054	805	1,333	2,366	169	553,331
Delaware	11,172	7,007	583	1,304	2,265	16	108,495
District of Columbia	14,324	7,295	967	1,959	4,103	1	56,943
Georgia	8,926	6,150	429	888	1,483	158	1,029,533
Idaho	7,747	4,963	289	892	1,642	100	133,113
Indiana	8,067	4,971	262	1,005	1,779	292	1,034,588
Louisiana	8,410	5,462	356	878	1,873	66	525,818
Michigan	8,420	5,479	314	1,005	1,601	551	1,601,774
Minnesota	8,834	5,992	175	876	1,703	342	809,988
Missouri	8,076	5,279	297	892	1,563	522	910,142
New Jersey	14,203	8,943	1,365	1,507	2,454	551	1,342,783
North Carolina	8,267	5,477	476	907	1,418	115	1,399,586
Ohio	8,142	5,224	396	1,058	1,528	614	1,758,834
Oregon	9,447	5,752	316	1,423	1,912	154	259,737
Pennsylvania	9,654	6,267	427	981	1,989	500	1,760,451
Rhode Island	13,016	8,091	1,366	1,062	1,998	34	111,711
Texas	8,400	5,327	298	1,044	1,670	1,023	3,982,207
Utah	6,347	4,307	186	665	1,246	39	479,765
Independent charter school districts³							
Arizona	\$6,338	\$3,254	\$134	\$1,505	\$1,185	337	92,432
Arkansas	6,673	3,735	213	1,422	1,269	8	1,665
California	7,576	4,778	53	1,404	1,381	8	4,419
Colorado	7,419	3,850	157	2,219	1,192	1	2,735
Connecticut	9,034	5,102	566	2,011	1,552	15	3,279
Delaware	9,367	4,929	362	1,425	2,685	17	7,576
District of Columbia	15,493	9,028	—	—	5,142	48	16,136
Georgia	13,672	9,148	438	1,891	2,195	1	256
Idaho	4,732	3,558	4	504	670	11	4,598
Indiana	6,984	4,298	22	1,418	997	14	4,383
Louisiana	7,626	4,703	269	1,117	1,481	16	10,479
Michigan	7,913	3,978	209	1,938	1,671	221	98,507
Minnesota	8,434	5,260	21	1,735	911	147	25,446
Missouri	10,125	5,296	178	1,989	2,448	16	6,116
New Jersey	12,088	6,970	—	2,333	2,382	53	15,800
North Carolina	7,197	4,533	138	1,789	547	93	28,294
Ohio	8,108	4,808	102	1,637	483	300	75,418
Oregon	12,931	6,791	490	2,446	3,203	2	245
Pennsylvania	9,422	5,313	332	1,964	1,615	117	59,734
Rhode Island	11,373	6,863	965	2,006	1,268	8	1,769
Texas	7,160	4,003	104	1,517	1,427	189	80,847
Utah	5,256	3,155	169	747	1,061	51	18,842

— Not available.

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.

²Regular 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.

³All associated schools are charter schools.

NOTE: How to read this table: Using Arizona (under regular school districts) as an example, if all regular school districts were listed by size of total current expenditures per pupil, the district at the midpoint (median) would have total current expenditures per pupil of \$8,082. 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; 99.1 percent of charter school districts met these criteria. Only the 22 states that have 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 2007, Version 1a.

Table 6. Expenditures per pupil at the 5th, median, and 95th percentile cutpoints and federal range ratio for states that reported both public elementary and secondary regular school districts and independent charter school districts, by district type and type of expenditure: Fiscal year 2007

District type and expenditure type	Expenditures per pupil			Federal range ratio ¹
	5 th percentile	Median	95 th percentile	
Regular school districts²				
Total expenditures ⁴	\$7,688	\$10,106	\$19,549	1.5
Total current ⁵	6,918	8,746	15,774	1.3
Instruction and instruction-related	4,347	5,636	9,676	1.2
Support services	2,166	3,048	6,197	1.9
Other elementary/secondary current	191	386	666	2.5
Capital outlay ⁶	42	455	4,856	115.5
Other programs ⁷	0	21	372	†
Payments to state and local governments	0	0	648	†
Interest on long-term debt	0	179	834	†
Payments to other districts, private schools, and charter schools	0	87	1,396	†
Independent charter school districts³				
Total expenditures ⁴	\$4,828	\$8,224	\$17,911	2.7
Total current ⁵	4,600	7,748	15,956	2.5
Instruction and instruction-related	2,063	4,285	10,038	3.9
Support services	1,060	3,296	6,934	5.5
Other elementary/secondary current	0	133	766	†
Capital outlay ⁶	0	28	2,472	†
Other programs ⁷	0	0	378	†
Payments to state and local governments	0	0	41	†
Interest on long-term debt	0	0	476	†
Payments to other districts, private schools, and charter schools	0	0	144	†

† 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 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.

³All associated schools are charter schools.

⁴Total expenditures do not include payments to private schools and charter schools

⁵Total 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.

⁶Capital outlay expenditures are those for school construction, property, and equipment.

⁷Other programs include community services, adult education, and community colleges.

NOTE: Only the 22 states that have reported independent charter school district data are included in this table. How to read this table: Using regular school districts, total expenditures as an example, this table shows that 5 percent of regular school districts have total expenditures per pupil of \$7,688 or less. If all regular school districts were listed by size of total expenditures per pupil, the district at the midpoint (median) would have total expenditures per pupil of \$10,106. Five percent of regular districts have total expenditures per pupil of \$19,549 or more. The federal range ratio shows that the total expenditures per pupil for district at the 95th percentile are approximately 150 percent higher than the total expenditures per pupil for district at the 5th percentile. 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; 99.1 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 2007, Version 1a.

Table 7. 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 2007

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	999,150	\$19,368,571	\$1,899,716	\$9,237,947	\$8,230,908	\$16,428,587	\$12,653,596	\$16,443
Los Angeles Unified School District	California	707,627	9,064,931	1,052,743	6,289,837	1,722,351	7,334,154	5,041,689	10,364
City Of Chicago School District 299	Illinois	413,694	4,692,622	702,909	1,699,061	2,290,652	3,998,608	2,677,189	9,666
Miami-Dade County Public School District	Florida	353,790	3,814,807	433,672	1,463,821	1,917,314	3,315,218	2,215,527	9,371
Clark County School District	Nevada	303,448	2,843,207	202,379	649,510	1,991,318	2,364,169	1,478,193	7,791
Broward County School District	Florida	262,813	2,709,902	229,713	1,052,289	1,427,900	2,265,401	1,487,834	8,620
Houston Independent School District 912	Texas	202,936	2,057,191	273,906	412,297	1,370,988	1,622,348	1,051,162	7,994
Hillsborough County School District	Florida	193,517	2,129,937	252,566	1,125,993	751,378	1,505,828	1,022,889	7,781
Hawaii Public Schools	Hawaii	180,728	2,985,593	256,696	2,681,049	47,848	1,998,913	1,246,664	11,060
Philadelphia School District	Pennsylvania	178,241	2,441,472	311,782	1,303,631	826,059	1,601,494	913,503	8,985
Orange County School Board	Florida	175,245	1,976,983	149,156	852,400	975,427	1,422,330	959,730	8,116
Palm Beach County School District	Florida	171,431	2,057,933	133,639	362,209	1,562,085	1,532,044	1,066,681	8,937
Fairfax County Schools	Virginia	163,952	2,255,060	83,635	450,412	1,721,013	2,084,872	1,399,314	12,716
Dallas Independent School District 905	Texas	159,144	1,587,549	213,494	312,635	1,061,420	1,339,318	885,938	8,416
Gwinnett County School District	Georgia	152,043	1,571,111	87,664	655,939	827,508	1,345,727	902,607	8,851
Montgomery County Schools	Maryland	137,814	2,249,696	92,959	475,234	1,681,503	1,920,853	1,341,701	13,938
Prince Georges County Schools	Maryland	131,014	1,761,330	111,266	856,121	793,943	1,510,124	928,807	11,526
San Diego City Unified School District	California	130,983	1,617,095	144,726	754,228	718,141	1,268,153	793,185	9,682
Charlotte-Mecklenburg Schools	North Carolina	128,789	1,244,057	91,893	632,234	519,930	1,040,704	680,690	8,081
Wake County Schools	North Carolina	128,122	1,447,470	65,144	622,879	759,447	990,091	650,357	7,728
Duval County School District	Florida	125,176	1,218,342	117,295	606,135	494,912	1,050,852	710,230	8,395
Detroit Public School District	Michigan	117,609	1,508,139	269,588	918,069	320,482	1,399,077	833,716	11,896
Memphis City Schools	Tennessee	117,349	1,067,335	142,662	398,294	526,379	965,636	654,667	8,229
Pinellas County School District	Florida	109,915	1,160,215	101,691	399,082	659,442	951,423	620,063	8,656
Cobb County School District	Georgia	107,274	1,190,519	68,721	459,559	662,239	944,935	681,132	8,809
Baltimore County Schools	Maryland	105,839	1,328,911	92,367	536,964	699,580	1,196,727	782,584	11,307
Dekalb County School District	Georgia	101,396	1,193,406	94,124	407,108	692,174	1,021,401	704,762	10,073
Albuquerque School District	New Mexico	95,493	909,023	87,631	689,195	132,197	762,728	452,527	7,987
Polk County School District	Florida	92,801	982,220	82,301	536,608	363,311	777,640	539,351	8,380
Jefferson County School District	Kentucky	92,659	1,026,965	107,923	417,848	501,194	898,642	565,680	9,698
Cypress-Fairbanks Independent School District 907	Texas	92,135	751,839	37,840	246,218	467,781	623,484	429,362	6,767
Long Beach Unified School District	California	90,663	909,270	133,819	647,370	128,081	793,555	527,981	8,753
Milwaukee City School District	Wisconsin	89,912	1,148,524	159,448	718,725	270,351	1,054,262	693,004	11,725
Jefferson County School District R-1	Colorado	86,154	825,158	41,486	341,225	442,447	706,648	467,159	8,202
Baltimore City Schools	Maryland	84,515	1,246,552	122,920	793,289	330,343	1,051,341	688,594	12,440
Fulton County School District	Georgia	83,861	997,880	45,745	297,967	654,168	788,787	543,404	9,406
Northside Independent School District 915	Texas	82,587	731,923	55,227	268,708	407,988	603,744	405,052	7,310
Austin Independent School District 901	Texas	82,140	960,995	82,135	140,010	738,850	672,073	434,315	8,182
Fort Worth Independent School District 905	Texas	79,457	710,684	98,401	256,415	355,868	613,039	393,272	7,715
Lee County School District	Florida	78,981	1,003,253	66,646	248,485	688,122	657,077	409,678	8,319
Jordan School District	Utah	78,299	552,931	39,461	286,699	226,771	400,213	274,314	5,111
Fresno Unified School District	California	77,555	821,412	120,670	566,873	133,869	697,587	472,716	8,995
Brevard County School District	Florida	74,785	741,110	53,583	318,385	369,142	607,220	420,056	8,120
Mesa Unified School District	Arizona	74,128	613,251	51,825	317,493	243,933	512,069	325,402	6,908
Nashville Davidson County Schools	Tennessee	73,731	720,591	72,974	186,527	461,090	631,232	413,958	8,561

See notes at end of table.

Table 7. 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 2007

—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	
Anne Arundel County Schools	Maryland	73,066	931,352	45,134	288,189	598,029	814,585	537,071	11,149
Denver School District 1	Colorado	72,561	797,383	86,525	254,239	456,619	657,621	395,635	9,063
Virginia Beach City Schools	Virginia	72,538	807,157	61,259	375,553	370,345	734,301	503,851	10,123
Prince William County Schools	Virginia	70,948	847,608	35,176	347,986	464,446	710,872	477,105	10,020
Guilford County Schools	North Carolina	70,427	652,707	55,835	360,880	235,992	584,313	376,549	8,297
Greenville County School District	South Carolina	67,537	637,541	52,331	286,464	298,746	511,322	334,369	7,571
Granite School District	Utah	67,502	448,235	49,274	254,021	144,940	370,332	257,989	5,486
Fort Bend Independent School District 907	Texas	67,014	550,235	28,496	195,713	326,026	473,298	319,258	7,063
Seminole County School District	Florida	66,351	633,727	42,441	309,429	281,857	523,207	351,346	7,885
Volusia County School District	Florida	65,867	701,777	51,455	260,260	390,062	554,708	369,645	8,422
Mobile County School District	Alabama	65,097	580,429	80,697	343,347	156,385	546,534	331,428	8,396
Washoe County School District	Nevada	64,954	580,576	34,882	175,613	370,081	505,416	341,261	7,781
Pasco County School Board	Florida	64,689	685,854	48,179	368,579	269,096	513,649	331,404	7,940
Arlington Independent School	Texas	63,082	518,791	44,809	150,593	323,389	450,406	307,318	7,140
El Paso Independent School District 902	Texas	62,857	563,711	86,039	277,375	200,297	490,017	333,557	7,796
Davis County School District	Utah	62,193	418,693	34,790	250,917	132,986	347,016	232,335	5,580
Elk Grove Unified School District	California	61,881	584,298	39,639	393,358	151,301	491,521	335,492	7,943
North East Independent School District 910	Texas	61,255	581,418	32,159	142,591	406,668	473,951	324,609	7,737
Tucson Unified School District 1	Arizona	60,333	527,757	63,504	262,179	202,074	455,676	255,550	7,553
Knox County School District	Tennessee	59,663	478,390	42,000	129,729	306,661	403,362	286,741	6,761
Aldine Independent School District 902	Texas	58,831	536,158	68,261	273,834	194,063	476,944	306,782	8,107
Chesterfield County Schools	Virginia	58,455	598,918	25,246	279,457	294,215	483,971	325,429	8,279
San Bernardino City Unified School District	California	57,398	619,398	78,412	475,527	65,459	508,567	330,561	8,860
Santa Ana Unified School District	California	57,286	566,979	73,721	376,950	116,308	534,419	364,138	9,329
Garland Independent School District 909	Texas	56,955	469,348	35,589	205,581	228,178	402,584	267,019	7,068
DC Public Schools	District of Columbia	56,943	1,148,358	134,700	†	1,013,658	815,675	415,426	14,324
Alpine School District	Utah	56,460	359,176	31,146	218,534	109,496	285,019	203,721	5,048
Boston City Schools	Massachusetts	56,388	1,220,761	102,201	374,962	743,598	1,095,901	761,182	19,435
San Francisco Unified School District	California	56,183	655,003	74,706	271,465	308,832	489,682	315,883	8,716
Columbus City School District	Ohio	56,003	907,767	100,819	350,149	456,799	666,133	411,446	11,895
Cleveland City School District	Ohio	55,593	911,109	130,506	516,776	263,827	632,832	425,358	11,383
San Antonio Independent School District 907	Texas	55,406	543,509	97,844	269,268	176,397	465,545	310,034	8,402
Plano Independent School District 910	Texas	52,997	648,715	20,962	90,684	537,069	410,697	286,927	7,749
Cumberland County Schools	North Carolina	52,809	423,987	55,700	265,591	102,696	401,847	264,467	7,609
Clayton County School District	Georgia	52,533	556,161	58,860	247,869	249,432	438,582	299,791	8,349
Osceola County School District	Florida	52,012	532,103	38,652	244,655	248,796	401,920	268,290	7,727
Capistrano Unified School District	California	51,512	444,582	22,214	159,712	262,656	392,154	269,542	7,613
Katy Independent School District 914	Texas	51,201	462,280	16,553	166,614	279,113	365,720	239,376	7,143
Forsyth County-Winston Salem Schools	North Carolina	50,648	463,122	44,643	266,190	152,289	427,288	297,683	8,436
Atlanta Public Schools	Georgia	50,631	814,744	88,422	152,602	573,720	645,272	405,202	12,745
Loudoun County Schools	Virginia	50,383	684,499	9,462	155,380	519,657	616,388	429,335	12,234
Douglas County School District Re 1	Colorado	50,370	471,882	10,102	188,725	273,055	398,753	259,975	7,916
Corona Norco Unified School District	California	49,865	522,273	23,394	327,461	171,418	383,696	257,409	7,695
Pasadena Independent School District 917	Texas	49,851	434,863	45,102	218,762	170,999	359,084	231,349	7,203
Cherry Creek School District 5	Colorado	49,684	472,054	17,805	187,225	267,024	408,482	284,611	8,222

See notes at end of table.

Table 7. 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 2007

—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	
Sacramento City Unified School District	California	49,355	550,875	75,511	351,170	124,194	463,747	301,621	9,396
Anchorage School District	Alaska	49,230	536,620	60,069	298,397	178,154	515,259	333,534	10,466
East Baton Rouge Parish School District	Louisiana	49,197	543,620	75,588	178,185	289,847	450,619	278,165	9,159
Lewisville Independent School District 902	Texas	49,060	467,179	23,471	78,815	364,893	363,239	246,120	7,404
Howard County Schools	Maryland	49,048	754,403	18,529	189,850	546,024	613,445	416,339	12,507
Garden Grove Unified School Dist	California	48,802	456,132	43,375	311,885	100,872	413,739	279,992	8,478
Brownsville Independent School District 901	Texas	48,334	465,961	78,309	306,403	81,249	400,054	262,210	8,277
San Juan Unified School District	California	47,862	488,602	42,664	303,867	142,071	413,888	281,733	8,648
Henrico County Schools	Virginia	47,680	467,012	25,324	214,579	227,109	389,127	266,237	8,161
Shelby County School District	Tennessee	47,126	344,040	19,178	150,445	174,417	317,662	230,265	6,741

† Not applicable.

¹The student membership obtained from the 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.

NOTE: The universe for this table includes all 50 states and the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

Table 8. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2007

State	[in thousands of dollars]									
	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition	Other and unspecified revenues through state ¹	Impact aid	Other revenues direct to school districts ²
Reporting states³	\$46,880,611	\$11,388,226	\$9,789,390	‡	‡	\$624,002	\$9,371,334	‡	\$1,158,983	‡
Alabama	689,072	214,840	167,448	42,273	17,330	17,015	189,099	17,865	4,019	19,183
Alaska	282,270	40,928	28,848	10,788	1,167	3,057	26,855	‡	112,286	37,997
Arizona	1,019,678	251,161	147,670	48,438	9,586	18,225	203,290	‡	146,867	44,607
Arkansas	484,408	118,076	108,068	‡	5,456	‡	121,732	93,281	587	27,274
California	7,200,299	1,995,300	1,712,796	352,723	35,954	68,117	1,291,389	1,110,636	71,611	561,773
Colorado	531,425	146,126	143,184	31,811	2,904	6,664	96,351	44,871	20,085	‡
Connecticut	389,614	103,009	113,589	26,366	2,843	7,205	74,322	‡	—	46,221
Delaware	107,509	30,607	26,252	—	1,440	3,755	21,659	‡	—	‡
District of Columbia	178,918	72,077	14,306	—	1,510	3,800	13,319	72,464	1,246	196
Florida	2,489,027	670,613	564,232	105,017	11,931	41,245	542,179	384,964	11,942	‡
Georgia	1,475,463	—	—	—	—	—	422,180	‡	30,268	‡
Hawaii	256,696	57,755	36,629	776	1,563	2,873	38,591	‡	47,518	‡
Idaho	205,254	47,648	45,172	13,247	4,164	3,615	49,095	25,186	7,092	‡
Illinois	1,863,328	535,208	463,109	‡	10,871	29,917	355,054	359,885	23,695	80,029
Indiana	768,826	182,528	229,161	‡	5,279	11,247	177,060	148,981	893	12,922
Iowa	390,585	62,393	144,978	‡	2,744	6,559	77,597	67,533	952	‡
Kansas	346,441	90,507	—	—	7,295	1,626	91,786	132,621	20,037	2,569
Kentucky	677,570	—	—	—	—	—	172,113	‡	—	48,207
Louisiana	1,252,435	274,731	175,069	54,032	5,024	12,184	195,356	446,559	11,653	‡
Maine	198,101	45,291	76,597	—	—	2,460	31,583	33,432	2,945	5,793
Maryland	661,677	177,637	174,703	43,877	4,298	10,433	122,531	39,519	14,027	74,652
Massachusetts	754,202	218,079	240,053	—	—	10,979	140,319	‡	—	45,053
Michigan	1,553,705	444,730	362,813	93,468	11,343	24,903	240,118	‡	2,610	‡
Minnesota	572,547	111,875	185,891	35,386	3,611	1,683	119,464	65,183	14,455	34,999
Mississippi	712,846	178,489	112,267	—	3,519	6,469	169,354	198,945	2,811	40,992
Missouri	737,944	185,418	202,192	42,750	5,410	‡	171,316	‡	23,466	36,082
Montana	190,631	43,868	33,759	12,629	1,363	3,134	20,796	‡	48,422	10,247
Nebraska	298,196	59,228	66,791	15,888	1,639	4,077	48,383	55,202	15,122	31,866
Nevada	277,849	73,675	63,756	15,145	1,496	5,995	64,115	‡	3,745	24,990
New Hampshire	137,058	29,369	31,274	—	—	3,820	18,362	‡	—	6,067
New Jersey	1,013,968	262,387	321,555	—	—	6,949	189,180	214,588	19,309	—
New Mexico	444,466	100,126	73,048	21,648	1,813	4,694	‡	‡	77,054	‡
New York	3,275,815	1,227,980	619,133	—	27,127	38,497	501,243	‡	22,435	‡
North Carolina	1,196,950	—	—	—	—	—	345,414	‡	15,468	‡
North Dakota	150,165	37,425	26,875	10,872	2,513	2,782	13,450	‡	29,165	18,397
Ohio	1,537,552	—	450,611	—	9,181	36,042	252,785	‡	—	‡
Oklahoma	650,579	158,978	137,543	35,610	3,490	32,366	147,247	‡	41,764	‡
Oregon	526,411	154,298	124,779	28,162	7,596	8,367	97,047	61,093	2,366	42,703
Pennsylvania	1,866,559	510,286	424,052	125,532	25,994	31,825	296,430	224,160	5,117	223,163
Rhode Island	167,202	47,026	35,999	12,396	1,197	3,908	24,694	34,829	3,575	3,578
South Carolina	680,718	178,800	174,358	36,798	3,337	12,732	182,213	85,010	3,075	4,395
South Dakota	174,096	37,756	25,994	12,315	1,535	739	18,876	15,355	48,828	12,698
Tennessee	805,633	198,751	198,900	—	‡	20,763	220,958	123,614	5,166	‡
Texas	4,506,633	1,196,921	763,341	223,522	23,258	47,324	1,156,091	722,239	108,974	‡
Utah	352,923	48,281	92,292	16,886	1,650	5,809	82,370	75,113	8,103	22,419
Vermont	97,172	29,446	21,520	575	1,373	2,440	11,351	22,833	725	6,909
Virginia	890,144	236,102	241,874	51,581	5,731	19,898	179,092	36,790	45,598	73,478
Washington	801,339	203,835	202,985	‡	—	7,827	152,913	‡	57,500	‡
West Virginia	353,571	111,044	—	—	—	—	63,974	686	—	‡
Wisconsin	574,090	158,917	161,794	—	—	5,098	118,487	91,454	12,475	‡
Wyoming	111,051	28,701	22,130	15,330	1,469	2,403	11,398	13,252	13,932	2,436

— 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, bilingual education, Head Start, magnet schools, gifted and talented, and other federal revenues direct to school districts.

³Federal revenues were missing for 8 percent of school districts in the 50 states and the District of Columbia for Title I, 7 percent for special education, 37 percent for math and science, 18 percent for drug-free schools, 9 percent for vocational education, 1 percent for child nutrition, 29 percent for other and unspecified revenues through state, 1 percent for impact aid, and 18 percent for other revenues direct to school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2007, Version 1a.

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Appendix A: Methodology and Technical Notes

Common Core of Data survey system. 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 of the Common Core of Data (CCD) survey system, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components. The Teacher Compensation Survey (TCS) became part of CCD in 2007. The three finance surveys are reported annually by state education agencies (SEAs) through the efforts of state CCD coordinators. Participation in the CCD is voluntary. All states and the District of Columbia reported in the fiscal year (FY) 2007 F-33.

Data for CCD finance surveys are collected from SEAs through an online reporting system. They are then processed, edited, and verified by the U.S. Census Bureau, the National Center for Education Statistics (NCES), and the Education Statistics Services Institute (ESSI) of the American Institutes for Research (AIR). The FY 07 CCD F-33 collection opened on February 1, 2008 and closed on October 1, 2008.

Data quality. Staff at NCES, the U.S. Census Bureau, and ESSI 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, median, and 95th percentile cutpoints. The 5th percentile is a value such that 5 percent of the observations are less than this value and that 95 percent are greater. The 95th percentile is a value such that 95 percent of the observations are less than this value and that 5 percent are greater. The 5th and 95th percentile cutpoints have been chosen to exclude any outlier data. A median is a number dividing the higher half of a population from the lower half. The median can be found by arranging all the observations from lowest value to highest value and picking the middle one.

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 8 in this report, because not all the 50 states and the District of Columbia reported all the specific federal revenues in FY 07. The missing federal revenues are included in "other and unspecified revenues through state" and/or "other revenues direct to school districts" categories.

The federal revenue data collected on the F-33 are supplemented with data collected from the General Education Provisions Act (GEPA) data collection. The GEPA survey collects data on federal revenues directly from school districts, and is conducted every other year. In order to determine whether a zero response on the FY 07 F-33 is missing or not applicable, the data were compared to the FY 04 F-33 data file, the last year for which GEPA adjustments were made. If a

specific federal revenue item for a district is zero on the FY 07 F-33, NCES looked at the same item and district on the FY 04 F-33. If the FY 04 F-33 showed the item as zero, then it was assumed to be not applicable for FY 07. If a value greater than zero was found for the item on the FY 04 F-33, then the item was assumed to be missing for FY 07. This information was used to determine if data should be suppressed in table 8.

District-level analyses of fiscal data. Regular school districts included in tables 1 through 6 in this report

- are listed in the CCD Local Education Agency Universe Survey file for school year 2006–07;
- provide instruction and other education services and do not focus primarily on special education or vocational education; and
- have student membership greater than zero (because per pupil dollar amounts can not be calculated if a district has zero enrollment).

Charter schools that are not affiliated with a regular school district are treated separately from regular school districts in tables 1 through 6. To be included, these independent charter school districts must be listed in the CCD Local Education Agency Universe Survey file for school year 2006–07, have students, and report revenues and expenditures greater than zero.

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.

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 4). In two states, Montana and Vermont, less than half of the students attend schools in unified districts.

Total expenditures. Total expenditures in this report are different from the data item for total expenditures (TOTALEXP) in the F-33 data file. Total expenditures in this report exclude payments to private and charter schools, while TOTALEXP in the F-33 data file includes those payments.

Total current expenditures. Total current expenditures in this report are different from the data item for total current expenditures (TCURELSC) in the F-33 data file. Total current expenditures in this report exclude payments to private and charter schools, while TCURELSC in the F-33 data file includes those payments.

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.

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.

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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 that provides free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority and that is designated by such authority to be a charter school. Charter schools can be administered by regular school districts, state education agencies (SEAs), or chartering organizations.

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—Expenditures for the day-to-day operation of schools and school districts, including expenditures for staff salaries and benefits, supplies, and purchased services. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and repair, and equipment) are excluded from current expenditures. Programs outside the scope of public preschool to grade 12 education, such as community services and adult education, are not included in current expenditures.

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—Revenues from the federal government, including direct grants-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 the district's boundaries.

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—Expenditures for activities related to the interaction between teachers and students. Include salaries and benefits for teachers and teacher aides, textbooks, supplies and purchased 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)—An agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. An LEA is also called a school district.

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. These include revenues from intermediate sources.

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

magnet school—Regardless of the source of funding, a magnet school or program is a special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation and/or to provide an academic or social focus on a particular theme.

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 has one or more grade groups (prekindergarten through grade 12) or is ungraded; has one or more teachers to give instruction; is located in one or more buildings or sites; has an assigned administrator; receives public funds as primary support; and is operated by an education agency.

regular school district—A public elementary and/or secondary school district that provides instruction and other education services and that does not focus primarily on special education or vocational education. Independent charter school districts, and education service agencies and other agencies that do not operate schools are also excluded from this category.

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 (1) focuses primarily on special education, including instruction for any of the following: hard of hearing, deaf, speech impaired, health impaired, orthopedically impaired, mentally retarded, seriously emotionally

disturbed, multi-handicapped, visually handicapped, and deaf and blind; and (2) adapts curriculum, materials, or instruction for students served.

state revenues—Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

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 SEAs 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 NPEFS.

total expenditures—The sum of current expenditure, non-elementary/secondary expenditure, capital outlay, 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 vocational, technical, or career education and provides education and training in one or more semiskilled or technical occupations.

