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ABSTRACT

This report examines variations between school districts and across the states in the quantities of the various types of revenues received for educational programs and services. It builds on some of the analysis techniques introduced in an earlier National Center for Education Statistics publication, "Disparities in Public School Spending" (1995). While that report focused primarily on public school expenditures for the 1989-90 school year, this report provides detailed information about how much money is received through alternative funding sources at the federal, state, and local levels for different types of students, districts, and communities for the 1991-92 school year. Many of these funding sources are categorical in nature, that is, generated for specific reasons or designated for specific purposes. The revenue measures are matched to important school district characteristics such as the percentage of children in poverty, the percentage of minority children, and wealth. Data come from the 1992 Survey of Local Government Finances and other databases. The lowest poverty and lowest percent minority districts have substantially more actual general education revenues than their higher poverty and percent minority counterparts, but the opposite is true for categorical revenues. For Chapter 1 (renamed Title 1 in the 1994 reauthorization), revenues per target student are greatest in the lowest, as well as the highest, poverty districts. Comparable results are found for state counterparts. Overall, findings from this report illustrate the relative importance of concerns related to interstate, as well as intrastate, equity from the perspective of the child. Children in low equity, but high revenue states, such as New York and Vermont, appear to be much better off in terms of the quantities of educational services received than those in highly equitable, but relatively low revenue states like Kentucky. Implications are discussed. Five appendixes provide supplemental information for variables of

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interest, technical notes, and definitions of key terms. (Contains 41 figures, 73 tables, and 41 references.) (SLD)

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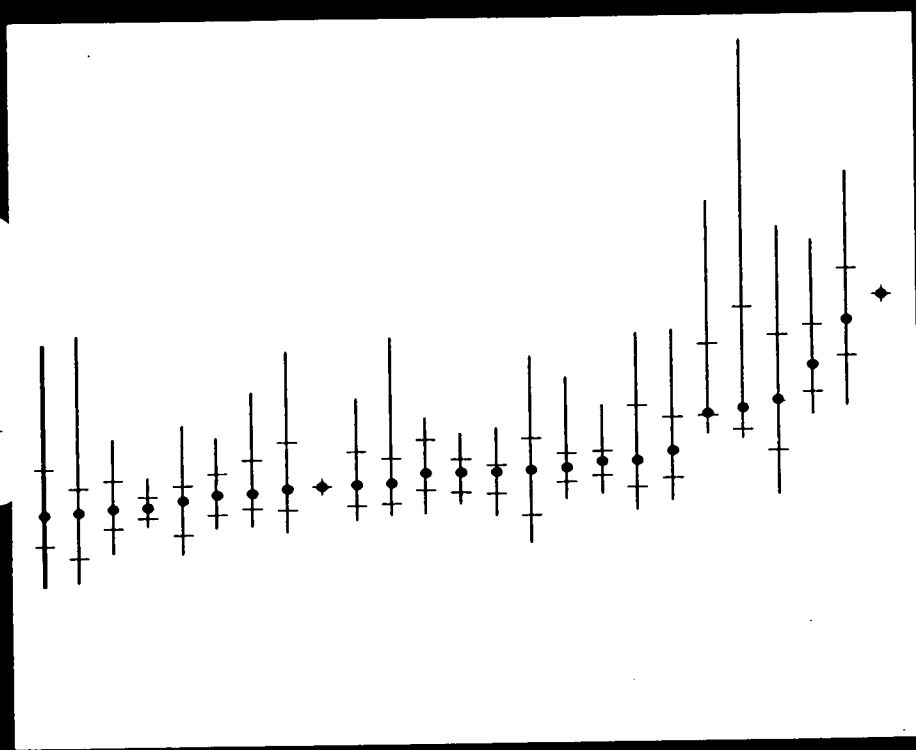
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Inequalities in Public School District Revenues

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Executive Summary

Because public education is the largest public entitlement received by the nation's children, is recognized as the primary vehicle for social and economic mobility, and is widely acknowledged as essential to the political and economic well being of the country, there has long been considerable interest in the amounts of revenues allocated for public education services. Questions relating to how much is received, by whom, and for what purpose have long been at the forefront of local, state, and national public policy debates. In his 1997 State of the Union address, President Clinton identified his "number-one priority for the next four years" as ensuring that "all Americans have the best education in the world." Questions about whether public education funds are being fairly allocated (equity) and are sufficient for their specified purpose (adequacy) are being contested and debated by legislative and judicial bodies across the nation and in the states on a regular and ongoing basis.

The Purpose of This Report

This report examines variations between school districts and across states in the quantities of the various types of revenues received for educational programs and services. It builds on some of the analysis techniques introduced in an earlier NCES publication, *Disparities in Public School District Spending* (1995). While that report focused primarily on public education expenditures for the 1989-90 school year, this report provides detailed information about how much money is received through alternative funding sources at the federal, state, and local levels for different types of students, districts, and communities for the 1991-92 school year.¹ Many of these funding sources are categorical in nature, that is, generated for specific reasons or designated for such specific purpose as providing supplemental services to special populations of students. Other revenues, general or non-categorical in nature, are allocated for general education purposes.

These revenue measures are matched to important district characteristics such as the percentage of children in poverty, the percentage of minority children, and wealth. In addition, revenues are expressed in adjusted terms to allow for resource cost variations in providing education services across the state, and to allow for variations in the number of students with supplemental educational needs.

Given the shared responsibility for funding public education across federal, state, and local levels of government and the diversity of funding sources at these three levels, it is not surprising that there are differences in the amounts of revenue allocated in support of public education. However, there has been

¹At the time of analysis, the 1991-92 data was the most recent information available for the entire population of districts in the nation.

considerable debate on how vast these differences can be and when they are justified. Clearly, there are implications for the strongly held American value of equal educational opportunity. The courts, education policymakers, and the finance research community generally find that some variation in funding levels are acceptable, and may be fully justified by district cost differentials. However, they have struggled with the degree to which, and under what circumstances, these differences are acceptable. A better understanding of the relationship between the varying amounts of funding from different levels of government by type of school district and student provides an important basis for assessing the policy significance of these differences.

All states provide categorical aid for supplemental programs to school districts, as well as general funding aid. Special education programs receive supplemental funding in all states, while such programs as limited English proficiency and compensatory education receive supplemental funding in some states. All federal funding sources for public education are associated with some special purpose. However, traditional equity analyses have generally excluded categorical funds, focusing only on general education revenues. In contrast, the analyses presented in this report examines the overall funding received by different types of students, school districts, and communities.

This allows the reader to assess how much is received in total revenues and the extent to which categorical revenues really serve as a supplement to base or general revenues for different types of districts and students. In addition, the report shows the amount of categorical revenues received in relation to total student enrollment in the various types of districts, as well as in terms of the target population for whom the categorical program is intended to serve. For example, students in poverty are considered to be the target population for the federal Chapter 1 program, limited English proficient (LEP) students for bilingual programs, and special education students for special education funding programs.

The report addresses three questions fundamental to public education fiscal policy:

- How do general, categorical, and total revenues available for public education vary for different types of school districts and communities?
- How does the level of support from the most predominant of the individual state and federal public education revenue streams vary for different types of school districts and communities when expressed in terms of an overall per student basis, as well as a per target student basis?
- How great are differences in public education revenues in school districts within and across states?

Data Sources and Procedures

This report addresses the school finance policy questions above through the analysis of school district revenue data from the 1992 Survey of Local Government Finances—School Systems (F-33). All of the public school districts in the nation are represented in this data collection, although only “regular” school districts are included in the analysis (for example, special education districts are excluded). To simplify the presentation, unified, elementary, and secondary school districts are analyzed together, although this leads to some concerns about masking cost differentials across these three types of districts.

To increase policy relevance, fiscal data are matched to other databases that provide more descriptive information about the districts and the communities in which they are located. These other data sources are the nonfiscal data from the Common Core of Data (CCD) of the 1991-1992 school year and the 1990

data collected by the U.S. Bureau of the Census mapped by school district. The resulting data set enables the examination of public education revenues for public school districts across the nation, as well as the comparison of these allocations across a full set of student, district, and community characteristics.²

The revenue data presented in this report are presented in their actual, resource-cost adjusted, pupil-need adjusted, and cost- and need-adjusted forms. *Actual* quantities reflect the resource amounts actually reported for individual districts by the state education agency. *Resource-cost-adjusted* amounts reflect dollar amounts adjusted for education cost variations in different localities. *Student-need-adjusted* quantities are derived from a set of adjustments that account for differing compositions of student needs within school districts. *Resource-cost and student-need-adjusted quantities* combine both of these types of adjustments.

Research questions are addressed through the following data analyses:

- Comparisons of the amounts of revenues (individual detailed revenues, as well as total revenues) per student in different types of students, districts, and communities;
- Comparisons of the amounts of individual categorical revenues received by different types of students, districts, and communities, as reported on a per student and a per target student basis; and
- Comparison of the variation in total education revenues per student, actual and adjusted for cost and need variations across districts, within each of the 50 states.

Data from the first approach is presented in the form of cross-tabulations of average values. For example, the relationship between actual, cost-adjusted, need-adjusted, and cost- and need-adjusted revenues per student and the percentage of minority students is shown.

The importance of these adjustments to a more complete understanding of the relationships among the variables presented in this report is illustrated in table A, extracted from the main body of the report. It shows the differing results that can be obtained through the use of resource-cost and pupil-need adjustments. The general revenue data (the top grouping) in this table show a negative relationship between the percentage of students in poverty and general revenues per student (the higher the poverty the lower the general revenues per student). In actual terms (column 3), the difference between the lowest and highest poverty categories is \$1,362 (\$5,555 minus \$4,193). When these revenues are cost-adjusted (column 4), the difference between these two poverty categories falls to \$1,046 (\$5,196 minus \$4,150), suggesting that the lowest poverty districts are often located in higher cost areas. With just a pupil need-adjustment (column 5), the average revenues per student are uniformly reduced because of the inflated student count produced by this adjustment. However, the difference between the lowest and highest poverty categories is once again similar to the difference in actual terms at \$1,374 (\$4,814 minus \$3,440). Combining the cost- and need-adjustments (column 6), general revenues across all categories of poverty continue to be reduced as a result of the need adjustment, with the difference between the lowest and highest poverty categories of \$1,098 (\$4,505 minus \$3,407) approximating that found in the cost adjusted only column.

² The procedures used in deriving the breakpoints for these variables are described in appendix D.

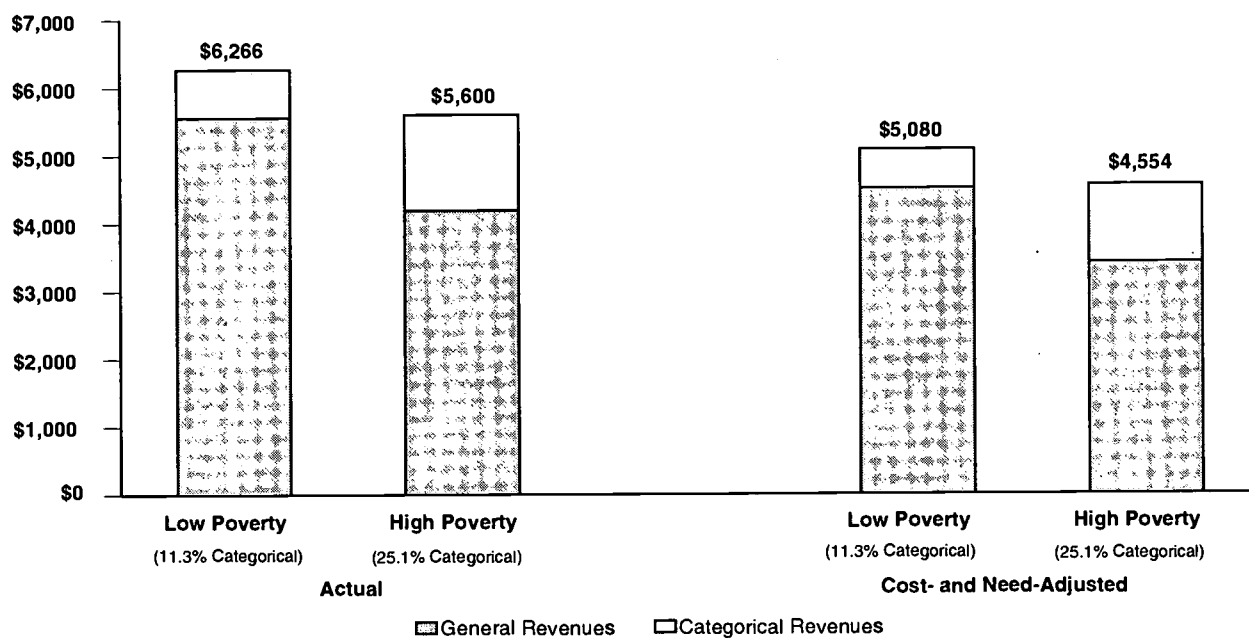
Table A— General, categorical, and total revenues per student by percentage of school-age children in poverty: 1991-92

Revenues by School-Age Children in Poverty Category	Percentage of All Students Enrolled (1)	Revenue Type as a Percentage of Total Revenue (2)	Revenues per Student			
			Actual (3)	Cost- Adjusted (4)	Need- Adjusted (5)	Cost- and Need- Adjusted (6)
General Revenues						
School-Age Children in Poverty						
Less than 8%	22.2%	88.7%	\$5,555	\$5,196	\$4,814	\$4,505
8%–<15%	23.6	84.5	4,458	4,471	3,811	3,823
15%–<25%	27.7	79.0	4,079	4,274	3,430	3,595
25% or more	26.6	74.9	4,193	4,150	3,440	3,407
Categorical Revenues						
School-Age Children in Poverty						
Less than 8%	22.2	11.3	711	667	613	576
8%–<15%	23.6	15.5	816	819	695	697
15%–<25%	27.7	21.0	1,084	1,135	909	952
25% or more	26.6	25.1	1,406	1,406	1,147	1,147
Total Revenues						
School-Age Children in Poverty						
Less than 8%	22.2	100.0	6,266	5,863	5,427	5,080
8%–<15%	23.6	100.0	5,273	5,289	4,506	4,521
15%–<25%	27.7	100.0	5,162	5,409	4,339	4,547
25% or more	26.6	100.0	5,600	5,557	4,587	4,554

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file ser 1).

Figure A— Actual and adjusted revenues per student by low and high percentages of school-age children in poverty: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Revenues by *target student* is the second analytical approach. This approach provides a comparison of the average categorical revenues per type of student that a particular federal or state education program is intended to benefit. A “target” student is defined as the student for whom the categorical funds are intended. For example, since state compensatory education programs are intended to benefit students living in poverty, the analysis of this categorical program per target student is derived by dividing the total state compensatory education revenues of the district by the estimated number of students in poverty in the district.

The third set of analytical procedures compares the *variation* in quantities of total revenues per student across states. Relative variation or dispersion in education revenues can be measured in a variety of ways. In this report, the variation in total revenues per student is depicted by showing the differences in the values at the 5th, 25th, 50th, 75th, and 95th percentiles for each state and through a variety of classic disparity measures.

Summary of Findings

How do general, categorical, and total revenues available for public education vary for different types of school districts and communities?

- The lowest poverty and lowest percent minority districts have substantially more actual general education revenues than their higher poverty and percent minority counterparts.

- In terms of actual categorical education revenues, the opposite of the trends noted above are observed. That is, the highest poverty and highest percent minority districts receive more categorical aid than their lower poverty and percent minority counterparts.

How does the level of support from the most predominant of the individual state and federal public education revenue streams vary for different types of school districts and communities when expressed in terms of an overall per student basis, as well as a per target student basis?

- For Chapter 1 (renamed Title I in the 1994 reauthorization of the Elementary and Secondary Education Act), the nation's largest federal public education program by far, revenues per target student are greatest in the lowest, as well as in the highest, poverty districts. This is an important finding, because students in poverty is a primary target population for this program.
- Comparable results are found for the state counterparts to the federal Chapter 1 program. Overall, in actual terms, state compensatory programs allocate nearly twice as much funding per target student in districts with the lowest percentage of students in poverty than in all other districts.

How great are differences in public education revenues in school districts within and across states as expressed in terms of actual, as well as resource-cost and student-need-adjusted dollars?

- Findings from this report illustrate the relative importance of concerns related to interstate, as well as intrastate equity from the perspective of the child. For example, although New York is one of the lowest ranking states in terms of intrastate equity, students at the lowest levels of revenue in that state (i.e., at the 5th percentile of district funding), receive more than the median student (i.e., at the 50th percentile of district funding) in 45 of the 50 states. Thus, children in low equity, but high revenue states, such as New York and Vermont, appear to be much better off in terms of the quantities of educational services received than those in highly equitable, but relatively low revenue states such as Kentucky.
- Differences observed in district revenues may or may not be based on the provision of additional funding to districts in which variations in education cost systematically occur. For example in Georgia and Michigan, the amount of revenue disparities appear less when expressed in terms of spending power than when considered in terms of nominal dollars. Conversely, when cost and pupil-need differences are taken into account, Texas, Maryland, and Oklahoma appear to be less equitable than in terms of nominal dollars.

Implications for Further Research

In addition to equity concerns, courts and state legislatures are increasingly focusing on questions pertaining to the related standard of education adequacy. Adequacy questions relate to the resources needed to provide some specified sets of results in education. Future research is needed to refine these concepts of equity and adequacy in education funding. How should they be defined in operational terms? How do they relate to one another? What measures might be used to determine if equity and/or adequacy standards have been achieved through local, state, and federal revenue allocations? It is likely that these standards will be assessed on some form of comparative basis. To allow better comparisons across districts and states, one area of future research is the further development of resource-cost- and student-need adjustments.

Creative methods for looking beyond what is currently being done in terms of education revenues and expenditures to what should be done constitutes an important step in advancing these ideas. Ultimately, to more fully define the concepts of equity and adequacy and to better understand the implications of alternative national investment strategies in public education, the relationship between varying levels of education resources and educational results are needed.

Chapter I

Introduction

Issues relating to public education have always been at the forefront of local, state and national public policy interests. At present, with the end of the cold war and the growing awareness of a highly competitive global economy, these interests have become even more predominant. In his 1997 State of the Union address, President Clinton identified his “number-one priority for the next four years” as ensuring that “all Americans have the best education in the world.”

Central to these interests are issues relating to the funding and provision of public education. Predominant in the education finance literature are issues relating to variations between school districts in the quantities and sources of the revenues they receive for educational programs and services.

The Purpose of This Report

This report builds on the combination of analysis techniques introduced in an earlier NCES publication, *Disparities in Public School District Spending* (1995). While that report focused primarily on public education expenditures for the 1989-90 school year, the purpose of this report is to analyze the sources of public education revenues and how they vary by different types of students, districts and communities for the 1991-92 school year.¹ Many of these funding sources are categorical in nature, that is, generated for specific reasons or designated for such specific purpose as providing supplemental services to special populations of students. Other revenues, general or non-categorical in nature, are allocated for general education purposes.

These revenue measures are matched to important district characteristics such as the percentage of children in poverty, the percentage of minority children, and district wealth. In addition, district revenues are expressed in adjusted terms to allow for resource cost variations in providing education services across the state, and student need adjustments are used to take into account variations in the number of students with additional educational needs.

This report provides detailed information about how much money is received through alternative funding sources for different types of students, districts, and communities. Given our decentralized system of public education, it is not surprising that differing students, districts, and communities receive varying amounts of revenue in support of public education. The courts, education policymakers, and the finance

¹At the time of analysis, the 1991-92 data was the most recent information available for the entire population of districts in the nation.

research community generally find that such variations are acceptable, and sometimes fully justified by cost differences. However, they have long struggled with the degree to which, and under what circumstances, these differences are acceptable and do not substantially jeopardize the concept of equal educational opportunity. A better understanding of the relationship between these varying levels of funding by type of school district and student provides an important basis for assessing the magnitude and policy significance of these differences.

In most states, the majority of state funds provide general aid to school districts for the purpose of providing greater equalization in the overall amount of funds available to all students. At the same time, all states have categorical funding for supplemental programs such as special, limited English proficient, and compensatory education. These supplemental funds are based on the concept of the supplemental need for services and the argument that students with systematically different levels of educational need, require systematically varying levels of education resources.

The analysis presented in this report allows the reader to assess the extent to which categorical revenues serves as a supplement to general education revenues for different types of districts and students. In addition, this report shows the amount of categorical revenues received in relation to total student enrollment in the various types of districts, as well as in terms of the target population for whom the categorical program is intended to serve. For example, students in poverty are considered to be the target population for the Federal Chapter 1 program, limited English proficient (LEP) students for bilingual programs, and special education students for special education funding programs.

The report addresses three questions fundamental to public education fiscal policy:

- How do general, categorical, and total revenues available for public education vary for different types of school districts and communities?
- How does the level of support from the most predominant of the individual state and federal public education revenue streams vary for different types of school districts and communities when expressed in terms of an overall per student basis, as well as a per target student basis?
- How great are differences in public education revenues in school districts within and across states?

Data Sources and Procedures

This report addresses the school finance policy questions above through the analysis of school district revenue from the 1992 Survey of Local Government Finances—School Systems (F-33). All of the public school districts in the nation are represented in this data collection, although only “regular” school districts were included in the analysis (for example, special education districts are excluded). To increase the policy relevance of these analyses, these fiscal data were matched to other databases that provide more descriptive information about the districts and the communities in which they are located. These other data sources are the nonfiscal data from the Common Core of Data (CCD) from the 1991-1992 school year and the 1990 data collected by the U.S. Bureau of the Census, mapped by school district. The resulting data set enables the examination of public education revenues for public school districts across the nation, as well as the comparison of these allocations across a full set of student, district, and community characteristics described below. Data sources, procedures, and limitations are described in more detail in appendix D.

Alternative revenue measures

Broad categories of general, categorical, and total revenues are analyzed to answer the first research question. This analysis is of interest, because general and categorical revenues are two types of funding streams designed for different purposes. General or non-categorical revenues are provided to support basic general education services to students, while categorical revenues are provided to address specific education needs.

Detailed federal and state revenues are analyzed to address the second research question regarding the funding patterns of categorical programs in relation to student, district, and community characteristics. The major categorical revenues include federal and state funds for compensatory education, special education, bilingual education, school lunch and nutrition programs, and the federal Impact Aid program.

Finally, to address the third research question regarding differences in public education revenues in school districts within each state, actual and cost- and need-adjusted total revenues at the 5th, 25th, 50th, 75th, and 95th percentiles are shown for all the states in the nation. This graphic display provides an indicator of the equity of district revenues within a state. In addition, classic measures of disparity are presented as alternative equity indicators.

District and community variables

The district variables included in this report are the total enrollment and district type (elementary, secondary, or unified). Districts are also described by the types of students they enroll, these student characteristics include the percentages of children who live in poverty, who are in special education classes, who have limited proficiency in English, who are minority, and who are at-risk.

Community measures include type of location (for example, urban, suburban, or rural) and region of the country. Community wealth is measured by household income and the value of owner-occupied housing within the district's boundaries.² Characteristics of community residents include the percentage of householders with high school diplomas and the percentage of persons living in poverty.

District enrollment was obtained from the F-33 data set. District type, special education student counts, minority enrollment, metropolitan status, and geographic region was derived from CCD data. All other demographic variables were derived from census data, mapped by school district. Two important examples are the variables, school-age children in poverty and limited English proficient (LEP) students. School-age children in poverty is defined as children 5 years of age and over for whom poverty status was assigned in 1989, living within school district geographic boundaries. Limited English proficient (LEP) children is defined as children 5 years old and over living in households within the school district geographic boundaries in which English is not the spoken language, who speak English "not well," or "not at all." School-age at-risk children refer to children 6 to 19 years old living with a mother who is not a high school graduate and is single, divorced, or separated and is below the poverty line in 1989. It is

² In the full set of analyses, as presented in appendices A through D, median household income was included in nominal and cost-adjusted forms to reflect the differing purchasing power of a given level of family income in different locations. Only the cost-adjusted results are shown in the main body of the report because of the minimal difference between these two sets of results. The cost-adjustments used for median household income are based on cost-of-living indices, as opposed to cost-of-education indices, created by Walter McMahon (1996). The variable median value of owner-occupied housing was only presented in its nominal form because these values already reflect the types of regional market conditions the resource costs are designed to represent.

important to note that census variables include counts of families and children residing within the geographic boundaries of the school district who may not send their children to public schools. As such, they may not always provide an accurate representation of the actual public school district population. However, they are considered the best data available for these measures during this time period. The procedures used in deriving the breakpoints for these variables and detailed descriptions of the variables and their derivation are described in appendices D and E.

Revenue adjustments

The revenue measures included in this report are presented in several alternative forms:

- *Actual* quantities reflect the resource amounts actually reported for individual districts by the state education agency.
- *Resource-cost-adjusted* amounts reflect dollar amounts adjusted for education cost variations in different localities. Along with most other commodities, dollars spent for education services have varying levels of buying power in different areas of states and across the nation. Education revenues are expressed in resource-cost-adjusted terms to reflect variations in real education resources, as opposed to nominal dollars. The resource-cost adjustments used in this report are based on a Teacher Cost Index (TCI) developed by Chambers (1995), which takes into account education cost factors that are beyond the control of the district. The TCI measures variations in the costs of comparable teachers across geographic locations. Because about 80 percent of educational expenditures are for the costs of personnel, and because teachers constitute most of the personnel costs of local school districts, the TCI is considered a reasonable proxy measure for a full cost of education index, which was under development at NCES at the time this analysis was conducted. The strengths and limitations of these indices, as well as alternative measures that might be used for these purposes, are described in appendix D.
- *Student-need-adjusted* quantities are derived from a set of adjustments that account for differing compositions of student needs within school districts. For example, equal education resources for a class of 25 special education and a class of 25 regular education students may produce very unequal levels of service in relation to the needs of the students enrolled. The student-need adjustments used for this study reflect the varying resource needs of three commonly recognized categories of special needs students, which were counted, or weighted, to equal more than one student:
 - Special education students were given a weight of 2.3
 - Compensatory education students were given a weight of 1.2
 - Limited English proficient (LEP) students were given a weight of 1.2
- To apply this type of adjustment, the counts of special needs students in each district are multiplied by their weights to derive a total weighted count of students. For example, 100 special education students are counted as 230 regular education students. The weight of 2.3 reflects findings from several national studies of special education costs that show services for special education students to be 2.3 times as costly as for their regular education counterparts (Moore, Strang, Schwartz, and Braddock 1988; Chaikind, Danielson, and Brauen 1993). Unfortunately, there are no nationally representative cost data for compensatory education

(Chapter 1) students or for LEP students. As stated by Levin (1989), “there is no single cost estimate that can be used as a basis for funding a major education program for at-risk students.” He goes on to suggest an estimated weight of 1.5, with an alternative possible weight of 1.2. This latter weight is based on the average Chapter 1 allocation per student in relation to the average total revenue per student in 1987. For the purposes of this study, the more conservative estimate of 1.2 is used for both compensatory education and LEP students.³ In all three cases, these weights have been applied and should be interpreted with extreme caution. They are incorporated into this analysis to reflect the general agreement reflected in state and federal funding policies that these categories of students require supplemental education services, and therefore, additional funding beyond the base revenue amount allocated to all students. How much this supplement should be is the subject of ongoing debate. The factor of 2.3 used in this analysis as an adjustment for special education reflects the best information available of the average supplemental revenue on special education. However, this may be quite different from what this supplemental revenue should be or from the true marginal cost of this program. For compensatory education and LEP students, neither marginal revenues or costs are known. Once again, however, the factor of 1.2 is used as a placeholder to reflect the concept of the need for need-based equity distinctions and to stimulate further consideration of what the marginal costs of these programs should be.⁴

- Because the application of these student weights will always have the effect of increasing the student count in districts with special needs students, student-need-adjusted enrollment will always be as large as, or larger than, the actual count of students. Conversely, resource quantities per student will be less when expressed in student-need-adjusted terms. The full derivation and use of these student weights, and their limitations, are described in appendix D.
- *Resource-cost and student-need-adjusted quantities* combine both of these types of adjustments. They reflect the relative purchasing power of education dollars when both resource-cost and student-need differentials are taken into account. This weighting has the effect of producing analytic results that apply to the typical student in a typical district of a certain type. For example, average revenues per student can be compared across districts in different size categories holding constant the varying needs of students in those districts and differences in resource costs. This allows the impact of district size to be separated from other factors.

³ The counts of compensatory education and limited English proficient (LEP) students by district used in this study were also based on estimates. The count of compensatory students was based on the percentage of school-age children residing within the district boundaries who live in poverty. The LEP count was based on the percentage of school-age children residing in the district who live in homes in which the language spoken is not English, and who speak English “not well” or “not at all.” Both of these data items were derived from the 1990 School District Special tabulation (summary file set 1), also known as the Census Mapping data. These percentages also include families residing within the geographic boundaries of the school district who send their children to private schools and may not provide an accurate representation of the actual public school population. These percentages were then multiplied by district enrollments to obtain estimates of public school LEP and poverty counts.

⁴ For example, current ESEA Title I policy has an implicit marginal funding rate of 1.4. Some reviewers have suggested that this weight should increase with higher concentrations of poverty, e.g. on a scale of 1.1 in low poverty districts to 1.4 or 1.5 in districts with high poverty rates. Clearly the funding weights used in this analysis are somewhat subjective, and varying them would affect some of the results presented in this report.

Procedures

Procedures used to analyze these data are:

- Comparisons of the amounts of revenues (individual detailed revenues, as well as total revenues) per student in different types of students, districts, and communities;
- Comparisons of the amounts of individual categorical revenues received by different types of students, districts, and communities, as reported on a per student and a per target student basis; and
- Comparison of the variation in total education revenues per student, actual and adjusted for cost and need variations, across districts within each of the 50 states.

Data from the first approach is presented in the form of cross-tabulations of average values. For example, it is used to show simple two-way, bivariate, relationships between actual and the cost- and need-adjusted revenues per student and the percentage of minority students. This report emphasizes the actual and cost- and need-adjusted revenues, although the separate cost-adjusted and need-adjusted analyses are also presented.

The importance of these adjustments to a more complete understanding of the relationships among the variables presented in this report is illustrated in table II-1. This shows the differing results that can be obtained through the use of resource-cost and pupil-need adjustments. The general revenue data (the top grouping) in this table show a negative relationship between the percentage of students in poverty and general revenues per student (the higher the poverty the lower the general revenues per student). In actual terms (column 3), the difference between the lowest and highest poverty categories is \$1,362. When these revenues are cost-adjusted (column 4), the difference between these two poverty categories falls to \$1,046, suggesting that the lowest poverty districts are often located in higher cost areas. With just a pupil-need-adjustment (column 5), the average revenues per student are uniformly reduced because of the inflated student count produced by this adjustment. However, the difference between the lowest and highest poverty categories is once again similar to the difference in actual terms at \$1,374. Combining the cost-and need-adjustments (column 6), general revenues across all categories of poverty continue to be reduced as a result of the need adjustment, with the difference between the lowest and highest poverty categories (\$1,098) approximating that found in the cost-adjusted only column.

Revenues by *target student* is the second analytical approach. This approach provides a comparison of average categorical revenues per student with revenues per type of student that a particular federal or state education program is intended to benefit, or which drives the funds for the program. For example, since state compensatory education programs are intended to benefit students living in poverty, the analysis of this categorical program per target student is derived by dividing the total state compensatory education revenues of the district by the total number of students in poverty in the district. For Chapter 1, state compensatory education, Child Nutrition, and state school lunch programs, the count of target students is the estimate of students in poverty in the district. For bilingual programs, the count of target students is the estimate of LEP students. For special education categorical funds, the corresponding number of target students is the number of students with individualized education programs (IEPs).

The third set of analytical procedures compares the *variation* in quantities of total revenues per student across states. Relative variation, or dispersion, in education revenues can be measured in a variety of ways. In this report, the variation in total revenues per student is depicted by showing the differences in

the values at the 5th, 25th, 50th, 75th, and 95th percentiles for each state and through a variety of classic disparity measures.

Because NCES and the contractor, American Institutes for Research, considered it important to avoid statements about relations based on data that would have a reasonable likelihood of occurrence by chance, the authors have performed significance tests with Bonferonni adjustments. All statements of subpopulation differences included in the text are based on statistically significant comparisons. That is, differences so large would have been unlikely were there no systematic process underlying the difference.⁵

Organization of This Report

The remainder of this report is organized around the three major sets of findings. Chapter 2 presents results from the analysis of general, categorical, and total revenues, which are derived from the first analytical approach. Chapter 3 presents findings on detailed federal and state categorical program revenues, which incorporate the first two analytical approaches; and chapter 4 presents comparison data on total revenues per student across the states, derived from the third analytical approach.

The full set of tables showing results from all three of these analytical approaches is found in appendix B. All of the detailed results presented throughout the body of this report are drawn from this appendix. All results are weighted by student enrollment, which causes a district of 2,000 students to make twice the contribution to a national average than a district of 1,000 students (that is, each *student* is weighted equally). Standard deviations, in appendix C, are included to provide a standard measure of variation for the alternative revenue results. Appendix A contains the number of districts in each of the district and community characteristic categories.

⁵ Statistical significance tests were model-based against the null hypothesis that there were no systematic effects that would have caused the observed differences. As such, they are subject to the significance inflation of multiple tests on the same data. To protect against this inflation, the Bonferroni adjustment was used.

Chapter II

Categorical versus General Revenues

This section breaks out and compares categorical versus general aid revenues for school year 1991-92. Categorical revenues are from federal and state funding programs that are generally designated for specific purposes. Most categorical programs are designed to increase education resources for certain student populations in need of supplemental services. For example, major categorical programs provide services for children with disabilities, children who are limited English proficient (LEP), "at-risk," or other economically disadvantaged students. General revenues and all non-categorical program revenues, include local revenues and general formula assistance from the state. (A complete list of distinct revenues included under general and categorical categories can be found in appendix D.)

A strict delineation between general and categorical revenues is, by definition, somewhat imperfect because flexibility in allowable use varies somewhat across general and categorical revenues.⁶ However, this type of breakout provides a perspective on the amount of revenues that different types of districts have for general purposes over which they have a high degree of discretion and control, and on the levels of revenues that are generally earmarked for specific purposes. For categorical funds, discretion in use is often severely limited. This type of analysis provides a different perspective on the levels of resources received by differing types of students and districts. For example, two districts receiving comparable levels of total revenue per student may face very different circumstances in terms of discretionary buying power. Separating general from categorical resources allows more in-depth analysis of the true spending power for general education purposes of districts receiving comparable total revenues per student. For example, while two districts may be very comparable in terms of total revenues per student, substantial differences in the extent to which their revenues are comprised of categorical versus general revenues will considerably impact the degree of control they have in deciding how these funds should be spent.

Summary of Findings

How do general, categorical, and total revenues available for public education vary for different types of school districts and communities?

- The lowest poverty (table II-1) and lowest percent minority (table II-2) districts have substantially more actual general education revenues than their higher poverty and

⁶ For example, most impact aid funds may be spent on children who are not federally connected (e.g., do not live on a military installation or Indian reservation). In addition, in some states the funds districts receive for students with disabilities may not be restricted for use on this population.

percent minority counterparts. Corresponding with these findings, higher wealth districts in terms of median household income (table II-7) and median value of owner-occupied housing (table II-8) receive substantially higher general education, or base revenues than their lower wealth counterparts.

- In terms of actual categorical education revenues (column 3), the opposite of the trends noted above are observed. That is, the highest poverty (table II-1) and highest percent minority (table II-2) districts receive more categorical aid than their lower poverty and percent minority counterparts. Also, higher wealth districts in terms of median household income receive substantially less categorical revenues than their lower wealth counterparts (table II-7). However, this positive correspondence does not hold between categorical revenues and district wealth when considered in terms of median value of owner occupied housing (table II-8).
- Combining these two sets of findings, inequities in general education revenues are observed between the lowest poverty districts and their higher poverty counterparts (table II-1 and figure II-1). Thus, categorical revenues do not provide a supplement to an equitable base of resources across high and low poverty districts. In addition, while supplemental, categorical revenues are substantially higher in the highest poverty districts, they do not sufficiently supplement base resources to result in total revenues that are equivalent to those found in lower poverty districts.

Analysis and Structure of Tables

The tables in this section of the report present average (columns 3 through 6) general, categorical, and total revenues per student (groups of rows) for different categories of district and community characteristics (rows within groups).⁷ The average dollar values are shown in actual, cost-adjusted, need-adjusted, and cost- and need-adjusted forms using the cost- and need-adjustment factors described in chapter 1.

In assessing the relationship between two listed variables, it is important to examine all four of the alternative sets of results shown in each table (columns 3 through 6). Any single set of numbers shown in isolation from the others may present a very different set of interpretations than viewing the full set of actual and adjusted findings.

The tables in this section also show the percentage of students represented in each of the district and community characteristic categories (column 1) and the percentage that each of the revenue groups represent of the total revenue (column 2).

⁷ District and community characteristics were broken down into approximate quartile or quintile categories while still making logical breaks. Some characteristics had their own logical sub-categories (e.g., metropolitan status was broken into urban/central city, suburban/metropolitan, and rural). See appendix D for more information.

School-Age Children in Poverty

Column 3, table II-1, shows the average actual revenues per student for each of the four percentage of children in poverty categories under each of the three revenue groupings (general, categorical, and total). In the general revenue grouping, per student, actual revenues are highest for students in the lowest poverty category of districts (less than 8 percent poverty) compared to other districts (\$5,555 compared to \$4,458, \$4,079 and \$4,193). The next revenue grouping under column 3, shows that actual categorical revenues per student increase with the percentage of school-age children in poverty. Federal and state categorical programs provide 98 percent more revenues for students in high poverty school districts than for those in low poverty districts. The highest poverty districts receive \$695 more per student than districts in the lowest poverty category (\$1,406 minus \$711). The last grouping under column 3 shows that actual total revenues per student are highest in the lowest poverty districts, which is not surprising given that education is largely funded through local sources. High poverty districts are likely to have greater difficulty than their lower poverty counterparts raising money, because high poverty districts tend to have relatively small tax bases. Although categorical programs are not providing enough additional revenues to supplement the education of the highest poverty districts, in districts with students who are most in need of supplemental education, these revenues act to decrease the revenue differential between the lowest and highest poverty districts from 32 percent (\$5,555 versus \$4,193) for general revenues to 12 percent (\$6,266 versus \$5,600) for total revenues.

Table II-1— General, categorical, and total revenues per student by percentage of school-age children in poverty: 1991-92

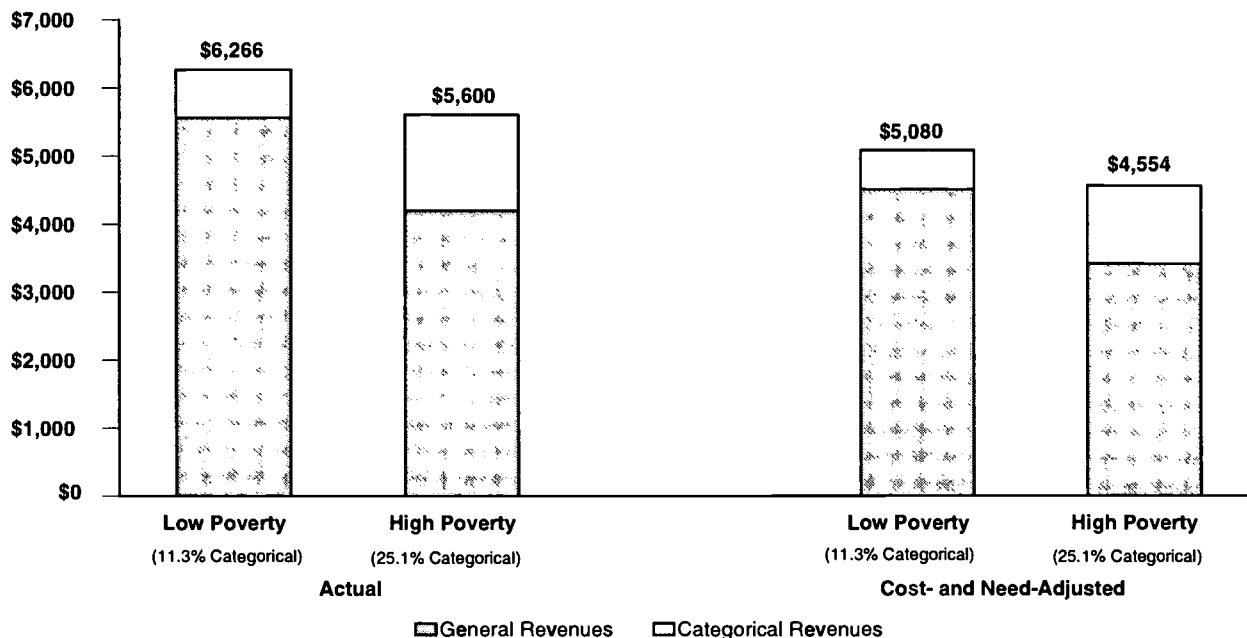
Revenues by School-Age Children in Poverty Category	Percentage of All Students Enrolled (1)	Revenue Type as a Percentage of Total Revenue (2)	Revenues per Student			
			Actual (3)	Cost- Adjusted (4)	Need- Adjusted (5)	Cost- and Need- Adjusted (6)
General Revenues						
School-Age Children in Poverty						
Less than 8%	22.2%	88.7%	\$5,555	\$5,196	\$4,814	\$4,505
8%–<15%	23.6	84.5	4,458	4,471	3,811	3,823
15%–<25%	27.7	79.0	4,079	4,274	3,430	3,595
25% or more	26.6	74.9	4,193	4,150	3,440	3,407
Categorical Revenues						
School-Age Children in Poverty						
Less than 8%	22.2	11.3	711	667	613	576
8%–<15%	23.6	15.5	816	819	695	697
15%–<25%	27.7	21.0	1,084	1,135	909	952
25% or more	26.6	25.1	1,406	1,406	1,147	1,147
Total Revenues						
School-Age Children in Poverty						
Less than 8%	22.2	100.0	6,266	5,863	5,427	5,080
8%–<15%	23.6	100.0	5,273	5,289	4,506	4,521
15%–<25%	27.7	100.0	5,162	5,409	4,339	4,547
25% or more	26.6	100.0	5,600	5,557	4,587	4,554

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

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Figure II-1— Actual and cost- and need-adjusted revenues per student by low and high percentages of school-age children in poverty: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

On adjusted bases (columns 4, 5, and 6), the patterns of general, categorical, and total revenue allocation are similar to the actual pattern, except that with adjustments, overall revenue values are expectedly lower. Analysis of all four forms of revenues (columns 3 through 6) show that Federal and state categorical programs provide about twice as much revenues for students in high poverty school districts than low poverty districts.

Although there is not a large difference in the total revenues per student across categories of children in poverty, there is a large difference in the amount of discretion that districts have in allocating these funds. Column 2 shows that for districts in the highest poverty category, about 25 percent of their total revenues comes from federal and state categorical programs, while categorical funding represents only 11 percent of total revenues in the lowest poverty districts. Since categorical funds come attached with regulations on how the district must spend the money, it means that high poverty districts have discretion over only 75 percent of their budget, while low poverty districts have discretion over 90 percent of their education resources. Low poverty districts have much more flexibility in deciding how to allocate education resources.

Minority Enrollment

The results in terms of actual dollars (column 3 of table II-2) show the average general revenues per student to be highest in districts with less than 20 percent minority enrollment as opposed to districts with 20 percent or more minority enrollment (\$4,752 and \$4,806 versus \$4,288 and \$4,322). For categorical revenues, results show a positive relationship between revenues and the percentage of

minority enrollment. That is, the higher the minority enrollment, the higher the categorical revenues. Districts in the highest minority category receive an average of \$802 per student more than districts in the lowest minority category (\$1,475 minus \$673). The categorical revenues serve to equalize educational resources in actual terms as the total revenue results show virtually no difference among minority enrollment categories.

When actual revenues are cost- and need-adjusted (column 6), the same pattern for general, categorical, and total revenues exists, although the categorical revenue difference between the highest and lowest minority districts drops from \$802 per student in actual dollars to \$575 per student (\$1,172 minus \$597).

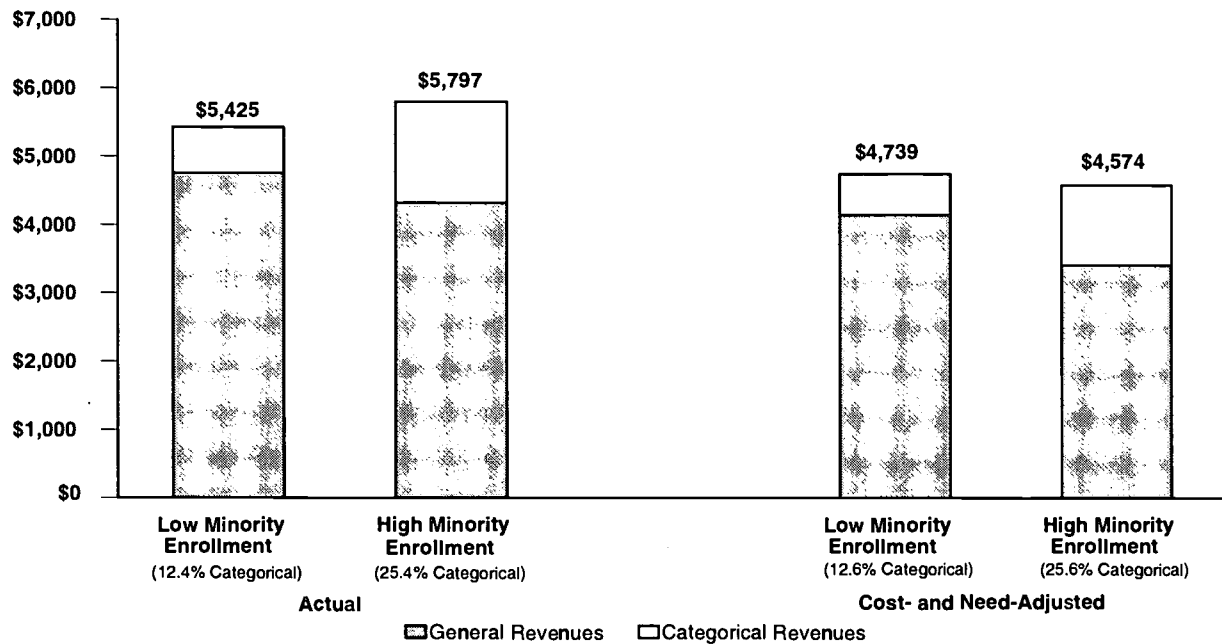
Table II-2— General, categorical, and total revenues per student by percentage of minority enrollment: 1991-92

Revenues by Minority Enrollment Category	Percentage of All Students Enrolled (1)	Revenue Type as a Percentage of Total Revenue (2)	Revenues per Student			
			Actual (3)	Cost- Adjusted (4)	Need- Adjusted (5)	Cost- and Need- Adjusted (6)
General Revenues						
Minority Enrollment						
Less than 5%	21.5%	87.6%	\$4,752	\$4,851	\$4,061	\$4,142
5%–<20%	24.9	85.8	4,806	4,741	4,121	4,062
20%–<50%	26.6	80.1	4,288	4,354	3,631	3,685
50% or more	27.0	74.6	4,322	4,113	3,573	3,402
Categorical Revenues						
Minority Enrollment						
Less than 5%	21.5	12.4	673	706	570	597
5%–<20%	24.9	14.2	792	800	673	679
20%–<50%	26.6	19.9	1,065	1,100	897	925
50% or more	27.0	25.4	1,475	1,426	1,213	1,172
Total Revenues						
Minority Enrollment						
Less than 5%	21.5	100.0	5,425	5,558	4,631	4,739
5%–<20%	24.9	100.0	5,598	5,541	4,794	4,741
20%–<50%	26.6	100.0	5,353	5,454	4,527	4,610
50% or more	27.0	100.0	5,797	5,538	4,786	4,574

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure II-2— Actual and cost- and need-adjusted revenues per student by low and high percentages of minority enrollment: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

District Enrollment

While the actual total revenues per student received by the nation's largest and smallest districts are fairly equivalent (\$5,682 and \$5,659, respectively, in table II-3), in cost-adjusted and cost- and need-adjusted terms, more resources go to the students in the nation's smallest school districts (columns 4 and 6). In cost- and need-adjusted terms (column 6), districts in the smallest category of district enrollment receive \$4,948 per student, compared to \$4,558 per student in districts with the highest enrollments (figure II-3). The smallest districts also tend to have higher levels of general revenues across all actual and adjusted measures. This may be due to higher costs resulting from diseconomies of scale, a cost factor not accounted for in this analysis, or it may be due to districts with higher resource levels preferring to stay small.

In actual and adjusted dollars (columns 3 through 6), categorical revenues increase with district size. For example, in actual dollars the largest districts receive 49 percent more categorical dollars than the smallest districts (\$1,289 versus \$865) and in cost- and need-adjusted terms this differential is 35 percent (\$1,028 versus \$764).

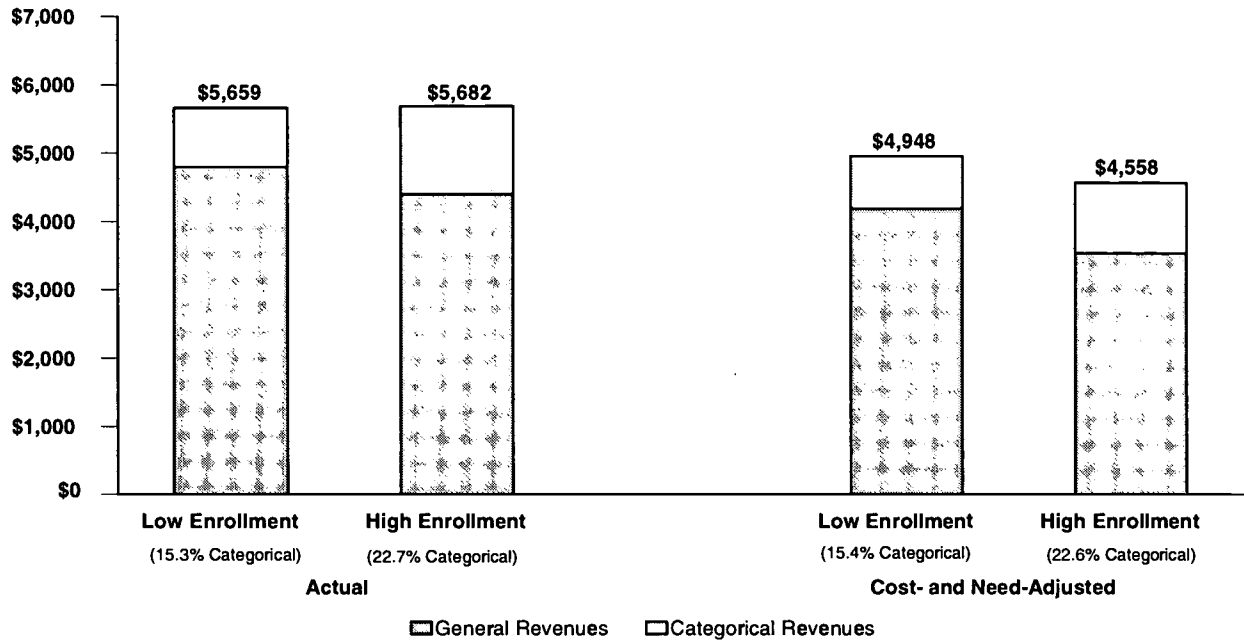
Table II-3— General, categorical, and total revenues per student by district enrollment: 1991-92

Revenues by District Enrollment Category	Percentage of All Students Enrolled (1)	Revenue Type as a Percentage of Total Revenue (2)	Revenues per Student			
			Actual (3)	Cost- Adjusted (4)	Need- Adjusted (5)	Cost- and Need- Adjusted (6)
General Revenues						
District Enrollment						
0-2,999	24.8%	84.7%	\$4,794	\$4,938	\$4,065	\$4,184
3,000-7,999	22.9	83.9	4,671	4,632	3,970	3,933
8,000-24,999	23.2	81.2	4,262	4,234	3,626	3,600
25,000 or more	29.1	77.3	4,394	4,208	3,681	3,530
Categorical Revenues						
District Enrollment						
0-2,999	24.8	15.3	865	914	723	764
3,000-7,999	22.9	16.1	895	921	751	773
8,000-24,999	23.2	18.8	988	997	832	839
25,000 or more	29.1	22.7	1,289	1,236	1,071	1,028
Total Revenues						
District Enrollment						
0-2,999	24.8	100.0	5,659	5,852	4,788	4,948
3,000-7,999	22.9	100.0	5,565	5,553	4,721	4,706
8,000-24,999	23.2	100.0	5,249	5,231	4,458	4,438
25,000 or more	29.1	100.0	5,682	5,444	4,752	4,558

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure II-3— Actual and cost- and need-adjusted revenues per student by low and high district enrollments: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

District Type

District type refers to whether it is an elementary, secondary, or unified district. While the vast majority of students (97 percent) are enrolled in unified districts, which serve both elementary and secondary students, a small percentage of students are enrolled in districts serving only elementary or only secondary students. Because it is more costly to serve high school students (Hertert, Busch, and Odden 1994), is it not surprising to see, as shown in column 3 of table II-4 and figure II-4, that districts serving only high school students have higher total revenues per student than other districts (\$7,192 compared to \$6,122 and \$5,509). Also interesting to note is that elementary district and unified district total revenues are essentially the same in cost- and need-adjusted terms (\$4,870 and \$4,635, respectively). This is surprising in that it is more costly to serve secondary school students, yet unified districts serve secondary, as well as elementary, students. One possible reason for this finding is that unified districts may be able to spend less by sharing administrative costs across all grade levels.

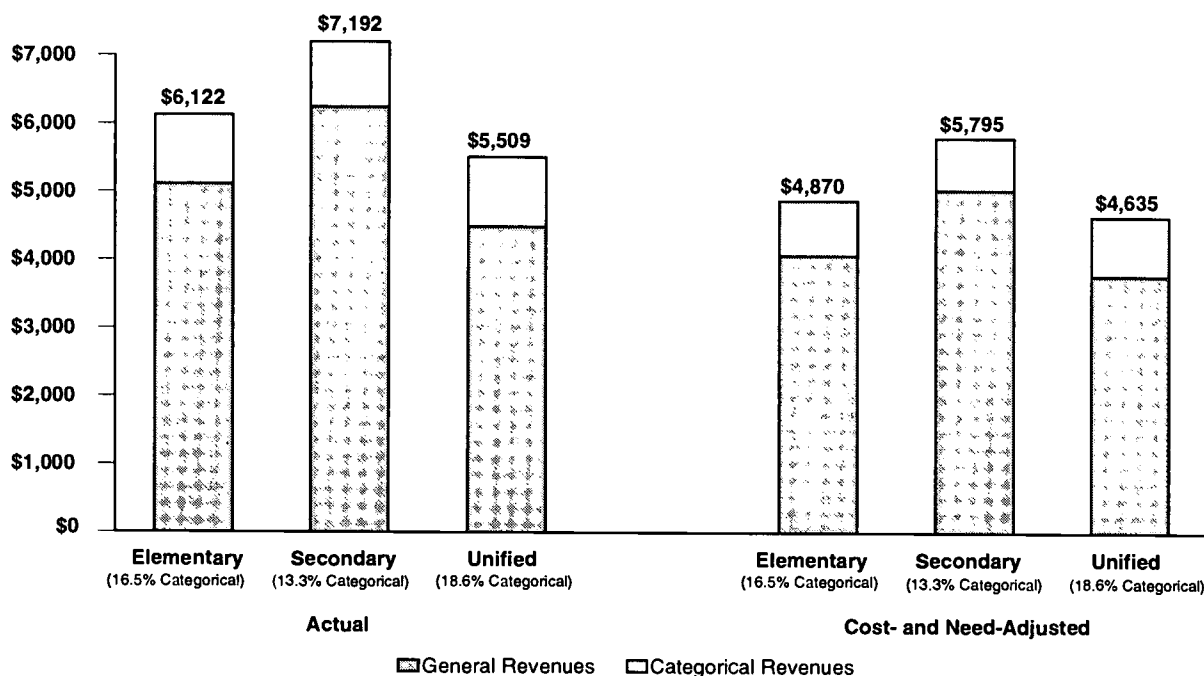
Table II-4— General, categorical, and total revenues per student by district type: 1991-92

Revenues by District Type Category	Percentage of All Students Enrolled (1)	Revenue Type as a Percentage of Total Revenue (2)	Revenues per Student			
			Actual (3)	Cost- Adjusted (4)	Need- Adjusted (5)	Cost- and Need- Adjusted (6)
General Revenues						
District Type						
Elementary	0.9%	83.5%	\$5,111	\$4,806	\$4,324	\$4,067
Secondary	2.0	86.7	6,238	5,788	5,415	5,026
Unified	97.0	81.4	4,484	4,462	3,791	3,772
Categorical Revenues						
District Type						
Elementary	0.9	16.5	1,011	958	848	804
Secondary	2.0	13.3	954	890	825	769
Unified	97.0	18.6	1,025	1,032	857	863
Total Revenues						
District Type						
Elementary	0.9	100.0	6,122	5,764	5,172	4,870
Secondary	2.0	100.0	7,192	6,678	6,240	5,795
Unified	97.0	100.0	5,509	5,494	4,648	4,635

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure II-4— Actual and cost- and need-adjusted revenues per student by district type: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Geographic Region

Districts in the Northeast receive more actual general revenues per student than districts in the Midwest (\$6,565 versus \$4,769); and districts in these two regions receive more general revenues per student than districts in the South (\$3,777) and West (\$3,899) as shown in column 3 of table II-5 and figure II-5. This pattern also holds in terms of adjusted averages (columns 4 through 6).

In actual and all three adjusted terms, districts in the Midwest receive significantly lower levels of categorical revenues than other geographic regions (\$697 compared to \$1,204, \$1,113, and \$1,093, in actual dollars).

Districts in the Northeast receive the most total revenues. For example, in the Northeast, districts receive \$2,303 per student more than districts in the Midwest (\$7,769 minus \$5,466). Districts in the South and West receive the lowest total revenues at \$4,890 per student and \$4,992 per student, respectively. There is a \$2,879 per student (or 59 percent) difference between districts in the Northeast and districts in the South (\$7,769 minus \$4,890). When these values are cost- and need-adjusted, Northeast districts still have the highest revenues (\$5,846) and districts in the West have the lowest total revenue (\$4,116), a difference of \$1,730 (or 42 percent).

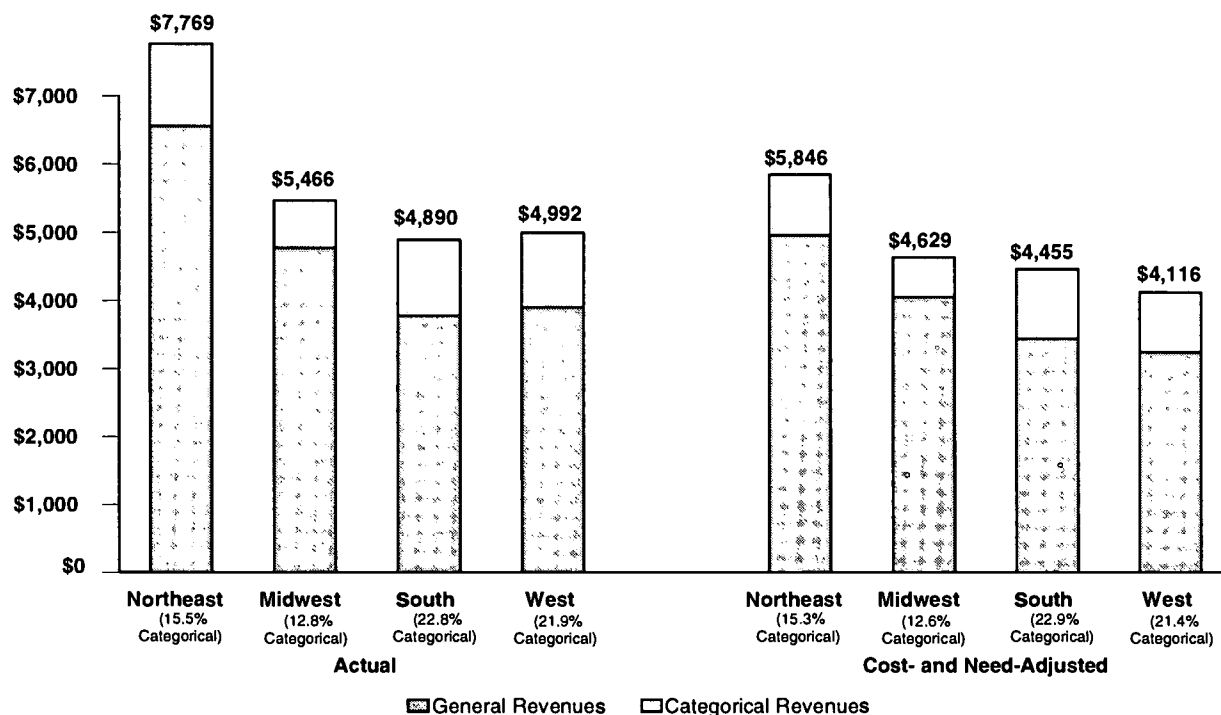
Table II-5— General, categorical, and total revenues per student by geographic region: 1991-92

Revenues by Geographic Region Category	Percentage of All Students Enrolled (1)	Revenue Type as a Percentage of Total Revenue (2)	Revenues per Student			
			Actual (3)	Cost- Adjusted (4)	Need- Adjusted (5)	Cost- and Need- Adjusted (6)
General Revenues						
Geographic Region						
Northeast	17.3%	84.5%	\$6,565	\$5,905	\$5,502	\$4,953
Midwest	24.1	87.3	4,769	4,759	4,054	4,045
South	36.0	77.2	3,777	4,085	3,182	3,437
West	22.5	78.1	3,899	3,775	3,343	3,237
Categorical Revenues						
Geographic Region						
Northeast	17.3	15.5	1,204	1,080	994	893
Midwest	24.1	12.7	697	697	584	584
South	36.0	22.8	1,113	1,221	928	1,018
West	22.5	21.9	1,093	1,036	927	879
Total Revenues						
Geographic Region						
Northeast	17.3	100.0	7,769	6,985	6,496	5,846
Midwest	24.1	100.0	5,466	5,456	4,637	4,629
South	36.0	100.0	4,890	5,306	4,110	4,455
West	22.5	100.0	4,992	4,810	4,270	4,116

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure II-5— Actual and cost- and need-adjusted revenues per student by geographic region: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Metropolitan Status

As shown in table II-6, although actual general revenues per student are substantially lower in rural districts (column 3) than in other districts (\$3,963 compared to \$4,476 and \$4,833), this differential is reduced substantially when expressed in cost-adjusted and cost- and need-adjusted terms (columns 4 and 6). This pattern is also evident in the results of total revenues per student. Actual total revenues per student in rural districts are \$4,894 compared to urban/central cities and suburban/metropolitan areas at \$5,781 and \$5,748 per student, respectively (figure II-6). When expressed in cost- and need-adjusted terms (column 6), the differential in the total revenues per student is reduced (\$4,597 versus \$4,593 and \$4,730). These reductions in general and total revenue variations may be largely due to the lower costs exhibited in rural areas.

Urban districts receive more actual categorical revenues per student than suburban and rural districts (\$1,305 compared to \$914 and \$932, respectively). This general pattern also holds true in need-adjusted items.

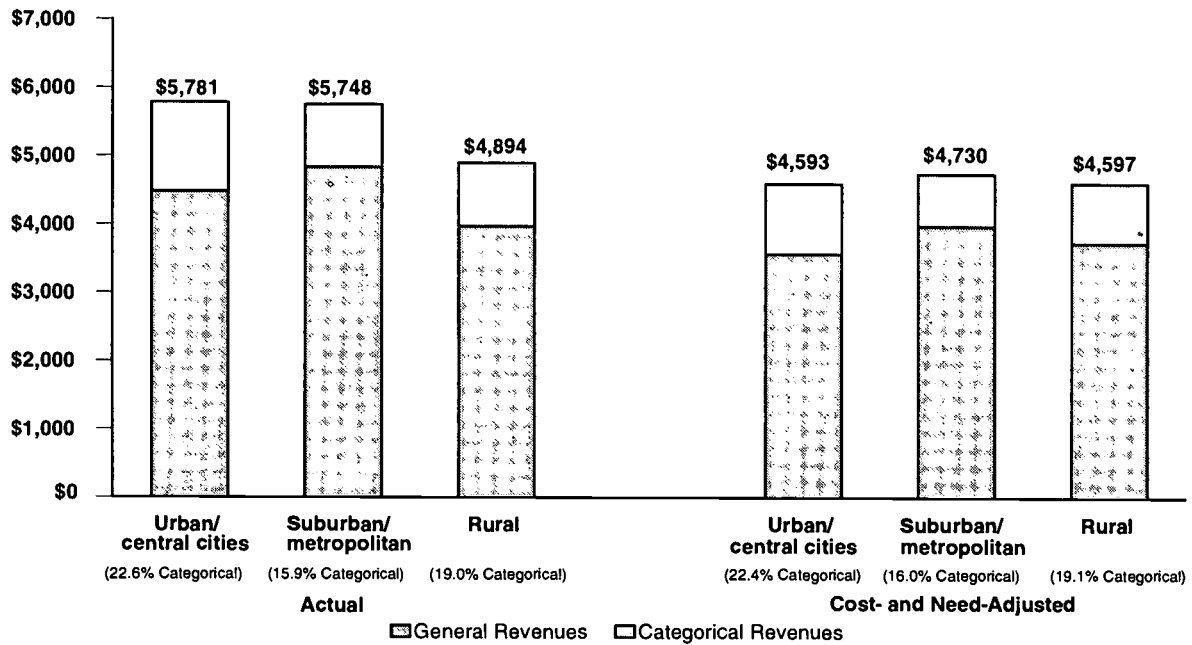
Table II-6— General, categorical, and total revenues per student by metropolitan status: 1991-92

Revenues by Metropolitan Status Category	Percentage of All Students Enrolled (1)	Revenue Type as a Percentage of Total Revenue (2)	Revenues per Student			
			Actual (3)	Cost- Adjusted (4)	Need- Adjusted (5)	Cost- and Need- Adjusted (6)
General Revenues						
Metropolitan Status						
Urban/central cities	26.9%	77.4%	\$4,476	\$4,290	\$3,713	\$3,563
Suburban/metropolitan	48.8	84.1	4,833	4,639	4,140	3,972
Rural	24.3	81.0	3,963	4,422	3,335	3,719
Categorical Revenues						
Metropolitan Status						
Urban/central cities	26.9	22.6	1,305	1,249	1,075	1,030
Suburban/metropolitan	48.8	15.9	914	894	776	758
Rural	24.3	19.0	932	1,056	775	878
Total Revenues						
Metropolitan Status						
Urban/central cities	26.9	100.0	5,781	5,539	4,788	4,593
Suburban/metropolitan	48.8	100.0	5,748	5,533	4,915	4,730
Rural	24.3	100.0	4,894	5,477	4,111	4,597

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure II-6— Actual and cost- and need-adjusted revenues per student by metropolitan status: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median Household Income (cost-adjusted)

The analysis in table II-7 shows a positive relationship between the median household income of a district, and general and total revenues, and a negative relationship between household income and categorical revenues. For general revenues, there is a 49 percent differential between districts in the lowest and highest income categories (\$4,010 and \$5,963, respectively in actual terms). In cost- and need-adjusted terms, this differential is reduced to 37 percent (\$3,485 versus \$4,772). The negative relationship between household income and categorical revenues (that is, the higher the income category the lower the categorical revenues) plays an equalizing role. Districts in the lowest income category receive over twice as much categorical revenues per student than the highest income category in actual terms (\$1,382 versus \$687). Categorical revenues comprise almost 25 percent of the total revenues in the lowest income category, while it comprises about 10 percent of the total revenues of the highest income category. Total revenues per student in the highest income categories are higher than all other income categories. For example, the lowest and highest income categories differ by 23 percent in actual terms (\$5,391 versus \$6,650, in figure II-7) and 14 percent in cost- and need-adjusted terms (\$4,677 and \$5,321).

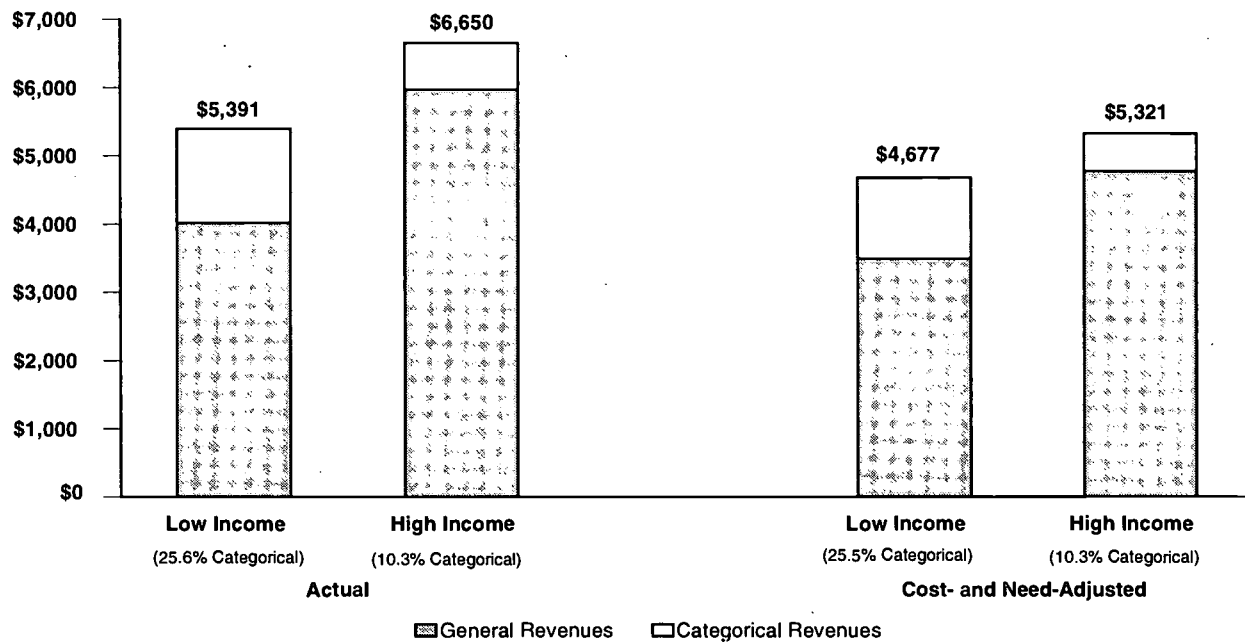
Table II-7— General, categorical, and total revenues per student by median household income (cost-adjusted): 1991-92

Revenues by Median Household Income (Cost-Adjusted) Category	Percentage of All Students Enrolled (1)	Revenue Type as a Percentage of Total Revenue (2)	Revenues per Student			
			Actual (3)	Cost- Adjusted (4)	Need- Adjusted (5)	Cost- and Need- Adjusted (6)
General Revenues						
Median Household Income (cost-adjusted)						
Less than \$22,000	16.8%	74.4%	\$4,010	\$4,242	\$3,293	\$3,485
\$22,000-<\$26,000	26.9	78.2	4,227	4,219	3,519	3,519
\$26,000-<\$30,000	22.1	81.2	4,211	4,331	3,566	3,668
\$30,000-<\$38,000	21.4	85.8	4,773	4,606	4,101	3,959
\$38,000 or more	12.8	89.7	5,963	5,481	5,189	4,772
Categorical Revenues						
Median Household Income (cost-adjusted)						
Less than \$22,000	16.8	25.6	1,382	1,464	1,125	1,192
\$22,000-<\$26,000	26.9	21.8	1,181	1,169	979	970
\$26,000-<\$30,000	22.1	18.8	978	1,008	825	850
\$30,000-<\$38,000	21.4	14.2	793	768	679	658
\$38,000 or more	12.8	10.3	687	633	596	549
Total Revenues						
Median Household Income (cost-adjusted)						
Less than \$22,000	16.8	100.0	5,391	5,707	4,417	4,677
\$22,000-<\$26,000	26.9	100.0	5,407	5,389	4,498	4,489
\$26,000-<\$30,000	22.1	100.0	5,189	5,339	4,390	4,518
\$30,000-<\$38,000	21.4	100.0	5,566	5,374	4,780	4,617
\$38,000 or more	12.8	100.0	6,650	6,113	5,785	5,321

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure II-7— Actual and cost- and need-adjusted revenues per student by low and high median household incomes (cost-adjusted): 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Median Value Owner-Occupied Housing

As property taxes provide an important basis of local support for public education, it is not surprising to see a positive relationship between housing values and general revenues (table II-8). In actual dollars, there is a 39 percent differential between the lowest and highest housing category (\$3,928 versus \$5,449). This relationship is still apparent when viewed from a perspective of relative buying power (cost- and need-adjusted values in column 6), but the difference falls to 16 percent (\$3,576 versus \$4,145).

Although there are no clear patterns between categorical revenues and housing values, the pattern of total revenues per student by housing value is similar to that found for general education revenues. In actual terms there is a \$1,556 or 31 percent differential between the lowest and highest housing value categories (\$5,018 versus \$6,574, in figure II-8). In cost- and need-adjusted terms (column 6), the difference between the highest and lowest housing categories is \$424 or 9 percent (\$4,988 versus \$4,564). In cost- and need-adjusted terms (column 6), the total revenues per student are about the same across all housing categories.

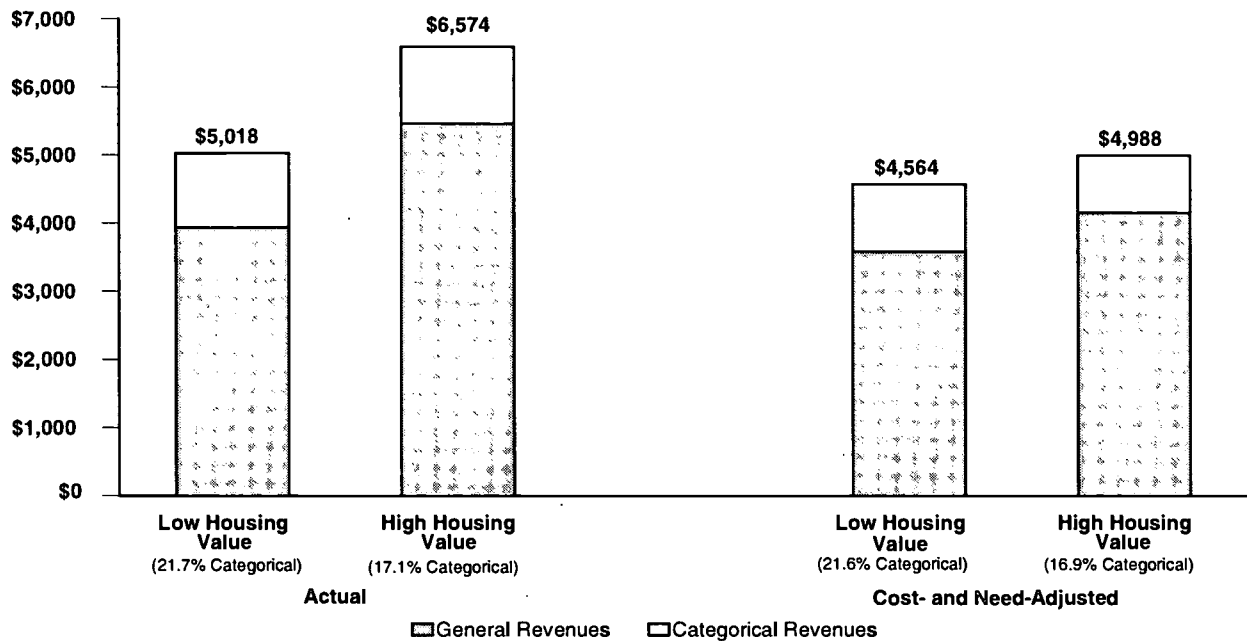
Table II-8— General, categorical, and total revenues per student by median value owner-occupied housing: 1991-92

Revenues by Median Value Owner-Occupied Housing Category	Percentage of All Students Enrolled (1)	Revenue Type as a Percentage of Total Revenue (2)	Revenues per Student			
			Actual (3)	Cost- Adjusted (4)	Need- Adjusted (5)	Cost- and Need- Adjusted (6)
General Revenues						
Median Value Owner-Occupied Housing						
Less than \$50,000	23.6%	78.3%	\$3,928	\$4,309	\$3,259	\$3,576
\$50,000-<\$70,000	25.6	81.4	4,042	4,241	3,421	3,589
\$70,000-<\$100,000	22.5	82.8	4,545	4,489	3,892	3,845
\$100,000 or more	28.2	82.9	5,449	4,875	4,627	4,145
Categorical Revenues						
Median Value Owner-Occupied Housing						
Less than \$50,000	23.6	21.7	1,090	1,203	895	988
\$50,000-<\$70,000	25.6	18.6	922	979	774	822
\$70,000-<\$100,000	22.5	17.2	941	935	796	791
\$100,000 or more	28.2	17.1	1,126	1,002	945	843
Total Revenues						
Median Value Owner-Occupied Housing						
Less than \$50,000	23.6	100.0	5,018	5,512	4,154	4,564
\$50,000-<\$70,000	25.6	100.0	4,964	5,220	4,195	4,411
\$70,000-<\$100,000	22.5	100.0	5,487	5,425	4,689	4,637
\$100,000 or more	28.2	100.0	6,574	5,878	5,572	4,988

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure II-8— Actual and cost- and need-adjusted revenues per student by low and high median value owner-occupied housing: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Conclusion

This focus on categorical versus general aid revenues has provided a perspective on the amount of revenues that different types of districts have for general purposes versus the levels of revenues earmarked for specific purposes. Combining these findings reveals overall revenue inequities for children in high poverty districts. Categorical revenues, which are generally designed to meet the supplemental requirements of special needs students, do not supplement an equal base of general education revenues. They are also insufficient to result in total revenues that are equivalent to those found in lower poverty districts. For this reason, it has been argued that these revenues should not be considered to be supplemental.⁸

⁸ See, for example, the arguments of Taylor and Piche, 1990.

Chapter III

Detailed Categorical Revenues

This chapter continues the analyses of the 1991-92 categorical revenue information presented in the previous chapter by individual state and federal categorical program. Whereas the previous chapter presented categorical revenues in one lump sum, this chapter looks at the distribution of the individual federal and state categorical funding sources by different district and community characteristics. Each of the categorical programs presented in the chapter has a unique purpose, that is, to offset the supplemental cost of providing specified sets of supplemental services or for serving particular student populations.

Individual categorical revenues are analyzed in relation to district, student, and community characteristics by overall student (revenues per student), and by the type of students that each program is designed to benefit (revenues per target student). Multiple perspectives on the distribution of individual categorical resources will be presented. As will be the case throughout this report, the actual revenues received by various types of districts will be analyzed, as well as estimates of these revenues with cost- and student-need-adjustments applied.

In addition, a unique characteristic of this chapter is that the amount of categorical revenue received will be shown in relation to total student enrollment in the various types of districts, as well as in terms of the target population for whom this categorical program is intended to serve. For example, the federal Chapter 1 program (renamed Title I in the 1994 reauthorization of the Elementary and Secondary Education Act) is designed to provide supplemental funding to districts serving students in poverty. The underlying concept is that students in poverty may be at greater risk for school failure and that supplemental investments are needed to support special interventions to offset these deficiencies. As each categorical funding program has a special purpose, an important question from an equity perspective is how much is received by type of district per student for whom the program is intended to benefit. For this reason, the analyses in this chapter will present average revenues per student overall, and per target student. As in the case of Chapter 1, in addition to the amount of funding received per student overall in various types of districts, the amount of funding received per student in poverty for each district type will be presented.

Summary of Findings

How does the level of support from the most predominant of the individual state and federal public education revenue streams vary for different types of school districts and communities when expressed on an overall per student basis, as well as a per target student basis?

- For Chapter 1, the nation's largest federal public education program by far, revenues per target student are greatest in the lowest, as well as in the highest poverty districts (table III-1b). While Chapter 1 revenues per overall student are substantially higher in the highest poverty districts (table III-1a), in terms of target students the low poverty districts receive as much, if not more, than their high poverty counterparts. These revenue patterns may be partly accounted for by economies of scale (i.e., higher costs per target student in low poverty districts), or by distinctions made in the Chapter 1 funding formula between large and small states (i.e., smaller states receive more per target child).
- Comparable results are found for the state counterparts to the federal Chapter 1 program, although the exact characteristics and distribution patterns emanating from these programs will vary from state to state. Overall, in actual terms, state compensatory programs allocate nearly twice as much funding per target student in districts with the lowest percentage of students in poverty than in all other districts (table III-7b).
- Similar findings hold for the two other categorical programs included in this chapter for which the target student population is based on poverty. For the federal Child Nutrition program, while average revenues per overall student increase substantially with increasing levels of the percentage of students in poverty (table III-25a), on a per target student basis the opposite distribution pattern is generally observed (table III-25b). The largest amount of funding per target student goes to districts with the lowest percentage of students in poverty. That is, the lowest poverty districts receive more actual revenues than the highest poverty districts. Comparable findings are also shown across the state school lunch equivalents to this federal program (tables III-28a and III-28b).
- Students with individualized education programs (IEPs) are the target population for federal and state categorical programs designed to provide supplemental funding for special education services. Although both programs generally allocate more funds per student, and per target student, in the districts with the highest percentage of minority students (tables III-12a, III-12b, III-16a, and III-16b), and the federal program allocates more funds to districts with the highest percentage of students in poverty (tables III-11a and III-11b), the state program does not consistently show this pattern for students in poverty.
- Students with limited English proficiency (LEP) are the target population for federal and state categorical programs designed to provide supplemental funding for bilingual education programs. As federal bilingual education funding is allocated on a grant basis, it is not necessarily intended to directly reflect variations in student need for these services. For example, districts with the lowest percentages of minority students receive substantially more funding per student (table III-22a) and per target student (table III-22b) than high minority districts. At the extreme, for the 2.7 percent of target students in the lowest minority districts, \$3,023 per target student is generated in federal Bilingual Education revenues as opposed to \$68 per target student in the highest minority districts (figure III-22). For state bilingual education programs these patterns of differentiation are less clear; but generally contrary to federal bilingual education funding, state bilingual education programs tend to allocate more revenues per student (table III-23a), and per target student (table III-23b), to districts with higher percentages of minority students.

Analysis and Structure of Tables

The tables in the following section have upper and lower components (or “a” and “b” components). The upper component shows actual, cost-adjusted, need-adjusted and cost- and need-adjusted revenues per student in school districts that receive that particular funding. The bottom panel shows actual and cost-adjusted revenues per target student in receiving school districts. A *target* student is defined as the student for whom the categorical funds are intended. For Chapter 1, state compensatory education, federal Child Nutrition program, and state school lunch programs, the count of target students is the estimate of students in poverty in the district. For bilingual education programs, the count of target students is the estimate of LEP students. For special education categorical funds, the corresponding number of target students is the number of students with IEPs.⁹ Two sections are included for each table to show the amount of categorical revenues received in relation to total student enrollment in the various types of districts, as well as in terms of the target population for whom the categorical program is intended to serve.

The data in the “b” tables in this section are not adjusted for variations in student need, as they are in the “a” tables, because this type of adjustment is already accomplished in a more direct manner by dividing total levels of funding by the number of target students. Using the count of target students in this manner is a more appropriate form of student-need-adjustment for direct application to a particular categorical program than the more generic overall student-need adjustments used elsewhere in this report.

Column 1 in the “a” tables specifies the percentage of students in a particular district or community characteristics category (for example, less than 8 percent of school-age children in poverty) that are in districts that receive funding for particular categorical revenues. For example, in table III-1a, since most of the percentages are in the high nineties, almost all of the students in each of the poverty categories are in a district that receives Chapter 1 funds. Column 1 in the “b” tables specifies the percentage of students in a particular district or community characteristic category who are targets of a specific categorical program. For example in table III-1b, only 5.8 percent of all the students in districts in the lowest poverty category (less than 8 percent) are in poverty, whereas 32.4 percent of the students in districts in the highest poverty category (25 percent or more) are in poverty.

Federal Chapter 1 Program Revenues

While virtually all school districts receive Chapter 1 funds, as indicated by the high percentage of students in receiving districts across all four categories of student poverty (table III-1a, column 1), it is the educationally disadvantaged students that are targeted. Because of the positive relationship between educationally disadvantaged students and children in poverty, the percentage of children in poverty is the primary criterion for the allocation of Chapter 1 (now Title I). In general, a district with a high rate of student poverty will receive more Chapter 1 funding per student than a comparable district with a lower poverty rate. It is important to note, however, that the poverty measure used for this analysis is not the only factor used to allocate Chapter 1 funds. There is also an expenditure factor by which poverty and other child counts are multiplied in calculating Chapter 1 funds. (This factor is highest in high-income

⁹ The counts of poverty and limited English proficient (LEP) students by district used in this study were also based on estimates. The count of poverty students was based on the percentage of school-age children residing within the district boundaries who live in poverty. The LEP count was based on the percentage of school-age children residing in the district who live in homes in which the language spoken is not English, and who speak English “not well” or “not at all.” Both of these data items were derived from the 1990 School District Special tabulation (summary file set 1), also known as the Census Mapping data. These percentages also include families residing within the geographic boundaries of the school district who send their children to private schools and may not provide an accurate representation of the actual public school population. These percentages were then multiplied by district enrollments to obtain estimates of public school LEP and poverty counts.

states, especially in the Northeast which also tends to be some of the lowest poverty states, while high poverty districts that tend to have lower expenditures have a low expenditure cost factor). Although federal Chapter 1 funds are allocated to the states based on this expenditure cost factor and county-level school-age children in poverty, the states make subcounty allocations to school districts. While many states use the district-level Census Mapping data on school-age children in poverty, the same measure used in this analysis to disburse the funds throughout a county, some states allocate Chapter 1 funds to districts based on other measures such as the percentage of students receiving free or reduced-priced lunch. It is also important to note that since the data on the percentage of school-age children in poverty used in this analysis include all children in the geographic area served by the school district, it may not conform to the percentage of children in poverty enrolled in a public school district. For example, there may be a large number of school-age children in a given area enrolled in private schools. If these private school students tend to be children from the wealthier families in a region, the percentage of children enrolled in the public schools in poverty will be higher than that for the entire school-age population resident within its boundaries. Another important point to consider when reading the results of this analysis is that the percentage of children in poverty, the basis for deriving the numbers of target students, is based on 1990 census estimates; whereas the 1991-92 Chapter 1 allocations were based on 1980 census data.

School-age children in poverty

As expected, the amount of Chapter 1 assistance per student that districts receive divided by overall student enrollment is much higher for high poverty than for low-student-poverty districts (table III-1a and figure III-1). The differential in overall actual aid per student is over five times greater for the highest versus the lowest poverty districts (\$257 versus \$50). On a cost- and need-adjusted basis, this level of an over five to one differential still holds (\$207 versus \$41).

Table III-1b provides a somewhat different picture of the relationship between the Chapter 1 program and the percentage of students in poverty. When total Chapter 1 funds are divided by the number of *target* students in the district, a "U-shaped" relationship between student poverty and the amount of funding allocated per *target* student is observed. While table III-1a shows the lowest level of Chapter 1 funds being allocated per student in overall enrollment in the lowest student poverty districts, table III-1b shows that these districts receive the most funding per *target* student. For the purposes of this analysis, the *target* student is defined as the type of student for whom this categorical funding program was specifically designed to benefit. However, for Chapter 1, it is worthy of note that although the distribution of funds is primarily based on poverty, the full purpose of this program is to benefit low-performing students.

In addition to the highest levels of Chapter 1 funds per student in poverty going to school districts with the lowest, overall, levels of poverty, this amount per *target* student declines as the percentage of children in poverty increases, until the highest poverty category. At this point the amount per *target* student rises to a level comparable to that received per student in poverty in the lowest poverty districts. The lowest poverty districts receive \$865 and the highest poverty districts receive \$793 per poverty student, while districts falling into the two poverty categories in the middle receive \$681 and \$640 per poverty student.

A similar pattern is observed in column 3 of table III-1b, which shows the amounts from column 2 on a cost-adjusted basis. The data in column 3 also show a "U-shaped" relationship between the percentage of students in poverty and the amount of Chapter 1 aid per student in poverty. Districts at the highest and lowest levels of student poverty are markedly different than their immediate counterparts in the two mid-poverty categories on this measure.

Although more Chapter 1 funds appear to be targeted to high poverty districts, revenues from this funding source *per student in poverty* do not always rise with greater poverty concentrations. This analysis shows that the percentage of children in poverty is not the only consideration for Chapter 1 allocations to districts. The law also weights funding on the basis of total state expenditures per pupil, contains small state minimums, and hold-harmless provisions. All of these are part of the legislative intent of the law. Consequently, this analysis shows that poverty is not the only factor taken into account in Chapter 1 funding. For example, one explanation for the pattern observed is that states with high revenues tend to have lower poverty rates.

Table III-1a— Federal Chapter 1 revenues per student in districts receiving funds by percentage of school-age children in poverty: 1991-92

School-Age Children in Poverty Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
School-Age Children in Poverty					
Less than 8%	97.5%	\$50	\$48	\$43	\$41
8%–<15%	97.4	78	79	66	67
15%–<25%	98.3	120	126	100	106
25% or more	99.2	257	253	210	207

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table III-1b— Federal Chapter 1 revenues per target student in districts receiving funds by percentage of school-age children in poverty: 1991-92

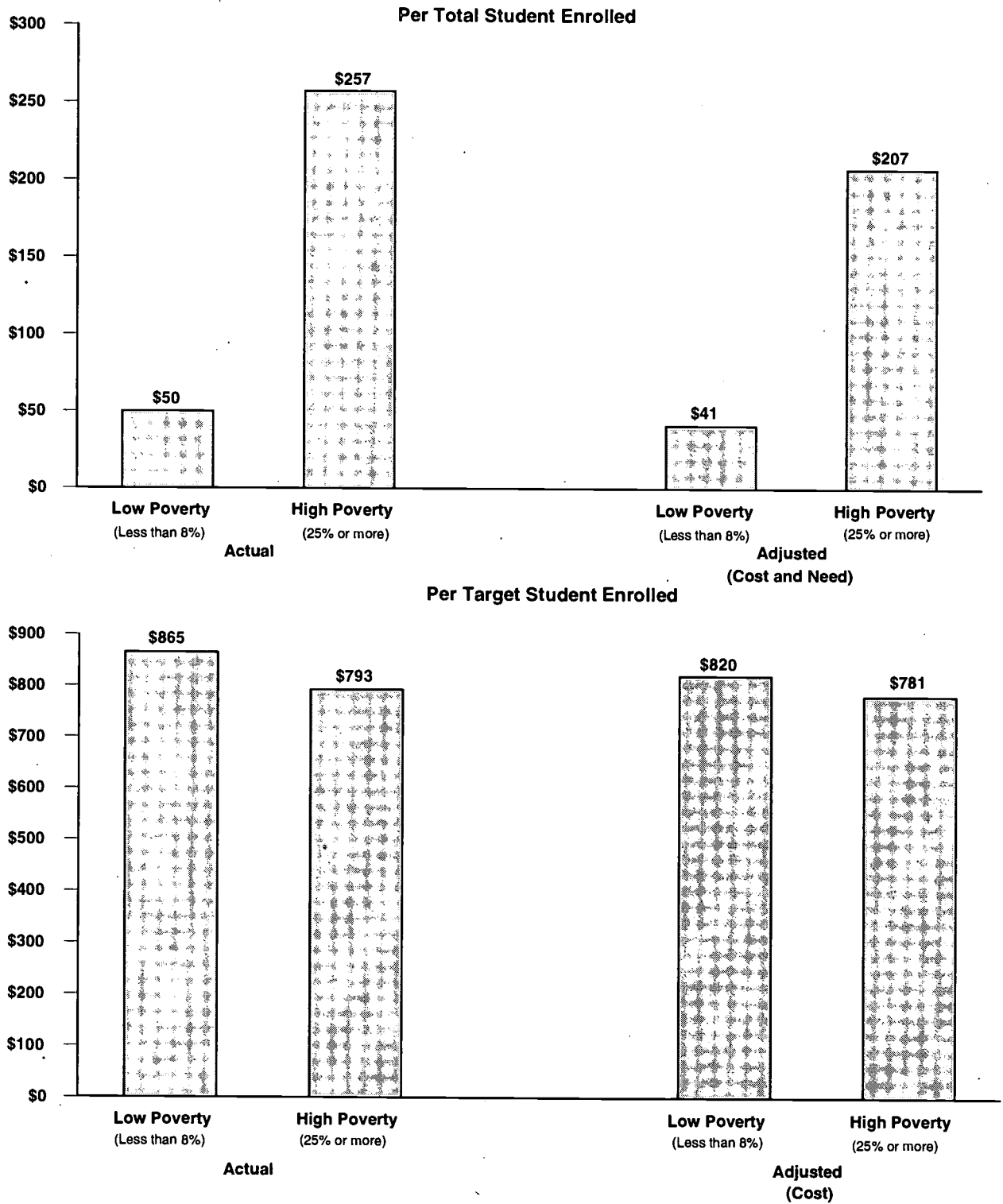
School-Age Children in Poverty Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
School-Age Children in Poverty			
Less than 8%	5.8%	\$865	\$820
8%–<15%	11.4	681	692
15%–<25%	18.7	640	677
25% or more	32.4	793	781

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Figure III-1— Actual and adjusted federal Chapter 1 revenues per student by low and high percentages of school-age children in poverty: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Minority enrollment

The distribution of Chapter 1 funds in relation to the percentage of minority enrollment in the district (table III-2a) shows that it is only for the highest minority districts that a substantial jump in Chapter 1 aid per student is observed. The aid per student in the highest percent minority category is more than twice that observed in the lower district minority categories (for example, \$106 versus \$238). A similar pattern is observed on a cost- and need-adjusted basis (column 5).

Table III-2b shows that the relationship between Chapter 1 aid per target student and the percentage of minority students in a district is "U-shaped" across the four categories of districts, with the highest amount of Chapter 1 aid per student in poverty being received in districts with the lowest and the highest percentage of minority students. This is true for both actual and cost-adjusted revenues per target student (also see figure III-2).

Table III-2a— Federal Chapter 1 revenues per student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Minority Enrollment					
Less than 5%	96.3%	\$94	\$101	\$79	\$85
5%-<20%	97.5	73	75	61	63
20%-<50%	98.6	106	112	89	94
50% or more	99.8	238	227	195	186

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

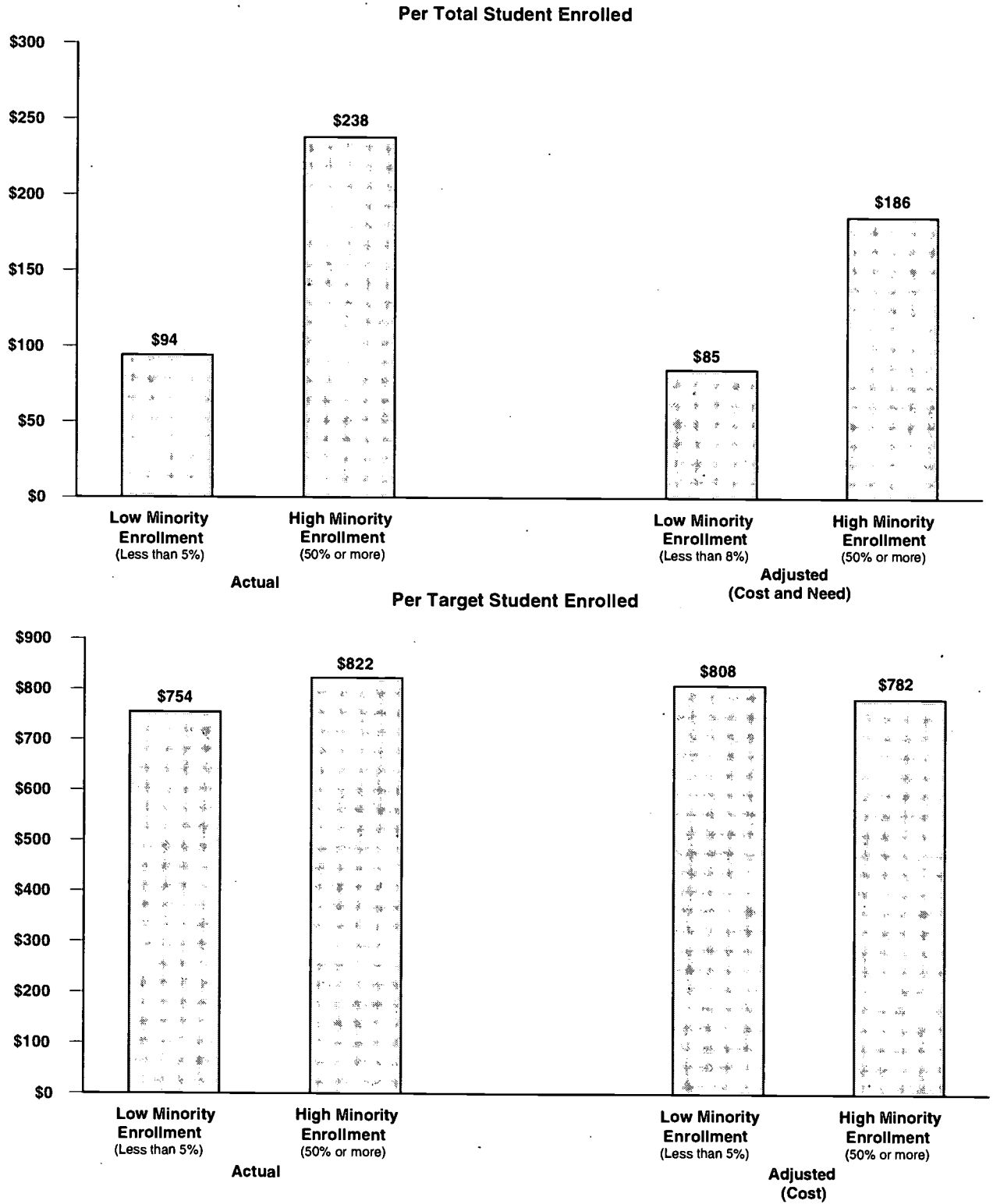
Table III-2b— Federal Chapter 1 revenues per target student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Minority Enrollment			
Less than 5%	12.4%	\$754	\$808
5%-<20%	11.2	648	669
20%-<50%	16.7	632	669
50% or more	28.9	822	782

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure III-2— Actual and adjusted federal Chapter 1 revenues per student by low and high percentages of minority enrollment: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

District enrollment

Table III-3a shows that students in the largest districts receive more Chapter 1 dollars per total student enrolled than in the three categories of smaller districts (\$181 compared to \$116, \$110, and \$105). On a cost- and need-adjusted basis (column 5), this disparity in aid per student is somewhat lessened, but a difference between the largest districts in relation to the others is still observed (also see figure III-3).

Table III-3a— Federal Chapter 1 revenues per student in districts receiving funds by district enrollment: 1991-92

District Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
District Enrollment					
0-2,999	95.0%	\$116	\$127	\$97	\$106
3,000-7,999	98.5	110	116	92	97
8,000-24,999	98.8	105	108	88	90
25,000 or more	100.0	181	167	149	138

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

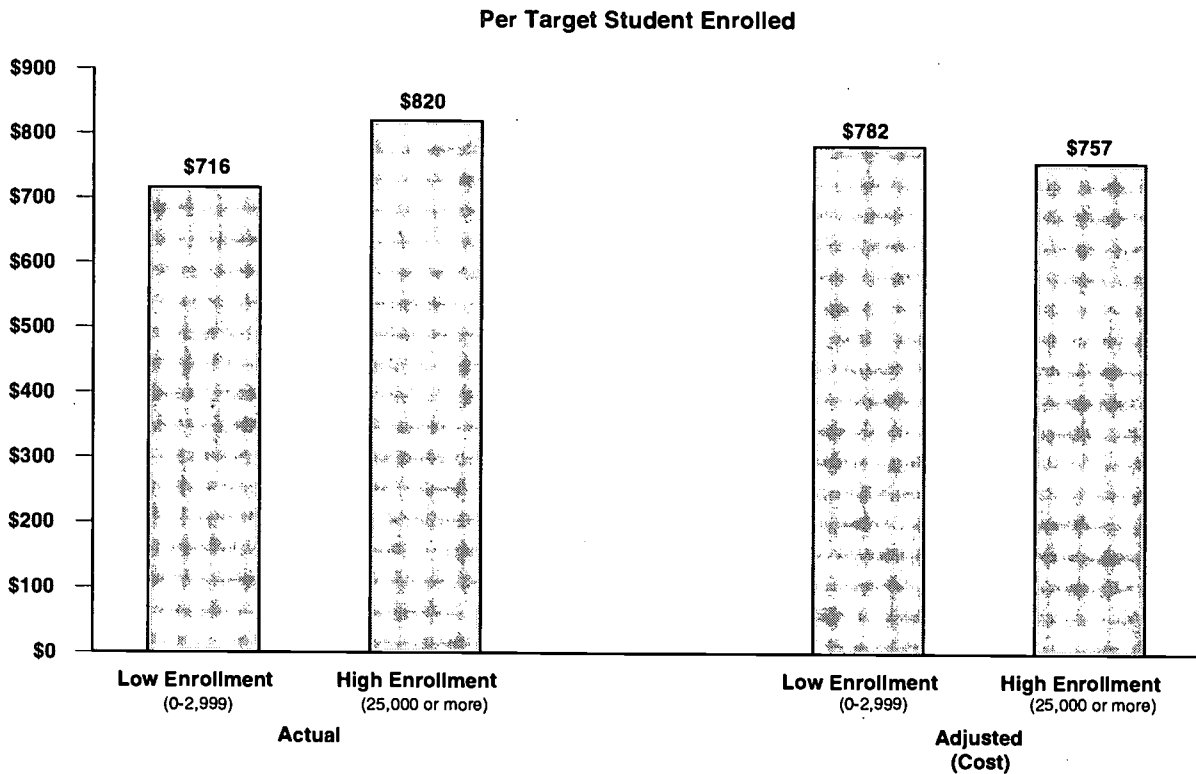
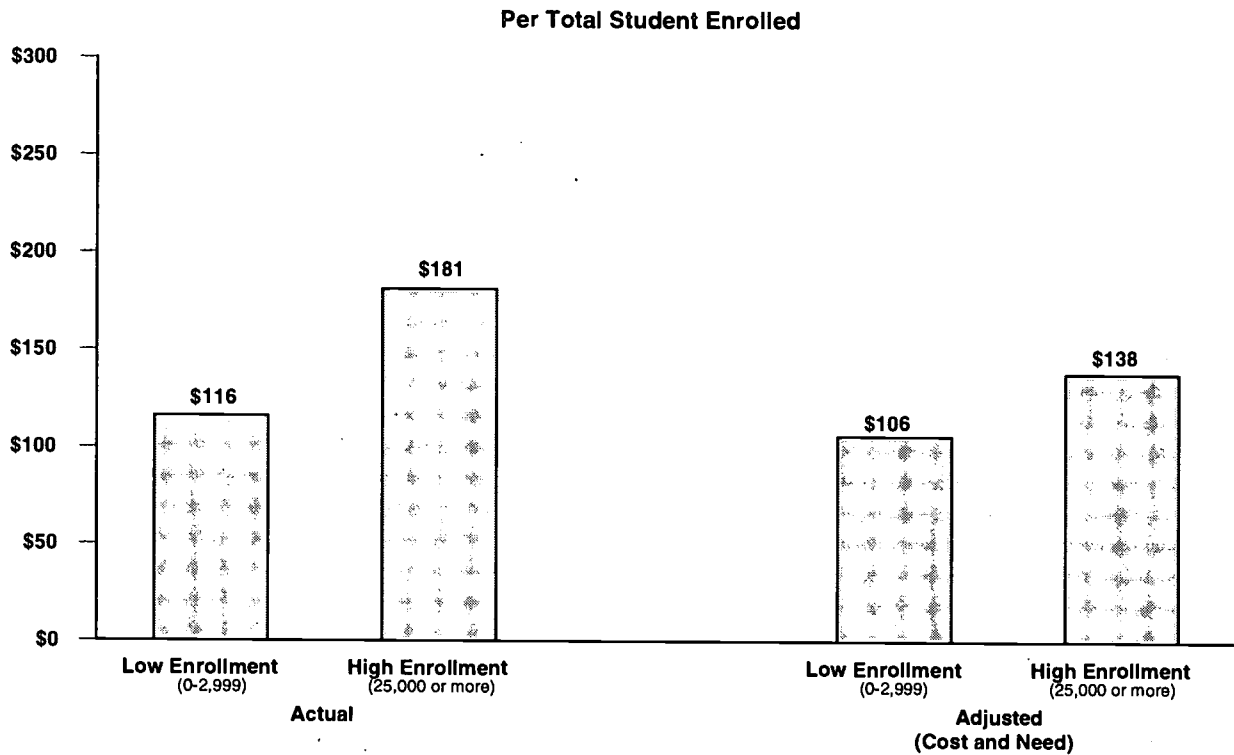
Table III-3b— Federal Chapter 1 revenues per target student in districts receiving funds by district enrollment: 1991-92

District Enrollment Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
District Enrollment			
0-2,999	16.2%	\$716	\$782
3,000-7,999	15.5	709	750
8,000-24,999	16.4	643	659
25,000 or more	22.0	820	757

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-3— Actual and adjusted federal Chapter 1 revenues per student by low and high district enrollments: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Geographic region

By region, actual Chapter 1 revenues per student are nearly twice as high in the Northeast states as in the Western region of the country (\$190 versus \$98), with the Midwest and the South in the middle in terms of allocations per student (table III-4a, column 2 and figure III-4). On a cost- and need-adjusted basis (column 5), the Northeast and the Southern states receive similar levels of Chapter 1 resources per student, which are substantially higher than those received by the Midwestern and the Western states. The most predominant trend across the columns in table III-4a shows the highest Chapter 1 revenues in the Northeast and the lowest in the West. This pattern seems to hold when examining revenues per student in poverty (table III-4b). That is, districts in the Northeast receive about twice as much Chapter 1 revenues per target student than districts in the West. This pattern of high Chapter 1 revenues may be due in part to the formula for allocating Chapter 1 funds, which takes into consideration overall expenditures per student, thereby increasing the Chapter 1 allocations to high revenue states, which tend to be in the Northeast.

Table III-4a— Federal Chapter 1 revenues per student in districts receiving funds by geographic region: 1991-92

Geographic Region Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
Geographic Region					
Northeast	96.6%	\$190	\$166	\$155	\$136
Midwest	98.0	117	117	98	97
South	98.6	134	150	112	124
West	98.7	98	94	82	79

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table III-4b— Federal Chapter 1 revenues per target student in districts receiving funds by geographic region: 1991-92

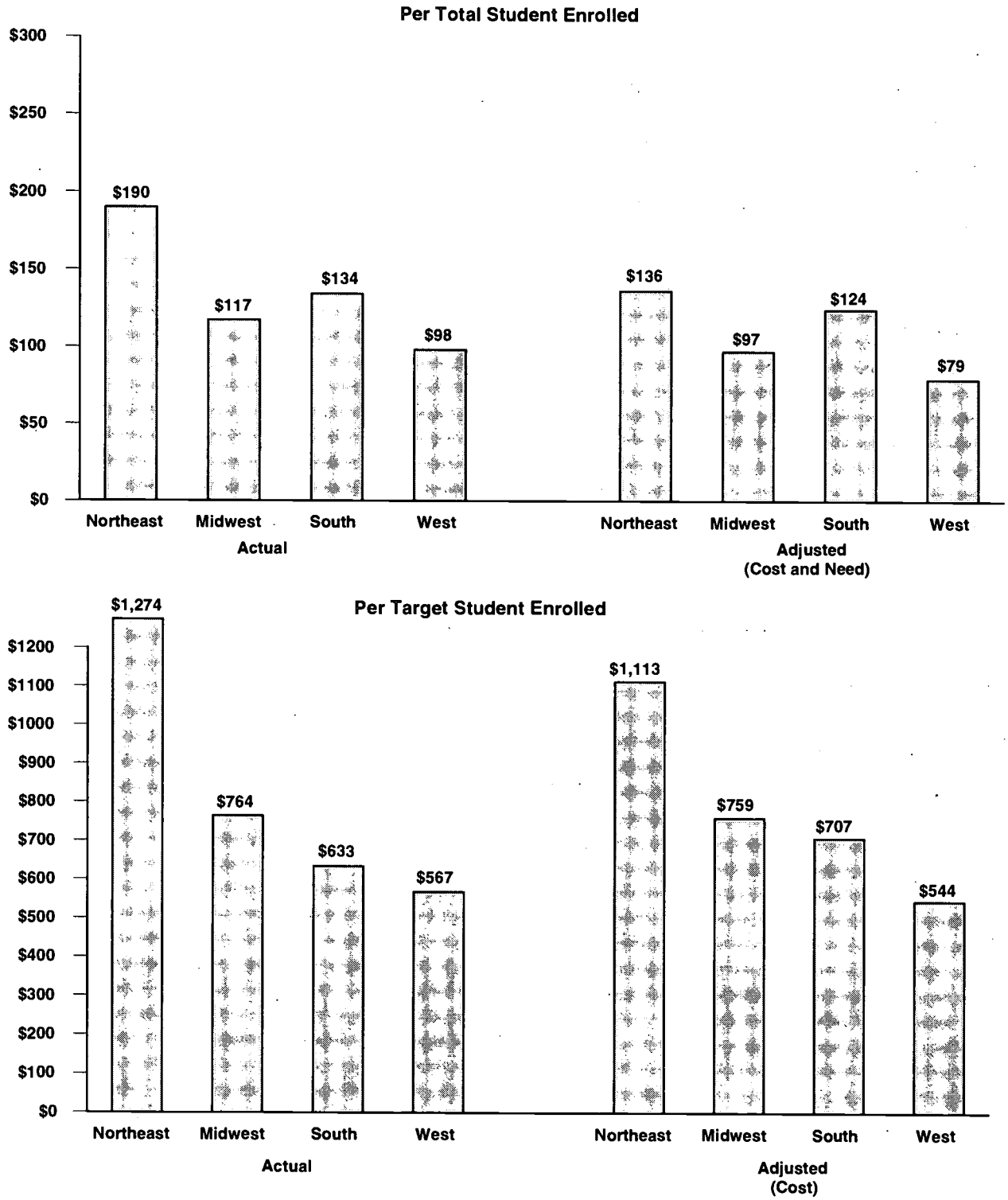
Geographic Region Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
Geographic Region			
Northeast	14.9%	\$1,274	\$1,113
Midwest	15.3	764	759
South	21.2	633	707
West	17.2	567	544

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Figure III-4— Actual and adjusted federal Chapter 1 revenues per student by geographic region: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Metropolitan status

Table III-5a shows the pattern of Chapter 1 revenues by metropolitan status of the district. In actual terms (column 2), urban districts receive considerably more funding per student than rural districts (\$212 versus \$143, in figure III-5) with rural districts receiving more than their suburban counterparts (\$143 versus \$80). However, on a cost- and need-adjusted basis (column 5), it is only the suburban districts that are shown to receive substantially less per student.

Total Chapter 1 revenues divided by total students in poverty show a similar picture (table III-5b). On the basis of Chapter 1 revenues per target student, more actual revenues are shown to go to the urban/central city districts (\$830 compared to \$683 and \$671). On a cost- and need-adjusted basis, the suburban districts are shown to receive less.

Table III-5a— Federal Chapter 1 revenues per student in districts receiving funds by metropolitan status: 1991-92

Metropolitan Status Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			Cost- and Need-Adjusted (5)
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	
Metropolitan Status					
Urban/central cities	99.5%	\$212	\$197	\$174	\$162
Suburban/metropolitan	98.2	80	80	68	67
Rural	96.6	143	164	119	136

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

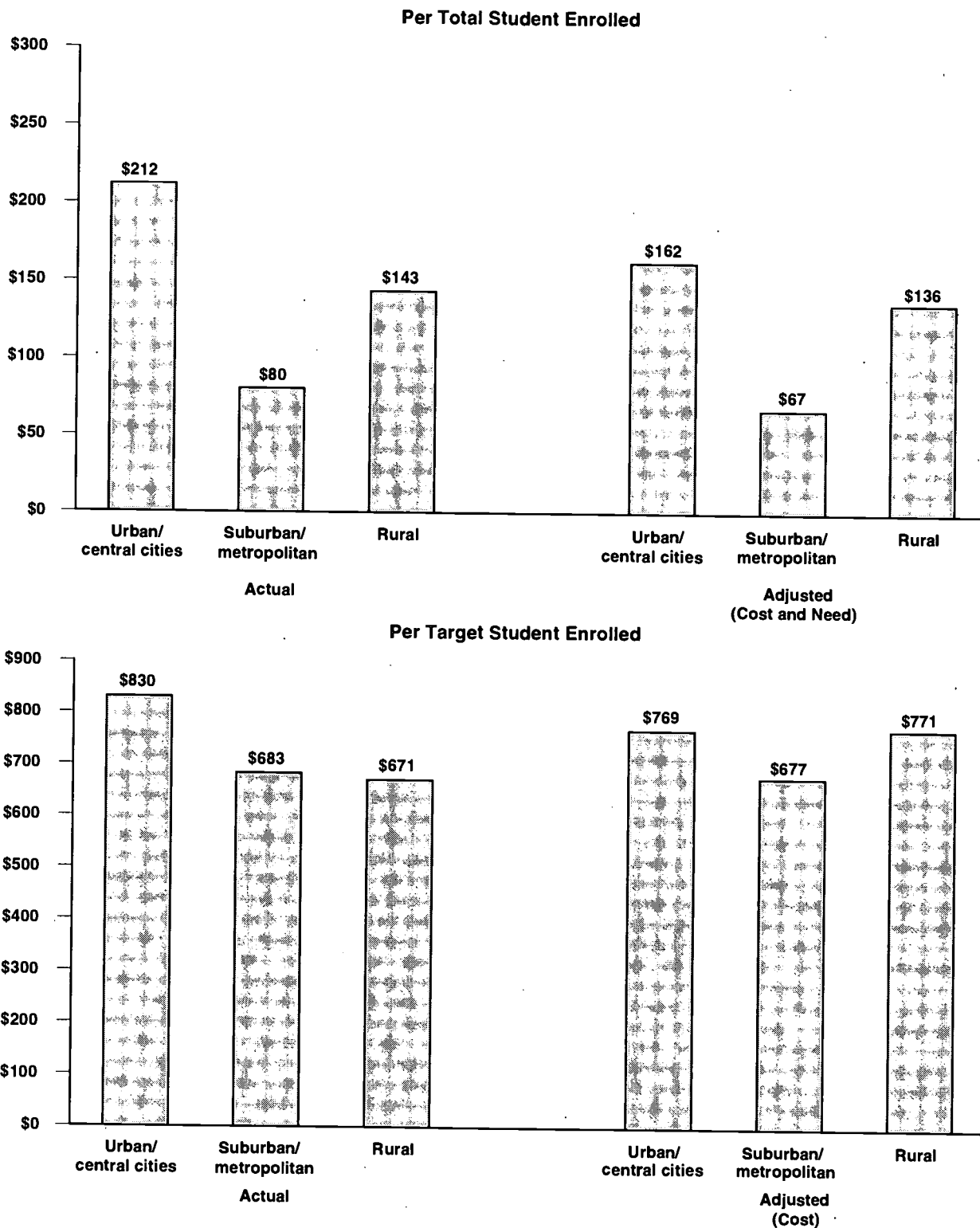
Table III-5b— Federal Chapter 1 revenues per target student in districts receiving funds by metropolitan status: 1991-92

Metropolitan Status Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Metropolitan Status			
Urban/central cities	25.6%	\$830	\$769
Suburban/metropolitan	11.7	683	677
Rural	21.3	671	771

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-5— Actual and adjusted federal Chapter 1 revenues per student by metropolitan status: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median household income (cost-adjusted)

Table III-6a shows the relationship between total Chapter 1 revenues and median household income (adjusted for differences in the cost-of-living). As Chapter 1 is a program to benefit educationally disadvantaged students, which is often associated with children in poverty, it is not unexpected to find a clear inverse relationship between average household income and Chapter 1 revenues per student (column 2); that is, the lower the income, the higher the Chapter 1 revenues. At income category extremes, districts in the lowest income category receive over six times as much as districts in the highest income category (\$243 versus \$37, in figure III-6). This pattern holds when this relationship is explored on a cost- and need-adjusted basis (column 5). As shown in table III-6b, however, on a per target student basis this inverse relationship between family income and Chapter 1 funding largely disappears; that is, regardless of district wealth the amount of Chapter 1 funding per target student is the same.

Table III-6a— Federal Chapter 1 revenues per student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
Median Household Income (cost-adjusted)					
Less than \$22,000	98.5%	\$243	\$258	\$199	\$210
\$22,000-<\$26,000	98.4	182	175	150	145
\$26,000-<\$30,000	98.4	103	107	87	90
\$30,000-<\$38,000	97.9	64	62	55	53
\$38,000 or more	97.0	37	34	32	29

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

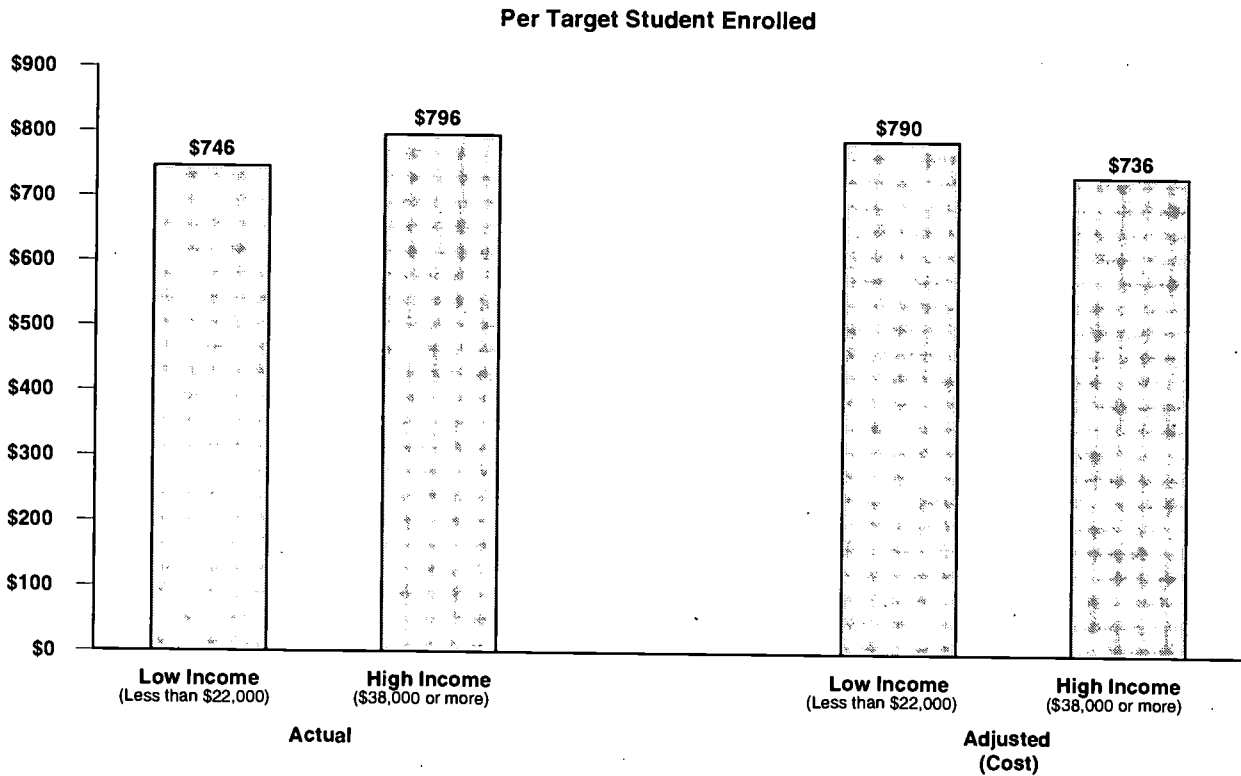
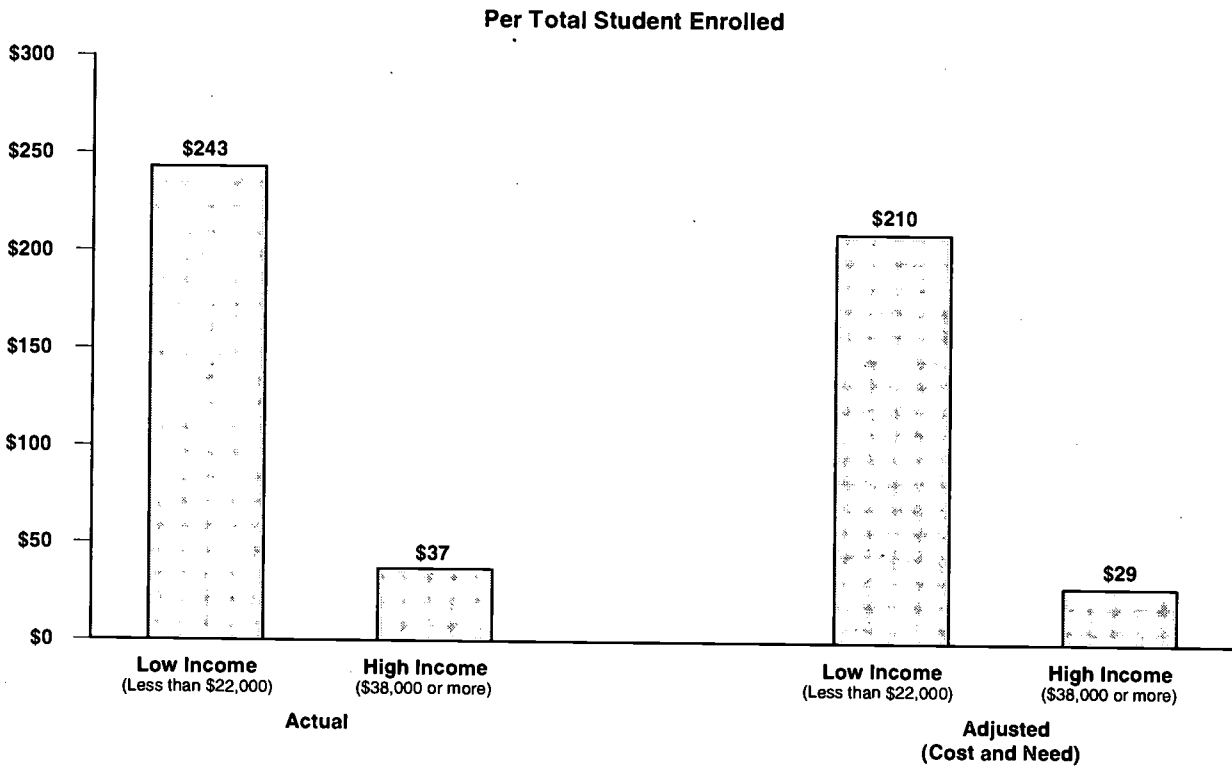
Table III-6b— Federal Chapter 1 revenues per target student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
Median Household Income (cost-adjusted)			
Less than \$22,000	32.6%	\$746	\$790
\$22,000-<\$26,000	23.6	770	739
\$26,000-<\$30,000	15.4	669	694
\$30,000-<\$38,000	9.1	704	685
\$38,000 or more	4.5	796	736

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-6— Actual and adjusted federal Chapter 1 revenues per student by low and high median household incomes (cost-adjusted): 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

State Compensatory Education Revenues

Compensatory education is the generic title used for state categorical programs designed to supplement services for educationally disadvantaged students. These programs are primarily designed as a complement to federal Chapter 1 funding. The tables included in this analysis explore the relationship between state compensatory education revenues per student, and per target student, and selected district and student characteristics in states having such a program. As with the Chapter 1 revenue analysis, a target student is defined as a student in poverty. (The criteria for including districts in the following analyses and a full list of states included in the this analyses can be found in appendix D.)

School-age children in poverty

Because state compensatory education programs are designed to primarily benefit students in poverty, as Chapter 1 is, it is not surprising to find a generally positive relationship between the percentage of students in poverty in a district and state compensatory education revenues per student (table III-7a). However, this relationship is not nearly as pronounced for these state programs in relation to their federal counterpart. Funding is fairly flat for the lower two poverty categories of districts (less than 15 percent poverty), but increases substantially per student as the percentage of children in poverty increases, particularly between the two highest poverty categories. A three-fold differential (\$155 versus \$49, in figure III-7) between the highest and lowest categories of districts is seen for this state categorical funding source compared to a five-fold differential for federal Chapter 1 revenues (\$257 versus \$50). The relationship observed with actual revenues (column 2) holds when these revenues are cost- and need-adjusted (column 5).

Similar to the revenue pattern of Chapter 1 and the percentage of students in poverty, the pattern observed for actual state compensatory education revenues per total student is substantially altered when revenues are expressed in terms of the target student population (table III-7b, column 2). Average compensatory education revenues per target student for the lowest poverty category of districts is more than double that for the next highest category of districts by student poverty (\$868 versus \$428). In cost-adjusted terms, the difference between these two categories is reduced (\$796 versus \$429). These findings are similar to those found between Chapter 1 revenues and school-age children in poverty. Although more state compensatory education funds are allocated to high poverty districts, revenues *per student in poverty* are considerably greater in the lowest poverty districts.

Table III-7a— State compensatory education revenues per student in districts receiving funds by percentage of school-age children in poverty: 1991-92

School-Age Children in Poverty Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
School-Age Children in Poverty					
Less than 8%	48.7%	\$49	\$45	\$41	\$38
8%-<15%	49.5	48	48	41	41
15%-<25%	52.6	75	78	63	65
25% or more	46.6	155	157	125	127

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

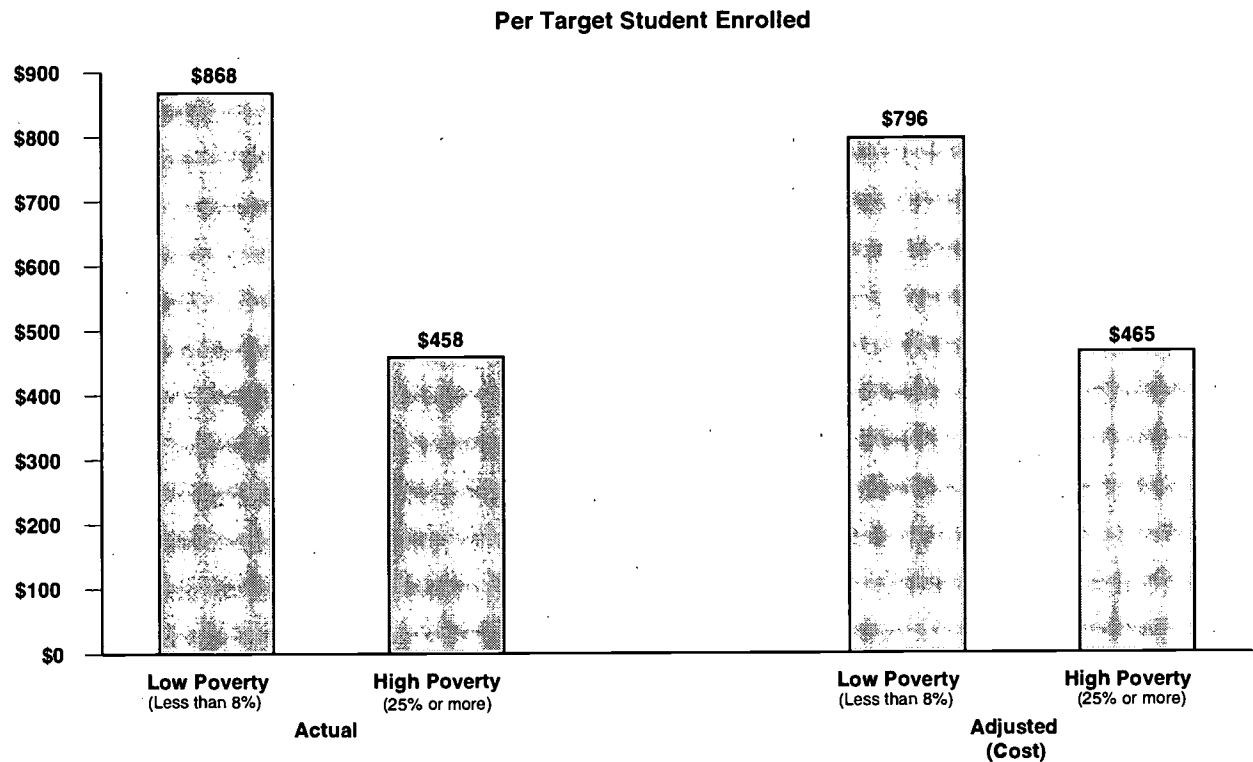
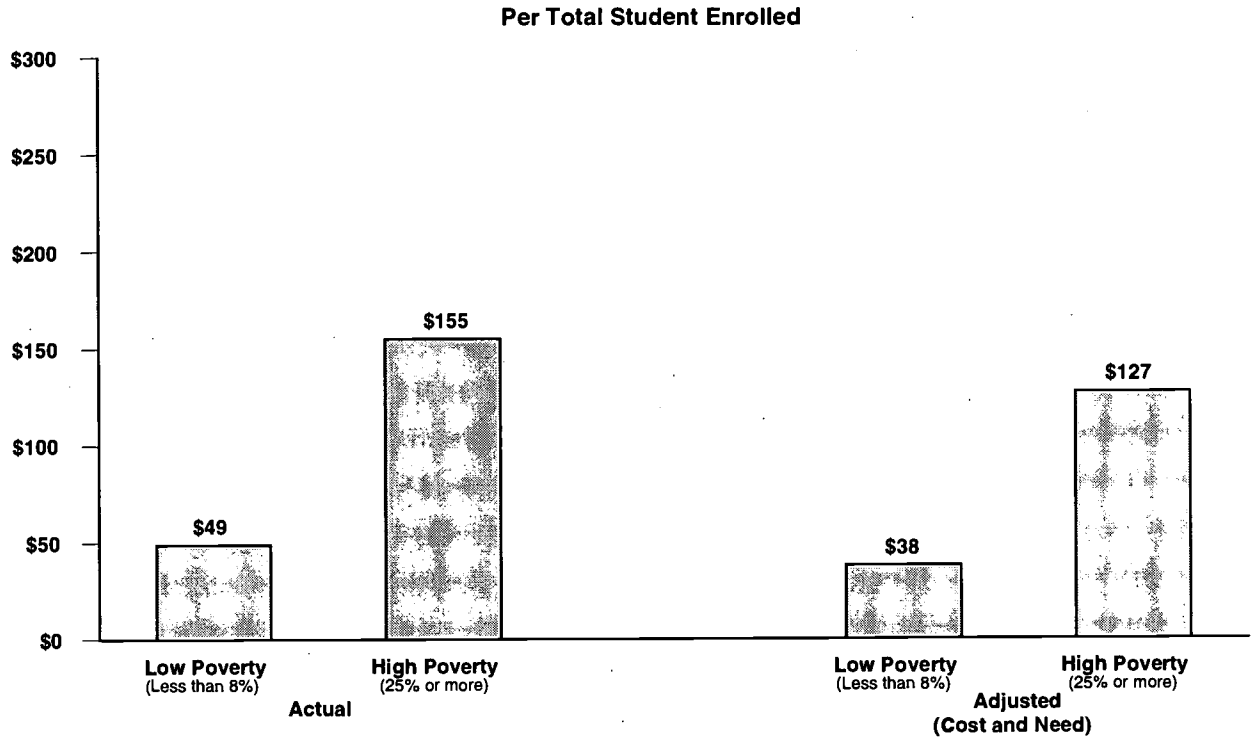
Table III-7b— State compensatory education revenues per target student in districts receiving funds by percentage of school-age children in poverty: 1991-92

School-Age Children in Poverty Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
School-Age Children in Poverty			
Less than 8%	5.6%	\$868	\$796
8%-<15%	11.2	428	429
15%-<25%	18.6	403	420
25% or more	33.7	458	465

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-7— Actual and adjusted state compensatory education revenues per student by low and high percentages of school-age children in poverty: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Minority enrollment

State compensatory education funding rises with the percentage of minority students in the district, with the highest minority districts receiving slightly over four times as much compensatory education aid per student as the lowest minority districts in actual terms (\$143 versus \$35, in table III-8a and figure III-8). For the cost- and need-adjusted results (column 5), this pattern holds, although the difference between the highest and lowest minority categories is reduced (\$116 versus \$31).

Table III-8a— State compensatory education revenues per student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Minority Enrollment					
Less than 5%	44.0%	\$35	\$37	\$30	\$31
5%-<20%	48.3	62	61	52	52
20%-<50%	57.1	78	80	65	66
50% or more	47.1	143	143	116	116

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

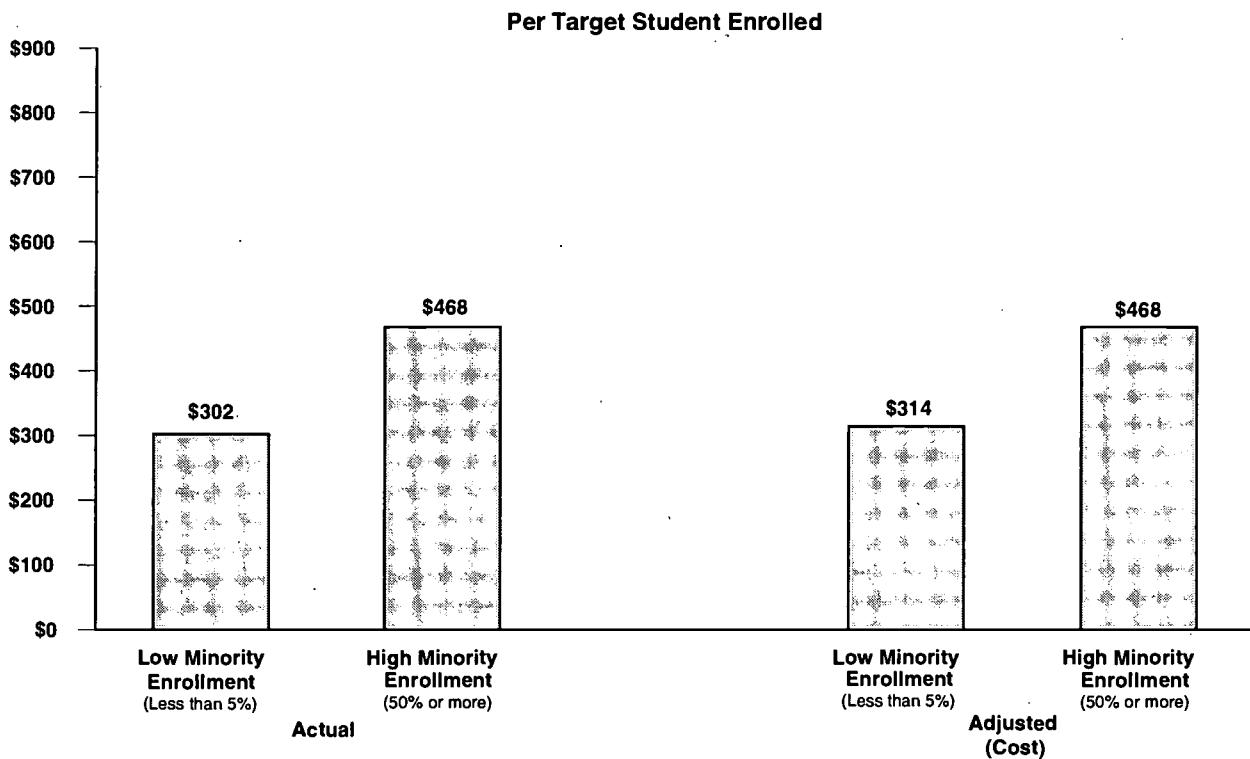
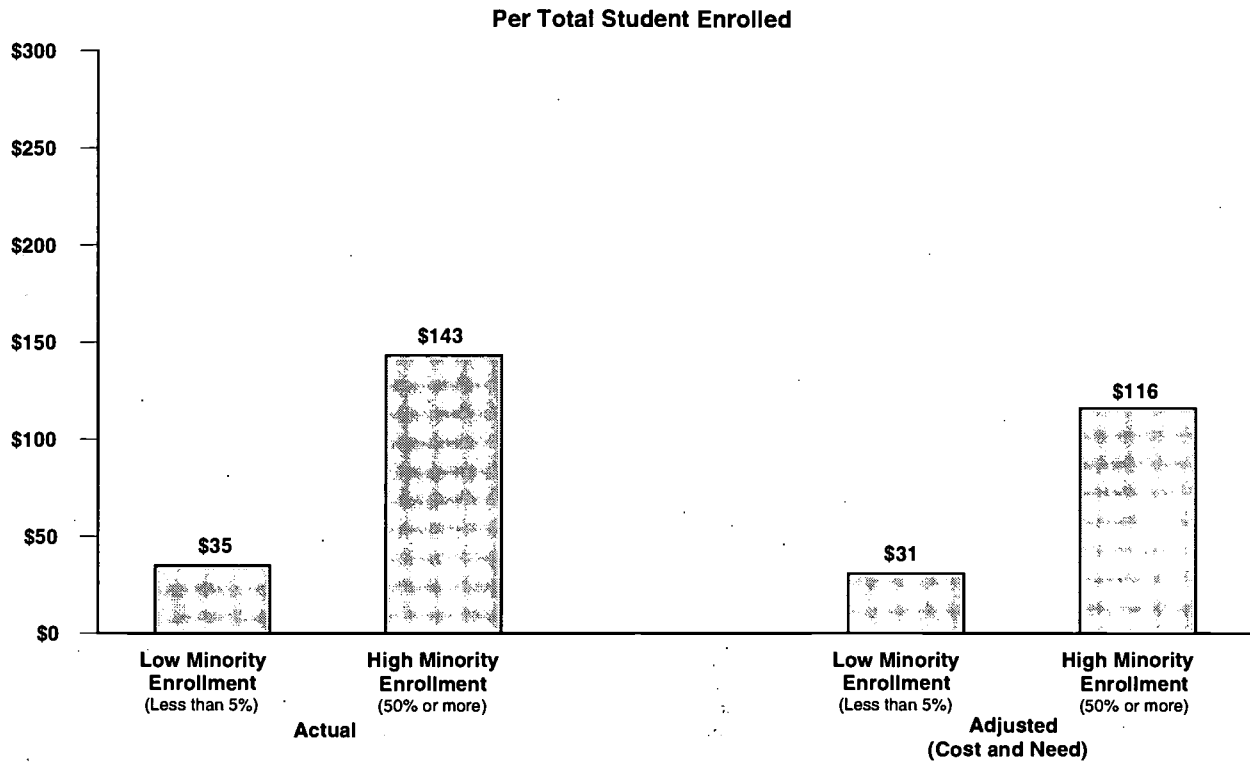
Table III-8b— State compensatory education revenues per target student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Minority Enrollment			
Less than 5%	11.6%	\$302	\$314
5%-<20%	11.0	564	557
20%-<50%	16.3	479	491
50% or more	30.6	468	468

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-8— Actual and adjusted state compensatory education revenues per student by low and high percentages of minority enrollment: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Metropolitan status

Urban/central city districts receive substantially more state compensatory education funds per student than their suburban and rural counterparts in actual and adjusted terms (table III-9a). In terms of compensatory education revenues per student in poverty, however, suburban and urban districts fare considerably better than their rural counterparts in actual terms. For example, while suburban districts receive \$549 per student in poverty through state compensatory education programs, rural districts receive only \$315, a \$234 difference (table III-9b and figure III-9). This pattern is also evident on a cost- and need-adjusted basis.

Table III-9a— State compensatory education revenues per student in districts receiving funds by metropolitan status: 1991-92

Metropolitan Status Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Metropolitan Status					
Urban/central cities	50.8%	\$125	\$122	\$102	\$100
Suburban/metropolitan	51.5	66	65	55	54
Rural	43.6	68	78	56	65

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

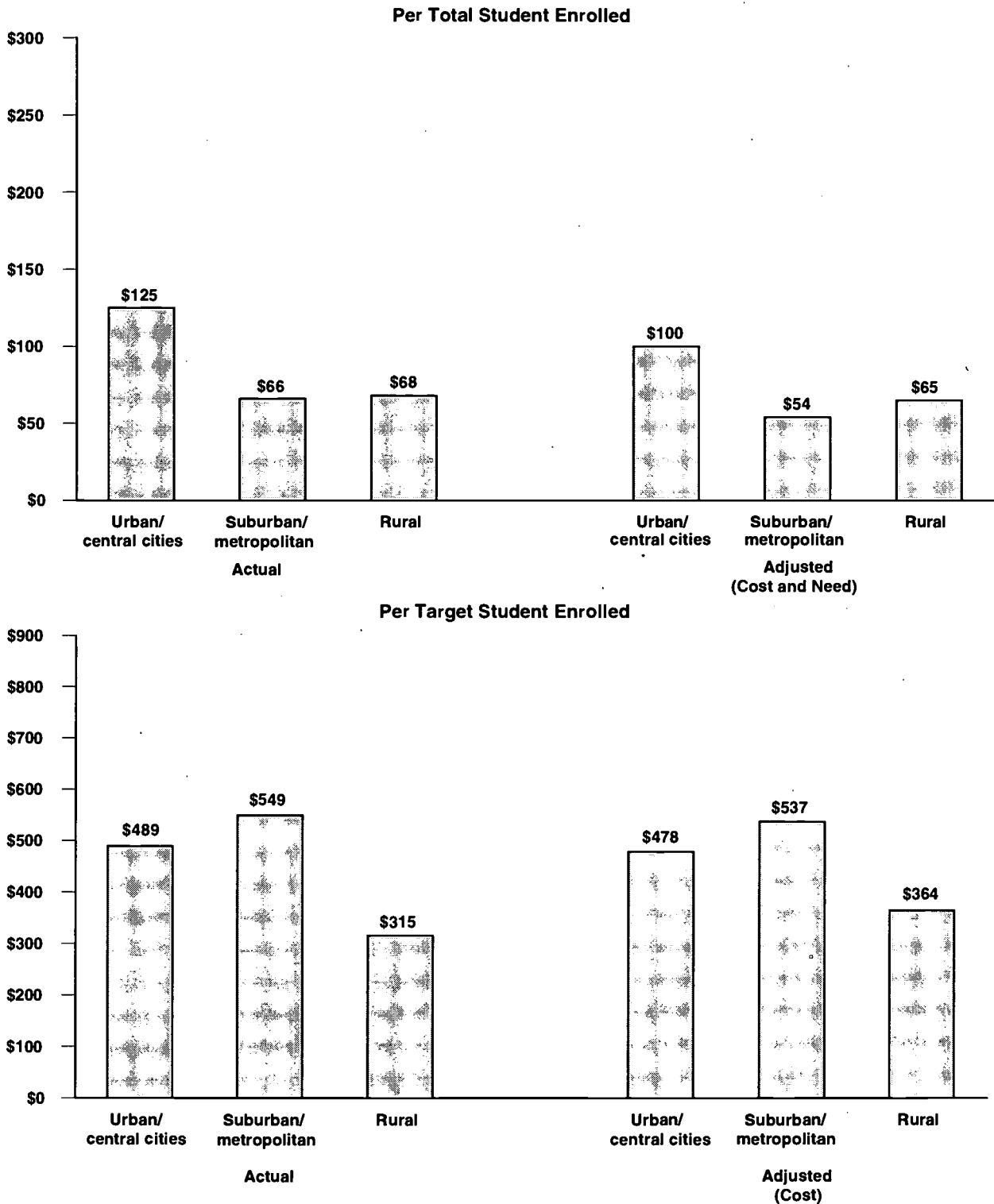
Table III-9b— State compensatory education revenues per target student in districts receiving funds by metropolitan status: 1991-92

Metropolitan Status Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Metropolitan Status			
Urban/central cities	25.6%	\$489	\$478
Suburban/metropolitan	12.0	549	537
Rural	21.5	315	364

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-9— Actual and adjusted state compensatory education revenues per student by metropolitan status: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median value owner-occupied housing

Allocations of state compensatory education funds per student show a “U-shaped” pattern in relation to the median value of owner-occupied housing. Nearly twice as much funding per student goes to districts with the highest housing values in relation to the next highest housing value category in actual terms (\$113 versus \$62, in table III-10a, column 2).

In terms of revenues per “target” student (table III-10b), the difference between the highest value housing category districts and other districts is even more pronounced, with the districts with the highest average housing values receiving about three times the state compensatory funding per target student than all other districts with lower housing values (\$1,212 versus \$346, \$387, and \$443). This relationship appears to hold for the cost-adjusted figures (column 3). These findings seem counter to the expected relationship between state compensatory revenues and students in poverty under this program. However, they could be at least partly explained by a relationship between higher levels of funding for compensatory education programs in states with higher median owner-occupied housing values (also see figure III-10).

Table III-10a— State compensatory education revenues per student in districts receiving funds by median value owner-occupied housing: 1991-92

Median Value Owner-Occupied Housing Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Median Value Owner-Occupied Housing					
Less than \$50,000	54.3%	\$95	\$105	\$78	\$86
\$50,000-<\$70,000	52.1	71	75	59	62
\$70,000-<\$100,000	61.5	62	61	52	51
\$100,000 or more	33.1	113	101	93	83

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

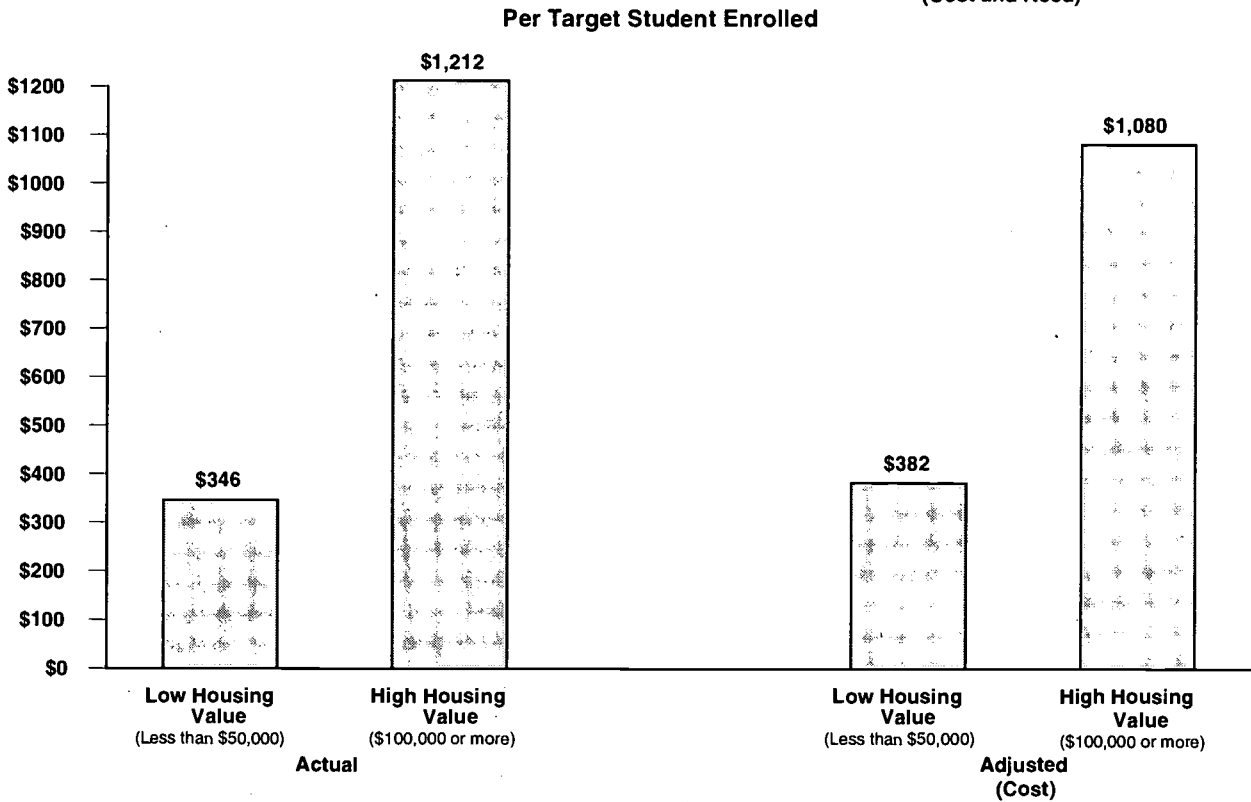
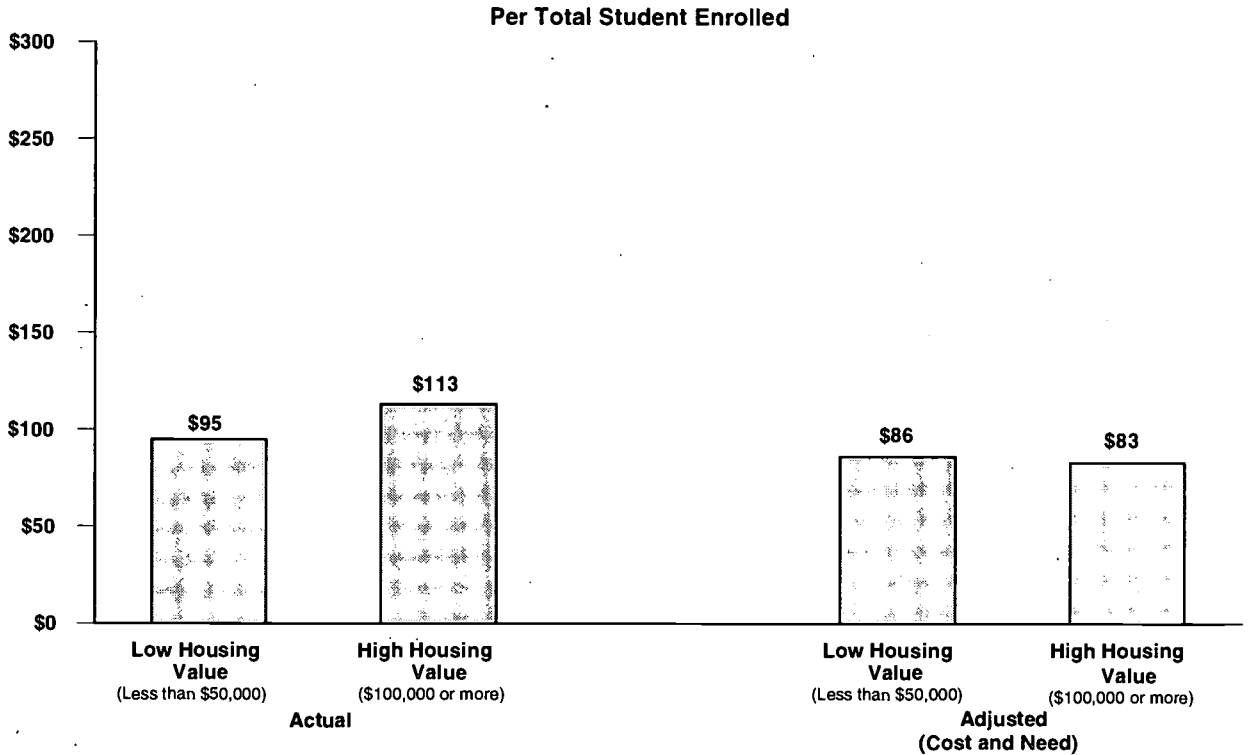
Table III-10b— State compensatory education revenues per target student in districts receiving funds by median value owner-occupied housing: 1991-92

Median Value Owner-Occupied Housing Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Less than \$50,000	27.4%	\$346	\$382
\$50,000-<\$70,000	18.4	387	406
\$70,000-<\$100,000	14.0	443	432
\$100,000 or more	9.3	1,212	1,080

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-10— Actual and adjusted state compensatory education revenues per student by low and high median value owner-occupied housing: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Federal Children with Disabilities Revenues

The Individuals with Disabilities Education Act (IDEA) provides aid to the states to assist them in guaranteeing a "free and appropriate public education" for all school-age children with disabilities. All states receive revenues through this federal program. The target student for the analysis of special education revenues is a student with an IEP.

School-age children in poverty

Table III-11a shows Children with Disabilities revenues rising with the percentage of students in poverty, with the highest poverty districts receiving an average of about two-thirds more per student than the lowest poverty districts in actual terms (\$67 versus \$40, in figure III-11). In cost- and need-adjusted terms (column 5), this relationship is still evident.

This general positive relationship also holds in the revenues per "target" student analysis (table III-11b), which in the case of this program, is revenue per student with an IEP. Districts in the highest poverty category receive \$622 per target student, whereas districts in the lowest poverty category receive \$374 per target student (column 2). In cost-adjusted terms, the difference between the highest and lowest categories is increased (\$647 versus \$352).

Table III-11a— Federal Children with Disabilities revenues per student in districts receiving funds by percentage of school-age children in poverty: 1991-92

School-Age Children in Poverty Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
School-Age Children in Poverty					
Less than 8%	75.2%	\$40	\$38	\$34	\$32
8%-<15%	77.4	44	45	38	38
15%-<25%	82.1	51	54	43	45
25% or more	86.5	67	70	55	57

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

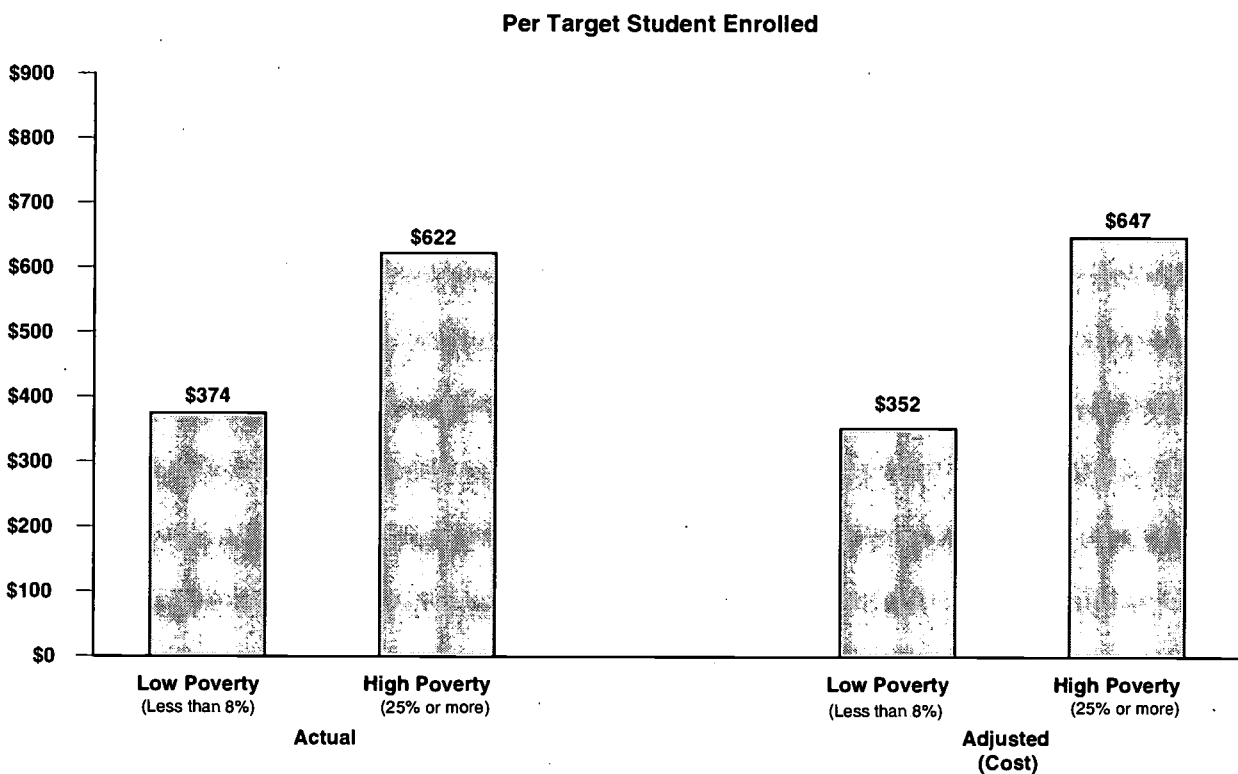
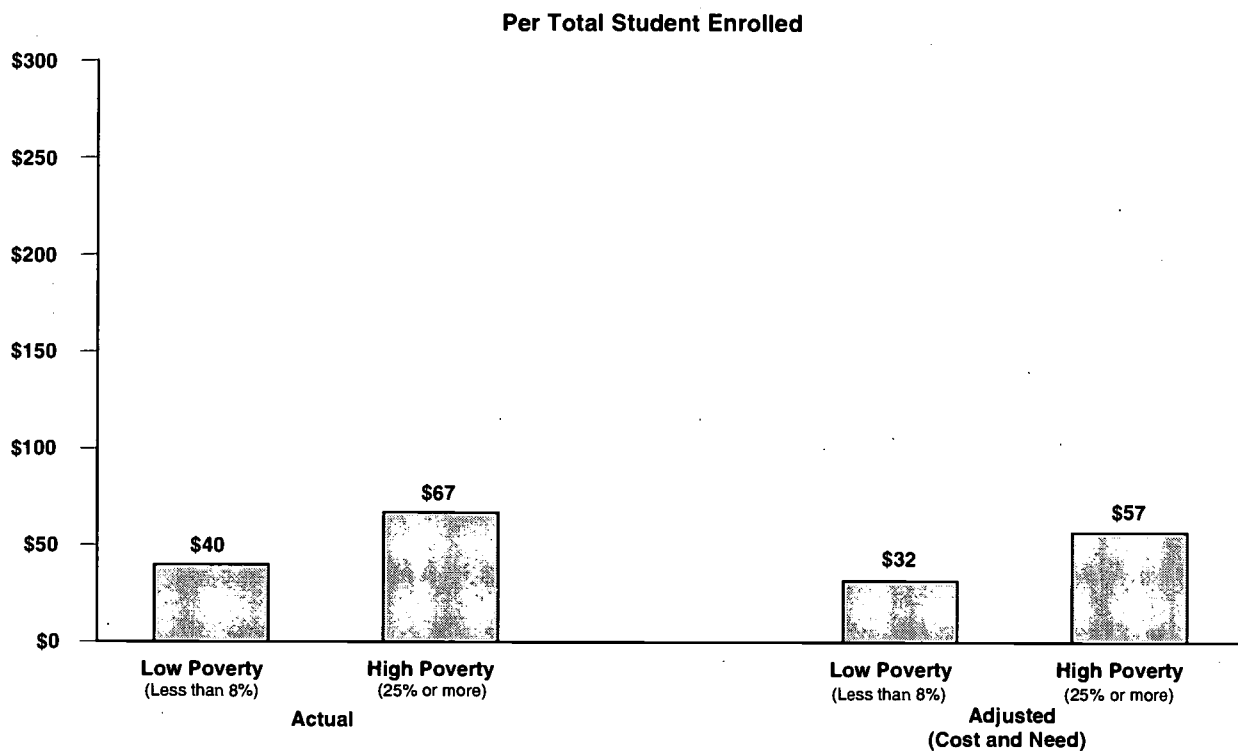
Table III-11b— Federal Children with Disabilities revenues per target student in districts receiving funds by percentage of school-age children in poverty: 1991-92

School-Age Children in Poverty Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
School-Age Children in Poverty			
Less than 8%	10.7%	\$374	\$352
8%-<15%	10.9	408	413
15%-<25%	11.1	457	486
25% or more	10.8	622	647

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure III-11— Actual and adjusted federal Children with Disabilities revenues per student by low and high percentages of school-age children in poverty: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Minority enrollment

Table III-12a shows that the amount of funding per student received under the federal Children with Disabilities program also rises with the percentage of minority students, with the highest minority districts receiving about one and one-half times the amount received by the lowest minority enrollment districts in actual terms (\$65 versus \$41, in figure III-12). This pattern holds in the cost- and need-adjusted analysis. The revenues per "target" student analysis (table III-12b) also shows revenues increase with higher percentages of minority enrollments, with actual revenue per target student rising from \$358 to \$635 from the lowest to the highest percent minority districts.

Table III-12a— Federal Children with Disabilities revenues per student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Minority Enrollment					
Less than 5%	55.9%	\$41	\$43	\$35	\$36
5%-<20%	78.7	44	45	37	38
20%-<50%	90.8	50	52	42	44
50% or more	92.1	65	66	54	54

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

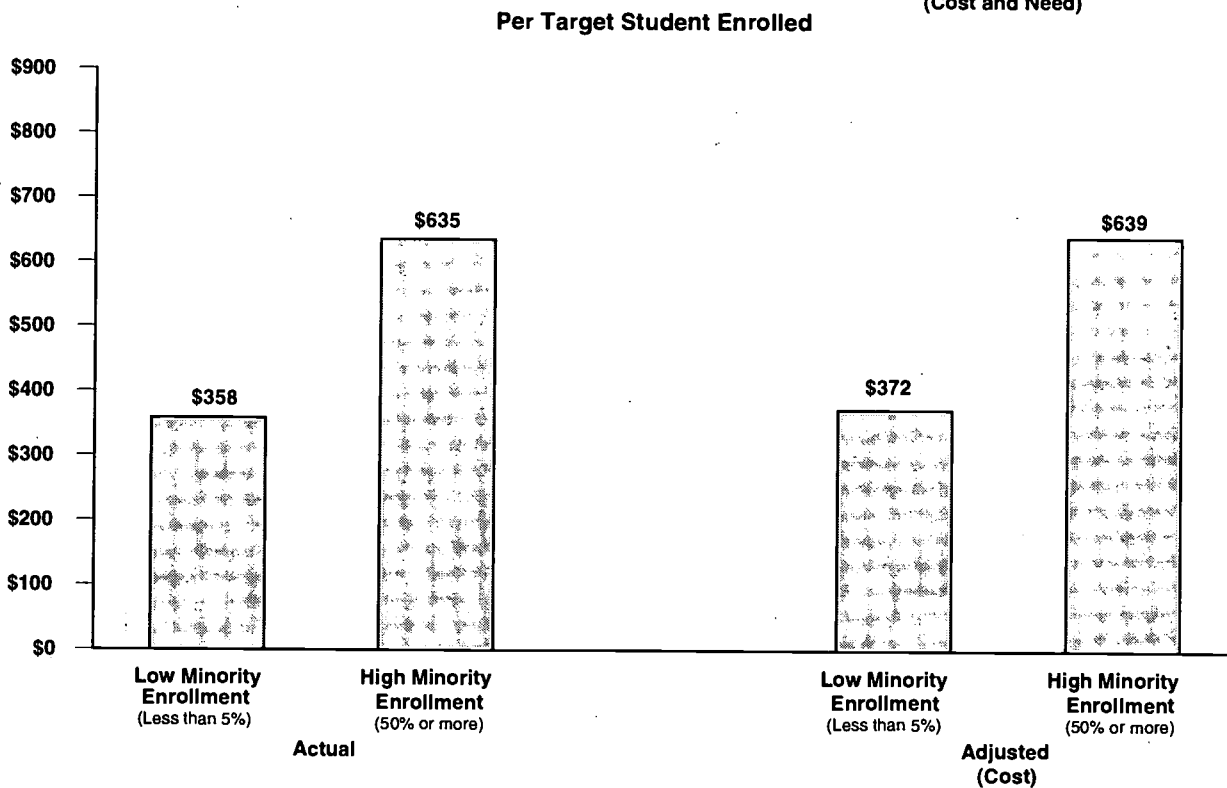
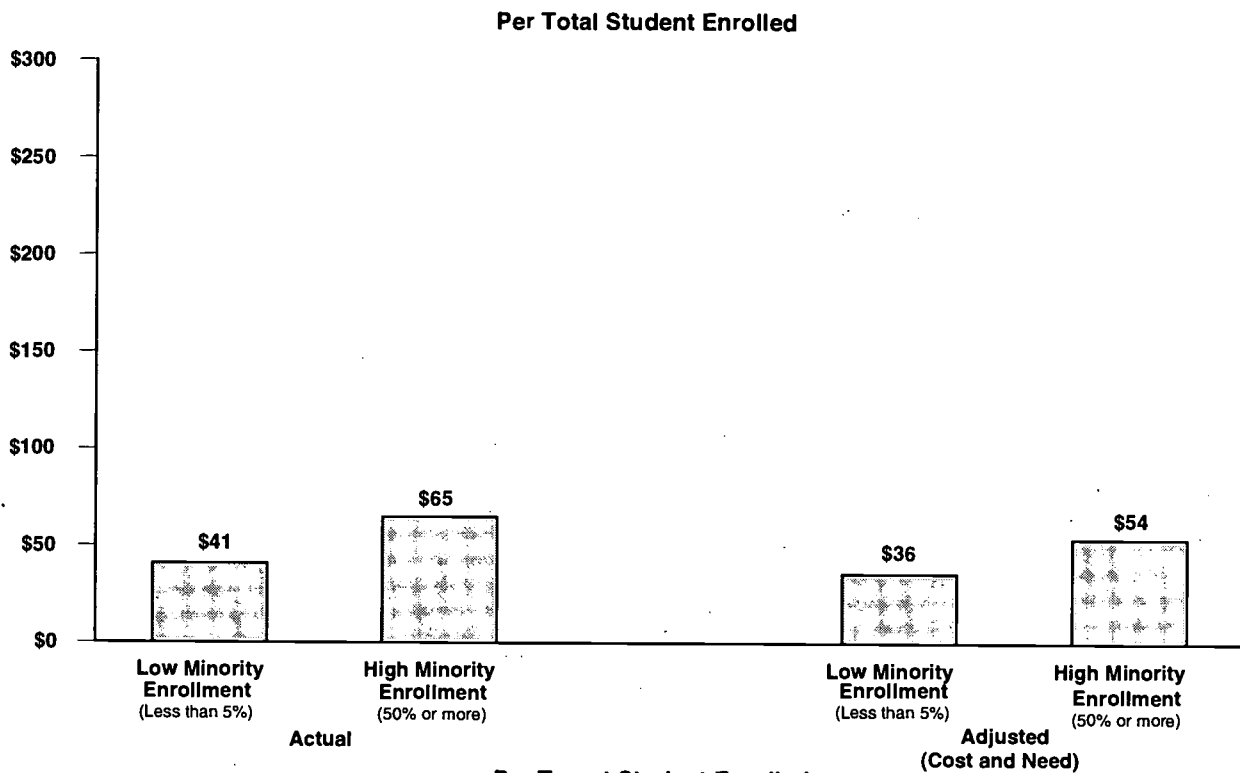
Table III-12b— Federal Children with Disabilities revenues per target student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Minority Enrollment			
Less than 5%	11.5%	\$358	\$372
5%-<20%	11.2	391	398
20%-<50%	11.0	453	476
50% or more	10.2	635	639

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-12— Actual and adjusted federal Children with Disabilities revenues per student by low and high percentages of minority enrollment: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Geographic region

By region, the most funding per student under the federal Children with Disabilities program goes to the southern states (table III-13a). This pattern is shown across all measures of revenues (column 2 through 5). This is also true in terms of revenues per target student (table III-13b). For example in terms of actual dollars (column 2), districts in the South receive \$591 per target student, which is substantially more than received by other regions (figure III-13). Since the vast majority of federal special education funding is allocated in the form of a flat grant per target student, this finding may suggest reporting irregularities by region.

Table III-13a— Federal Children with Disabilities revenues per student in districts receiving funds by geographic region: 1991-92

Geographic Region Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
Geographic Region					
Northeast	73.7%	\$50	\$44	\$41	\$36
Midwest	51.7	42	42	35	35
South	94.5	65	71	54	59
West	94.8	39	37	33	32

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

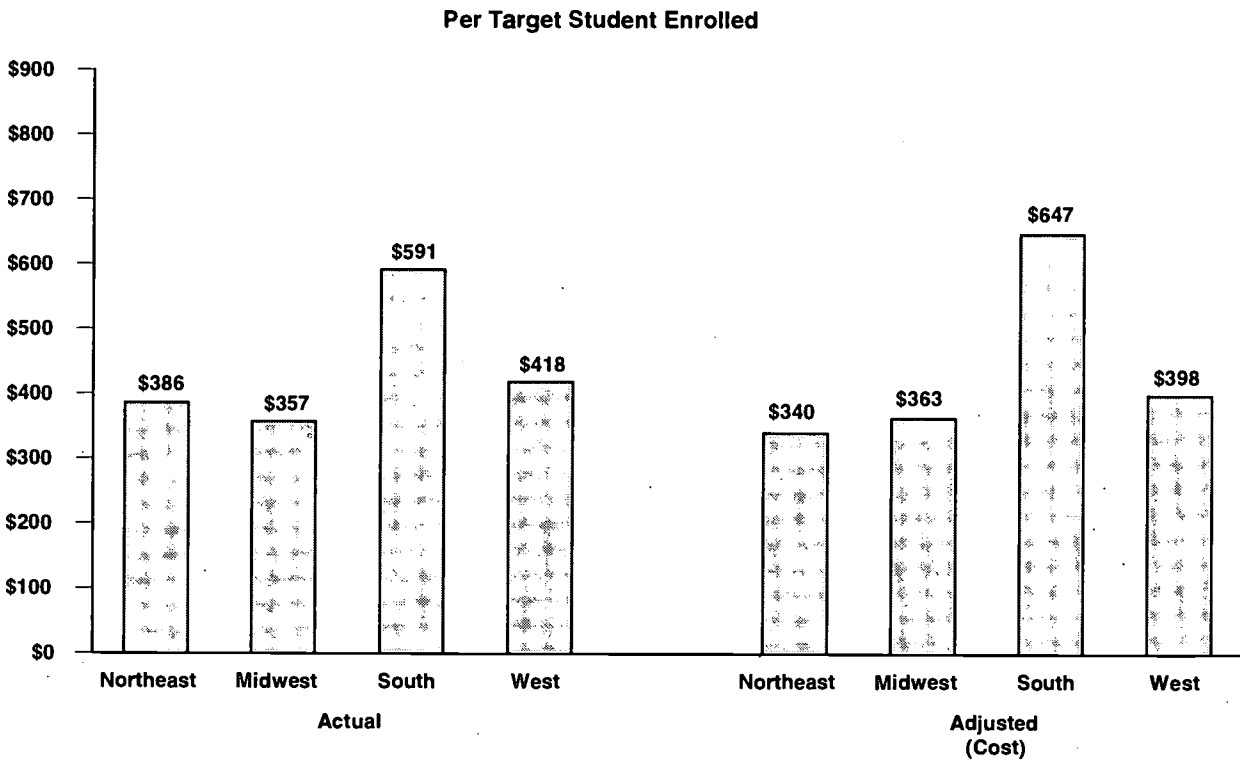
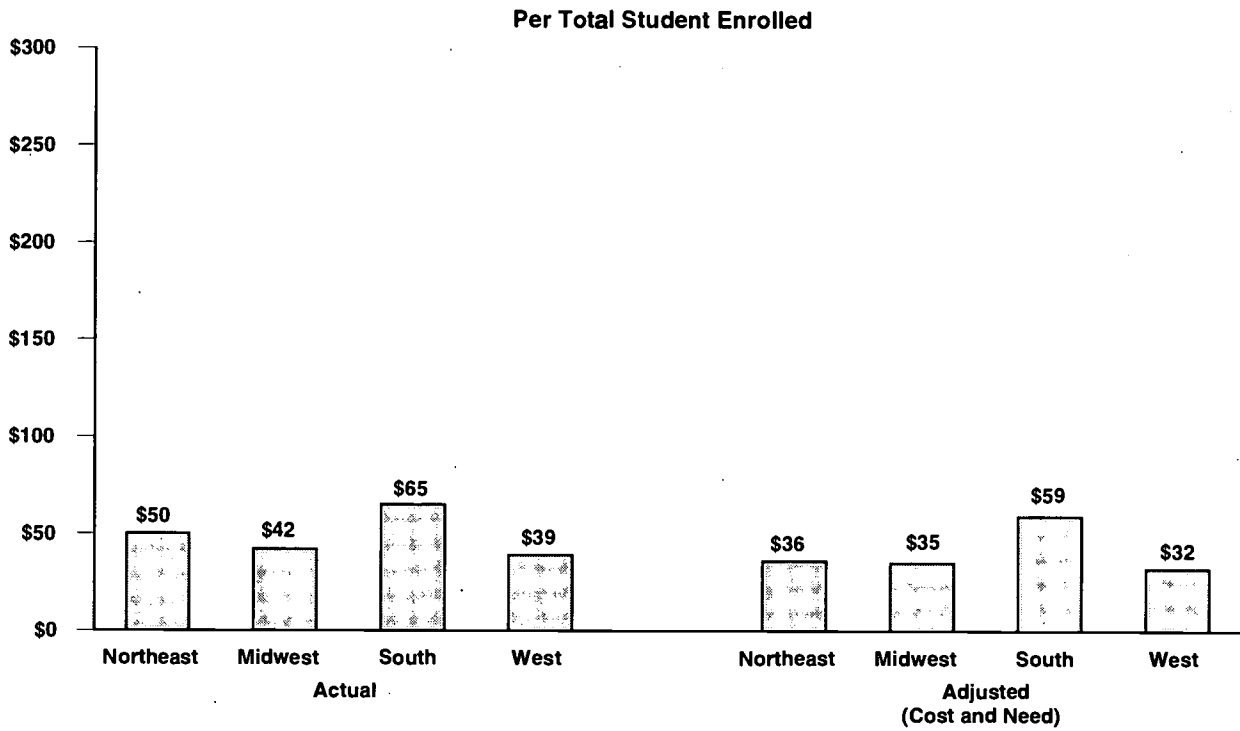
Table III-13b— Federal Children with Disabilities revenues per target student in districts receiving funds by geographic region: 1991-92

Geographic Region Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
Geographic Region			
Northeast	12.8%	\$386	\$340
Midwest	11.4	357	363
South	10.9	591	647
West	9.3	418	398

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-13— Actual and adjusted federal Children with Disabilities revenues per student by geographic region: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median household income (cost-adjusted)

An inverse relationship between average household income and Children with Disabilities revenues is observed in table III-14a. For example, in actual terms, districts serving the lowest income families receive more than 50 percent more funding per student from this program per student than do districts serving the highest income families (\$64 versus \$39, in figure III-14). A similar pattern holds regarding revenues per target student (table III-14b).

Table III-14a— Federal Children with Disabilities revenues per student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
Median Household Income (Cost-Adjusted)					
Less than \$22,000	77.0%	\$64	\$71	\$52	\$58
\$22,000-<\$26,000	84.7	58	59	48	49
\$26,000-<\$30,000	82.7	48	50	41	42
\$30,000-<\$38,000	79.0	45	44	39	38
\$38,000 or more	76.0	39	37	34	32

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

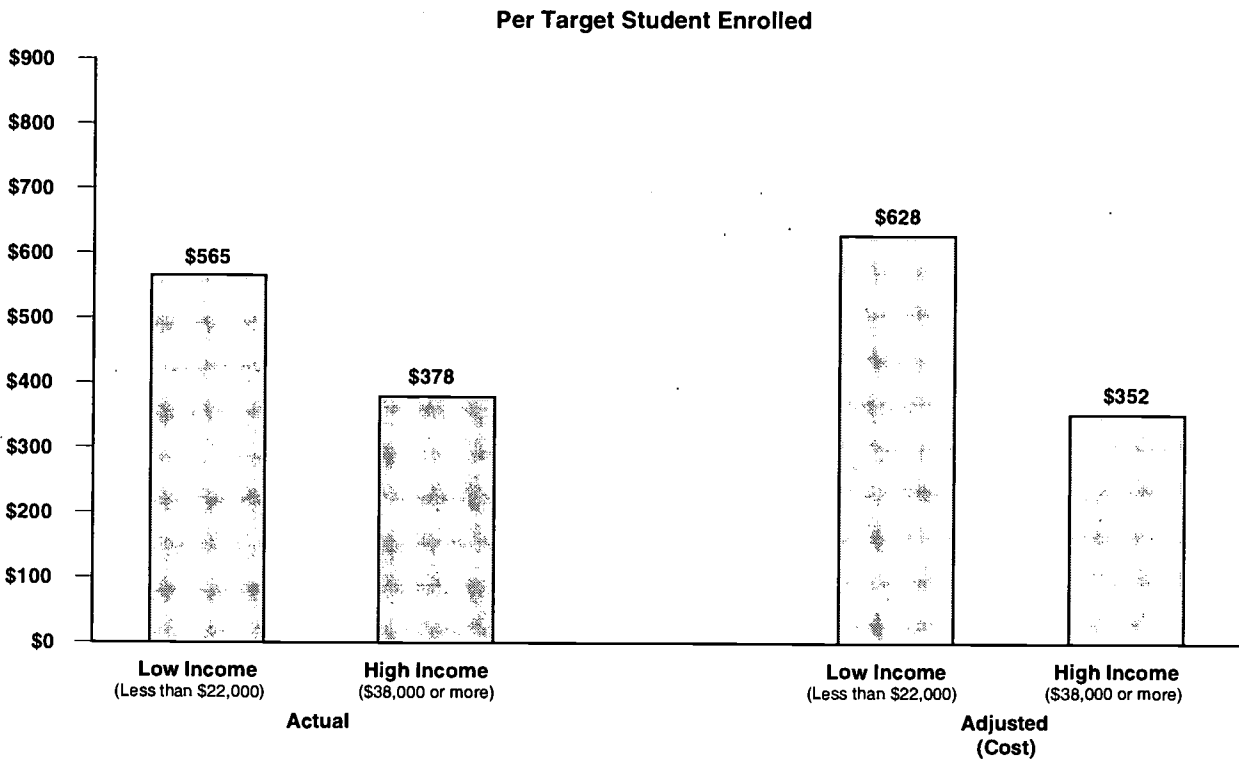
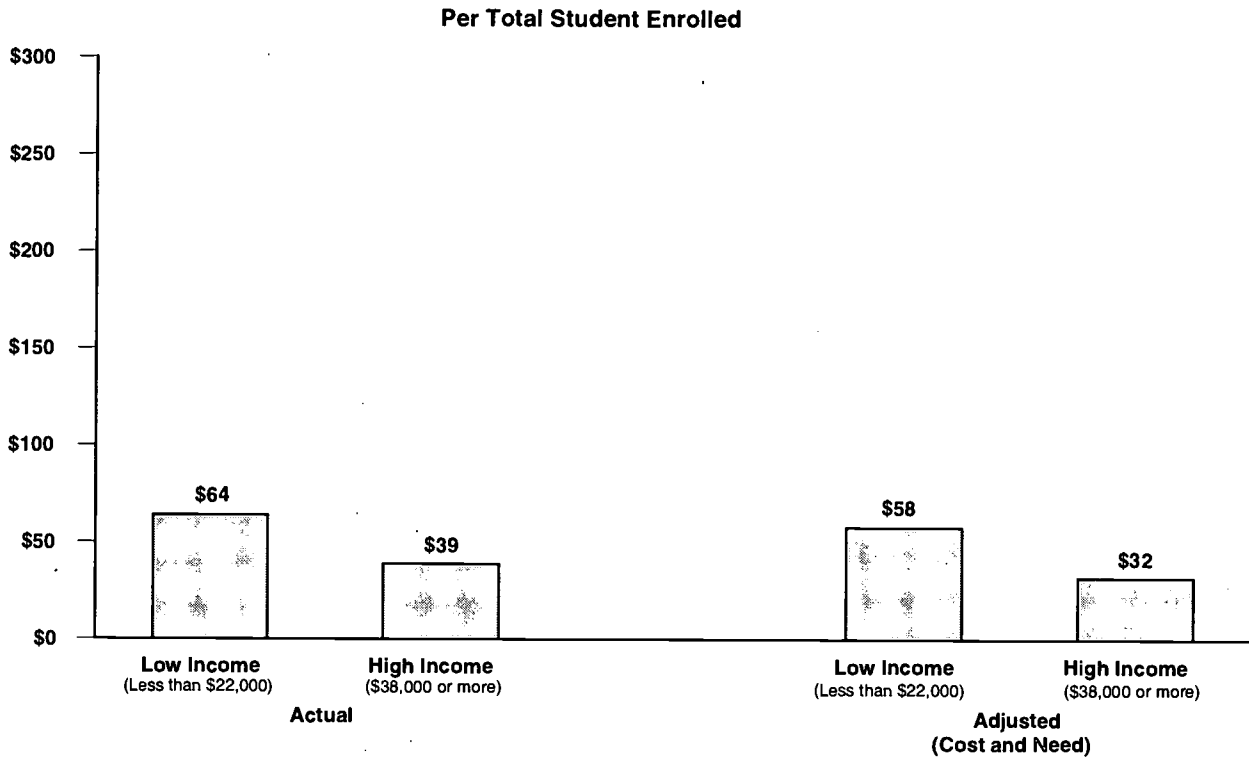
Table III-14b— Federal Children with Disabilities revenues per target student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
Median Household Income (Cost-Adjusted)			
Less than \$22,000	11.3%	\$565	\$628
\$22,000-<\$26,000	10.8	536	545
\$26,000-<\$30,000	11.1	438	455
\$30,000-<\$38,000	10.8	418	409
\$38,000 or more	10.4	378	352

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-14— Actual and adjusted federal Children with Disabilities revenues per student by low and high median household incomes (cost-adjusted): 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median value owner-occupied housing

Median household income and housing values are sometimes viewed as comparable measures of district wealth. The pattern of federal Children with Disabilities revenues across these measures of wealth are similar (tables III-15a and III-15b). That is, federal Children with Disabilities revenues per overall student and revenues per target student decrease as the median housing value of districts increases (also see figure III-15).

Table III-15a— Federal Children with Disabilities revenues per student in districts receiving funds by median value owner-occupied housing: 1991-92

Median Value Owner-Occupied Housing Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Median Value Owner-Occupied Housing					
Less than \$50,000	65.7%	\$68	\$78	\$56	\$64
\$50,000-<\$70,000	79.8	59	63	49	52
\$70,000-<\$100,000	85.1	40	40	34	34
\$100,000 or more	90.3	45	40	38	34

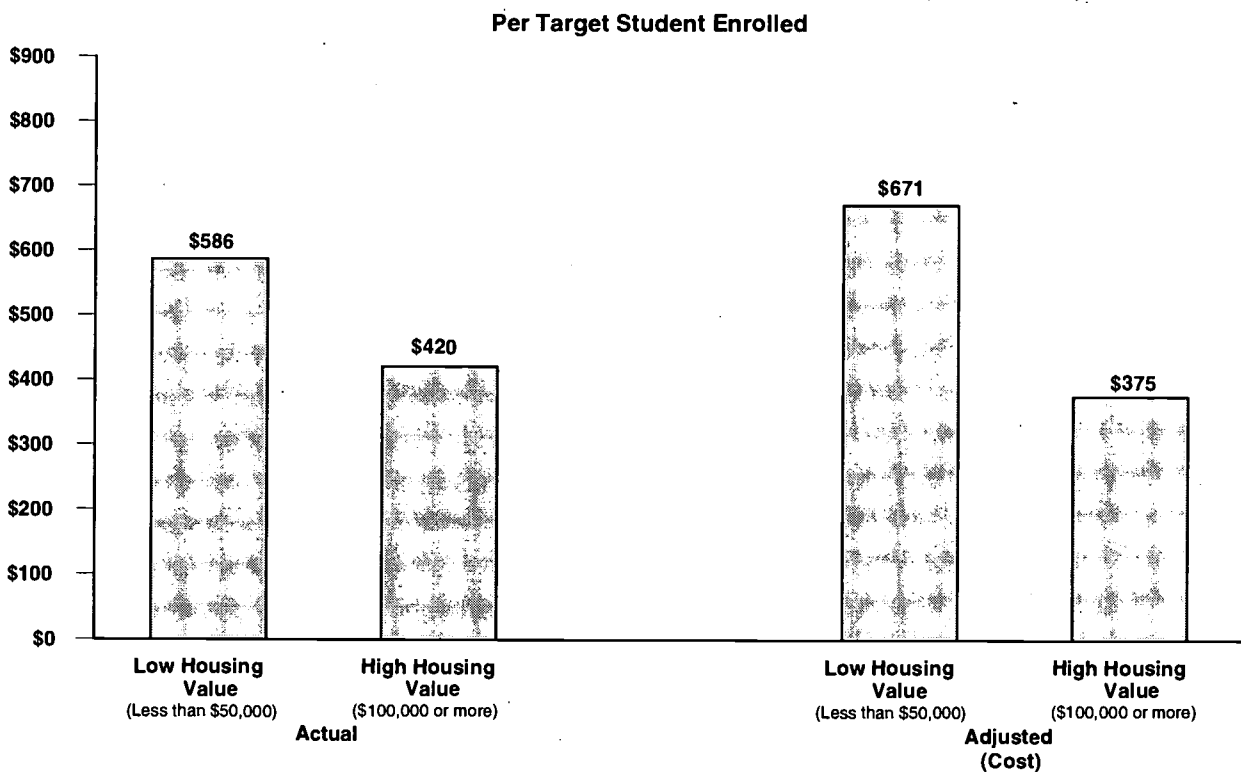
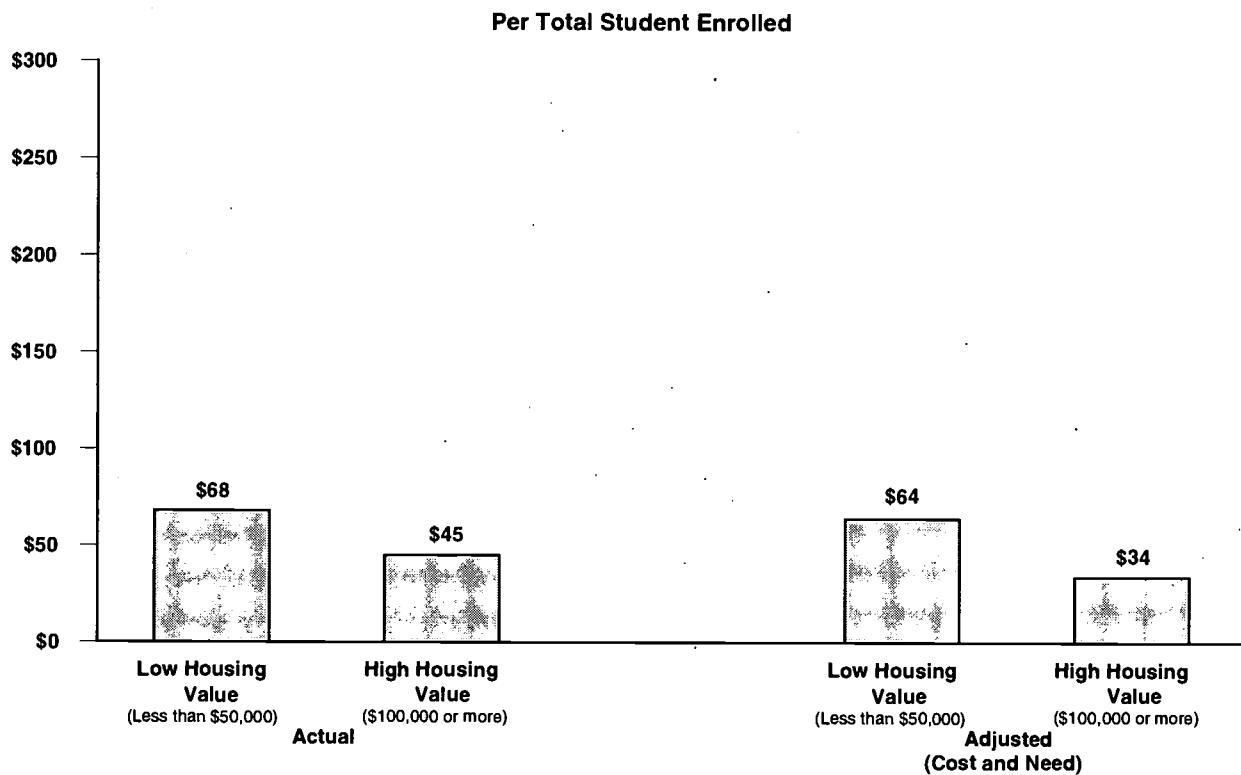
NOTE: All results are weighted by district enrollment.
 SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table III-15b— Federal Children with Disabilities revenues per target student in districts receiving funds by median value owner-occupied housing: 1991-92

Median Value Owner-Occupied Housing Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Median Value Owner-Occupied Housing			
Less than \$50,000	11.6%	\$586	\$671
\$50,000-<\$70,000	10.8	541	574
\$70,000-<\$100,000	10.5	381	382
\$100,000 or more	10.8	420	375

NOTE: All results are weighted by district enrollment.
 SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure III-15— Actual and adjusted federal Children with Disabilities revenues per student by low and high median value owner-occupied housing: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file ser 1).

State Special Education Revenues

In addition to federal IDEA funding for education programs to benefit children with disabilities, all 50 states also have state-level categorical program funds of this type. But because special education is often funded fully or partially through the state's basic support formula, not all states report state special education funds as a separate revenue category. The following analysis includes only districts in 36 states that reported funds separately. (See appendix D for details regarding the inclusion of districts in different states for this analysis.)

Minority Enrollment

Table III-16a shows a positive relationship between state special education funding and the percentage of minority students in the district. Districts serving the highest percentages of minority students receive over 40 percent more funding per student, in actual terms, than in those districts serving the lowest percentage of minority students (\$238 versus \$169, in figure III-16). A similar pattern is evident in the cost- and need-adjusted analysis (column 5), although the differences between the highest and lowest categories of minority enrollment are not as pronounced.

State special education revenues per "target" student (table III-16b, column 2), show more pronounced difference with the actual being over 60 percent higher in high versus low minority districts (\$2,361 versus \$1,471). The pattern holds for the cost-adjusted results (column 3), but the difference between the highest and lowest minority enrollment categories is reduced to approximately 50 percent (\$2,258 versus \$1,509).

Table III-16a— State special education revenues per student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Minority Enrollment					
Less than 5%	58.3%	\$169	\$173	\$144	\$147
5%-<20%	70.0	201	199	171	169
20%-<50%	80.5	199	201	167	169
50% or more	72.1	238	228	196	188

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

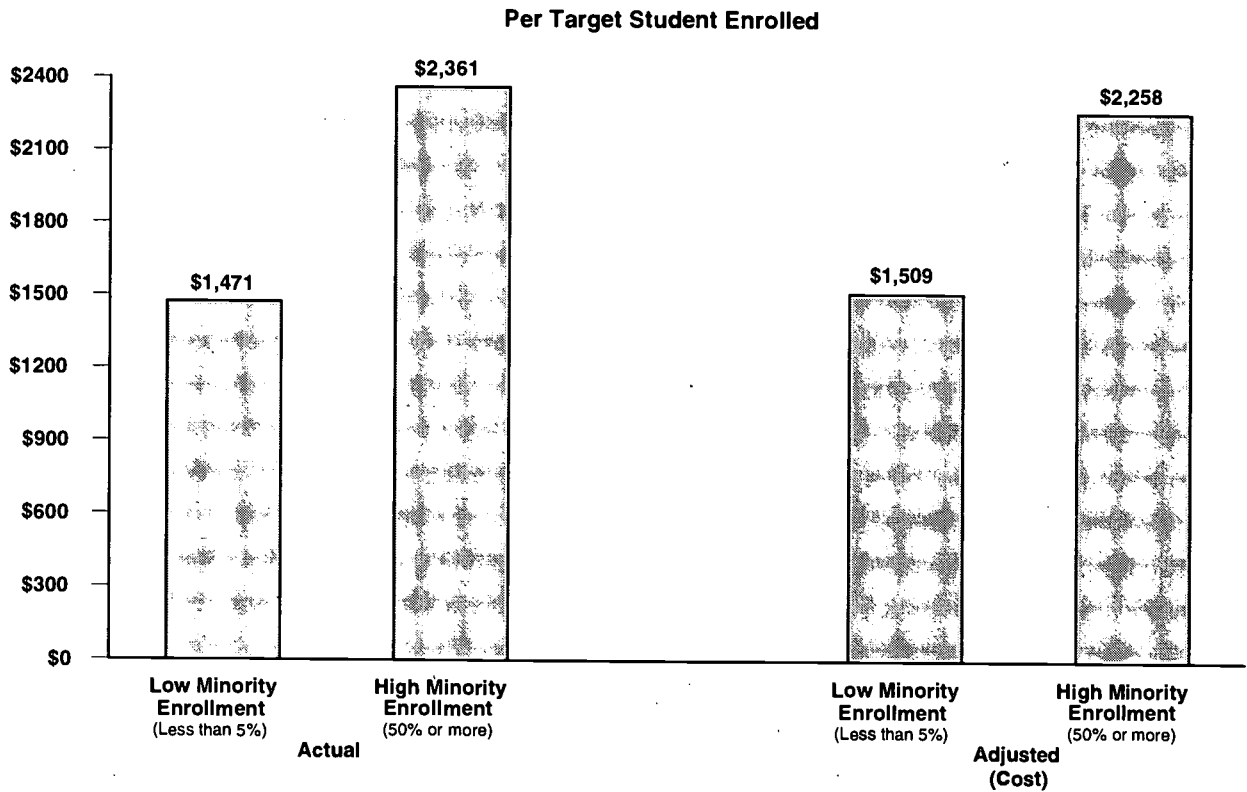
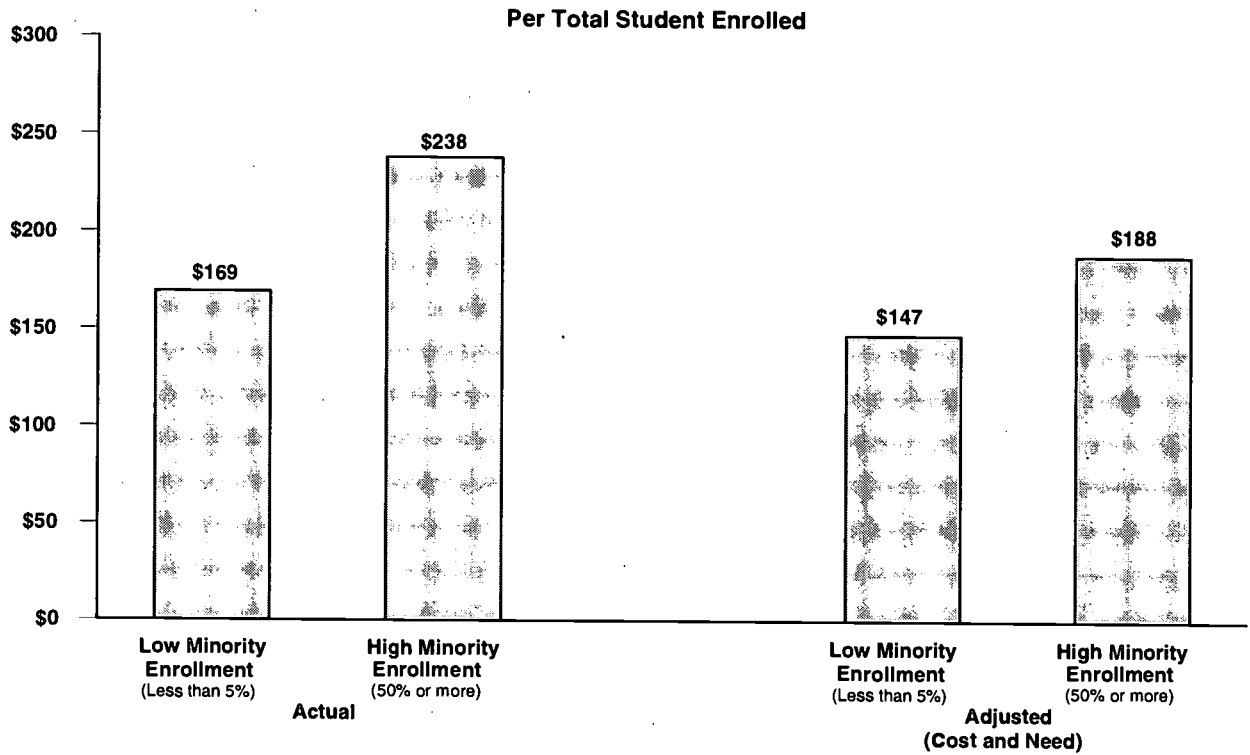
Table III-16b— State special education revenues per target student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Minority Enrollment			
Less than 5%	11.4%	\$1,471	\$1,509
5%-<20%	11.1	1,794	1,779
20%-<50%	10.9	1,814	1,830
50% or more	10.0	2,361	2,258

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-16— Actual and adjusted state special education revenues per student by low and high percentages of minority enrollment: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file ser I).

District enrollment

Although state special education revenues do not vary substantially by district size (table III-17a), the relationship between district size and special education revenues *per target student* (table III-17b) shows the largest districts receiving about one-third more funding per target student than in the smallest districts (\$2,129 versus \$1,590, in figure III-17). In terms of cost-adjusted revenues per target student, the difference is reduced with the largest districts receiving one-fourth more funding than the smallest districts (\$2,058 versus \$1,646).

Table III-17a— State special education revenues per student in districts receiving funds by district enrollment: 1991-92

District Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
District Enrollment					
0-2,999	62.3%	\$188	\$194	\$157	\$162
3,000-7,999	68.1	199	198	168	167
8,000-24,999	77.1	205	201	173	170
25,000 or more	75.3	221	214	184	178

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table III-17b— State special education revenues per target student in districts receiving funds by district enrollment: 1991-92

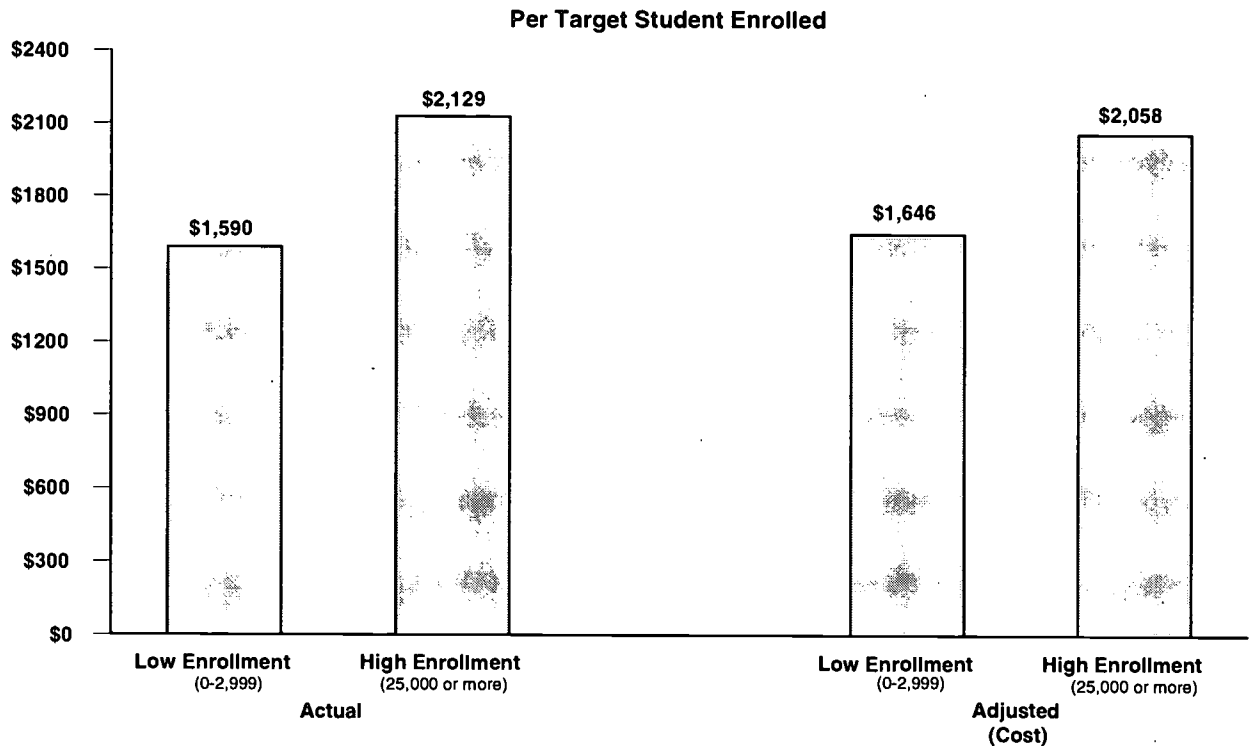
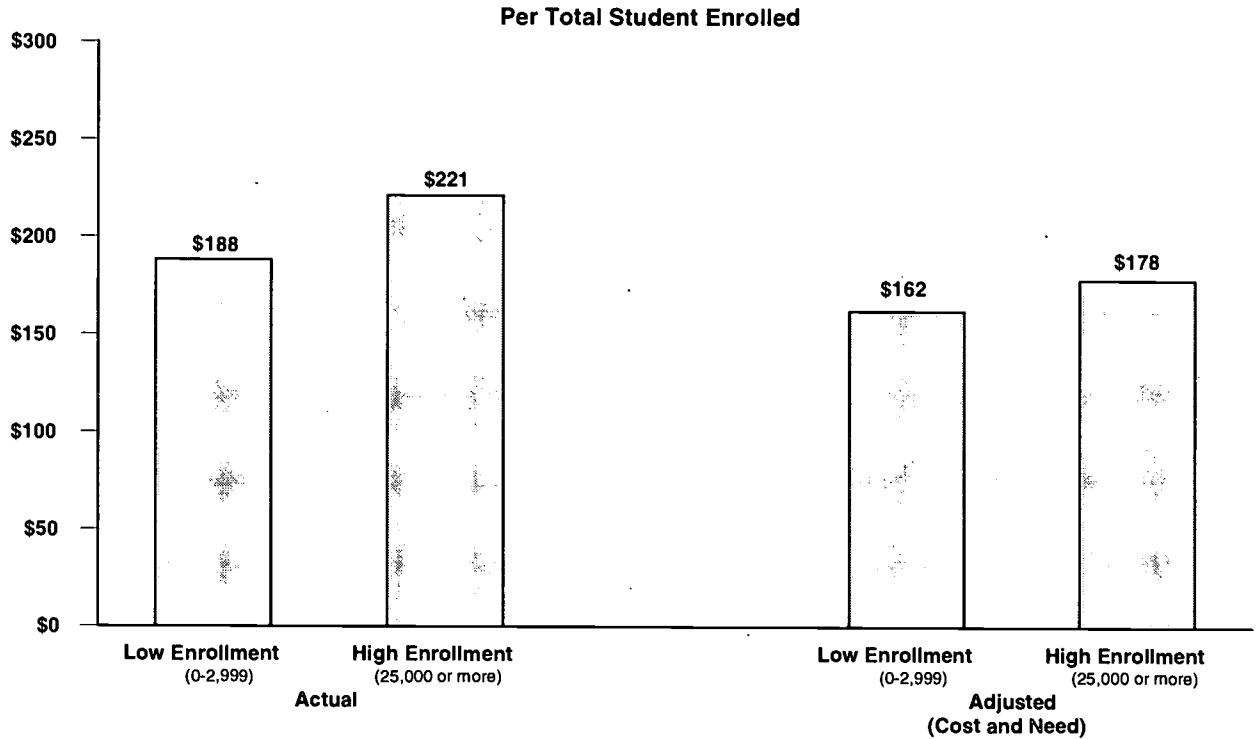
District Enrollment Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
District Enrollment			
0-2,999	11.7%	\$1,590	\$1,646
3,000-7,999	11.0	1,803	1,794
8,000-24,999	10.5	1,945	1,913
25,000 or more	10.4	2,129	2,058

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Figure III-17— Actual and adjusted state special education revenues per student by low and high district enrollments: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Geographic region

State special education revenues per student are highest in the Northeast and lowest in the Midwest and South (\$335 versus \$162 and \$177, in table III-18a and figure III-18). This pattern holds true across all four patterns of analysis shown in columns 2 through 5.

In terms of state special education revenues per target student (table III-18b), districts in the Northeast and the West receive the highest revenues, while districts in the Midwest and South receive considerably lower levels (for example, \$2,578 and \$2,465 versus \$1,402 and \$1,605).

Table III-18a— State special education revenues per student in districts receiving funds by geographic region: 1991-92

Geographic Region Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
Geographic Region					
Northeast	47.6%	\$335	\$305	\$277	\$253
Midwest	71.9	162	164	137	138
South	72.0	177	190	147	159
West	85.5	226	211	192	180

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

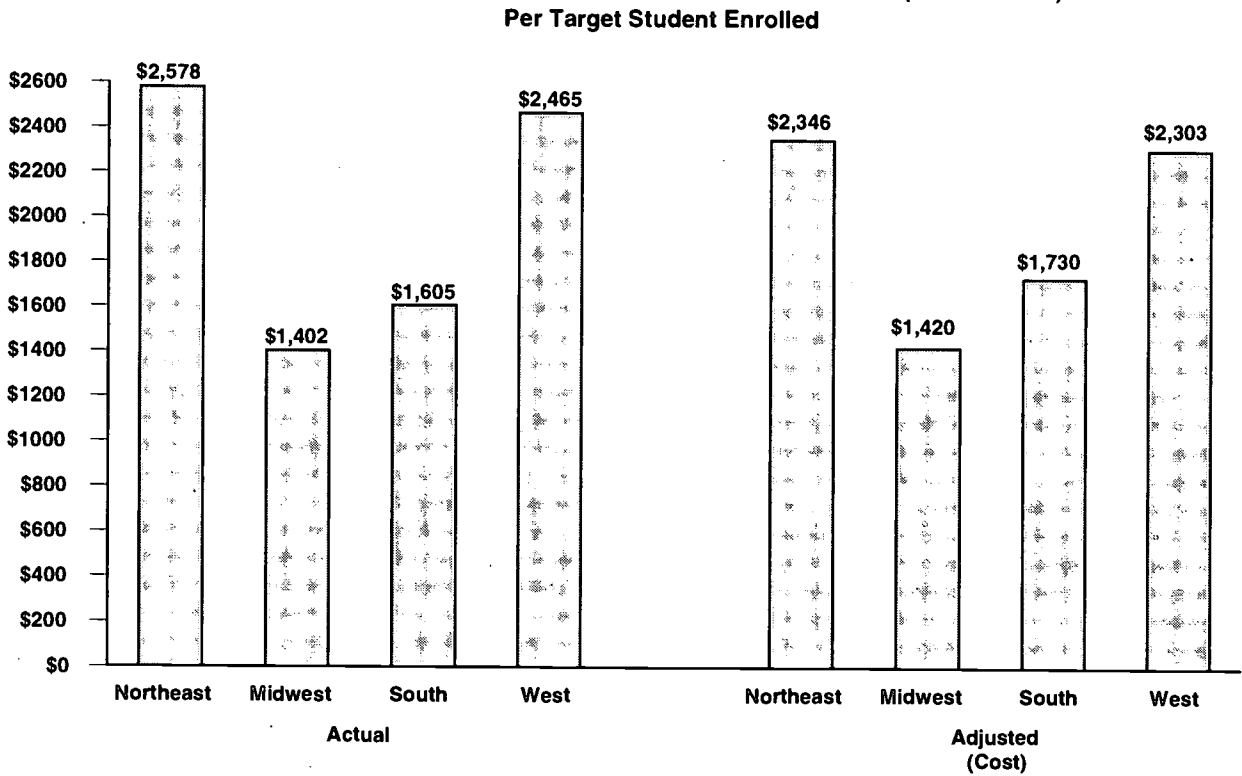
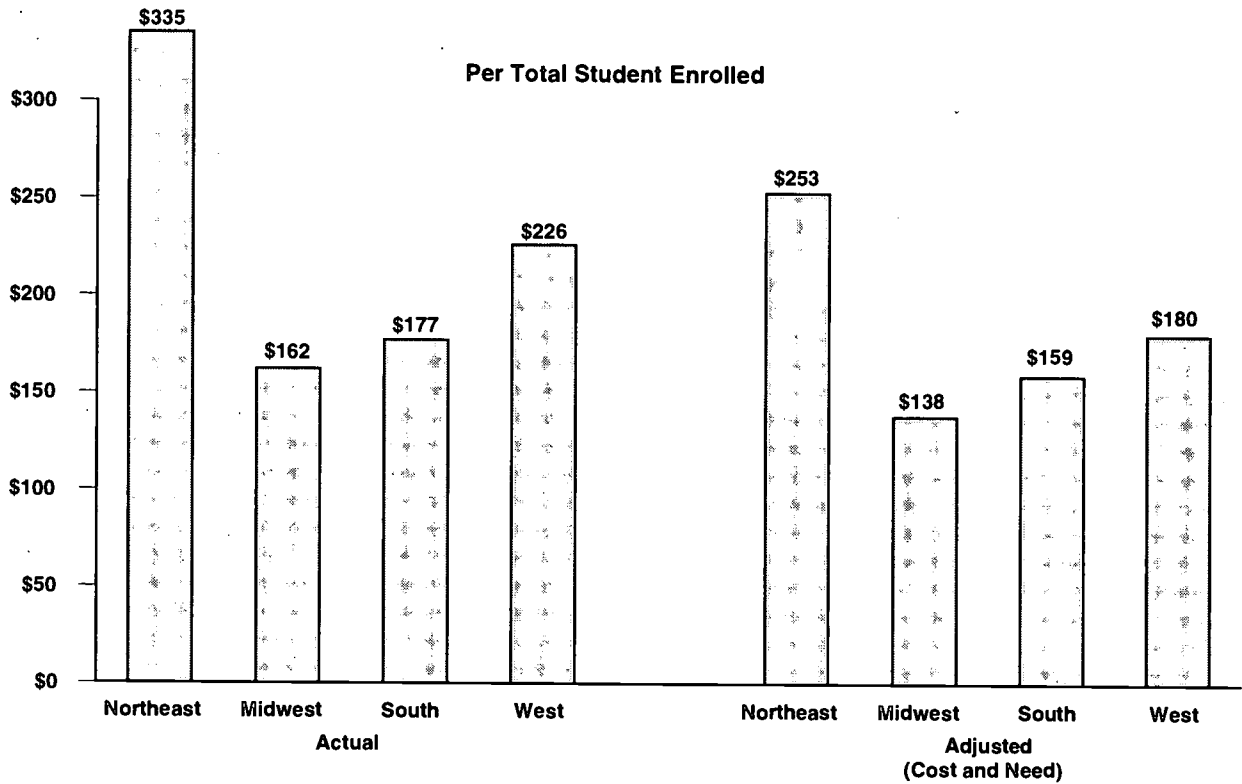
Table III-18b— State special education revenues per target student in districts receiving funds by geographic region: 1991-92

Geographic Region Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
Geographic Region			
Northeast	12.8%	\$2,578	\$2,346
Midwest	11.5	1,402	1,420
South	11.0	1,605	1,730
West	9.2	2,465	2,303

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-18— Actual and adjusted state special education revenues per student by geographic region: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Metropolitan status

Urban and suburban districts receive more than districts in rural areas in terms of the actual revenues per total student (\$234 and \$205 versus \$168, in table III-19a and figure III-19). In cost- and need-adjusted terms, a major difference among districts in various metropolitan categories is not evident.

In terms of state special education revenues per target student, urban and suburban districts receive more than districts in rural areas (table III-19b).

Table III-19a— State special education revenues per student in districts receiving funds by metropolitan status: 1991-92

Metropolitan Status Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Metropolitan Status					
Urban/central cities	73.3%	\$234	\$226	\$193	\$187
Suburban/metropolitan	73.9	205	196	174	166
Rural	61.9	168	189	140	158

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

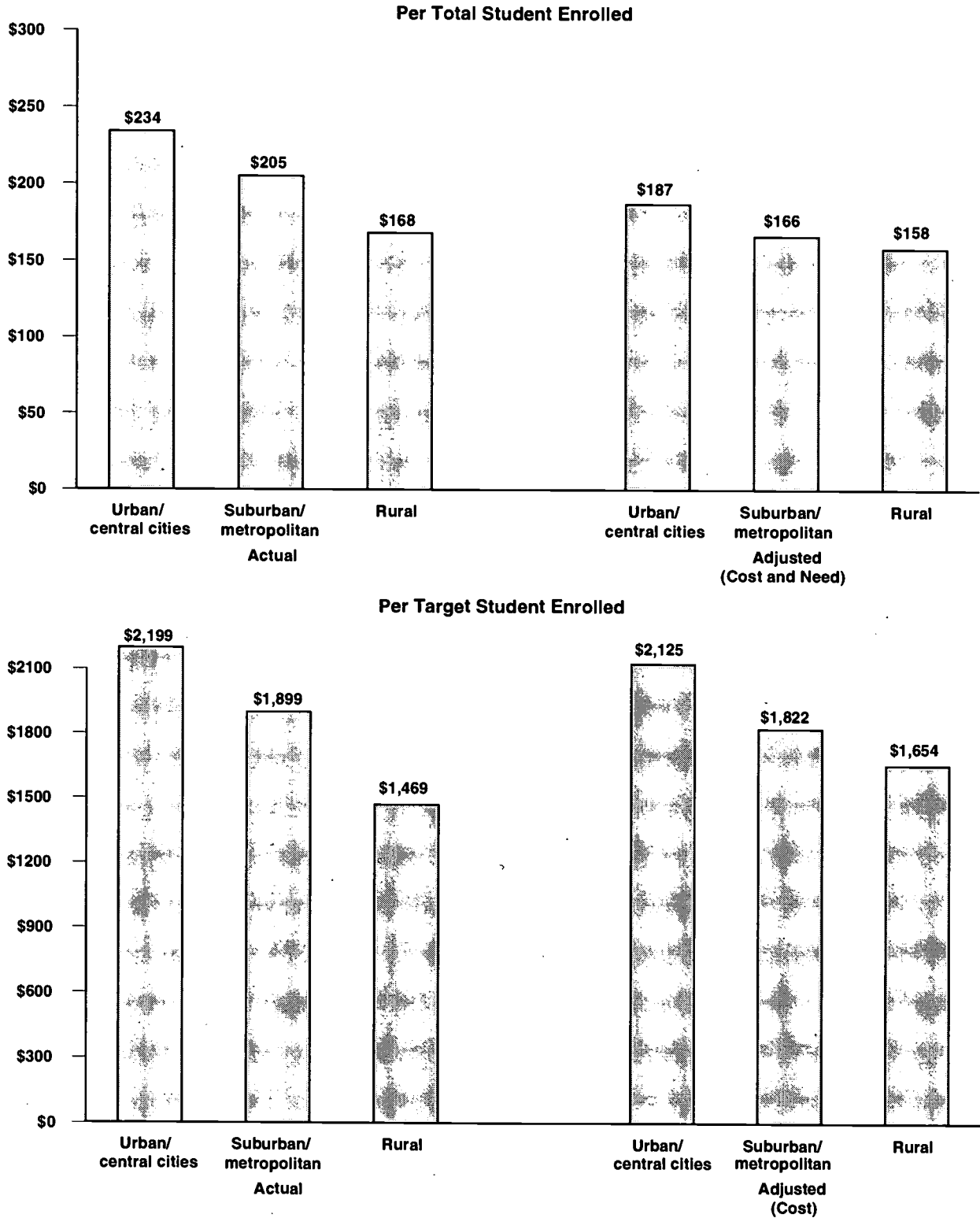
Table III-19b— State special education revenues per target student in districts receiving funds by metropolitan status: 1991-92

Metropolitan Status Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Metropolitan Status			
Urban/central cities	10.6%	\$2,199	\$2,125
Suburban/metropolitan	10.7	1,899	1,822
Rural	11.4	1,469	1,654

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-19— Actual and adjusted state special education revenues per student by metropolitan status: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median household income (cost-adjusted)

State special education revenues per student are highest in districts with the lowest median household income (adjusted for variations in the cost of living) and lowest in districts with the highest median income (table III-20a). On a cost- and need-adjusted basis (column 5), the amount of revenues per student is more than 25 percent greater in the nation's lowest income districts than in the highest (\$182 versus \$145, in figure III-20).

The analysis of state special education revenues per target student does not show a consistent pattern (table III-20b).

Table III-20a— State special education revenues per student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
Median Household Income (cost-adjusted)					
Less than \$22,000	62.7%	\$215	\$223	\$175	\$182
\$22,000-<\$26,000	69.9	216	216	179	179
\$26,000-<\$30,000	73.7	201	205	169	173
\$30,000-<\$38,000	75.3	201	192	172	165
\$38,000 or more	70.9	183	167	158	145

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

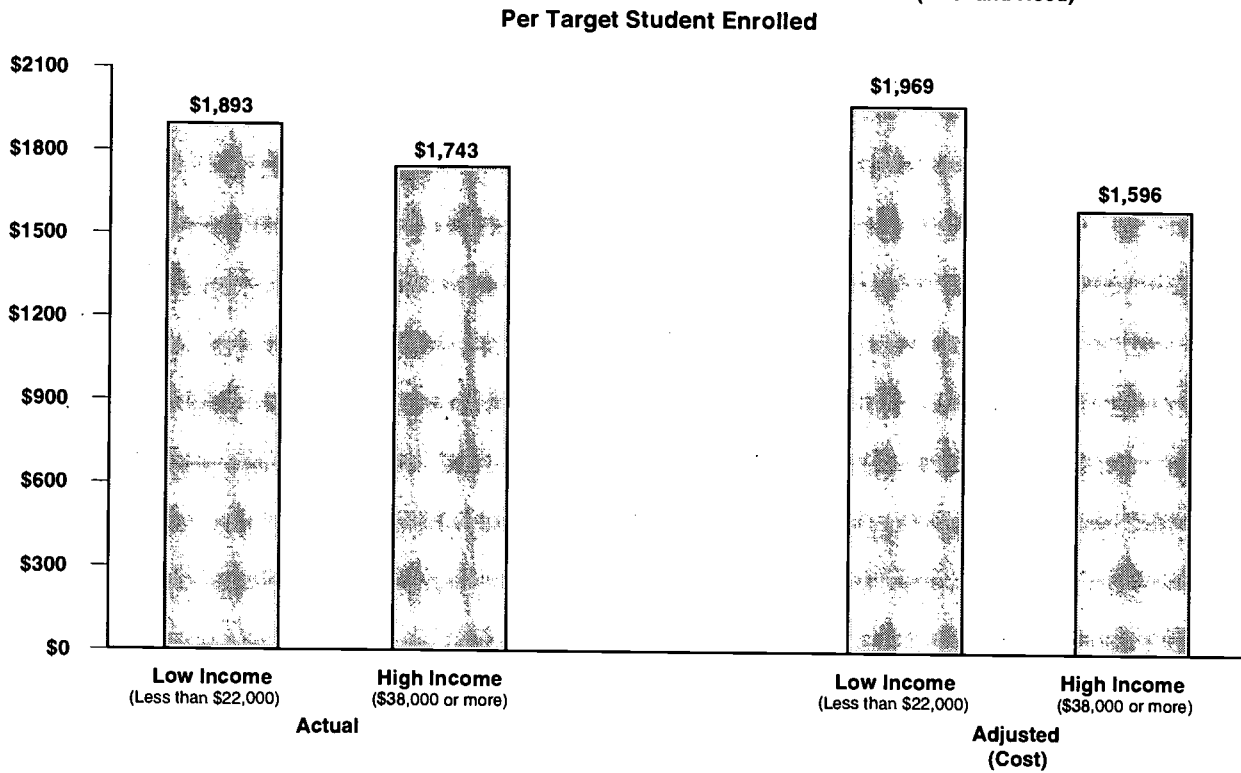
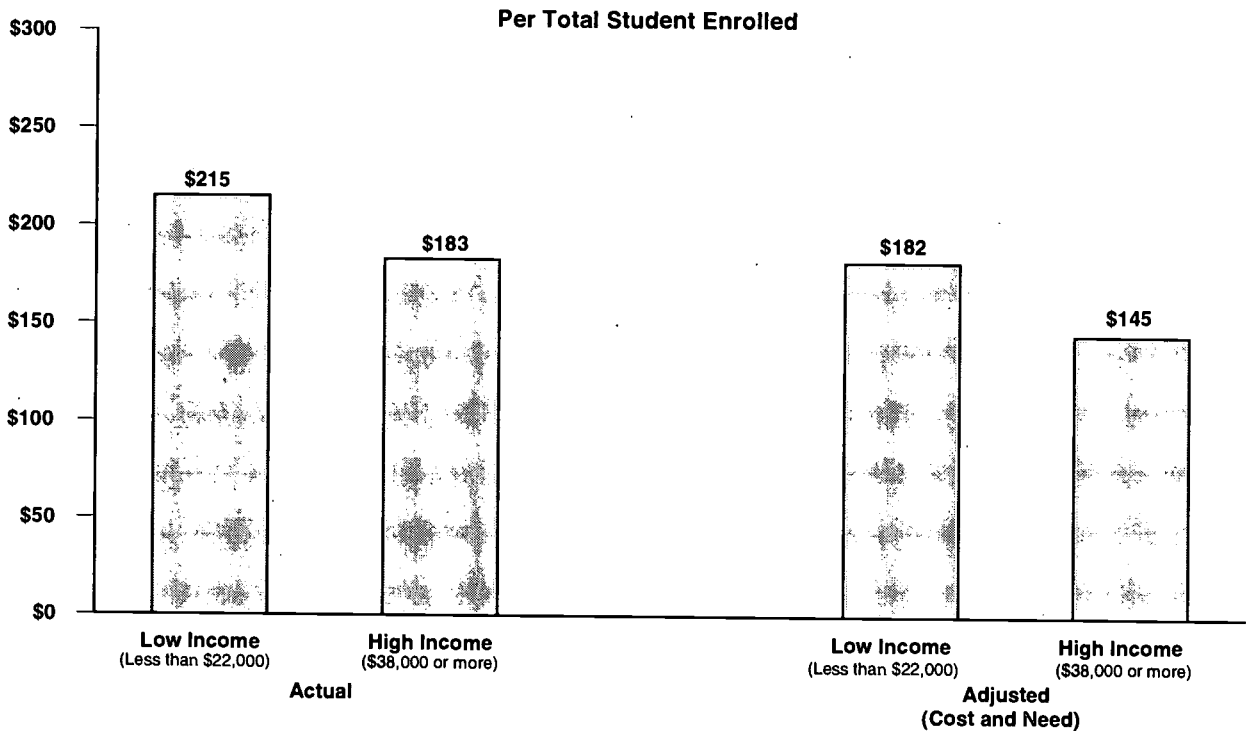
Table III-20b— State special education revenues per target student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
Median Household Income (cost-adjusted)			
Less than \$22,000	11.2%	\$1,893	\$1,969
\$22,000-<\$26,000	10.6	2,032	2,028
\$26,000-<\$30,000	11.1	1,804	1,840
\$30,000-<\$38,000	10.7	1,868	1,785
\$38,000 or more	10.4	1,743	1,596

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure III-20— Actual and adjusted state special education revenues per student by low and high median household incomes (cost-adjusted): 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median value owner-occupied housing

Although one measure of district wealth, median household income, shows a generally negative allocation pattern in relation to state special education revenues, median value of owner-occupied housing, another measure of district wealth, shows a generally positive pattern (table III-21a). For example, the average actual allocation per student is nearly one and one-half times as great in the highest housing value districts compared to the lowest (\$259 versus \$174, in figure III-21). The actual allocation per target student (table III-21b) also shows this relationship, with the highest housing value districts receiving about 65 percent more than the lowest housing value districts (\$2,504 versus \$1,493). The seemingly contradictory findings between these two measures of district wealth and state special education revenues per student suggest that poverty, as well as a relatively high local property tax base, as indicated by housing values, are important to understanding variation in state special education revenues per student.

Table III-21a— State special education revenues per student in districts receiving funds by median value owner-occupied housing: 1991-92

Median Value Owner-Occupied Housing Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Median Value Owner-Occupied Housing					
Less than \$50,000	62.9%	\$174	\$192	\$143	\$158
\$50,000-<\$70,000	72.3	181	191	152	160
\$70,000-<\$100,000	77.7	195	192	164	162
\$100,000 or more	70.6	259	233	219	197

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table III-21b— State special education revenues per target student in districts receiving funds by median value owner-occupied housing: 1991-92

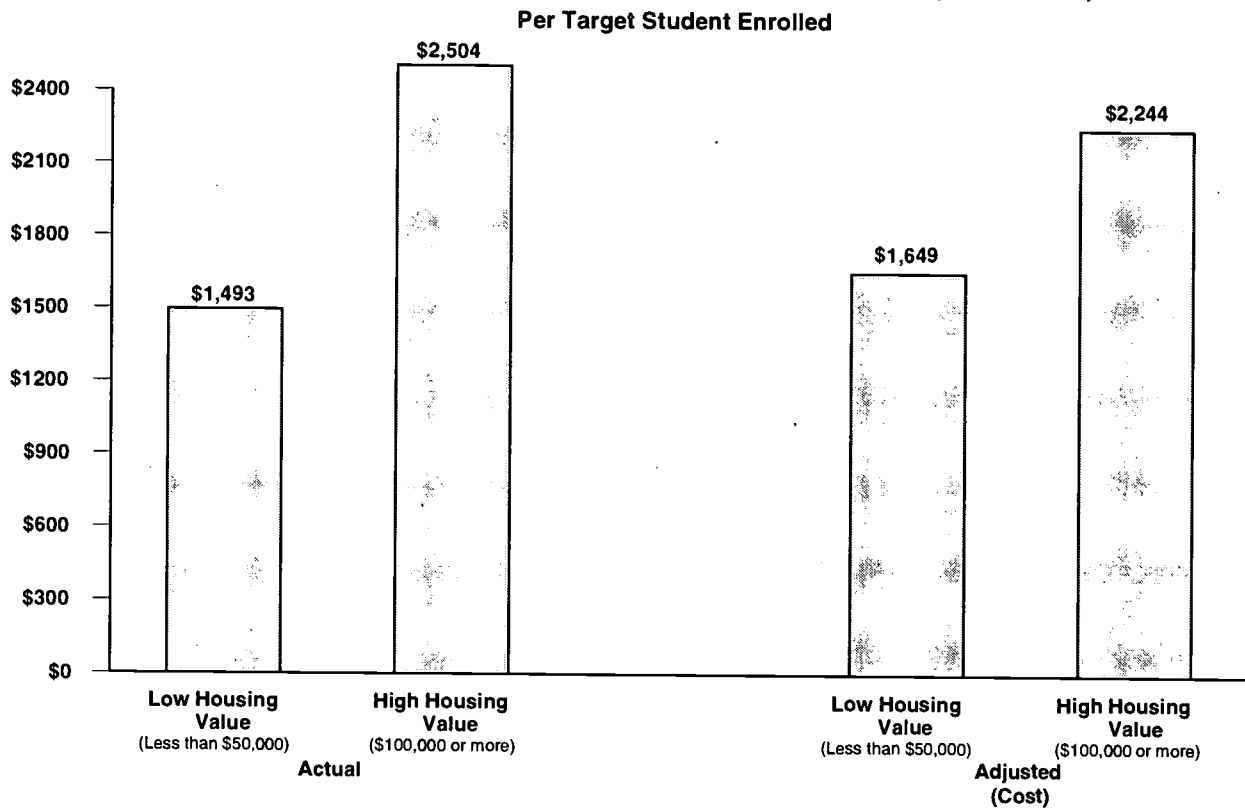
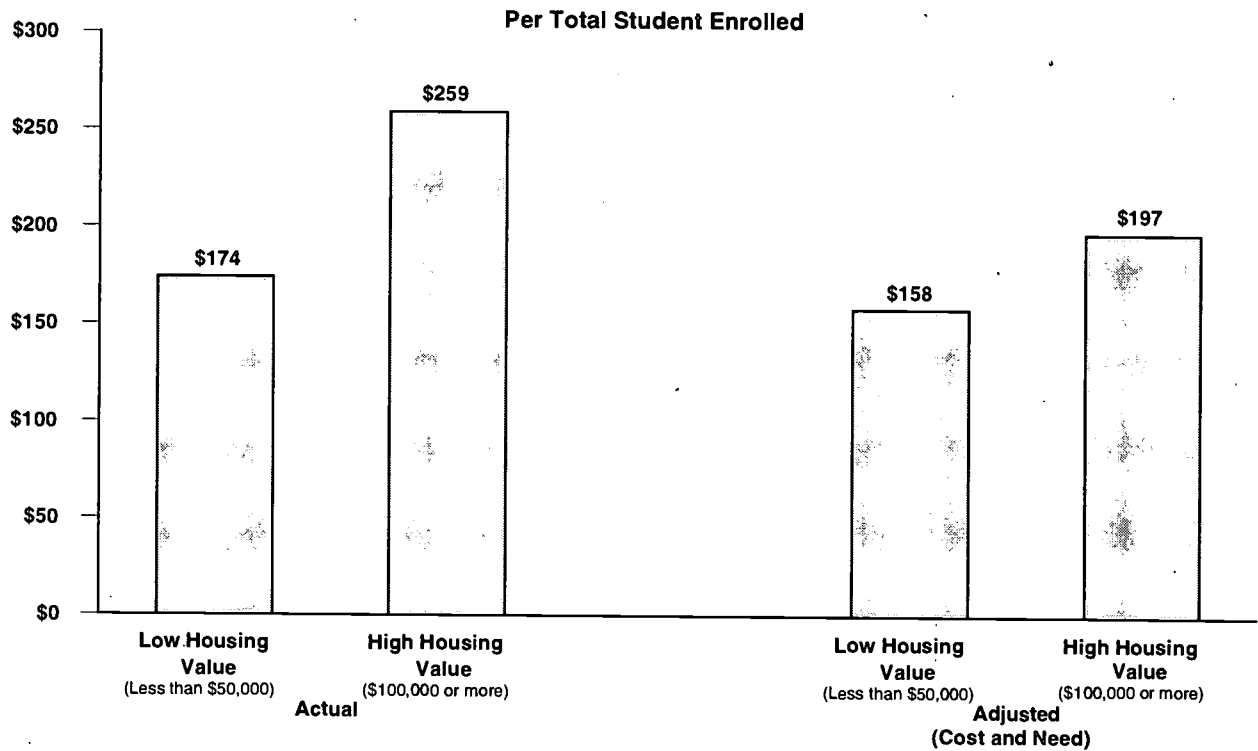
Median Value Owner-Occupied Housing Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Median Value Owner-Occupied Housing			
Less than \$50,000	11.6%	\$1,493	\$1,649
\$50,000-<\$70,000	11.0	1,644	1,732
\$70,000-<\$100,000	10.6	1,825	1,798
\$100,000 or more	10.3	2,504	2,244

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

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Figure III-21— Actual and adjusted state special education revenues per student by low and high median value owner-occupied housing: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Federal Bilingual Education Revenues

As shown in table III-22a, federal Bilingual Education revenues are not nearly as broadly distributed as many of the other categorical funding sources included in this report. For example, only 21.2 percent of students in the highest minority districts receive federal Bilingual Education revenues. This compares to 99.8 percent of students in high minority districts receiving Chapter 1 funds and 92.1 percent receiving federal Children with Disabilities revenues. This finding may not be particularly surprising given the fact that LEP students are not being evenly distributed across school district populations. While some districts will have large populations of LEP students, many districts will have very few of these children. However, a statistic that is not presented below, but which is included in appendix table B7.1, shows that even in the category of districts with the most LEP students, only 19.8 percent (weighted by student enrollment) receive funding through this federal program.

Because this is a discretionary rather than a formula grant program, these funds do not flow heavily to districts with high concentrations of LEP students. However, the overwhelming majority of the funds still go to LEAs with large numbers of LEP students.

Bilingual Education program revenues are awarded as grants. Districts must apply for and be awarded these grants based on the merits of the model program they are proposing. Thus, they are not necessarily distributed in relation to indicators of the relative need for LEP services within a district. This suggests that these funds may be likely to be allocated where the grants are written, as where student LEP needs are the greatest. As a result, grant writing ability, as well as the relative needs of LEP students, are likely to be important factors affecting the distribution of these federal funds.

In the following tables the target student for federal and state revenues is a student with limited English proficiency.

Minority enrollment

The grant nature of this program, rather than allocations based on more objective measures of student need, may explain why the allocations per student through this funding source are somewhat different from what might be expected, and from what is generally found for the other federal categorical programs included in this report. For example, for the category of districts serving the lowest percentage of minority students, the allocation per student of federal Bilingual Education funds is much larger than that for districts serving the largest percentages of minority students (\$81 versus \$8, in table III-22a and figure III-22). While it is true that less than one-half of one percent of students in this minority enrollment category are in districts receiving such funds, the magnitude of this difference is still worthy of note.

In terms of revenues per target student, this funding differential is even more pronounced (table III-22b). Districts receiving funding through this program with the lowest percentage of minority students (in which an estimated 2.7 percent of students are "target" students or in need of LEP services) received average allocation per student of \$3,023. This compares to \$68 per student for the 12.0 percent of students in the highest minority districts estimated to be in need of LEP services.

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Table III-22a— Federal Bilingual Education revenues per student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Minority Enrollment					
Less than 5%	<0.5%	\$81	\$73	\$64	\$58
5%-<20%	0.9	12	13	10	11
20%-<50%	6.4	6	6	5	5
50% or more	21.2	8	9	7	7

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

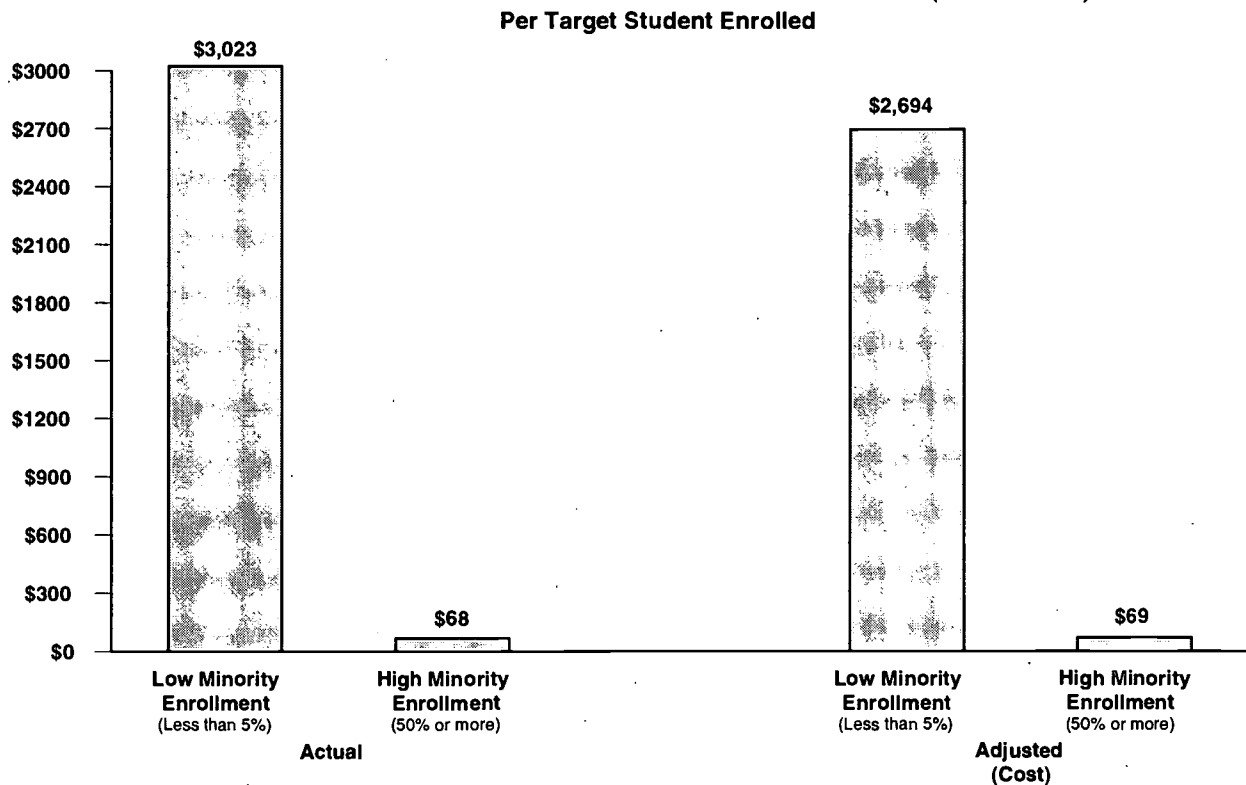
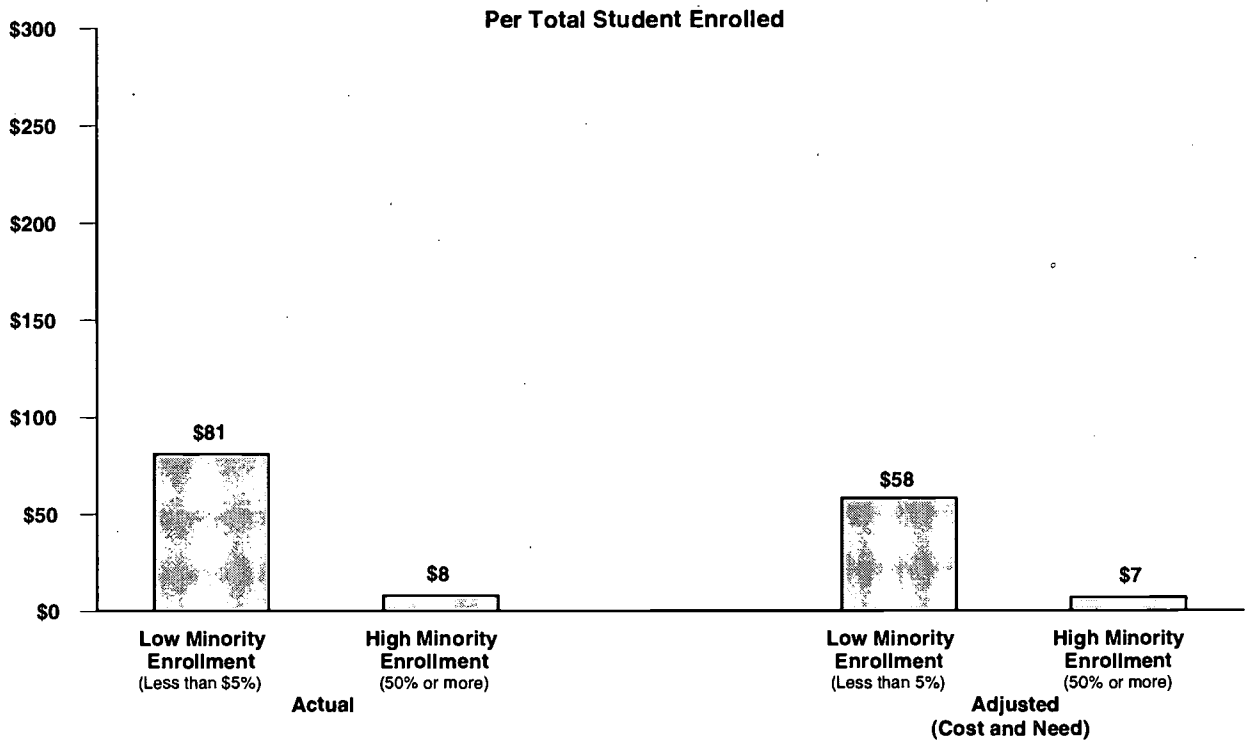
Table III-22b— Federal Bilingual Education revenues per target student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Minority Enrollment			
Less than 5%	2.7%	\$3,023	\$2,694
5%-<20%	2.3	492	546
20%-<50%	5.0	126	128
50% or more	12.0	68	69

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-22— Actual and adjusted federal Bilingual Education revenues per student by low and high percentages of minority enrollment: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

State Bilingual Education Revenues

The following section presents analyses of state categorical funding programs for LEP students. Only districts receiving these state revenues are included in this analysis. (See appendix D for details regarding the inclusion of districts in different states for this analysis.)

Minority enrollment

A much broader base of participation is noted for this program in relation to the federal Bilingual Education funding, with over 20 percent of students in receiving districts in the three highest categories of minority districts (table III-23a). An inverse relationship between funding and minority enrollment is observed in relation to what is seen for the federal Bilingual Education program. In the case of state bilingual education revenues, the amount of funding per student is substantially more in districts with higher percentages of minority students. For example, state bilingual education revenues in the lowest minority category is \$4 per student compared to \$56 per student in the highest minority category (figure III-23).

Table III-23a— State bilingual education revenues per student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Minority Enrollment					
Less than 5%	3.7%	\$4	\$4	\$4	\$3
5%-<20%	21.8	9	8	8	7
20%-<50%	29.1	28	28	23	23
50% or more	28.7	56	54	46	44

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

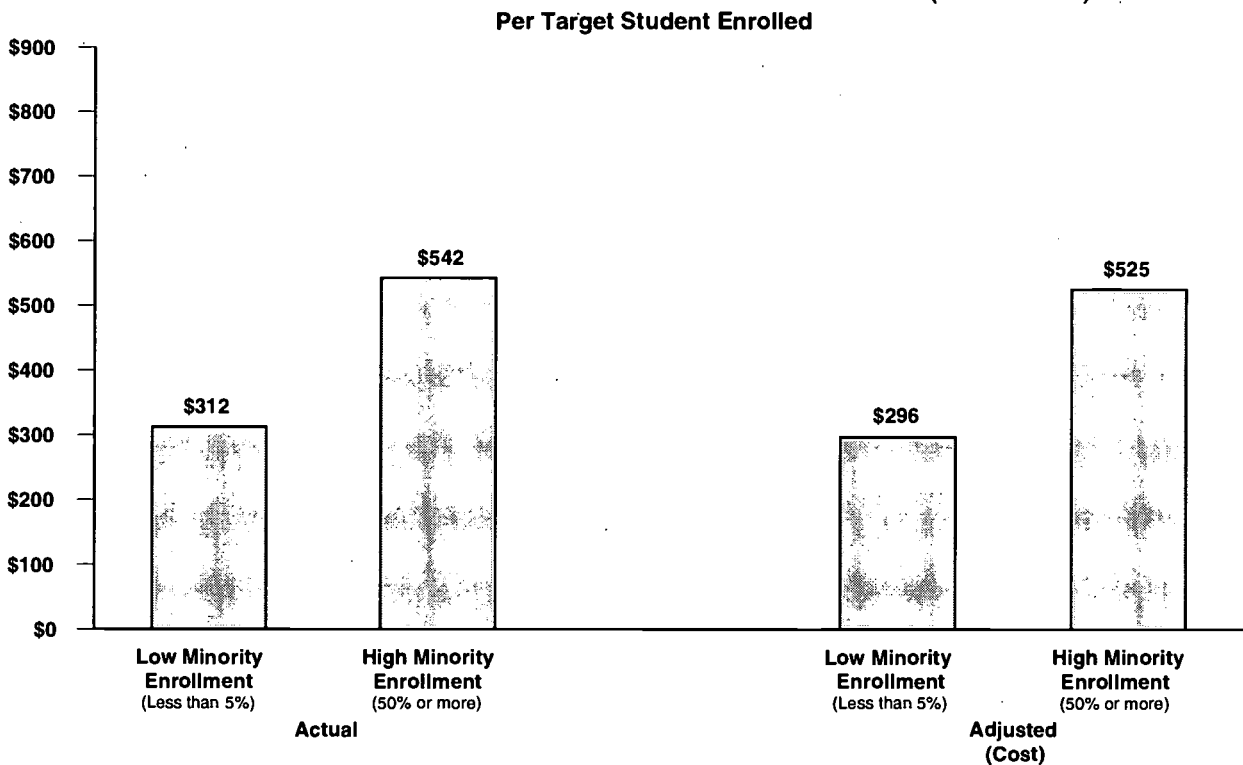
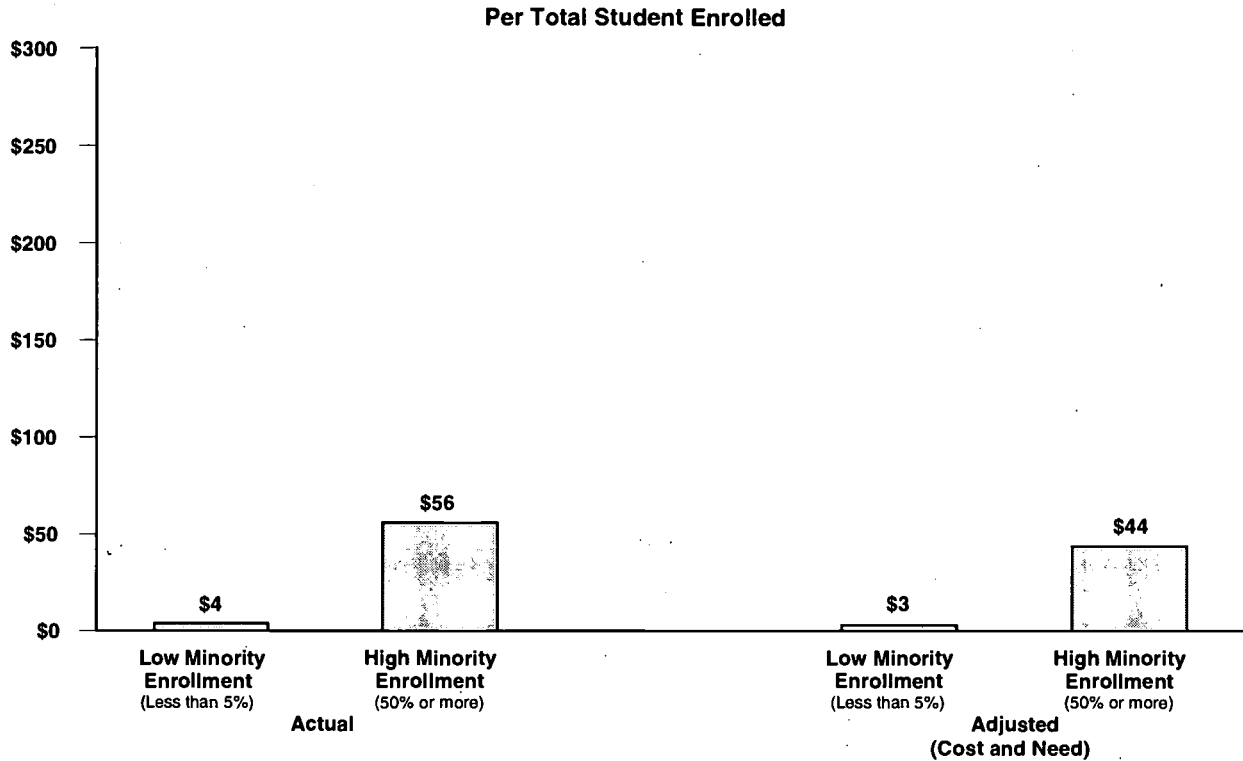
Table III-23b— State bilingual education revenues per target student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Minority Enrollment			
Less than 5%	0.9%	\$312	\$296
5%-<20%	1.8	486	457
20%-<50%	3.5	784	788
50% or more	10.3	542	525

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-23— Actual and adjusted state bilingual education revenues per student by low and high percentages of minority enrollment: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median value owner-occupied housing

Tables III-24a and III-24b show that LEP students receive more in terms of funding for bilingual education programs in higher property wealth districts as measured by the median value of owner-occupied housing. This pattern of higher allocations in high median housing value districts is particularly pronounced in revenues per target student. For example, this differential in actual revenues per target student is over three times as high in the highest housing value category as in the lowest housing category at \$880 versus \$263 (figure III-24).

Table III-24a— State bilingual education revenues per student in districts receiving funds by median value owner-occupied housing: 1991-92

Median Value Owner-Occupied Housing Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Median Value Owner-Occupied Housing					
Less than \$50,000	15.1%	\$22	\$25	\$17	\$20
\$50,000-<\$70,000	21.2	14	15	12	12
\$70,000-<\$100,000	34.2	48	47	40	39
\$100,000 or more	17.9	35	31	29	26

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

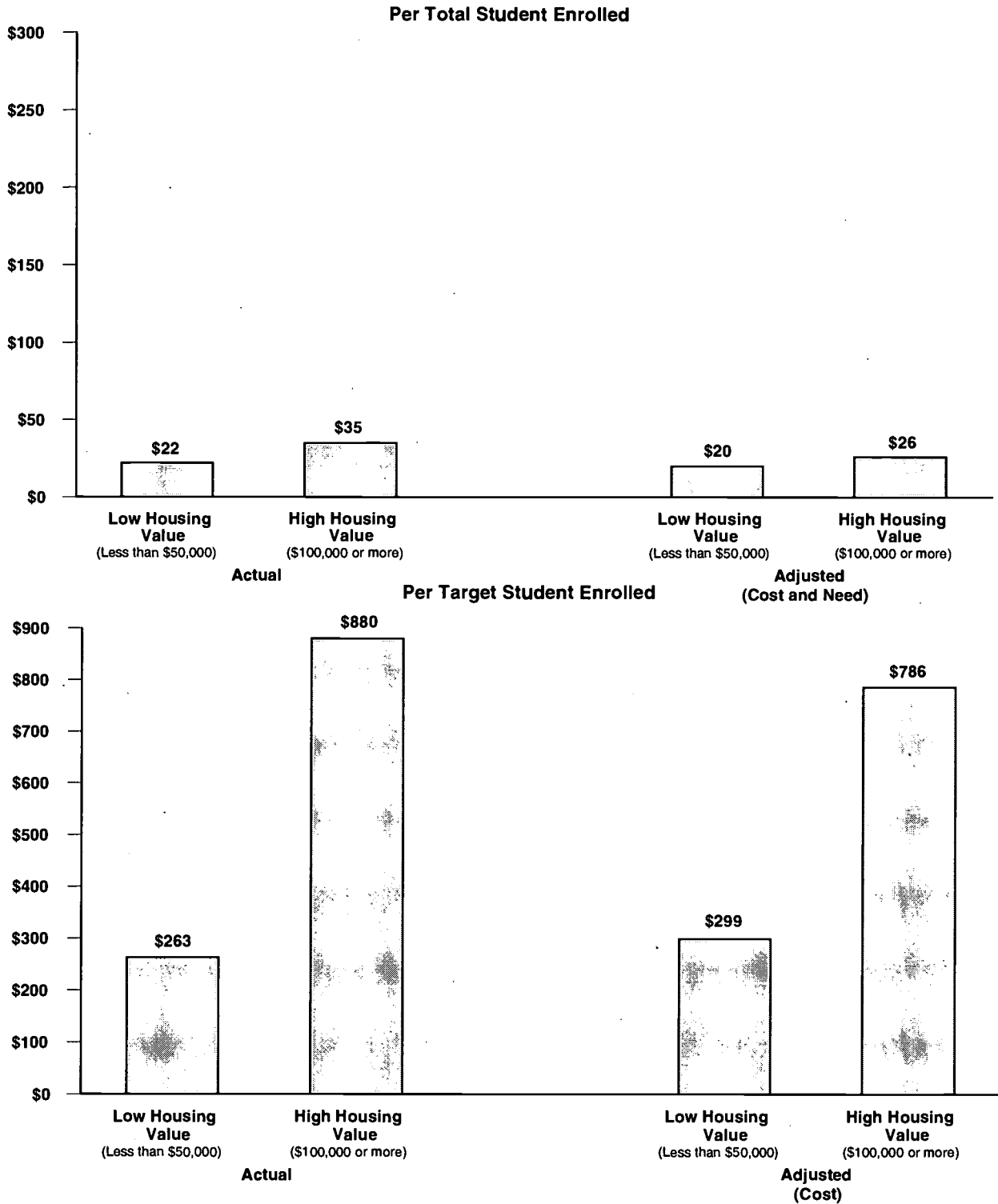
Table III-24b— State bilingual education revenues per target student in districts receiving funds by median value owner-occupied housing: 1991-92

Median Value Owner-Occupied Housing Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
Median Value Owner-Occupied Housing			
Less than \$50,000	8.1%	\$263	\$299
\$50,000-<\$70,000	5.8	238	253
\$70,000-<\$100,000	4.8	995	964
\$100,000 or more	3.9	880	786

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-24— Actual and adjusted state bilingual education revenues per student by low and high median value owner-occupied housing: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Federal Child Nutrition Revenues

The federal Child Nutrition program supports the provisions of meals to students. The household income of children at participating schools determines eligibility for this program, so the target student in this federal Child Nutrition and state school lunch program is a student in poverty. However, the income thresholds for free (130 percent of poverty) or reduced price (185 percent) lunches are considerably higher than the standard poverty threshold. In addition, not all federal child nutrition revenues are provided for the free-reduced-price lunch subsidies, and consequently should not be expected to vary with poverty rates.

School-age children in poverty

As the Child Nutrition program is also a federal poverty-based program, it is not surprising to find more revenues per student from this funding source going to high poverty schools (table III-25a). In actual and adjusted terms, districts with high poverty receive over four times as much revenues as their low poverty counterparts. On the other hand, the allocation per "target" student, or student in poverty in the case of this program, actually diminishes with the percentage of students in poverty in a district (table III-25b). In actual terms, the allocation per student in poverty for the federal Child Nutrition program is over 30 percent higher in the lowest poverty districts than in the highest (\$729 versus \$560, in figure III-25). On a cost-adjusted basis, the degree of this differential decreases to 23 percent (\$701 versus \$571).

Table III-25a— Federal Child Nutrition revenues per student in districts receiving funds by percentage of school-age children in poverty: 1991-92

School-Age Children in Poverty Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
School-Age Children in Poverty					
Less than 8%	95.8%	\$42	\$41	\$37	\$35
8%-<15%	97.2	72	73	61	63
15%-<25%	98.5	112	119	94	100
25% or more	99.1	182	185	149	152

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

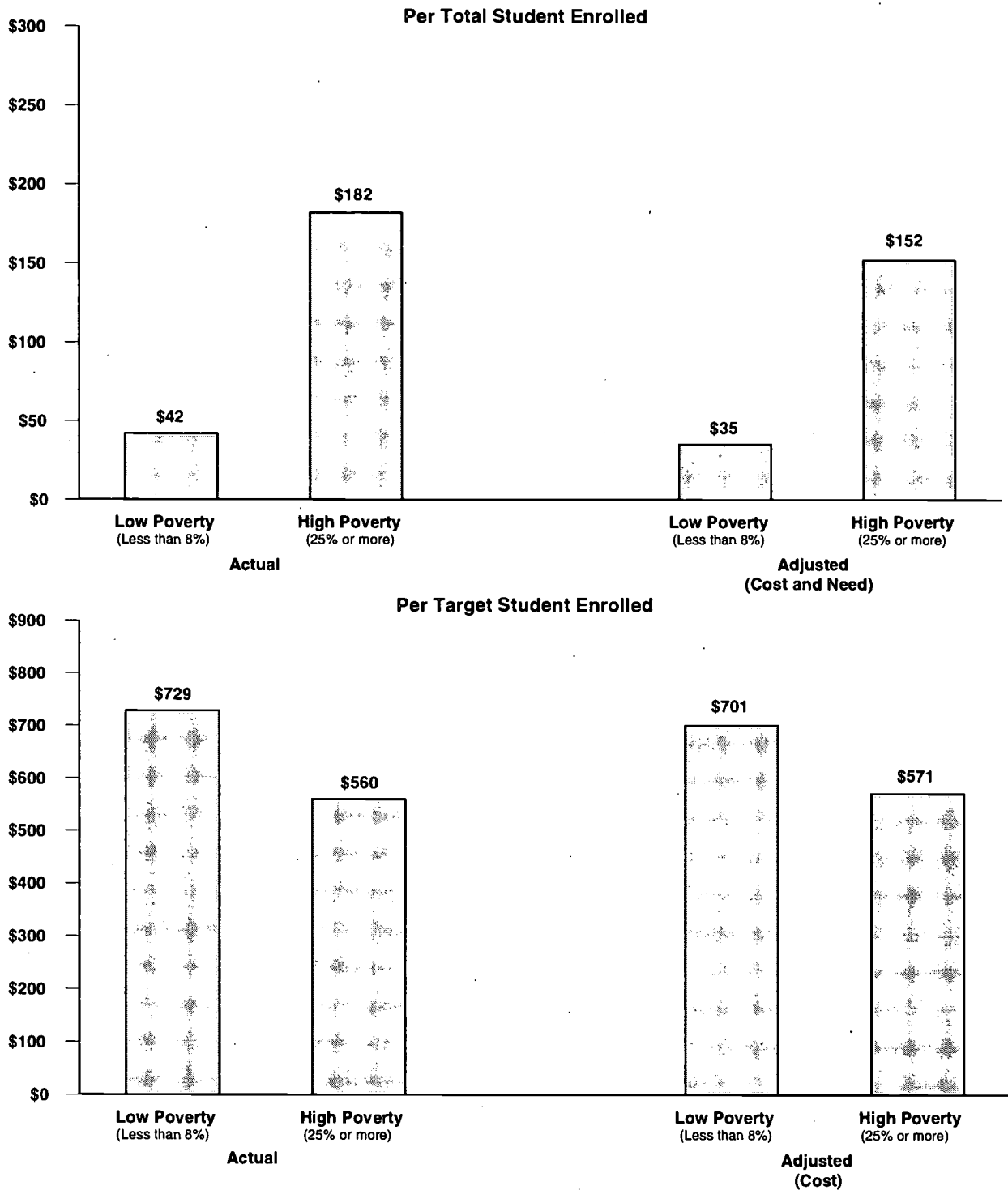
Table III-25b— Federal Child Nutrition revenues per target student in districts receiving funds by percentage of school-age children in poverty: 1991-92

School-Age Children in Poverty Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
School-Age Children in Poverty			
Less than 8%	5.8%	\$729	\$701
8%-<15%	11.4	629	643
15%-<25%	18.7	600	637
25% or more	32.4	560	571

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure III-25— Actual and adjusted federal Child Nutrition revenues per student by low and high percentages of school-age children in poverty: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Minority enrollment

Allocations of federal Child Nutrition revenues are positively related to the percentage of minority students in the district (table III-26a and figure III-26). Districts serving the highest percentage of minority students receive more than twice as much through this program per student as districts serving low percentages of minority students in actual and adjusted terms.

Table III-26a— Federal Child Nutrition revenues per student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			Cost- and Need- Adjusted (5)
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	
Minority Enrollment					
Less than 5%	95.8%	\$70	\$76	\$59	\$64
5%-<20%	96.4	64	67	54	57
20%-<50%	98.7	102	109	86	92
50% or more	99.5	176	172	145	142

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

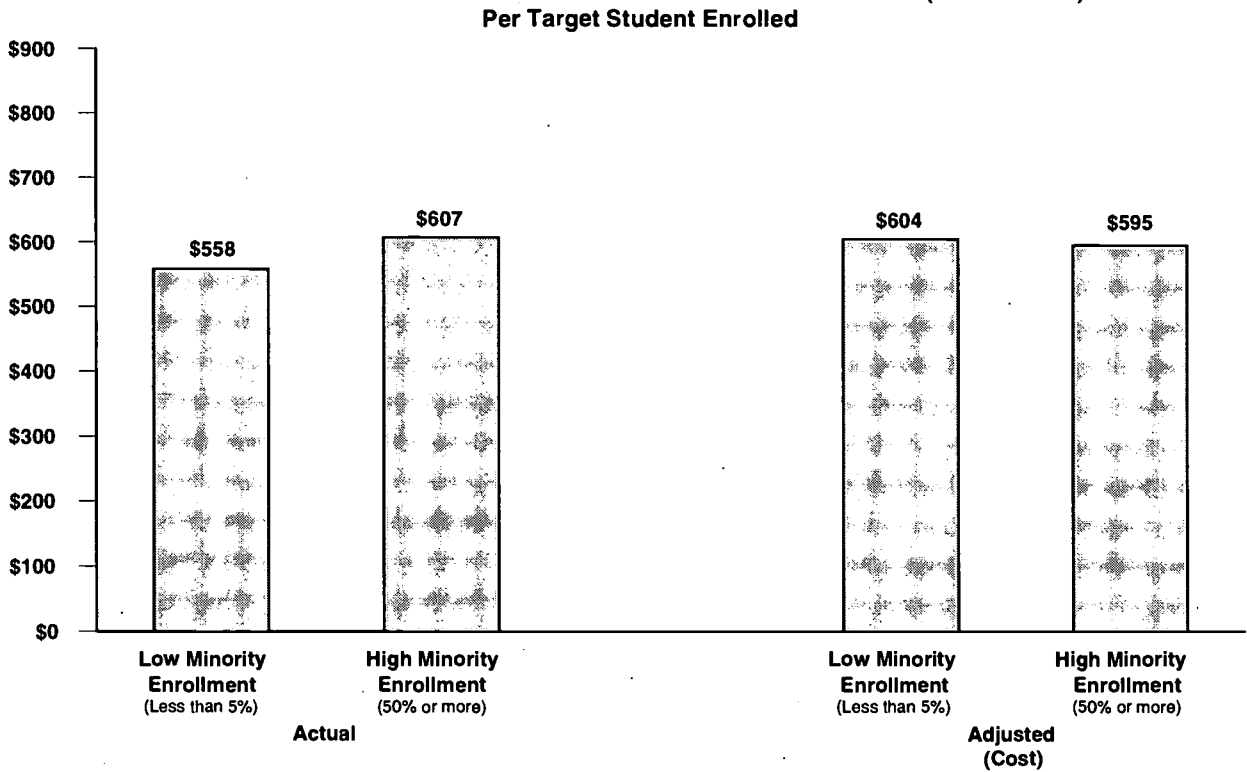
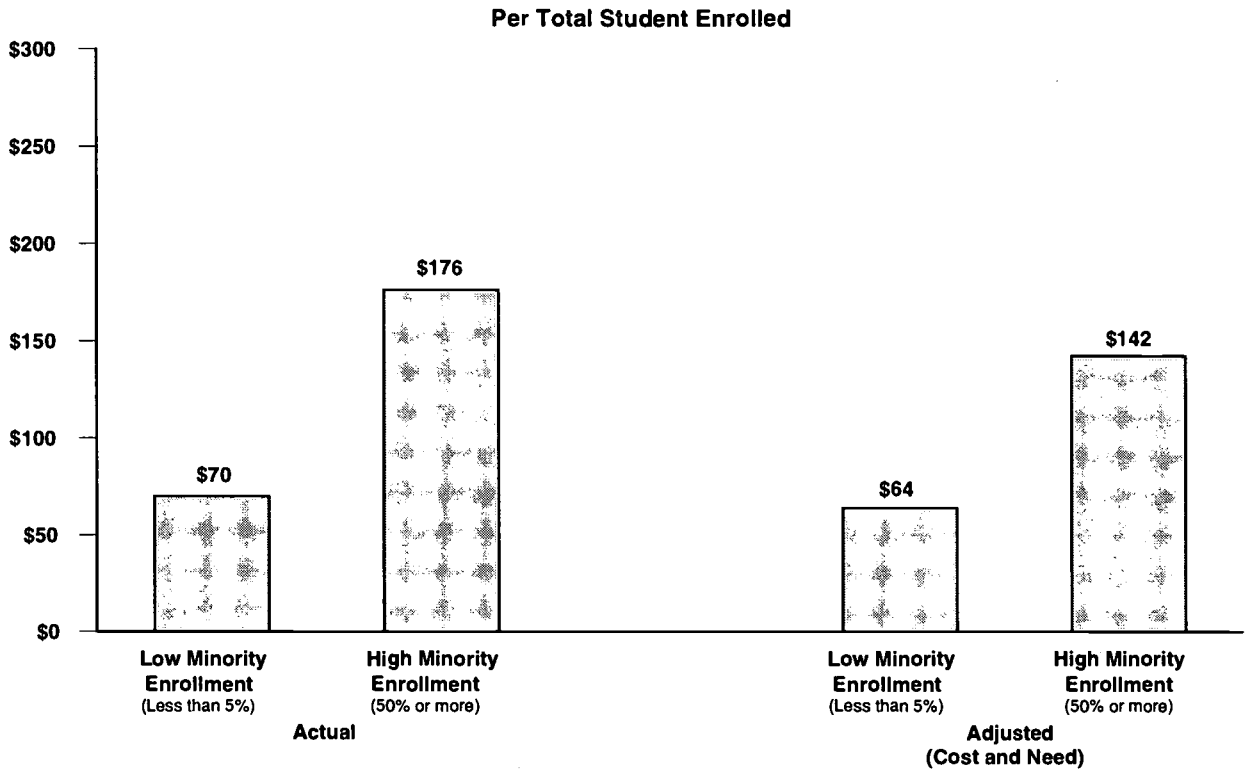
Table III-26b— Federal Child Nutrition revenues per target student in districts receiving funds by percentage of minority enrollment: 1991-92

Minority Enrollment Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
Minority Enrollment			
Less than 5%	12.5%	\$558	\$604
5%-<20%	11.3	566	594
20%-<50%	16.7	610	651
50% or more	29.0	607	595

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Figure III-26— Actual and adjusted federal Child Nutrition revenues per student by low and high percentages of minority enrollment: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median household income

The allocation per student for this poverty related program is greatest in districts with the lowest median household incomes (table III-27a). However, as with the relationship to student poverty, the allocation *per target student*, or student in poverty, diminishes as household income decreases. Table III-27b shows that, in actual terms, districts serving students in the highest household income bracket receive nearly 30 percent more per target student than districts serving students in the lowest household income brackets (\$689 versus \$536, in figure III-27).

Table III-27a— Federal Child Nutrition revenues per student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
Median Household Income (cost-adjusted)					
Less than \$22,000	98.8%	\$174	\$190	\$142	\$155
\$22,000-<\$26,000	98.8	142	141	117	117
\$26,000-<\$30,000	97.6	98	102	83	87
\$30,000-<\$38,000	97.2	58	58	50	50
\$38,000 or more	95.4	32	30	28	26

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

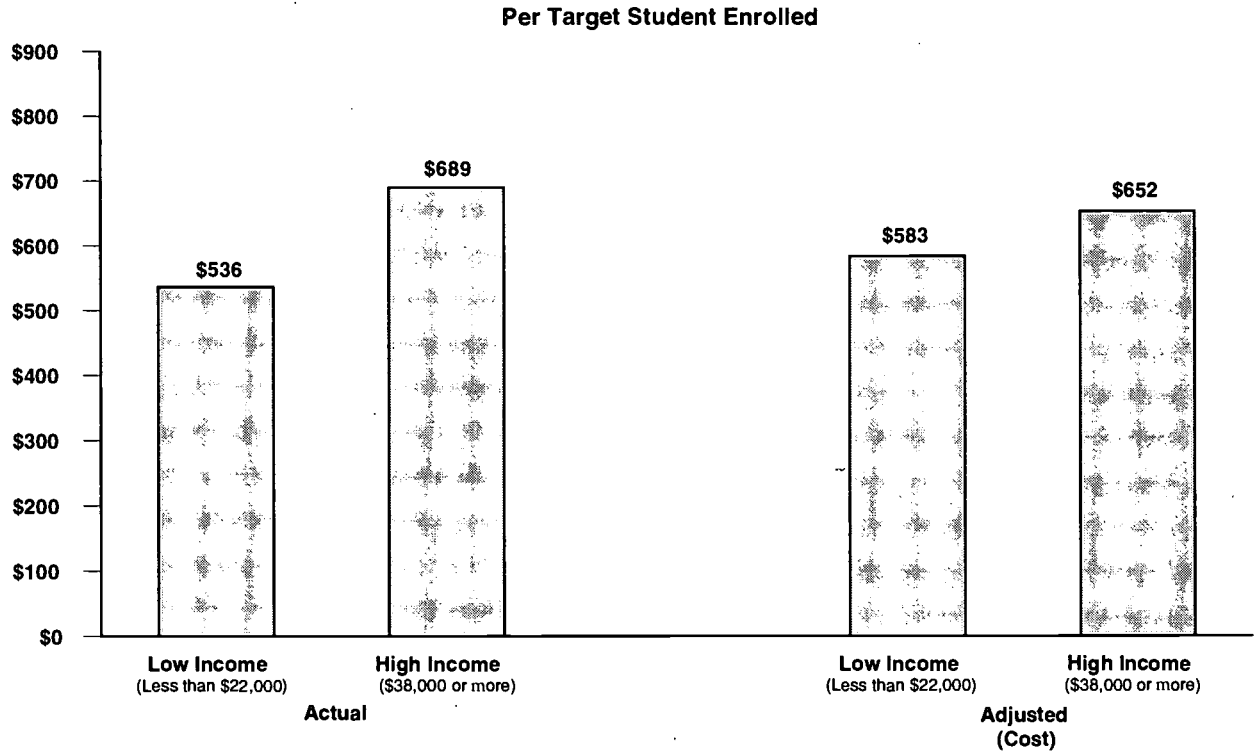
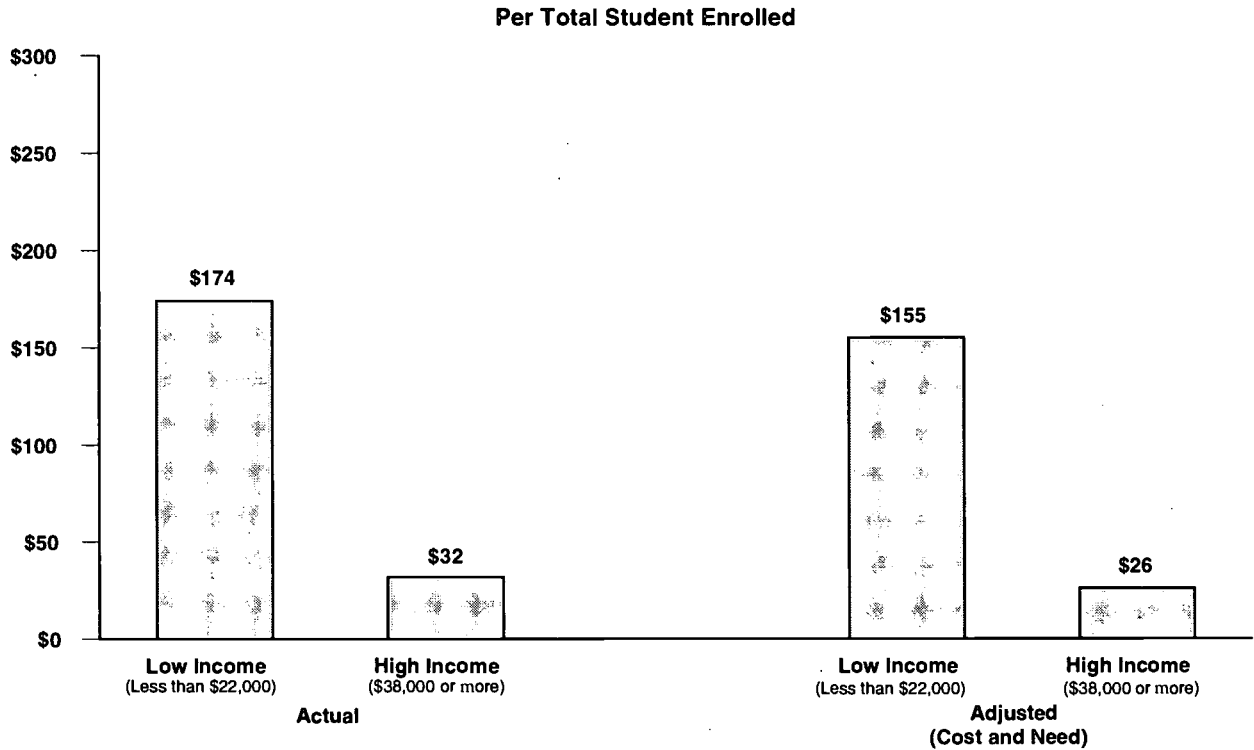
Table III-27b— Federal Child Nutrition revenues per target student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
Median Household Income (cost-adjusted)			
Less than \$22,000	32.5%	\$536	\$583
\$22,000-<\$26,000	23.6	600	596
\$26,000-<\$30,000	15.5	635	661
\$30,000-<\$38,000	9.1	640	632
\$38,000 or more	4.6	689	652

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-27— Actual and adjusted federal Child Nutrition revenues per student by low and high median household incomes (cost-adjusted): 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

State School Lunch Program

In addition to the federal Child Nutrition program, states provide their own school lunch and other nutrition programs for students in need of such services. The following analysis uses students in poverty as the target student.

School-age children in poverty

Unlike the federal Child Nutrition program, revenues per student in this program do not increase appreciably as district poverty increases (table III-28a). However, in both of these programs, the funding per target student is less in higher poverty districts than they are in their lower poverty counterparts (table III-28b, column 2). For example, in actual terms, state school lunch revenues per student in poverty is more than twice as much in the lowest poverty districts in relation to the highest poverty districts (\$91 versus \$35, in figure III-28).

Table III-28a— State school lunch revenues per student in districts receiving funds by percentage of school-age children in poverty: 1991-92

School-Age Children in Poverty Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
School-Age Children in Poverty					
Less than 8%	75.9%	\$5	\$5	\$5	\$4
8%-<15%	76.4	7	7	6	6
15%-<25%	76.9	9	10	8	8
25% or more	75.5	11	11	9	9

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table III-28b— State school lunch revenues per target student in districts receiving funds by percentage of school-age children in poverty: 1991-92

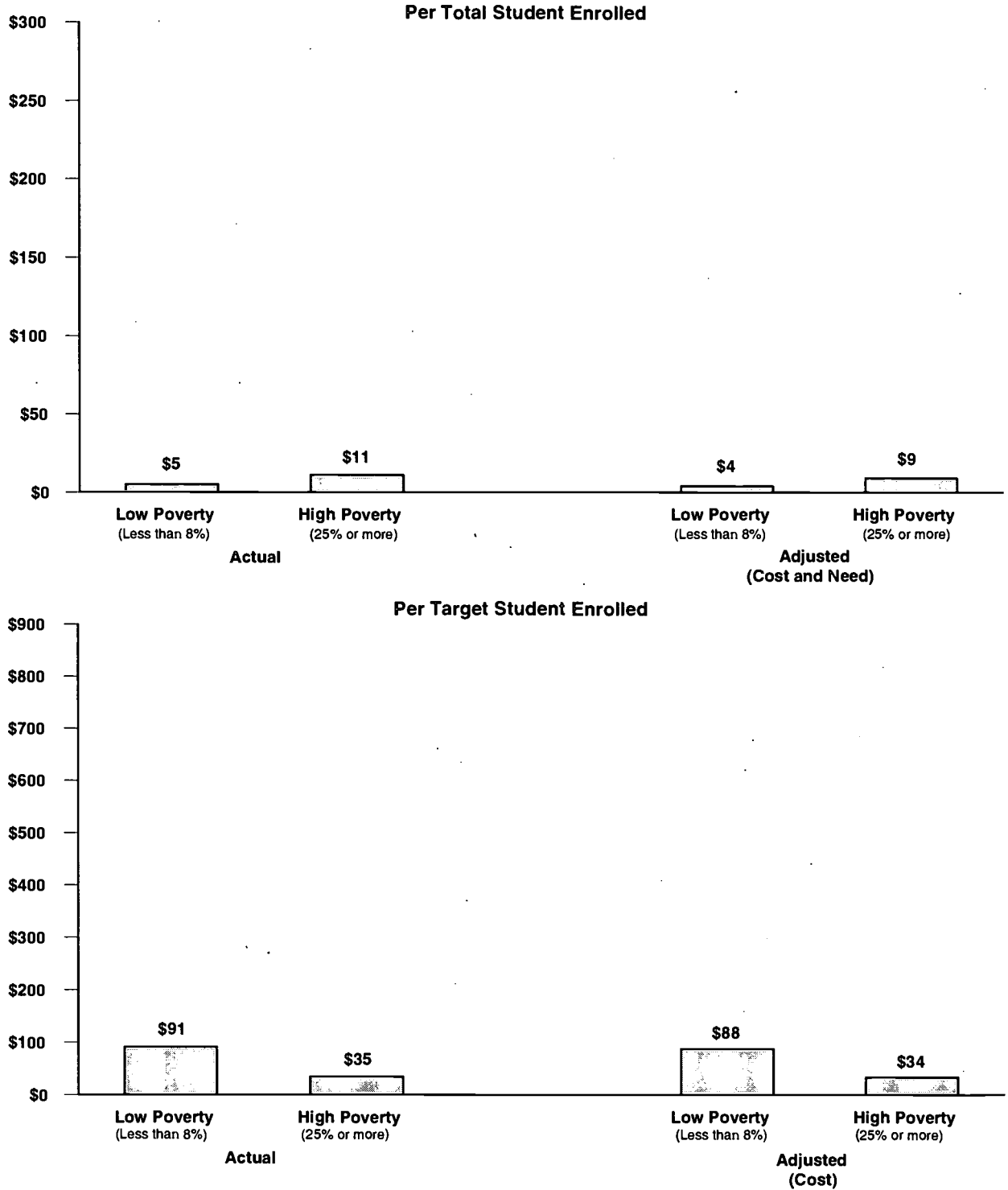
School-Age Children in Poverty Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost-Adjusted (3)
School-Age Children in Poverty			
Less than 8%	5.8%	\$91	\$88
8%-<15%	11.4	58	59
15%-<25%	18.5	51	54
25% or more	31.8	35	34

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Figure III-28— Actual and adjusted state school lunch revenues per student by low and high percentages of school-age children in poverty: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Median household income

The relationship between state school lunch program revenues and median household income is similar to that seen with these revenues and the percentage of students in poverty. While no predominant pattern of allocation is observed in relation to revenues per student (table III-29a), revenues per target student (student in poverty) increase markedly with district wealth in terms of median household income. For example, table III-29b shows a three-fold increase in actual funding per student in poverty between districts with the lowest levels of household income and those with the highest levels (\$30 versus \$90, in figure III-29).

Table III-29a— State school lunch revenues per student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost- Adjusted (3)	Need- Adjusted (4)	Cost- and Need- Adjusted (5)
Median Household Income (Cost-Adjusted)					
Less than \$22,000	67.4%	\$10	\$10	\$8	\$8
\$22,000-<\$26,000	82.1	10	10	8	8
\$26,000-<\$30,000	75.2	10	10	8	9
\$30,000-<\$38,000	76.6	6	6	5	5
\$38,000 or more	76.2	4	4	4	4

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

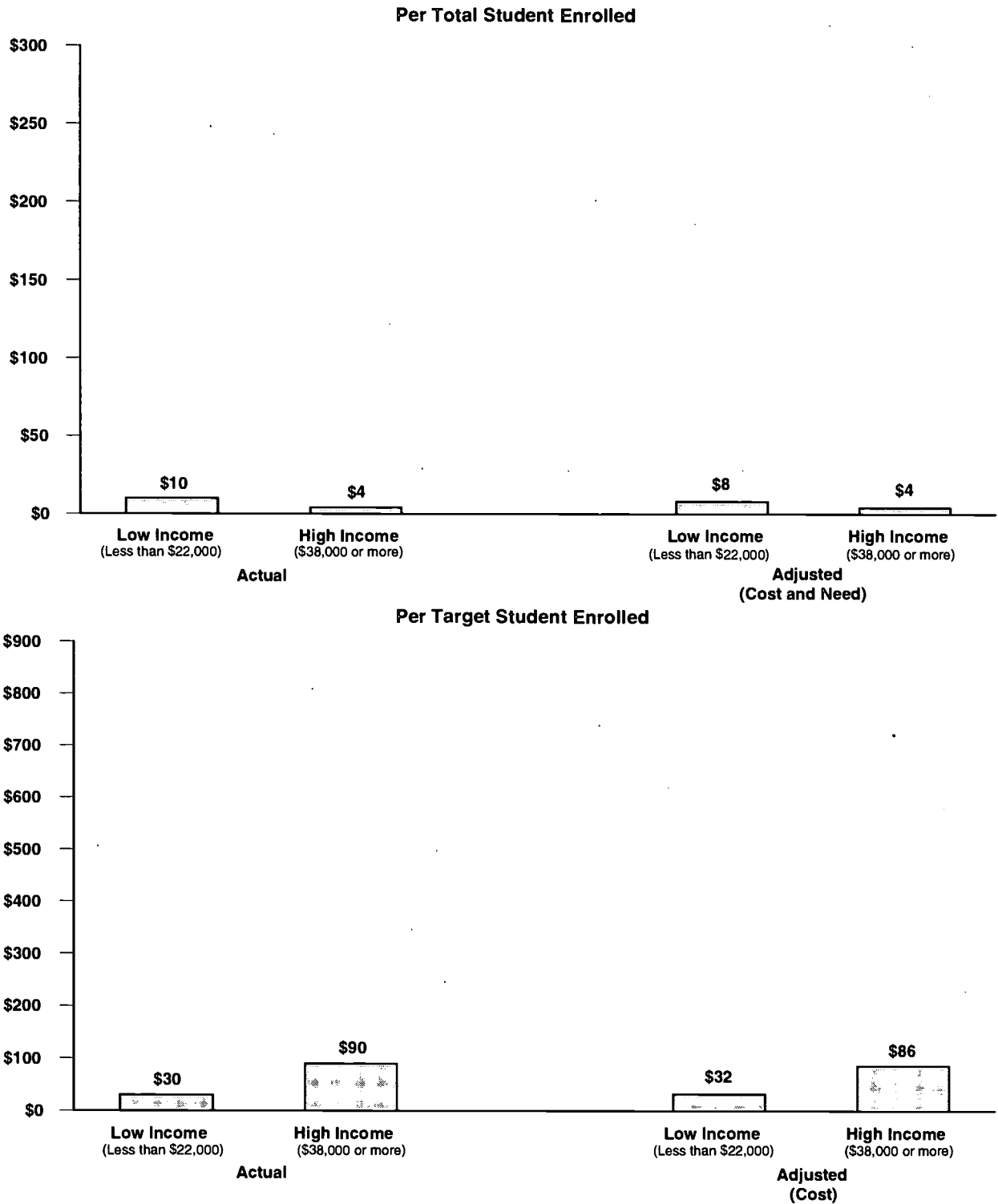
Table III-29b— State school lunch revenues per target student in districts receiving funds by median household income (cost-adjusted): 1991-92

Median Household Income (Cost-Adjusted) Category	Percentage of Target Students in Districts Receiving Funds (1)	Revenues per Target Student	
		Actual (2)	Cost- Adjusted (3)
Median Household Income (cost-adjusted)			
Less than \$22,000	31.6%	\$30	\$32
\$22,000-<\$26,000	23.8	42	41
\$26,000-<\$30,000	15.3	64	67
\$30,000-<\$38,000	9.2	66	65
\$38,000 or more	4.6	90	86

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure III-29— Actual and adjusted state school lunch revenues per student by low and high median household incomes (cost-adjusted): 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Federal Impact Aid

Federal Impact Aid¹⁰ provides financial assistance to school districts affected by federal activities, such as the presence of tax-exempt federal property. Payments are made to school districts to compensate for lost local revenue due to enrollments of substantial numbers of students who reside on federal property and/or have parents who are employed on federal property or who are on active duty in the uniformed services. Because the target population for federal Impact Aid funds is not associated with any of the student characteristics in this analysis, the target student analysis is not applicable and not presented.

District enrollment

While 77.2 percent of students in the largest school districts are enrolled in districts that receive some federal Impact Aid revenues (table III-30, column 1), a much smaller percentage of students in the nation's smallest school districts are enrolled in districts receiving such aid (15.5 percent). However, the federal Impact Aid per student in these smaller districts is over ten times greater in relation to the largest (\$180 versus \$14, in figure III-30). This much larger allocation of Impact Aid per student in the nation's smallest districts is probably due to the fact that while it is less common for small districts to receive any Impact Aid, in cases where they are affected by federal activities the relative impact is likely to be more pronounced. That is, the presence of a federal installation is more likely to have a relatively large impact on a small district than a large one. Consequently, in the relatively few small districts receiving Impact Aid, the amount of funding divided by the total number of students in the school is relatively large.

Table III-30— Federal Impact Aid revenues per student in districts receiving funds by district enrollment: 1991-92

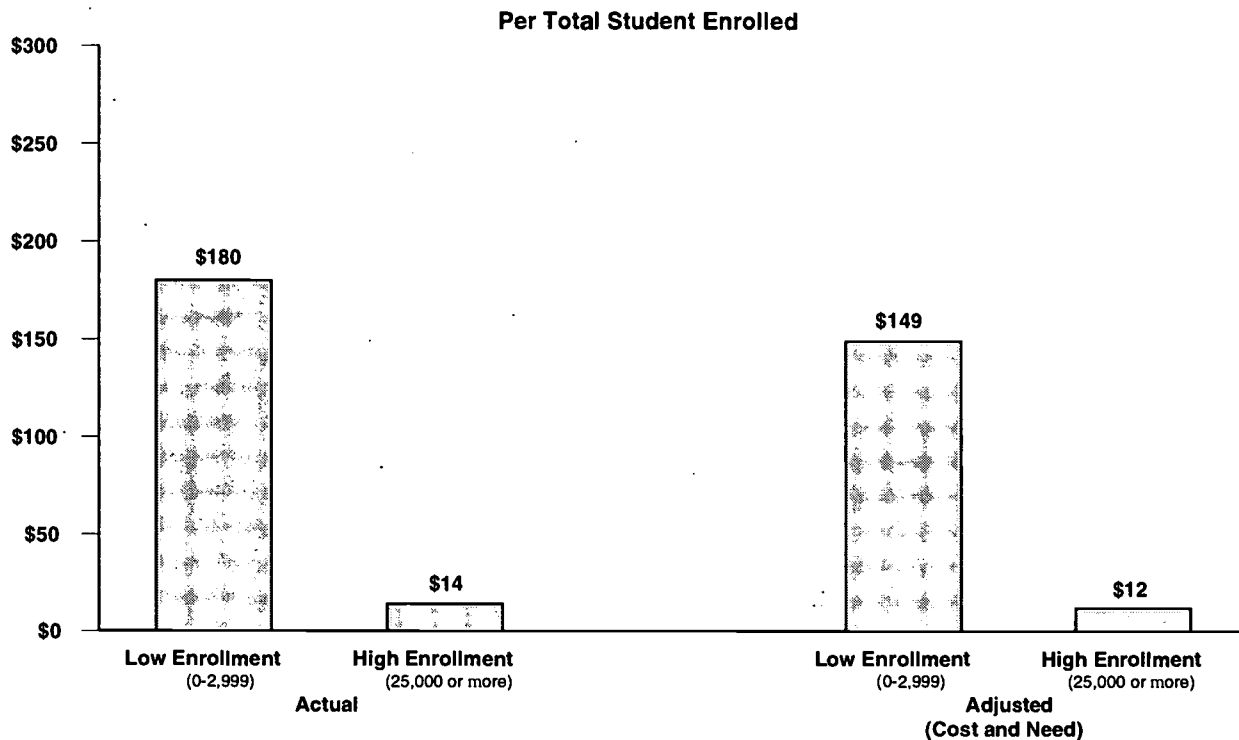
District Enrollment Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
District Enrollment					
0-2,999	15.5%	\$180	\$183	\$147	\$149
3,000-7,999	24.8	55	58	46	48
8,000-24,999	39.1	34	36	29	31
25,000 or more	77.2	14	14	12	12

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file ser 1).

¹⁰ Includes federal payments for construction (P.L. 81-815) and for maintenance and operation (P.L. 81-874).

Figure III-30— Actual and adjusted federal Impact Aid revenues per student by low and high district enrollments: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Metropolitan status

A similar, and undoubtedly related, pattern occurs by district urbanicity (table III-31). A much larger percentage of students in districts receiving these funds is found in urban/central city districts in relation to rural school districts (67.4 versus 24.4 percent). However, Impact Aid per student is more than seven times greater in rural versus urban districts (\$17 versus \$130, in figure III-31).

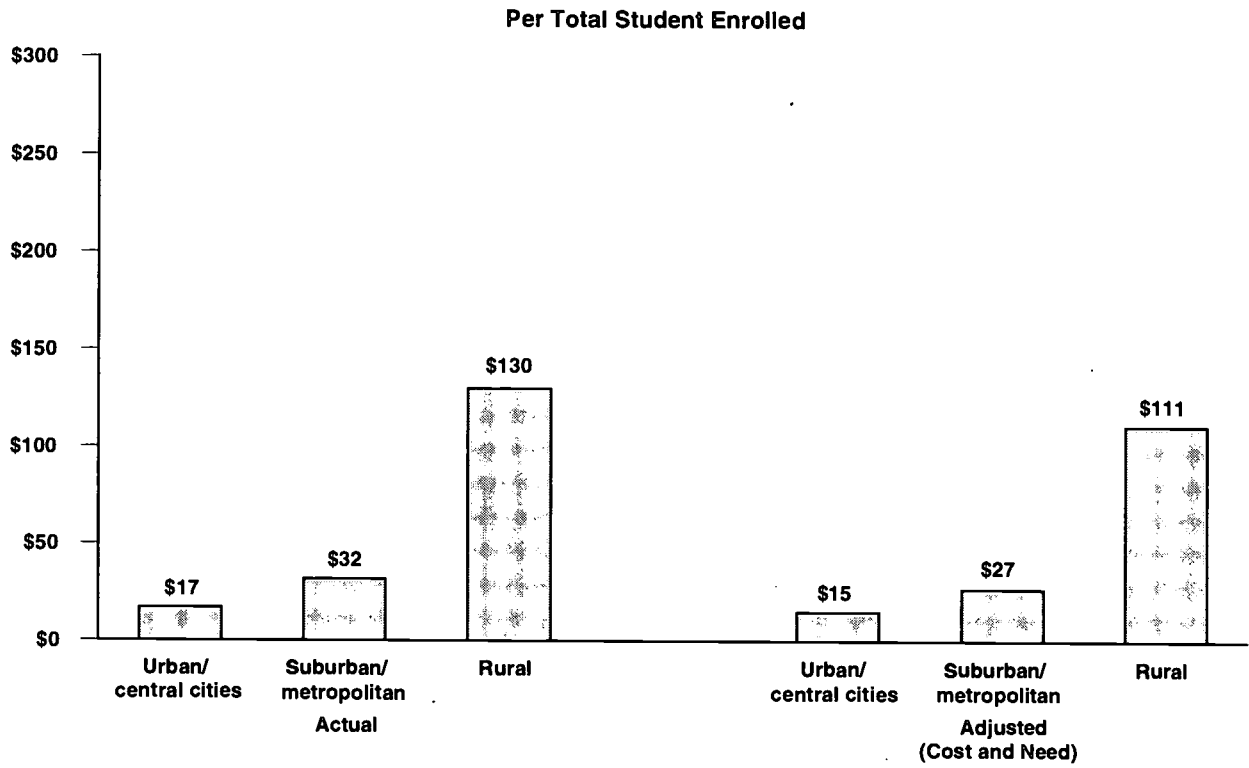
Table III-31— Federal Impact Aid revenues per student in districts receiving funds by metropolitan status: 1991-92

Metropolitan Status Category	Percentage of Students in Districts Receiving Funds (1)	Revenues per Student			
		Actual (2)	Cost-Adjusted (3)	Need-Adjusted (4)	Cost- and Need-Adjusted (5)
Metropolitan Status					
Urban/central cities	67.4%	\$17	\$18	\$15	\$15
Suburban/metropolitan	34.9	32	32	27	27
Rural	24.4	130	136	106	111

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file ser 1).

Figure III-31— Actual and adjusted federal Impact Aid revenues per student by metropolitan status: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Conclusion

Each of the categorical programs presented in this chapter has a unique purpose, that is, to offset the supplemental cost of providing specified sets of supplemental services or for particular student populations. In this chapter, each of these categorical revenues has been analyzed in relation to district, student, and community characteristics. In this chapter, the amount of categorical revenues received were shown in relation to total student enrollment in the various types of districts, as well as in terms of the target population for whom this categorical program is intended to serve. How does the level of support from the most predominant of the individual state and federal public education revenue streams vary for different types of school districts and communities when expressed in an overall per student basis, as well as a per target student basis?

For what is by far the nation's largest federal public education program, Chapter 1 (now Title I), revenues per target student appear to be greatest in the lowest poverty districts even though Chapter 1 is aimed at students at-risk, most of whom live in poverty. While Chapter 1 revenues per overall student are substantially higher in the highest poverty districts as might be expected; on the basis of funding per student in poverty, the lowest poverty districts receive as much, if not more than, their high poverty counterparts.

State compensatory programs, the state-level counterparts to the federal Chapter 1 program, show comparable results. Overall, in actual terms, state compensatory programs allocate nearly twice as much funding per target student in districts with the lowest percentage of students in poverty than in all other districts.

Similar findings hold for the other two categorical programs included in this chapter for which the target student population are those in poverty. For the federal Child Nutrition Program, while average revenues per overall student increase substantially in districts with increasing percentages of students in poverty, on a per target student basis the opposite distribution pattern is generally observed. The largest amount of funding per target student goes to districts with the lowest percentage of students in poverty. That is, the lowest poverty districts receive more actual revenues than the highest poverty districts. Comparable findings are also shown across the state school lunch equivalents to this federal program.

Special education funding programs at the federal and state levels were also analyzed in this chapter. Special education students are the target population for these programs. Although both programs generally allocate more funds per student, and per target student, in districts with the highest percentage of students in poverty and the federal program allocates more funds to districts with the highest percentage of minority students, the state program does not consistently show this pattern for students in poverty.

LEP students are the target population for federal and state bilingual education programs. As federal Bilingual Education program funds are allocated as grants, it is not necessarily intended to directly reflect variations in student need for the services. For example, districts with the lowest percentages of minority students receive substantially more funding per student and per target student than high minority districts, that is, for the 2.7 percent of bilingual students in the lowest minority districts \$3,023 per target student is generated as opposed to \$68 per bilingual student in the highest minority districts. For state bilingual education programs the patterns of differentiation are less clear, but generally show allocation patterns that are contrary to the federal program. State bilingual education programs tend to allocate more revenues per student, and per target student, to districts with higher percentages of minority students.

Some readers may find the results presented in this chapter to be somewhat surprising. Chapter 1 (now Title I) is by far the largest federal funding program for public education. It is designed to target students who are educationally disadvantaged who are often located in districts serving students in poverty. Although virtually all of the nation's school children (98 percent) were in public school districts receiving Chapter 1 funds during the 1991-92 school year, substantially more Chapter 1 funds per student are shown for the nation's highest poverty districts. However, on the basis of funding per student in poverty, it appears that the lowest, rather than the highest, poverty districts benefit the most from this program. This finding is somewhat less surprising when the full set of provisions associated with Title I funding are taken into account. For example, because Title I revenues are weighted in favor of higher spending states, a relationship between high spending and low poverty may explain some of these results that appear to favor low poverty districts. In addition, through the Improving America's Schools Act of 1994, some of the provisions of this program were changed that may affect these findings somewhat. For example, Chapter 1 (now Title I) funds are no longer allocated to some of the nation's very wealthiest school districts. However, the number of districts affected is small and consequently the overall effect on these findings is likely to be relatively modest.

Similar concerns can be expressed in relation to state compensatory education programs, which also appear to provide the greatest benefit, in terms of funds per student in poverty, to the lowest poverty districts. However, it is important to note that not all states have these programs and that where they do exist, they vary substantially from state to state. The results presented in this report are averages across all states with such programs.

Bilingual education funding programs also show substantial differential benefits on a per target student basis, to low versus high minority districts. Differential funding was particularly pronounced for the federal bilingual education funding program. Although the goal of this program is not to provide federal funds to all districts with LEP students, the degree of funding differentiation between high and low minority districts is pronounced. However, it should also be noted, that there may be economies of scale associated with providing these programs in districts with larger concentrations of bilingual students that could at least partly explain the observed disparities in bilingual education program revenues per target student.

Federal and state child nutrition programs also appear to disproportionately benefit low poverty districts on the basis of funding per student in poverty. However, it may be that many state school lunch programs are not intended to target poverty student populations. Also, to the extent that these programs are targeting poverty students, there may be economies of scale associated with providing these programs in districts with larger concentrations of poverty students that could at least partly explain the observed disparities in revenue.

Chapter IV

Education Equity in the States

How great are differences in public education revenues in school districts within and across states expressed in terms of actual, as well as resource-cost- and student-need-adjusted dollars? Because the right to a free public education is perhaps the primary social commodity guaranteed to the nation's children, and because of education's strong association with opportunities throughout life, there is a longstanding interest in the fairness with which public education resources are allocated. Since the major responsibility for public education lies with the states, this interest has focused primarily on the degree of variation in average revenues per student, both within and across states. States in which the average education revenues are similar in all districts have been considered to be more equitable allocation systems than states with large district-to-district variations.

A limitation of these traditional equity analyses is that they have tended to use nominal dollars to measure equity. When education costs vary across districts due to such factors as differing resource costs or in pupil needs, equal dollars will not lead to comparable quantities of educational resources for students. One important difference between the equity analysis presented in this chapter in relation to most prior work on equity is that it incorporates cost and need factors to move beyond comparisons of nominal dollars to that of cost- and need-adjusted revenues, described in this volume as purchasing power.

Data presented in this chapter view the relative degree of disparity in average revenues across school districts within each of the states and the District of Columbia for school year 1991-92. The degree of disparity across states will be observed at the 50th and the 75th percentiles of average revenue per student, as well as at the more extreme ranges of the 5th and 95th percentiles. In all of these analyses, average revenues are weighted by student enrollment. Thus, the median revenue per pupil for a state represents the amount received by the student at the 50th percentile, rather than for the school district at the 50th percentile.

Standard equity measures for each of the states (except Hawaii and the District of Columbia which are one-district entities) are also presented as a further basis for comparing the degrees of disparity in education resource allocation patterns within, as well as across the states. These measures are presented and compared in terms of actual, as well as cost- and student-need-adjusted dollars. These analyses are the intra-state equity comparisons.

A second analysis included in this chapter focuses on inter-state equity. This analysis compares what is being received by the median student in each state across states. Once again, the measures presented are compared in both actual and in cost- and need-adjusted terms.

It is important to note that these intra-state equity comparisons do not include separate analyses on elementary, secondary, and unified districts by state. The primary disadvantage of not conducting separate comparisons of this type is that the comparisons may include legitimate disparities in the cost of education at the two levels. That is, higher revenues per student have been traditionally observed at the high school as opposed to the elementary school levels. Thus, it may be argued that high school districts face higher costs than elementary districts and that disparities in revenue between these two types of systems should not be considered inequitable. For example, if the 5th and 95th percentile revenue levels for a state include an elementary district at the 5th percentile and a secondary district at the 95th, the gap observed between the two may be deceiving.

For the purposes of this analysis, however, it was decided to include all elementary, secondary, and unified districts in a state for the purpose of these equity comparisons. There are several reasons for this decision. First, three sets of tables for each state (elementary, secondary, and unified) might create more confusion than clarity. Second, the distribution of these three types of districts is sufficiently skewed in some states that once again these types of comparisons may be somewhat misleading. An equity comparison of elementary districts in California, for example, makes funding in that state appear quite inequitable. However, this is rather misleading because the vast majority of districts in the state are unified, with many of the elementary districts being very small and located in remote high cost areas. Third, it is debatable whether the revenue differential customarily observed between elementary and secondary districts is a cost factor or simply a matter of state and local choice. One reason for raising this is that the class size reduction in the lower grade initiatives currently being implemented or considered in a number of states may reverse this commonly observed revenue differential between the elementary and secondary grades.

Arguments can be made for the aggregation or disaggregation of districts by type for such analyses. It is important for the reader to note that for this analysis, elementary, secondary, and unified districts are included together.

Summary of Findings

How great are differences in public education revenues in school districts within and across states as expressed in terms of actual, as well as resource-cost- and student-need-adjusted dollars?

- From an inter-state perspective, median total revenues differ considerably between the highest revenue state of New Jersey and the lowest revenue state of Utah, both in terms of actual dollars (\$9,257 versus \$3,185) and in cost- and need-adjusted dollars (\$6,721 versus \$2,862) as shown in tables IV-1 and IV-2.
- Regarding intra-state comparisons, the degree of variation between students within individual states also varies considerably across the nation. For example, while the degree of disparity in revenues between students at the 5th and 95th percentiles is over two to one in nine of the states, this same difference is less than 50 percent in nine other states (not counting Hawaii and the District of Columbia, which are single school districts).
- The data presented in this chapter also illustrate the rationale behind the increasing concern about the overall level of funding for all districts, as well as the relative equity of funding across districts in the provision of public education programs. Policymakers and litigants argue that equity in educational provision across a state is of limited benefit to students in states where all districts are uniformly underfunded. For example, students at

the highest levels of revenue per student in Mississippi (\$4,089 at the 95th percentile) receive less than the lowest revenue students (5th percentile) in 29 states (table IV-1). Also, students at the lowest levels of revenue in New York (5th percentile) receive more revenues than the vast majority of students in other states where total educational revenue is more equitable. Most New York students receive more revenues than the median student in 45 of the 50 states.

- Results from 5 indicators of the equity of a state's education allocation system are shown for 49 states (Hawaii and the District of Columbia, which are one-district entities, are excluded; tables IV-3 and IV-4). Because a state may appear much more equitable on the basis of some of these measures than others, the best single indicator of state equity for this purpose of the analysis presented in this report is derived from a combination of these five measures. Based on this combined measure, and in terms of actual dollars, the highest overall equity states are shown to be Delaware, West Virginia, Kentucky, Nevada, and Iowa. Conversely, seven states ranked in the lowest quartile on all 5 indicators. These states are Massachusetts, New Hampshire, Michigan, Ohio, Missouri, Illinois, and Vermont (table IV-3).
- However, although less customarily used, it is argued that cost- and need-adjusted indicators are more useful for purpose of equity comparisons across states because they are more representative of variations in purchasing power, as opposed to nominal dollars (table IV-4). In terms of purchasing power, Nevada, West Virginia, Delaware, North Carolina, and Florida fall in the highest equity quartile for all five measures of disparity, and on this basis can be considered to be the most equitable states in regard to education funding. In contrast, New Hampshire, Missouri, Nebraska, Ohio, Illinois, New York, Montana, and Vermont fall in the lowest equity quartiles on all four measures, and based on these criteria are shown to be the least equitable states.
- Differences observed in district revenues may or may not be based on the provision of additional funding to districts in which variations in education cost systematically occur. For example in Georgia and Michigan, the amount of revenue disparities appears less when expressed in terms of spending power than when considered in terms of nominal dollars. Conversely, when cost and pupil-need differences are taken into account, Texas, Maryland, and Oklahoma appear to be less equitable than in terms of nominal dollars (table IV-5).

Percentiles of Revenues per Student by State

Figures IV-1 and IV-2 present a visual display of some of the equity concepts described above. These figures show the average revenue per student at 5 percentile points within each state. Figure IV-1 presents this information in terms of actual dollars of revenue, while figure IV-2 presents these same measures in cost- and need-adjusted terms. States are ordered in these figures by ascending median revenues per student—that is, the state with the lowest median revenue per student is listed first and the state with the highest median revenue per student is listed last. Because the observations that the District of Columbia and Hawaii represent only one district, the values for all percentiles are the same.

The revenues per student depicted in these figures represent amounts at the 5th, 25th, 50th (median), 75th, and 95th percentiles by state. Quantities per student are calculated from district revenue data weighted by student enrollment. For example, in a state with 100,000 students, the 5th percentile value

would be the revenue per student for the 5,000th student, if the students were sorted from lowest to highest average revenue per student in the district in which they are enrolled. The 95th percentile value would then be the value for the 95,000th student.

These tables and figures provide pictures of both equity and median revenue differentials within and across the states, and they illustrate the considerable disparity across the states on both of these measures. In addition to the considerable difference in median revenues between the highest revenue state of New Jersey and the lowest revenue state of Utah, the degree of revenue variation across districts within individual states also varies considerably across the nation. The magnitude of these differences across the states at the 5th and 95th percentiles is depicted by the full length of the vertical line shown for each state in these figures. For example, while the degree of disparity in revenues between districts at the 5th and 95th percentiles is over two to one in nine of the states, this same difference is less than 50 percent in nine other states (not counting Hawaii and District of Columbia, which are single-school districts).

These data also illustrate the rationale behind the increasing concern about overall revenues, as well as equity standards in the provision of public education programs. Increasingly policymakers, and litigants, are arguing that equity in educational provision across a state is of limited benefit to the students in states where this may mean that all districts are uniformly underfunded.

Also, as shown in figures IV-1 and IV-2, many of the states ranking lowest from the perspective of the median revenue per student appear to be among the most equitable. For example, figure IV-1 shows that the nine states with the lowest median revenue all reflect a relatively high degree of equity in terms of the range of average district revenues. Conversely, the five states with the highest actual median revenue per student show a broad range of variation in revenues, or inequities, across the districts within these states.

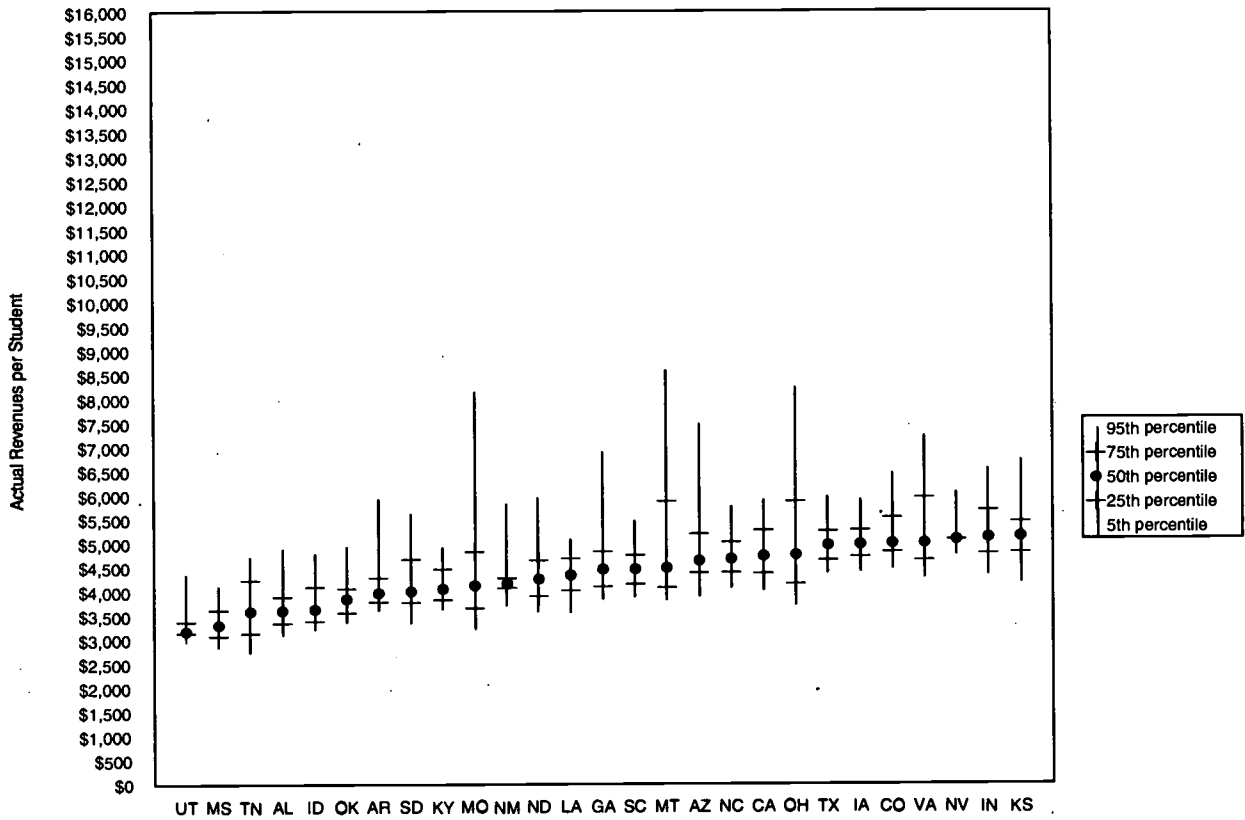
The exact revenue amounts per student at these percentile points are listed in tables IV-1 and IV-2 in actual and in cost- and need-adjusted terms. The data for these two sets of adjustments as they are applied separately are included in appendix B, tables B18.1 and B18.2. These tables supplement the information shown in figures IV-1 and IV-2.

As an extreme example from table IV-1, students at the highest levels of revenue per student in Mississippi (\$4,089 at the 95th percentile) receive less than even the lowest revenue students (5th percentile) in 29 states. Also, students overall appear to receive more revenues in inequitable, high revenue states than in many of the more equitable, low revenue states. For example, students in New York at the lowest levels of spending (5th percentile) receive more revenues than the vast majority of students in other states where total educational spending is more equitable. Most New York students receive more than the median student in 45 of the 50 states.

Adjusted revenues, as shown in table IV-2, which are more indicative of differences in spending power across districts, show a similar picture. Students in the highest revenue districts in Utah (95th percentile) receive less in terms of educational purchasing power (\$3,560) than the average student in the poorest districts (5th revenue percentile) in 32 states. Conversely, the lowest revenue students shown (5th percentile) in 12 of the states receive more in terms of educational purchasing power than the national average (\$4,476).

It is also interesting to note the relatively high level of purchasing power in the District of Columbia. At \$7,863 per student in cost-adjusted terms (\$9,827 in actual dollars), the District has more spending power per student than is allocated to any of the states at the 75 percent level of spending. This amount also exceeds all but seven of the states at the 95th percentile of revenues per student.

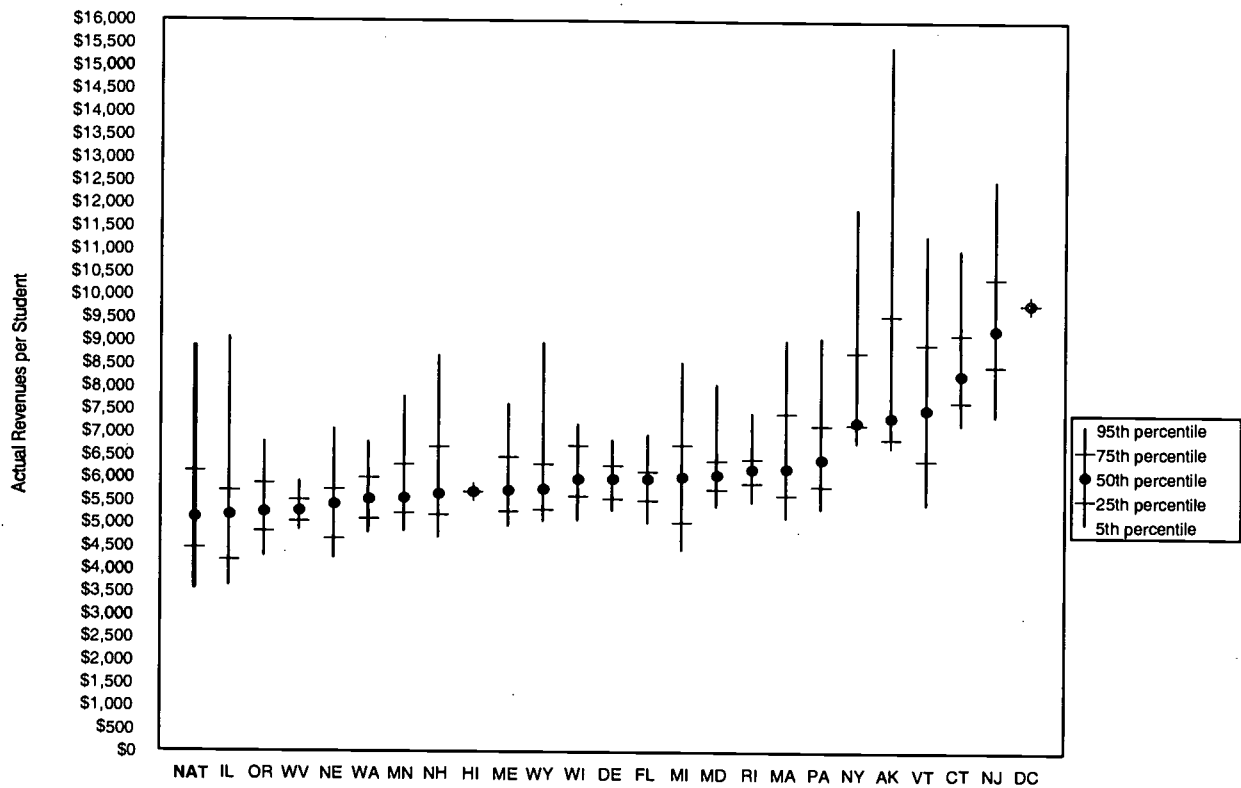
Figure IV-1— Actual total revenues per student at various percentiles by state: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances.

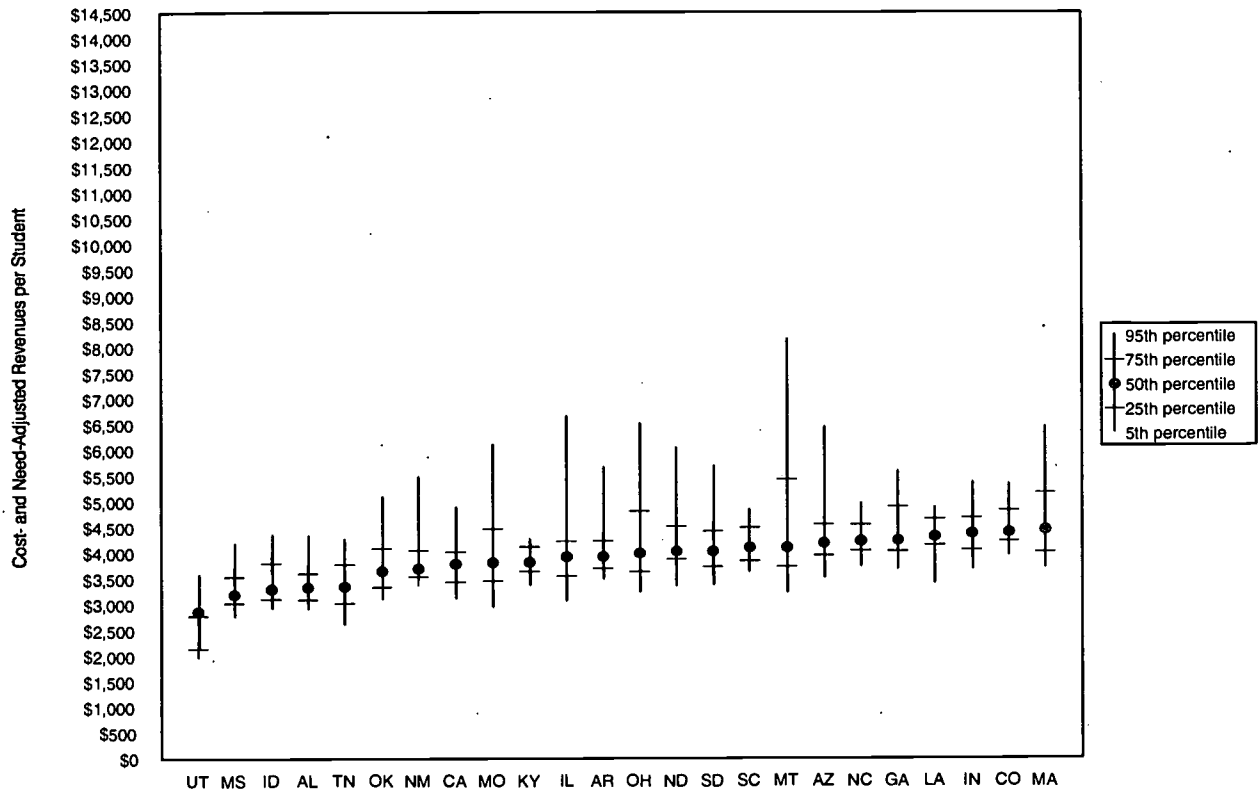
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Figure IV-1— Actual total revenues per student at various percentiles by state: 1991-92 (continued)



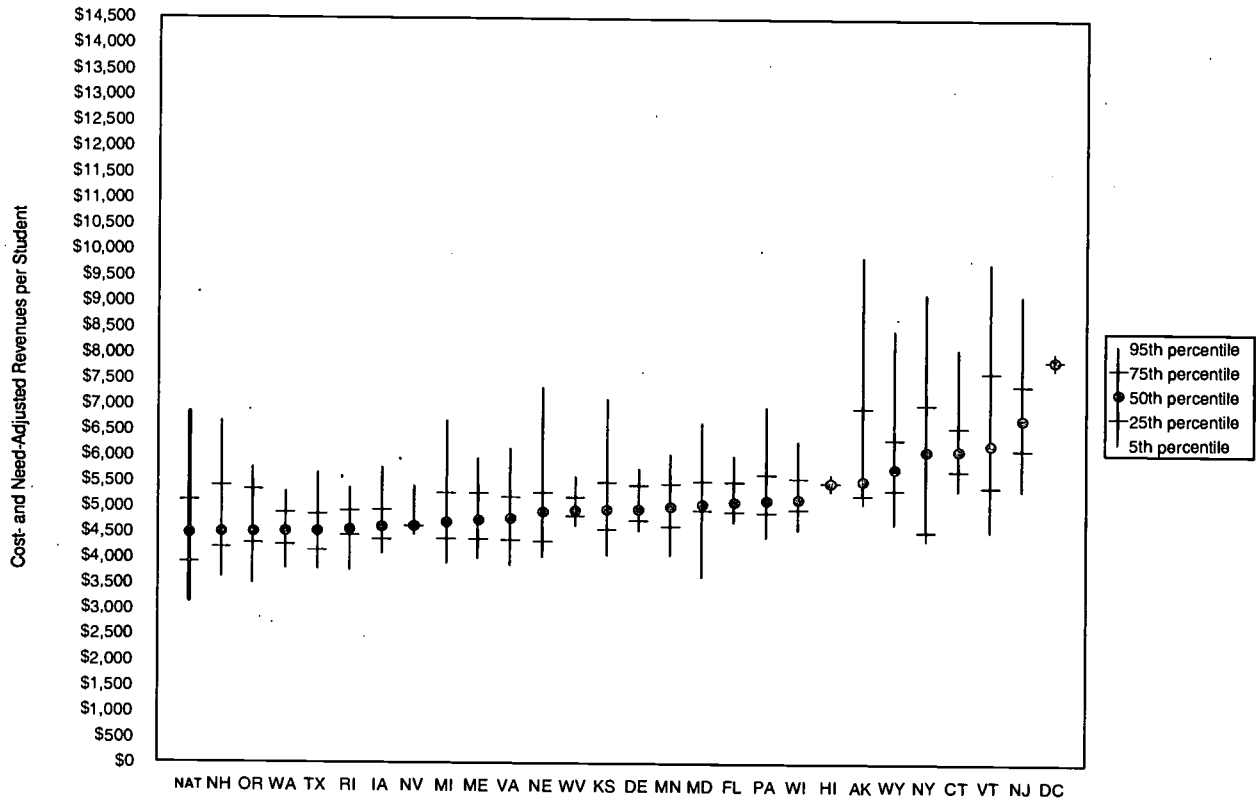
SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances.

Figure IV-2— Cost- and need-adjusted total revenues per student at various percentiles by state: 1991-92



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Figure IV-2— Cost- and need-adjusted total revenues per student at various percentiles by state: 1991-92 (continued)



SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table IV-1— Actual total revenues per student at various percentiles by state: 1991-92

State	Revenues				
	5th Percentile	25th Percentile	50th Percentile	75th Percentile	95th Percentile
National	3,555	4,460	5,142	6,151	8,842
Alabama	3,094	3,357	3,612	3,898	4,851
Alaska	6,868	6,868	7,342	9,564	15,413
Arizona	3,898	4,388	4,636	5,197	7,434
Arkansas	3,603	3,797	3,978	4,301	5,901
California	4,000	4,378	4,734	5,271	5,866
Colorado	4,454	4,818	4,992	5,527	6,411
Connecticut	7,161	7,683	8,276	9,161	10,988
Delaware	5,283	5,554	5,994	6,285	6,821
District of Columbia	9,827	9,827	9,827	9,827	9,827
Florida	5,014	5,519	5,999	6,151	6,942
Georgia	3,822	4,107	4,462	4,837	6,872
Hawaii	5,704	5,704	5,704	5,704	5,704
Idaho	3,217	3,400	3,639	4,107	4,772
Illinois	3,614	4,196	5,194	5,723	9,063
Indiana	4,331	4,782	5,113	5,677	6,508
Iowa	4,393	4,719	4,970	5,271	5,859
Kansas	4,154	4,803	5,132	5,443	6,678
Kentucky	3,625	3,839	4,062	4,478	4,889
Louisiana	3,552	4,029	4,345	4,690	5,058
Maine	4,940	5,273	5,738	6,465	7,604
Maryland	5,368	5,768	6,081	6,394	8,058
Massachusetts	5,116	5,636	6,220	7,425	8,997
Michigan	4,425	5,045	6,039	6,735	8,521
Minnesota	4,815	5,234	5,567	6,300	7,755
Mississippi	2,836	3,083	3,314	3,629	4,089
Missouri	3,204	3,666	4,132	4,837	8,123
Montana	3,810	4,086	4,491	5,871	8,562
Nebraska	4,221	4,669	5,429	5,750	7,066
Nevada	4,740	5,069	5,069	5,069	6,023
New Hampshire	4,678	5,196	5,659	6,683	8,658
New Jersey	7,364	8,477	9,257	10,385	12,502
New Mexico	3,695	4,083	4,169	4,286	5,800
New York	6,773	7,186	7,235	8,765	11,895
North Carolina	4,047	4,398	4,672	5,026	5,745
North Dakota	3,566	3,910	4,262	4,651	5,910
Ohio	3,691	4,159	4,754	5,866	8,190
Oklahoma	3,348	3,572	3,854	4,076	4,905
Oregon	4,266	4,834	5,261	5,885	6,767
Pennsylvania	5,316	5,828	6,424	7,164	9,066
Rhode Island	5,468	5,901	6,207	6,433	7,419
South Carolina	3,869	4,168	4,465	4,747	5,392
South Dakota	3,333	3,789	4,014	4,681	5,595
Tennessee	2,736	3,144	3,596	4,245	4,691
Texas	4,364	4,646	4,955	5,249	5,930
Utah	3,032	3,154	3,185	3,383	4,309
Vermont	5,382	6,402	7,516	8,951	11,290
Virginia	4,269	4,648	4,999	5,944	7,182
Washington	4,785	5,104	5,541	6,008	6,769
West Virginia	4,875	5,052	5,286	5,516	5,903
Wisconsin	5,072	5,612	5,990	6,722	7,181
Wyoming	5,038	5,319	5,769	6,314	8,947

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances.

Table IV-2— Cost- and need-adjusted total revenues per student at various percentiles by state: 1991-92

State	Revenues				
	5th Percentile	25th Percentile	50th Percentile	75th Percentile	95th Percentile
National	3,178	3,913	4,476	5,120	6,851
Alabama	2,902	3,091	3,334	3,605	4,335
Alaska	5,234	5,234	5,515	6,935	9,845
Arizona	3,484	3,945	4,187	4,552	6,424
Arkansas	3,482	3,699	3,930	4,231	5,669
California	3,099	3,437	3,788	4,018	4,882
Colorado	3,921	4,221	4,395	4,824	5,312
Connecticut	5,309	5,716	6,111	6,558	8,046
Delaware	4,537	4,744	4,956	5,422	5,753
District of Columbia	7,863	7,863	7,863	7,863	7,863
Florida	4,717	4,918	5,099	5,493	6,007
Georgia	3,645	4,026	4,238	4,893	5,559
Hawaii	5,476	5,476	5,476	5,476	5,476
Idaho	2,924	3,106	3,298	3,800	4,355
Illinois	3,062	3,546	3,926	4,228	6,660
Indiana	3,662	4,047	4,371	4,672	5,355
Iowa	4,093	4,361	4,606	4,940	5,763
Kansas	4,090	4,571	4,950	5,478	7,096
Kentucky	3,355	3,641	3,820	4,119	4,248
Louisiana	3,395	4,146	4,311	4,654	4,876
Maine	4,006	4,370	4,738	5,260	5,955
Maryland	3,960	4,942	5,057	5,506	6,661
Massachusetts	3,681	4,005	4,442	5,160	6,419
Michigan	3,891	4,374	4,695	5,264	6,665
Minnesota	4,149	4,633	5,008	5,451	6,116
Mississippi	2,752	3,026	3,191	3,535	4,180
Missouri	2,970	3,456	3,814	4,466	6,144
Montana	3,193	3,727	4,102	5,423	8,153
Nebraska	4,039	4,334	4,905	5,274	7,323
Nevada	4,512	4,622	4,622	4,622	5,419
New Hampshire	3,598	4,202	4,500	5,407	6,625
New Jersey	5,336	6,129	6,721	7,377	9,112
New Mexico	3,540	3,540	3,695	4,049	5,536
New York	4,531	4,531	6,096	7,002	9,099
North Carolina	3,699	4,039	4,223	4,540	4,939
North Dakota	3,348	3,874	4,028	4,512	6,035
Ohio	3,210	3,635	3,992	4,807	6,498
Oklahoma	3,099	3,335	3,649	4,087	5,106
Oregon	3,563	4,286	4,506	5,329	5,817
Pennsylvania	4,441	4,901	5,132	5,638	6,965
Rhode Island	3,810	4,446	4,554	4,926	5,430
South Carolina	3,624	3,842	4,100	4,485	4,849
South Dakota	3,345	3,726	4,028	4,419	5,664
Tennessee	2,627	3,025	3,349	3,775	4,307
Texas	3,836	4,147	4,520	4,854	5,717
Utah	2,619	2,777	2,862	3,173	3,560
Vermont	4,546	5,399	6,223	7,631	9,735
Virginia	3,861	4,355	4,774	5,190	6,129
Washington	3,807	4,257	4,519	4,888	5,299
West Virginia	4,639	4,830	4,934	5,186	5,592
Wisconsin	4,559	4,963	5,153	5,564	6,287
Wyoming	4,625	5,334	5,755	6,322	8,375

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Equity Measures Across the States

The types of visual displays shown above (figures IV-1 and 2), as well as data on levels of revenue at uniform percentile breakpoints across the range of revenue allocations provide one basis for assessing the relative equity of education resource allocation patterns within a state. The movement from actual (table IV-1) to resource-cost- and student-need-adjusted (table IV-2) revenues also allows a more complete picture of comparisons based on education purchasing power in addition to nominal dollars.

However, to obtain a clearer picture of the relative degree of variation or dispersion in education revenues within states, a number of standardized equity measures have been developed. Five alternative measures of dispersion commonly used in conducting such equity analyses (Berne and Stiefel 1984) are the *restricted range*, the *federal range ratio*, the *McLoone Index*, the *coefficient of variation*, and the *Gini coefficient*. Each of these alternatives focuses on a unique aspect of the distribution of revenues across a state, and each presents a somewhat different picture regarding the relative equity of the state allocation system. Each is briefly described below, with more detailed explanations provided in appendix D.

- The *restricted range* is the difference between the values at the 5th and 95th percentiles.
- The *federal range ratio* is the restricted range divided by the value for the student at the 5th percentile. This measure provides an indication of how much greater allocations of resources are at the high end of the distribution than at the low end.
- The *McLoone Index* compares the total revenues for all students below the median student with a calculation of what would have to be received to bring all of them up to the median revenue per student for the state. The closer this value is to 1, the less dispersion there is among students in low revenue districts (Picus and Toenjes 1994).
- The *coefficient of variation* is 100 times the standard deviation divided by the mean (i.e., the standard deviation as a percentage of the mean). It roughly indicates the percentage above and below the mean within which two-thirds of the observations lie. The coefficient of variation can take on any positive value, with zero indicating perfect equity.
- The *Gini coefficient* compares the cumulative proportion of the aggregated revenues per student with the cumulative proportion of students, when students are ranked in ascending order of revenues per student. This coefficient ranges from 0 to 1, with 0 indicating perfect equity.

All of these measures are prominently featured in the school finance literature as valid approaches to measuring the relative equity of state public education funding systems. They provide a somewhat different picture of equity in a state and each will be the most appropriate for some purposes. For example, while the McLoone Index specifically focuses on students in the lower half of the resource allocation distribution, the federal range ratio excludes the most extreme values at both the low and high ends of the spectrum, and the coefficient of variation is specifically designed to take all observations into account.

Table IV-3 shows the values for these measures for 49 states. (Hawaii and the District of Columbia are excluded from resource comparisons across school districts because they are one-district entities.) For each of these five indicators, the value for each state is shown, as well as the quartile rank in which it falls among the states in relation to this measure. The quartile rankings are designed to facilitate the use of these measures for comparative purposes. For example, a restricted range value of \$1,028 for West

Virginia is much more meaningful from an analysis perspective when it is known that this is the lowest measure across all of the states and that it places West Virginia in the highest equity quartile on this measure. For all of the measures except the McLoone Index, lower values connote greater equity. For McLoone, greater equity is realized as the measure approaches the value of one.

The public education funding system in a state may appear much more equitable on the basis of some of these measures than on others. As the purpose of this analysis is to obtain an overall perspective of equity across states, the best single indicator for this purpose may be derived from a combination of these five measures. The indicator used to represent this combined value is the mean rank across all five of the equity indicators, as shown in the last column of table IV-3. The states in this table are ordered from low to high on the basis of this mean rank.

A mean rank of 1.0 indicates that a state ranked in the highest (most equitable) quartile of states on all five equity indicators. Based on the indicators shown in table IV-3, this combined score shows the highest overall equity states to be Delaware, West Virginia, Kentucky, Nevada, and Iowa. Conversely, seven states ranked in the lowest quartile on all five indicators. These states are Massachusetts, New Hampshire, Michigan, Ohio, Missouri, Illinois, and Vermont.

The differing perspectives on education finance equity depicted in these indicators is also revealed in this table. This is particularly true of the McLoone Index, which shows the states of Alaska and New York to be in the most equitable quartile, as compared to their rankings in the lowest quartiles of equity on the other four measures.

While the data shown in table IV-3 provide a broad perspective of education equity in the states, arguably the adjusted data shown in table IV-4 provide a more accurate depiction of variation in the availability of educational resources within, and across, the states. This table presents the same information provided in table IV-3, but on resource-cost- and student-need-adjusted data.

Although it is believed that such adjustments have not previously been applied to equity analyses of this type across all of the states, an extreme example illustrates the importance of these adjustments to the full consideration of equity questions. Arguably, the town of Barrow, Alaska would have a very difficult time attracting certificated instructional staff without unusually high salaries. Barrow is the northern-most community in North America. It is isolated and the winters are long and hard. The sun sets in November and does not rise again until March. In terms of supplies and materials, everything has to come by plane, except for one week in the summer when barges are able to cut through the ice. Clearly a nominal dollar will purchase substantially fewer education resources in Barrow (i.e., teachers, computers, books, etc.) than in more urbanized and centrally located communities of the state, such as Anchorage.

In table IV-3, the restricted range for revenues in Alaska is shown to be the highest in the nation by far (\$8,545). To what extent do these revenue differences constitute inequitable educational resource allocations across the state and to what extent do they reflect true variations in education cost? Given the example above, if Barrow's costs are twice as high as Anchorage and it spends at twice the rate, the revenue differential between the two districts will be two to one in actual terms, but will be identical in cost-adjusted dollars. While it is probably not possible to fully address the full set of complex issues that underlie an unambiguous separation between revenue differentials and true costs, the resource-cost- and pupil-need-adjustments incorporated into Table IV-4 represent an important step in attempting to distinguish among these factors.

As a result, the adjusted restricted range for Alaska is \$4,612 as compared to \$8,545 in nominal dollars, as shown in table IV-3. However, even in adjusted terms, Alaska is still in the highest quartile on this measure of education inequity, suggesting that relatively large inequities in purchasing power, as well as

nominal dollars, exist in the state, or that the resource and student need adjustments used in this analysis are insufficient to fully capture the range of true cost differences across the state.

In terms of purchasing power, Nevada, West Virginia, Delaware, North Carolina, and Florida fall in the highest equity quartile for all five measures of disparity, and on this basis can be considered to be the most equitable states in regard to education funding (table IV-4). In contrast, New Hampshire, Missouri, Nebraska, Ohio, Illinois, New York, Montana, and Vermont fall in the lowest equity quartiles on all five measures, and based on these criteria are shown to be the least equitable states in terms of disparities in public education revenues.

Table IV-3— Actual revenues: Equity measures, quartile rankings, and overall mean equity rankings by state: 1991-92

State	Restricted Range	Quartile Rank	Federal Range Ratio	Quartile Rank	McLoone Index	Quartile Rank	Coefficient of Variation	Quartile Rank	Gini Coefficient	Quartile Rank	MEAN RANK
Alabama	\$1,757	2	0.57	2	0.92	2	12.92	2	0.07	2	2.00
Alaska	\$8,545	4	1.24	4	0.95	1	36.46	4	0.16	4	3.40
Arizona	\$3,536	3	0.91	4	0.93	2	19.80	4	0.09	3	3.20
Arkansas	\$2,298	3	0.64	3	0.95	1	13.24	2	0.06	1	2.00
California	\$1,866	2	0.47	2	0.92	2	13.64	2	0.08	3	2.20
Colorado	\$1,957	2	0.44	2	0.95	1	13.54	2	0.07	2	1.80
Connecticut	\$3,828	4	0.53	2	0.92	2	13.69	2	0.07	2	2.40
Delaware	\$1,538	1	0.29	1	0.94	1	8.67	1	0.05	1	1.00
Florida	\$1,927	2	0.38	1	0.92	2	9.38	1	0.05	1	1.40
Georgia	\$3,050	3	0.80	4	0.91	3	18.03	3	0.10	3	3.20
Idaho	\$1,554	1	0.48	2	0.93	2	12.73	2	0.07	2	1.80
Illinois	\$5,449	4	1.51	4	0.82	4	31.18	4	0.16	4	4.00
Indiana	\$2,177	2	0.50	2	0.92	3	12.98	2	0.07	2	2.20
Iowa	\$1,465	1	0.33	1	0.94	1	9.18	1	0.05	1	1.00
Kansas	\$2,525	3	0.61	3	0.91	3	13.87	2	0.07	2	2.60
Kentucky	\$1,264	1	0.35	1	0.94	1	10.00	1	0.06	1	1.00
Louisiana	\$1,506	1	0.42	1	0.92	3	11.33	1	0.06	1	1.40
Maine	\$2,664	3	0.54	2	0.92	3	15.13	3	0.08	3	2.80
Maryland	\$2,690	3	0.50	2	0.94	1	13.41	2	0.07	2	2.00
Massachusetts	\$3,881	4	0.76	4	0.90	4	19.66	4	0.10	4	4.00
Michigan	\$4,096	4	0.93	4	0.84	4	21.32	4	0.12	4	4.00
Minnesota	\$2,939	3	0.61	3	0.93	2	15.91	3	0.09	3	2.80
Mississippi	\$1,253	1	0.44	2	0.92	3	11.78	2	0.07	2	2.00
Missouri	\$4,920	4	1.54	4	0.88	4	39.38	4	0.18	4	4.00
Montana	\$4,752	4	1.20	4	0.91	3	32.58	4	0.16	4	3.80
Nebraska	\$2,845	3	0.67	3	0.85	4	15.62	3	0.09	3	3.20
Nevada	\$1,283	1	0.27	1	0.94	1	7.70	1	0.03	1	1.00
New Hampshire	\$3,980	4	0.85	4	0.91	4	20.05	4	0.11	4	4.00
New Jersey	\$5,138	4	0.70	3	0.90	4	16.01	3	0.09	3	3.40
New Mexico	\$2,105	2	0.57	3	0.94	1	15.25	3	0.07	2	2.20
New York	\$5,123	4	0.76	4	0.98	1	20.66	4	0.10	4	3.40
North Carolina	\$1,698	2	0.42	1	0.93	2	11.26	1	0.06	1	1.40
North Dakota	\$2,344	3	0.66	3	0.90	4	18.47	3	0.09	3	3.20
Ohio	\$4,498	4	1.22	4	0.87	4	28.92	4	0.14	4	4.00
Oklahoma	\$1,556	1	0.46	2	0.92	3	13.06	2	0.07	2	2.00
Oregon	\$2,501	3	0.59	3	0.90	4	14.96	3	0.08	3	3.20
Pennsylvania	\$3,749	3	0.71	3	0.91	4	16.64	3	0.09	3	3.20
Rhode Island	\$1,951	2	0.36	1	0.92	3	9.74	1	0.05	1	1.60
South Carolina	\$1,523	1	0.39	1	0.93	2	10.43	1	0.06	1	1.20
South Dakota	\$2,262	2	0.68	3	0.92	3	18.75	3	0.09	3	2.80
Tennessee	\$1,955	2	0.71	3	0.87	4	18.20	3	0.10	4	3.20
Texas	\$1,566	1	0.36	1	0.93	2	10.69	1	0.06	1	1.20
Utah	\$1,277	1	0.42	2	0.98	1	15.81	3	0.07	3	2.00
Vermont	\$5,908	4	1.10	4	0.84	4	23.73	4	0.13	4	4.00
Virginia	\$2,912	3	0.68	3	0.92	3	20.19	4	0.11	4	3.40
Washington	\$1,984	2	0.41	1	0.92	3	10.99	1	0.06	2	1.80
West Virginia	\$1,028	1	0.21	1	0.95	1	7.16	1	0.04	1	1.00
Wisconsin	\$2,108	2	0.42	2	0.93	2	11.55	2	0.06	2	2.00
Wyoming	\$3,909	4	0.78	4	0.93	2	21.21	4	0.10	4	3.60

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances.

Table IV-4— Cost- and need-adjusted revenues: Equity measures, quartile rankings, and overall mean equity rankings by state: 1991-92

State	Restricted Range	Quartile Rank	Federal Range Ratio	Quartile Rank	McLoone Index	Quartile Rank	Coefficient of Variation	Quartile Rank	Gini Coefficient	Quartile Rank	MEAN RANK
Alabama	\$1,433	1	0.49	2	0.93	2	12.66	2	0.07	2	1.80
Alaska	\$4,612	4	0.88	4	0.96	1	32.63	4	0.13	4	3.40
Arizona	\$2,940	4	0.84	4	0.92	2	18.30	3	0.09	3	3.20
Arkansas	\$2,187	3	0.63	3	0.94	1	13.03	2	0.07	2	2.20
California	\$1,783	2	0.58	3	0.90	4	14.10	2	0.07	2	2.60
Colorado	\$1,391	1	0.35	1	0.95	1	14.04	2	0.07	2	1.40
Connecticut	\$2,737	3	0.52	2	0.92	2	14.42	3	0.07	2	2.40
Delaware	\$1,215	1	0.27	1	0.95	1	7.10	1	0.04	1	1.00
Florida	\$1,290	1	0.27	1	0.95	1	8.85	1	0.05	1	1.00
Georgia	\$1,914	2	0.53	2	0.93	2	13.94	2	0.08	3	2.20
Idaho	\$1,431	1	0.49	2	0.94	1	13.61	2	0.07	2	1.60
Illinois	\$3,598	4	1.18	4	0.87	4	26.51	4	0.12	4	4.00
Indiana	\$1,693	2	0.46	2	0.92	3	11.27	2	0.06	1	2.00
Iowa	\$1,670	2	0.41	1	0.94	2	10.86	1	0.06	1	1.40
Kansas	\$3,007	4	0.74	3	0.91	3	18.47	4	0.09	3	3.40
Kentucky	\$893	1	0.27	1	0.94	2	7.45	1	0.04	1	1.20
Louisiana	\$1,481	2	0.44	2	0.92	3	11.03	1	0.06	1	1.80
Maine	\$1,950	2	0.49	2	0.91	3	14.02	2	0.08	3	2.40
Maryland	\$2,701	3	0.68	3	0.91	3	15.41	3	0.08	3	3.00
Massachusetts	\$2,738	3	0.74	4	0.91	3	18.44	3	0.10	4	3.40
Michigan	\$2,774	3	0.71	3	0.91	3	17.43	3	0.09	3	3.00
Minnesota	\$1,967	2	0.47	2	0.92	3	12.73	2	0.07	2	2.20
Mississippi	\$1,427	1	0.52	2	0.93	2	12.98	2	0.07	2	1.80
Missouri	\$3,174	4	1.07	4	0.89	4	33.20	4	0.15	4	4.00
Montana	\$4,960	4	1.55	4	0.90	4	35.13	4	0.17	4	4.00
Nebraska	\$3,284	4	0.81	4	0.87	4	19.70	4	0.10	4	4.00
Nevada	\$907	1	0.20	1	0.97	1	5.87	1	0.02	1	1.00
New Hampshire	\$3,027	4	0.84	4	0.90	4	19.98	4	0.11	4	4.00
New Jersey	\$3,776	4	0.71	3	0.90	4	15.90	3	0.09	3	3.40
New Mexico	\$1,995	3	0.56	2	0.96	1	16.21	3	0.07	2	2.20
New York	\$4,568	4	1.01	4	0.80	4	25.10	4	0.14	4	4.00
North Carolina	\$1,240	1	0.34	1	0.95	1	9.81	1	0.05	1	1.00
North Dakota	\$2,687	3	0.80	4	0.91	3	20.07	4	0.10	4	3.60
Ohio	\$3,288	4	1.02	4	0.90	4	23.12	4	0.12	4	4.00
Oklahoma	\$2,007	3	0.60	3	0.91	3	17.83	3	0.09	3	3.00
Oregon	\$2,253	3	0.63	3	0.91	3	15.16	3	0.08	3	3.00
Pennsylvania	\$2,525	3	0.57	3	0.94	2	13.69	2	0.07	2	2.40
Rhode Island	\$1,620	2	0.43	2	0.93	2	11.16	1	0.06	1	1.60
South Carolina	\$1,225	1	0.34	1	0.93	2	9.89	1	0.06	1	1.20
South Dakota	\$2,320	3	0.69	3	0.91	3	18.56	4	0.09	3	3.20
Tennessee	\$1,680	2	0.64	3	0.89	4	16.50	3	0.09	4	3.20
Texas	\$1,881	2	0.49	2	0.91	4	13.91	2	0.07	2	2.40
Utah	\$942	1	0.36	1	0.95	1	14.83	3	0.07	3	1.80
Vermont	\$5,188	4	1.14	4	0.86	4	24.65	4	0.14	4	4.00
Virginia	\$2,268	3	0.59	3	0.90	4	14.40	3	0.08	3	3.20
Washington	\$1,493	2	0.39	1	0.93	2	10.97	1	0.06	2	1.60
West Virginia	\$954	1	0.21	1	0.97	1	6.88	1	0.04	1	1.00
Wisconsin	\$1,728	2	0.38	1	0.95	1	10.20	1	0.05	1	1.20
Wyoming	\$3,751	4	0.81	4	0.93	2	19.82	4	0.10	4	3.60

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Actual versus Cost-Adjusted Comparisons of Equity Across the States

Table IV-5 summarizes the equity measures for the 49 states with more than one school district (Hawaii and the District of Columbia are excluded). The states are listed alphabetically. The mean rank scores from table IV-4, which show the overall average quartile ranking on the five equity measures included in table IV-4, are listed in the first column of table IV-5. The measures from this table are designed to show the relative degree of equity in average revenues per student across the state as expressed in cost-adjusted terms, or in terms of education purchasing power. An overall rank score of 1.0 indicates that the state fell into the highest equity quartile on all five measures and a mean rank of 4.0 means it fell into the lowest equity quartile on all five measures.

Table IV-5 also shows mean rank scores from table IV-3, which reflect relative degrees of disparity in allocations across school districts in terms of actual dollars. These mean rank scores are listed in the second column of table IV-5. The cost- and need-adjusted indicators are considered more accurate for equity comparisons because they are more representative of variations in purchasing power, as opposed to nominal dollars. For example, because there are often considerable differences within states in terms of the resource costs and student needs of the school districts being compared, identical revenues per child in actual terms would not necessarily be indicative of an equitable system. On the other hand, if the adjustments applied in this report were able to completely and unambiguously separate these cost factors, equal revenues in resource-cost- and pupil-need-adjusted terms would indicate the most equitable possible state funding system. Although it is not claimed that the adjustments used in this report are perfect in this way, it is contended that the cost-adjusted measures provide a much more informative picture of the relative degree of equity in a state as opposed to more traditional analyses based on differences in nominal dollars. For example, in a state like Alaska, with very pronounced cost differences across districts, a funding system that is perfectly equitable in cost-adjusted terms would by definition appear very inequitable in terms of actual dollars.

For the purpose of actual versus cost- and need-adjusted comparisons, the second column of table IV-5 lists mean rank scores based on the actual, or nominal, revenues received by districts across the states (from table IV-3). Because it is interesting to note the changing picture of equity in some states when cost-adjusted versus actual revenues are used as the basis for comparison, column three of table IV-5 shows differences in the rank scores between these two sets of measures for all states.

The degree and direction of change in the mean rank equity scores of states provides one basis for considering the degree to which funding variations observed in the state are related to actual cost differences. To the extent that these variations in funding conform to such cost differences, it can be argued that the state system is working well in the sense that it allocates supplemental public education funds to districts where they are most needed (i.e., where resource costs are the highest and pupil needs are the greatest). Thus, variations in the actual revenues allocated to districts can be said to vary in ways that enhance or hinder the overall equity of the state funding system.

One indicator of the type of variation in actual revenues observed in states, in the sense that it retards or promotes equity, is found in column 3 of table IV-5. When the mean rank scores are lower on a cost- and need-adjusted basis (column 1) than on the basis of actual dollars (column 2), resulting in a positive change score in column 3, the state is found to be more equitable in terms of purchasing than it appears to be in terms of nominal spending. This suggests that at least some of the differences observed in the overall state funding systems systematically provide additional funding in districts where variations in education need systematically occur. For example Georgia and Michigan, with differential change scores of 1.0, are states in which the amount of true disparity (i.e., in terms of spending power, appears to be less than when the equity of these systems is considered in terms of nominal dollars).

Conversely, negative change scores suggest that the state allocation system is less equitable than it appears to be in terms of nominal dollars. When cost and pupil need differences are taken into account, the disparities in funding across districts appear larger than they do in terms of nominal dollars. This suggests that the state funding system provides higher levels of revenues to the districts that need them the least, at least from the perspective of varying resource cost and student need differentials. Texas, Maryland, and Oklahoma appear to be less equitable in terms of purchasing power than in terms of nominal dollars.

As it is expected that a state funding system would make some attempt to allow for true cost factors in the allocation of funds across districts (e.g., that the Alaska funding system would attempt to at least somewhat allow for higher education costs in Barrow as compared to Anchorage), a positive change score would generally be expected in column 3. Of the 49 states shown in this table, 18 show positive scores, while 14 show negative scores. In 17 states, no change in the overall scores are observed, suggesting that the resource cost and pupil need variations are not very great in these states, or that the impact of the allocation systems is fairly evenly balanced from the perspective of both improving and exacerbating equity concerns from a purchasing power perspective. Although the measures shown in column 1 of table IV-5 measure something somewhat different from traditional equity analyses (i.e., purchasing power as opposed to nominal dollars), they may represent the most complete picture to date of the relative equity of public education revenue distribution systems across the states.

Table IV-5— Mean equity quartile rankings by state: 1991-92

State	Mean Equity Quartile Rankings		
	Cost- and Need- Adjusted	Actual	Difference
Alabama	1.80	2.00	0.20
Alaska	3.40	3.40	0.00
Arizona	3.20	3.20	0.00
Arkansas	2.20	2.00	-0.20
California	2.60	2.20	-0.40
Colorado	1.40	1.80	0.40
Connecticut	2.40	2.40	0.00
Delaware	1.00	1.00	0.00
Florida	1.00	1.40	0.40
Georgia	2.20	3.20	1.00
Idaho	1.60	1.80	0.20
Illinois	4.00	4.00	0.00
Indiana	2.00	2.20	0.20
Iowa	1.40	1.00	-0.40
Kansas	3.40	2.60	-0.80
Kentucky	1.20	1.00	-0.20
Louisiana	1.80	1.40	-0.40
Maine	2.40	2.80	0.40
Maryland	3.00	2.00	-1.00
Massachusetts	3.40	4.00	0.60
Michigan	3.00	4.00	1.00
Minnesota	2.20	2.80	0.60
Mississippi	1.80	2.00	0.20
Missouri	4.00	4.00	0.00
Montana	4.00	3.80	-0.20
Nebraska	4.00	3.20	-0.80
Nevada	1.00	1.00	0.00
New Hampshire	4.00	4.00	0.00
New Jersey	3.40	3.40	0.00
New Mexico	2.20	2.20	0.00
New York	4.00	3.40	-0.60
North Carolina	1.00	1.40	0.40
North Dakota	3.60	3.20	-0.40
Ohio	4.00	4.00	0.00
Oklahoma	3.00	2.00	-1.00
Oregon	3.00	3.20	0.20
Pennsylvania	2.40	3.20	0.80
Rhode Island	1.60	1.60	0.00
South Carolina	1.20	1.20	0.00
South Dakota	3.20	2.80	-0.40
Tennessee	3.20	3.20	0.00
Texas	2.40	1.20	-1.20
Utah	1.80	2.00	0.20
Vermont	4.00	4.00	0.00
Virginia	3.20	3.40	0.20
Washington	1.60	1.80	0.20
West Virginia	1.00	1.00	0.00
Wisconsin	1.20	2.00	0.80
Wyoming	3.60	3.60	0.00

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Conclusion

How great are differences in public education revenues in school districts within and across states? The chapter presented education revenue measures across school districts within each of the states and the District of Columbia. Standard equity measures were also presented as a further basis for comparing the degrees of disparity in education resource allocation patterns within, as well as across states. Actual dollar comparisons, however, may distort differences compared to what is the more telling standard of education purchasing power. For this reason, as in prior chapters, the measures presented are shown in both their actual and cost- and need-adjusted forms.

Although it is not claimed that the cost adjustments used in this report are perfect, it is contended that the cost- and need-adjusted measures provide a more informative picture of the relative degree of equity in and across states, as opposed to more traditional analyses based on differences in nominal dollars. For example, a state with high cost differences across districts that may appear perfectly equitable in cost- and need-adjusted terms, may appear to be inequitable in terms of actual dollars.

Most significantly from a policy perspective, however, this chapter illustrates the relative importance of concerns related to inter-state, as well as intra-state equity, from the perspective of the child. For example, although New York is one of the lowest ranking states in terms of intra-state education equity, students at the lowest levels of revenue in that state (i.e., at the 5th percentile of district funding), receive more than the median student (at the 50th percentile of district funding) in 45 of the 50 states. Thus, children in low equity, but high revenue states, such as New York and Vermont, appear to be much better off in terms of the quantities of educational services received than those in highly equitable, but relatively low revenue states such as Kentucky.

Chapter V

Summary of Findings

Three important policy questions that relate to the financing of public education have been addressed in this report. A summary of the findings for each follows.

How do general education, categorical, and total revenues available for public education vary for different types of school districts and communities?

- The lowest poverty (table II-1) and lowest percent minority (table II-2) districts have substantially more actual general education revenues than their higher poverty and percent minority counterparts. Corresponding with these findings, higher wealth districts in terms of median household income (table II-7) and median value of owner-occupied housing (table II-8) receive substantially higher general education, or base revenues than their lower wealth counterparts.
- In terms of actual categorical education revenues (column 3), the opposite of the trends noted above are observed. That is, the highest poverty (table II-1) and highest percent minority (table II-2) districts receive more categorical aid than their lower poverty and percent minority counterparts. Also, higher wealth districts in terms of median household income receive substantially less categorical revenues than their lower wealth counterparts (table II-7). However, this positive correspondence does not hold between categorical revenues and district wealth when considered in terms of median value of owner-occupied housing (table II-8).
- Combining these two sets of findings, inequities in general education revenues are observed between the lowest poverty districts and their higher poverty counterparts (table II-1 and figure II-1). Thus, categorical revenues do not provide a supplement to an equitable base of resources across high and low poverty districts. In addition, while supplemental, categorical revenues are substantially higher in the highest poverty districts, they do not sufficiently supplement base resources to result in total revenues that are equivalent to those found in lower poverty districts.

How does the level of support from the most predominant of the individual state and federal public education revenue streams vary for different types of school districts and communities when expressed in an overall per student basis, as well as a per target student basis?

- For Chapter 1, the nation's largest federal public education program by far, revenues per target student are greatest in the lowest, as well as in the highest, poverty districts (table III-1b). While Chapter 1 revenues per overall student are substantially higher in the highest poverty districts (table III-1a), in terms of target students the low poverty districts receive as much, if not more, than their high poverty counterparts. These revenue patterns may be partly accounted for by economies of scale (i.e., higher costs per target student in low poverty districts), or by distinctions made in the Chapter 1 funding formula between large and small states (i.e., smaller states receive more per target child.)
- Comparable results are found for the state counterparts to the federal Chapter 1 program, although the exact characteristics and distribution patterns emanating from these programs will vary from state to state. Overall, in actual terms, state compensatory programs allocate nearly twice as much funding per target student in districts with the lowest percentage of students in poverty than in all other districts (table III-7b).
- Similar findings hold for the two other categorical programs included in this chapter for which the target student population is based on poverty. For the federal Child Nutrition program, while average revenues per overall student increase substantially with increasing levels of the percentage of students in poverty (table III-25a), on a per target student basis the opposite distribution pattern is generally observed (table III-25b). The largest amount of funding per target student goes to districts with the lowest percentage of students in poverty. That is, the lowest poverty districts receive more actual revenues than the highest poverty districts. Comparable findings are also shown across the state school lunch equivalents to this federal program (tables III-28a and III-28b).
- Students with individualized education programs (IEPs) are the target population for federal and state categorical programs designed to provide supplemental funding for special education services. Although both programs generally allocate more funds per student, and per target student, in the districts with the highest percentage of minority students (tables III-12a, III-12b, III-16a, and III-16b) and the federal program allocates more funds to districts with the highest percentage of students in poverty (tables III-11a and III-11b), the state program does not consistently show this pattern for students in poverty.
- Students with limited English proficiency (LEP) are the target population for federal and state categorical programs designed to provide supplemental funding for bilingual education programs. As federal bilingual education funding is allocated on a grant basis, it is not necessarily intended to directly reflect variations in student need for these services. For example, districts with the lowest percentages of minority students receive substantially more funding per student (table III-22a) and per target student (table III-22b) than high minority districts. At the extreme, for the 2.7 percent of target students in the lowest minority districts, \$3,023 per target student is generated in federal Bilingual

Education revenues as opposed to \$68 per target student in the highest minority districts (figure III-22). For state bilingual education programs these patterns of differentiation are less clear; but generally contrary to federal bilingual education funding, state bilingual education programs tend to allocate more revenues per student (table III-23a), and per target student (table III-23b), to districts with higher percentages of minority students.

How great are differences in public education revenues in school districts within and across states as expressed in terms of actual, as well as resource-cost- and student-need-adjusted dollars?

- From an inter-state perspective, median total revenues differ considerably between the highest revenue state of New Jersey and the lowest revenue state of Utah, both in terms of actual dollars (\$9,257 versus \$3,185) and in cost- and need-adjusted dollars (\$6,721 versus \$2,862) as shown in tables IV-1 and IV-2.
- Regarding intra-state comparisons, the degree of variation between students within individual states also varies considerably across the nation. For example, while the degree of disparity in revenues between students at the 5th and 95th percentiles is over two to one in nine of the states, this same difference is less than 50 percent in nine other states (not counting Hawaii and District of Columbia, which are single-school districts).
- The data presented in this report also illustrate the relative importance of concerns related to inter-state, as well as intra-state equity from the perspective of the child. For example, although New York is one of the lowest ranking states in terms of intra-state equity, students at the lowest levels of revenue in that state (i.e., at the 5th percentile of district funding), receive more than the median student (i.e., at the 50th percentile of district funding) in 45 of the 50 states. Thus, children in low equity but high revenue states, such as New York and Vermont, appear to be much better off in terms of the quantities of educational services received than those in highly equitable, but relatively low revenue states such as Kentucky.
- Results from five indicators of the equity of a state's education allocation system are shown for 49 states (Hawaii and the District of Columbia, which are one-district entities, are excluded; tables IV-3 and IV-4). Because a state may appear much more equitable on the basis of some of these measures than others, the best single indicator of state equity for this purpose of the analysis presented in this report is derived from a combination of these five measures. Based on this combined measure, and in terms of actual dollars, the highest overall equity states are shown to be Delaware, West Virginia, Kentucky, Nevada, and Iowa. Conversely, seven states ranked in the lowest quartile on all five indicators. These states are Massachusetts, New Hampshire, Michigan, Ohio, Missouri, Illinois, and Vermont (table IV-3).
- However, although less customarily used, it is argued that cost- and need-adjusted indicators are more useful for purpose of equity comparisons across states, because they are more representative of variations in purchasing power, as opposed to

nominal dollars (table IV-4). In terms of purchasing power, Nevada, West Virginia, Delaware, North Carolina, and Florida fall in the highest equity quartile for all five measures of disparity, and on this basis can be considered to be the most equitable states in regard to education funding. In contrast, New Hampshire, Missouri, Nebraska, Ohio, Illinois, New York, Montana, and Vermont fall in the lowest equity quartiles on all five measures, and based on these criteria are shown to be the least equitable states.

- Differences observed in district revenues may or may not be based on the provision of additional funding to districts in which variations in education cost systematically occur. For example in Georgia and Michigan, the amount of revenue disparities appears less when expressed in terms of spending power than when considered in terms of nominal dollars. Conversely, when cost and pupil-need differences are taken into account, Texas, Maryland, and Oklahoma appear to be less equitable than in terms of nominal dollars (table IV-5).

Chapter VI

Implications for Further Research

Issues relating to education equity have long been predominant in local, state, and national public policy arenas. In addition to the challenge of attempting to work out solutions to education equity concerns, increasingly the courts and consequently state legislatures have begun to focus on questions pertaining to the related standard of education adequacy. Adequacy questions relate to the resources needed to provide some specified sets of results in education and therefore delve into areas related to education productivity. To contribute to these important policy discussions, it is recommended that future research include a refinement of some of the techniques and measures used in this analysis, as well as further development of the concepts of equity and adequacy in education funding.

How should these two concepts be defined in operational terms? How do they relate to one another? What measures might be used to determine if equity and/or adequacy standards have been achieved in school districts, states, or across the nation? What kind of policy interventions are needed to ensure that public education funding systems are equitable and adequate?

In one form or another, it is likely that these standards will be assessed on some form of comparative basis. To allow better comparisons across districts and states, one area of future research is the further development of resource-cost- and student-need adjustments.

Although the concept of adjusting for cost differentials in making comparisons of revenues across regions is generally accepted, the most appropriate set of adjustments to be used for these purposes has yet to be fully agreed upon or developed. For the purposes of this report, the cost adjustment developed for this analysis is based on the teacher cost index (TCI) developed by Chambers (1995). Use of this cost index in the current analysis assumes that, because about 80 percent of educational expenditures are for the costs of personnel and that teachers constitute most of the personnel costs of local school districts, variations in the costs of comparable teachers across geographic locations represent the variations in the costs of other comparable school personnel. The most appropriate form of cost adjustment to be used with fiscal data would be based on a comprehensive measure of variation in the prices of comparable school inputs in different geographic locations throughout the country. While work on the development of such a cost-of-education index has been supported by NCES, this type of cost-adjustment was not available.¹¹

¹¹ Chambers is currently completing a report on the development of a comprehensive geographic and inflationary cost of education index for the National Center for Education Statistics. A working paper for this report (No. 98-04), entitled *Geographic Variations in Public Schools' Costs*, was issued by NCES in February, 1998.

Student-need-adjustments are equally important, if not more so, than the resource-cost adjustments in providing comparative data. Because of the clearly acknowledged higher cost of serving special education, limited English proficient and compensatory education students, meaningful resource distribution distinctions cannot really be made across districts without somehow taking into account variations in these student populations. Due to the lack of relevant data, appropriate and accurate student-need-adjustments are difficult to ascertain with precision. However, because of their importance to this analysis, we have made the best effort to account for the effects of these variations using results from a limited number of studies that have addressed this issue. To improve future education equity analyses, further research may also include an analysis of student-need cost differences to improve the accuracy of the student-need-adjustments.

Other important issues relating to school district revenues pertain to the concept of adequacy in education funding. It is important to develop measures that relate to the underpinnings of this important concept. Adequate resource levels are defined as sufficient to meet a prespecified standard or a set of clearly stated objectives. What constitutes an adequate, or sufficient, level of revenues in public education is somewhat of an elusive concept as clearly defined education standards, or the levels of resources that would be required to achieve them, are not clearly specified or understood. In addition, education standards vary across the states and are not always clearly defined. Beyond this, the process of producing a given set of educational outcomes is not sufficiently understood to place an unambiguous price tag on a given set of national education standards, even if they did exist.

One possible approach to the question of adequacy is being examined by the state of Ohio (Augenblick, 1997). District performance standards in terms of 16 indicators have been specified by the state. Districts considered to be operating at a high level of performance are those that have met or exceeded required levels on at least 15 of these 16 indicators. The state is now analyzing revenue levels and alternative resource allocation patterns within the districts operating at this level in an attempt to determine what it takes to achieve such results in Ohio. The resulting information will provide an implicit measure of adequacy in education spending for the state.

A competing approach to the question of attempting to operationalize the concept of education adequacy in a policy environment has recently been completed by Guthrie and Rothstein (1998) in a study for the state of Wyoming in an attempt to address concerns raised by the major school finance case in that state. This approach has its origins in projects done substantially earlier by Chambers and Parrish for the states of Illinois and Alaska (Chambers and Parrish, 1982 & 1984). This approach uses professional judgments to attempt to specify the levels of specific education resources (e.g., class sizes, aide allocations, and supply and material budgets), needed to provide adequate levels of education services.

Could projects of this kind somehow be extended to the nation? To begin to consider the investment that will be required to have the nation's school children achieve at high levels and to ensure equitable and adequate funding for all students, working definitions of both concepts are needed. Creative methods for looking beyond what is currently being done in terms of education spending to what needs to be done constitutes an important step in advancing the conceptualization and definition of educational adequacy.

Ultimately, to more fully define the concepts of equity and adequacy and to better understand the implications of alternative national investment strategies in public education, the relationship between varying levels of education resources and educational results are needed. Ohio provides one model for approaching such questions.

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Appendix A

Descriptive Statistics for Independent Variables

Table A1.1— Number and percentage of students and districts in each district characteristic category: 1991-92

District Characteristics	Districts		Students	
	Total Number	Percentage	Total Number	Percentage
National Total	14,683	100.0%	41,598,793	100.0%
District Enrollment				
0-2,999	11,713	79.8	10,326,355	24.8
3,000-7,999	2,032	13.8	9,508,889	22.9
8,000-24,999	743	5.1	9,640,791	23.2
25,000 or more	195	1.3	12,122,758	29.1
District Type				
Elementary	988	6.7	387,836	0.9
Secondary	560	3.8	852,057	2.0
Unified	13,135	89.5	40,358,900	97.0
School-Age Children in Poverty				
Less than 8%	3,108	21.2	9,232,414	22.2
8%-<15%	4,092	27.9	9,797,965	23.6
15%-<25%	4,321	29.4	11,523,486	27.7
25% or more	3,162	21.5	11,044,928	26.6
Special Education Students				
Less than 9%	4,281	29.2	10,412,201	25.0
9%-<11%	3,053	20.8	12,788,211	30.7
11%-<14%	3,854	26.2	12,320,468	29.6
14% or more	3,495	23.8	6,077,913	14.6
Limited English Proficient Children				
0%	6,387	43.5	3,824,293	9.2
>0%-<1%	2,585	17.6	9,095,011	21.9
2%-<3%	3,380	23.0	14,952,229	35.9
3% or more	2,331	15.9	13,727,260	33.0
Minority Enrollment				
Less than 5%	7,447	50.7	8,939,572	21.5
5%-<20%	3,568	24.3	10,368,656	24.9
20%<50%	2,285	15.6	11,059,250	26.6
50% or more	1,383	9.4	11,231,315	27.0
School-Age At-Risk Children				
Less than 1%	6,011	40.9	8,518,632	20.5
1%-<3%	3,603	24.5	10,485,211	25.2
3%-<7%	2,935	20.0	11,189,489	26.9
7% or more	2,134	14.5	11,405,461	27.4
Expenditures per Student				
Less than \$4,400	4,127	28.1	10,619,607	25.5
\$4,400-<\$5,200	3,296	22.4	11,240,209	27.0
\$5,200-<\$6,300	2,930	20.0	10,094,479	24.3
\$6,300 or more	4,330	29.5	9,644,498	23.2

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Table A1.2— Number and percentage of students and districts in each community characteristic category: 1991-92

Community Characteristics	Districts		Students	
	Total Number	Percentage	Total Number	Percentage
National Total	14,683	100.0%	41,598,793	100.0%
Metropolitan Status				
Urban/central cities	559	3.8	11,184,541	26.9
Suburban/metropolitan	5,558	37.9	20,310,958	48.8
Rural	8,566	58.3	10,103,294	24.3
Geographic Region				
Northeast	2,855	19.4	7,192,258	17.3
Midwest	5,694	38.8	10,036,443	24.1
South	3,288	22.4	14,995,621	36.0
West	2,846	19.4	9,374,471	22.5
Median Household Income (actual)				
Less than \$22,000	4,756	32.4	6,894,721	16.6
\$22,000-<\$26,000	3,011	20.5	8,092,669	19.5
\$26,000-<\$30,000	2,139	14.6	8,373,514	20.1
\$30,000-<\$38,000	2,579	17.6	9,800,167	23.6
\$38,000 or more	2,198	15.0	8,437,722	20.3
Median Household Income (cost-adjusted)				
Less than \$22,000	4,117	28.0	6,988,636	16.8
\$22,000-<\$26,000	3,581	24.4	11,198,485	26.9
\$26,000-<\$30,000	2,732	18.6	9,185,495	22.1
\$30,000-<\$38,000	2,777	18.9	8,899,299	21.4
\$38,000 or more	1,476	10.1	5,326,878	12.8
Median Value Owner-Occupied Housing				
Less than \$50,000	7,109	48.4	9,828,384	23.6
\$50,000-<\$70,000	3,082	21.0	10,644,036	25.6
\$70,000-<\$100,000	1,931	13.2	9,374,792	22.5
\$100,000 or more	2,561	17.4	11,751,581	28.2
Education Attainment of Householders				
Less than 68% high school graduates	4,810	32.8	10,399,301	25.0
68%-<75% high school graduates	3,419	23.3	9,856,898	23.7
75%-<83% high school graduates	3,640	24.8	10,785,825	25.9
83% or more high school graduates	2,814	19.2	10,556,769	25.4
Population in Poverty				
Less than 7%	3,899	26.6	10,777,265	25.9
7%-<12%	3,647	24.8	10,300,792	24.8
12%-<18%	3,586	24.4	9,803,628	23.6
18% or more	3,551	24.2	10,717,108	25.8

NOTE: All results are weighted by district enrollment. Percentages may not add to 100 due to rounding.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Appendix B

School District Revenues

Table B1.1— Actual and adjusted federal Chapter 1 revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.1%	\$131	\$132	\$109	\$110	17.8%	\$737	\$740
District Enrollment								
0-2,999	95.0	116	127	97	106	16.2	716	782
3,000-7,999	98.5	110	116	92	97	15.5	709	750
8,000-24,999	98.8	105	108	88	90	16.4	643	659
25,000 or more	100.0	181	167	149	138	22.0	820	757
District Type								
Elementary	88.0	97	95	81	80	12.9	740	723
Secondary	91.5	73	69	62	59	13.4	538	513
Unified	98.4	133	133	110	111	17.9	740	743
School-Age Children in Poverty								
Less than 8%	97.5	50	48	43	41	5.8	865	820
8%-<15%	97.4	78	79	66	67	11.4	681	692
15%-<25%	98.3	120	126	100	106	18.7	640	677
25% or more	99.2	257	253	210	207	32.4	793	781
Special Education Students								
Less than 9%	97.7	103	108	89	94	16.7	614	646
9%-<11%	98.8	134	133	112	111	18.6	720	713
11%-<14%	98.4	144	142	118	116	17.8	808	795
14% or more	97.0	149	151	117	119	18.0	826	840
Limited English Proficient Children								
0%	93.2	119	132	100	110	16.5	714	794
>0%-<1%	98.7	110	119	92	100	15.7	701	761
2%-<3%	97.9	110	114	92	95	15.3	716	742
3% or more	99.4	172	159	141	131	22.2	774	719
Minority Enrollment								
Less than 5%	96.3	94	101	79	85	12.4	754	808
5%-<20%	97.5	73	75	61	63	11.2	648	669
20%-<50%	98.6	106	112	89	94	16.7	632	669
50% or more	99.8	238	227	195	186	28.9	822	782
School-Age At-Risk Children								
Less than 1%	95.9	54	54	46	46	6.5	822	823
1%-<3%	97.8	74	76	63	65	11.1	672	686
3%-<7%	98.8	118	125	99	104	18.4	643	678
7% or more	99.5	252	246	206	201	31.5	798	780
Expenditures per Student								
Less than \$4,400	97.7	116	131	97	109	20.0	581	654
\$4,400-<\$5,200	98.9	108	114	90	95	17.9	601	638
\$5,200-<\$6,300	98.2	138	134	114	111	17.5	789	767
\$6,300 or more	97.6	169	152	139	125	15.7	1,081	968

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B1.2— Actual and adjusted federal Chapter 1 revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.1%	\$131	\$132	\$109	\$110	17.8%	\$737	\$740
Metropolitan Status								
Urban/central cities	99.5	212	197	174	162	25.6	830	769
Suburban/metropolitan	98.2	80	80	68	67	11.7	683	677
Rural	96.6	143	164	119	136	21.3	671	771
Geographic Region								
Northeast	96.6	190	166	155	136	14.9	1,274	1,113
Midwest	98.0	117	117	98	97	15.3	764	759
South	98.6	134	150	112	124	21.2	633	707
West	98.7	98	94	82	79	17.2	567	544
Median Household Income (actual)								
Less than \$22,000	98.2	215	239	176	195	31.9	676	749
\$22,000-<\$26,000	98.5	156	161	129	134	22.6	689	715
\$26,000-<\$30,000	98.3	167	155	138	128	19.5	857	793
\$30,000-<\$38,000	98.1	92	87	78	74	12.7	725	686
\$38,000 or more	97.7	49	45	42	38	5.9	823	757
Median Household Income (cost-adjusted)								
Less than \$22,000	98.5	243	258	199	210	32.6	746	790
\$22,000-<\$26,000	98.4	182	175	150	145	23.6	770	739
\$26,000-<\$30,000	98.4	103	107	87	90	15.4	669	694
\$30,000-<\$38,000	97.9	64	62	55	53	9.1	704	685
\$38,000 or more	97.0	37	34	32	29	4.5	796	736
Median Value Owner-Occupied Housing								
Less than \$50,000	97.5	184	202	151	166	26.5	692	761
\$50,000-<\$70,000	98.2	121	128	101	107	18.8	644	680
\$70,000-<\$100,000	98.9	93	91	78	76	13.5	688	670
\$100,000 or more	98.0	128	111	106	92	13.1	973	841
Education Attainment of Householders								
Less than 68% high school graduates	98.8	211	222	173	181	28.0	755	793
68%-<75% high school graduates	98.6	171	163	142	135	21.7	789	750
75%-<83% high school graduates	98.4	97	98	82	83	13.9	695	704
83% or more high school graduates	96.8	49	47	42	41	7.9	615	594
Population in Poverty								
Less than 7%	97.1	49	46	42	40	5.5	887	833
7%-<12%	97.8	85	87	73	74	12.6	676	688
12%-<18%	98.6	134	139	111	116	20.0	669	697
18% or more	99.1	254	252	207	206	32.8	772	767

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B2.1— Actual and adjusted state compensatory and basic skills attainment revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	49.4%	\$83	\$83	\$68	\$69	17.8%	\$465	\$469
District Enrollment								
0-2,999	43.5	73	76	60	63	16.5	435	458
3,000-7,999	48.7	72	73	59	60	15.9	456	461
8,000-24,999	49.2	92	93	76	77	17.3	530	536
25,000 or more	55.1	91	89	75	73	20.3	446	437
District Type								
Elementary	18.5	128	122	101	97	10.3	1,145	1,099
Secondary	7.6	113	100	96	85	6.0	1,874	1,667
Unified	50.6	83	83	68	69	17.8	462	466
School-Age Children in Poverty								
Less than 8%	48.7	49	45	41	38	5.6	868	796
8%-<15%	49.5	48	48	41	41	11.2	428	429
15%-<25%	52.6	75	78	63	65	18.6	403	420
25% or more	46.6	155	157	125	127	33.7	458	465
Special Education Students								
Less than 9%	36.9	76	82	66	70	17.9	428	458
9%-<11%	51.6	70	71	58	59	19.6	354	361
11%-<14%	52.2	86	86	71	71	16.4	522	523
14% or more	60.4	108	103	85	81	16.7	642	614
Limited English Proficient Children								
0%	40.6	65	69	54	57	16.2	393	413
>0%-<1%	49.1	59	61	49	51	15.1	388	406
2%-<3%	53.5	66	66	55	55	15.0	437	437
3% or more	47.6	124	124	101	101	23.4	532	531
Minority Enrollment								
Less than 5%	44.0	35	37	30	31	11.6	302	314
5%-<20%	48.3	62	61	52	52	11.0	564	557
20%-<50%	57.1	78	80	65	66	16.3	479	491
50% or more	47.1	143	143	116	116	30.6	468	468
School-Age At-Risk Children								
Less than 1%	43.8	50	47	42	40	6.2	794	744
1%-<3%	53.5	48	48	40	40	10.7	443	445
3%-<7%	51.9	80	83	66	69	18.2	436	454
7% or more	47.3	146	147	118	119	32.7	446	449
Expenditures per Student								
Less than \$4,400	41.0	53	58	44	49	18.7	281	313
\$4,400-<\$5,200	54.6	82	88	68	73	19.3	426	455
\$5,200-<\$6,300	58.0	79	79	66	65	17.8	444	441
\$6,300 or more	43.5	120	110	98	89	14.5	821	751

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table B2.2— Actual and adjusted state compensatory and basic skills attainment revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	49.4%	\$83	\$83	\$68	\$69	17.8%	\$465	\$469
Metropolitan Status								
Urban/central cities	50.8	125	122	102	100	25.6	489	478
Suburban/metropolitan	51.5	66	65	55	54	12.0	549	537
Rural	43.6	68	78	56	65	21.5	315	364
Geographic Region								
Northeast	45.9	128	114	103	91	14.4	885	786
Midwest	52.9	63	62	52	51	16.8	375	368
South	65.2	83	91	69	75	20.0	416	451
West	23.1	60	59	52	50	15.2	396	386
Median Household Income (actual)								
Less than \$22,000	47.1	132	143	107	116	33.6	392	425
\$22,000-<\$26,000	55.3	99	102	81	84	22.8	432	449
\$26,000-<\$30,000	53.1	86	83	71	69	19.0	452	437
\$30,000-<\$38,000	47.7	50	49	42	41	10.7	466	453
\$38,000 or more	43.9	59	53	49	45	5.3	1,094	993
Median Household Income (cost-adjusted)								
Less than \$22,000	50.6	156	160	126	130	33.6	465	478
\$22,000-<\$26,000	45.8	96	97	79	80	23.5	409	414
\$26,000-<\$30,000	53.0	64	66	53	55	15.2	419	436
\$30,000-<\$38,000	51.1	49	47	41	40	9.0	538	519
\$38,000 or more	46.2	51	46	43	39	4.4	1,114	1,005
Median Value Owner-Occupied Housing								
Less than \$50,000	54.3	95	105	78	86	27.4	346	382
\$50,000-<\$70,000	52.1	71	75	59	62	18.4	387	406
\$70,000-<\$100,000	61.5	62	61	52	51	14.0	443	432
\$100,000 or more	33.1	113	101	93	83	9.3	1,212	1,080
Education Attainment of Householders								
Less than 68% high school graduates	57.4	129	132	104	107	28.2	456	468
68%-<75% high school graduates	40.7	81	82	67	68	19.8	411	417
75%-<83% high school graduates	52.6	64	64	53	54	13.7	465	468
83% or more high school graduates	46.2	50	47	43	40	8.1	611	575
Population in Poverty								
Less than 7%	49.2	51	46	43	39	5.6	895	817
7%-<12%	53.6	53	54	45	45	12.7	417	423
12%-<18%	49.6	92	94	76	78	20.5	447	457
18% or more	45.3	142	147	115	119	34.0	418	432

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B3.1— Actual and adjusted combined federal Chapter 1 and state compensatory and basic skills attainment revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.7%	\$172	\$173	\$143	\$143	17.8%	\$967	\$971
District Enrollment								
0-2,999	96.6	147	159	122	132	16.1	908	984
3,000-7,999	99.0	145	152	120	126	15.5	935	979
8,000-24,999	99.2	150	154	125	128	16.4	919	939
25,000 or more	100.0	231	216	190	178	22.0	1,047	979
District Type								
Elementary	90.7	121	117	100	97	12.9	906	883
Secondary	91.7	82	77	70	66	13.4	606	573
Unified	99.0	174	175	144	145	17.9	972	978
School-Age Children in Poverty								
Less than 8%	98.1	74	69	63	59	5.8	1,275	1,195
8%-<15%	98.3	101	103	86	87	11.4	889	901
15%-<25%	99.1	158	167	133	140	18.7	849	894
25% or more	99.3	329	326	268	266	32.4	1,016	1,007
Special Education Students								
Less than 9%	98.1	131	138	113	120	16.7	784	828
9%-<11%	99.0	170	169	142	142	18.6	913	910
11%-<14%	99.1	188	186	155	153	17.8	1,059	1,046
14% or more	98.5	213	212	168	168	17.9	1,187	1,185
Limited English Proficient Children								
0%	94.9	145	159	121	133	16.4	870	957
>0%-<1%	99.3	138	149	116	125	15.7	883	951
2%-<3%	98.6	145	149	121	124	15.3	945	970
3% or more	99.6	231	218	189	179	22.2	1,041	985
Minority Enrollment								
Less than 5%	97.4	109	116	92	98	12.4	873	932
5%-<20%	98.2	103	105	87	88	11.2	915	932
20%-<50%	99.2	150	158	125	131	16.7	898	941
50% or more	99.8	305	294	250	241	28.9	1,055	1,015
School-Age At-Risk Children								
Less than 1%	97.0	76	74	65	64	6.5	1,155	1,135
1%-<3%	98.6	100	101	85	86	11.1	898	913
3%-<7%	99.3	159	167	133	140	18.4	866	911
7% or more	99.6	321	315	261	257	31.5	1,018	1,001
Expenditures per Student								
Less than \$4,400	98.6	137	154	114	128	19.9	687	773
\$4,400-<\$5,200	99.3	152	162	127	135	17.9	852	906
\$5,200-<\$6,300	98.8	184	179	152	149	17.4	1,052	1,029
\$6,300 or more	98.1	222	199	182	164	15.6	1,415	1,273

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues, and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B3.2— Actual and adjusted combined federal Chapter 1 and state compensatory and basic skills attainment revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.7%	\$172	\$173	\$143	\$143	17.8%	\$967	\$971
Metropolitan Status								
Urban/central cities	99.7	276	259	226	213	25.6	1,078	1,012
Suburban/metropolitan	98.9	114	113	96	95	11.7	970	958
Rural	97.3	172	198	143	165	21.3	810	932
Geographic Region								
Northeast	97.9	247	217	202	177	14.8	1,660	1,456
Midwest	98.6	150	149	125	124	15.3	982	973
South	99.2	188	209	156	173	21.2	890	986
West	98.7	112	107	94	91	17.2	649	623
Median Household Income (actual)								
Less than \$22,000	98.6	277	306	226	250	31.8	871	961
\$22,000-<\$26,000	99.0	210	218	174	181	22.5	931	966
\$26,000-<\$30,000	99.0	212	198	175	164	19.5	1,088	1,016
\$30,000-<\$38,000	98.9	116	110	98	93	12.7	911	867
\$38,000 or more	98.2	75	68	64	58	5.9	1,263	1,155
Median Household Income (cost-adjusted)								
Less than \$22,000	98.7	323	339	263	276	32.6	991	1,040
\$22,000-<\$26,000	99.0	225	219	186	181	23.6	955	927
\$26,000-<\$30,000	99.1	137	142	115	119	15.4	886	919
\$30,000-<\$38,000	98.7	89	86	76	74	9.1	976	947
\$38,000 or more	97.6	60	55	52	47	4.5	1,308	1,198
Median Value Owner-Occupied Housing								
Less than \$50,000	98.5	235	258	193	212	26.4	886	974
\$50,000-<\$70,000	98.9	158	166	132	139	18.7	841	888
\$70,000-<\$100,000	99.3	131	128	110	107	13.5	974	949
\$100,000 or more	98.5	166	144	137	119	13.1	1,259	1,095
Education Attainment of Householders								
Less than 68% high school graduates	99.3	285	297	232	243	27.9	1,019	1,064
68%-<75% high school graduates	99.2	204	196	169	162	21.7	940	903
75%-<83% high school graduates	98.9	130	132	110	111	13.9	937	947
83% or more high school graduates	97.7	72	69	62	59	7.9	905	868
Population in Poverty								
Less than 7%	98.0	74	69	63	59	5.5	1,337	1,245
7%-<12%	98.6	114	115	96	98	12.6	898	913
12%-<18%	99.1	179	186	149	155	20.0	896	929
18% or more	99.3	318	319	259	260	32.8	969	971

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues, and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B4.1— Actual and adjusted federal Children with Disabilities revenues per student in districts receiving funds and per student receiving special education services by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	80.6%	\$52	\$53	\$43	\$44	10.9%	\$475	\$487
District Enrollment								
0-2,999	61.9	53	57	44	47	11.7	448	482
3,000-7,999	78.5	49	51	41	43	11.3	432	452
8,000-24,999	87.0	49	51	41	43	10.5	467	481
25,000 or more	93.2	56	54	46	45	10.4	531	521
District Type								
Elementary	82.7	49	46	41	38	10.9	446	418
Secondary	84.7	26	24	23	21	8.6	308	284
Unified	80.5	52	54	44	45	10.9	479	492
School-Age Children in Poverty								
Less than 8%	75.2	40	38	34	32	10.7	374	352
8%-<15%	77.4	44	45	38	38	10.9	408	413
15%-<25%	82.1	51	54	43	45	11.1	457	486
25% or more	86.5	67	70	55	57	10.8	622	647
Special Education Students								
Less than 9%	81.7	45	47	39	41	7.4	597	626
9%-<11%	82.8	52	52	43	44	10.0	517	523
11%-<14%	79.9	53	54	44	45	12.2	434	444
14% or more	75.9	62	64	50	51	16.4	381	392
Limited English Proficient Children								
0%	58.9	51	55	42	46	12.0	420	455
>0%-<1%	72.4	44	47	37	40	11.4	387	414
2%-<3%	80.8	45	47	38	39	11.1	405	418
3% or more	92.0	63	62	52	52	10.2	612	609
Minority Enrollment								
Less than 5%	55.9	41	43	35	36	11.5	358	372
5%-<20%	78.7	44	45	37	38	11.2	391	398
20%-<50%	90.8	50	52	42	44	11.0	453	476
50% or more	92.1	65	66	54	54	10.2	635	639
School-Age At-Risk Children								
Less than 1%	67.0	41	39	35	34	10.7	378	364
1%-<3%	76.3	44	45	38	38	10.8	410	413
3%-<7%	85.3	52	55	44	46	11.3	461	489
7% or more	90.2	64	66	52	54	10.6	596	614
Expenditures per Student								
Less than \$4,400	88.7	48	53	40	44	10.8	443	488
\$4,400-<\$5,200	81.0	61	64	51	53	10.2	596	625
\$5,200-<\$6,300	77.6	49	49	41	41	10.8	457	455
\$6,300 or more	74.6	49	45	40	37	11.9	403	370

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table B4.2— Actual and adjusted federal Children with Disabilities revenues per student in districts receiving funds and per student receiving special education services by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	80.6%	\$52	\$53	\$43	\$44	10.9%	\$475	\$487
Metropolitan Status								
Urban/central cities	86.9	63	63	52	52	10.7	586	581
Suburban/metropolitan	81.1	45	45	38	38	10.8	420	414
Rural	72.8	52	60	43	50	11.4	457	525
Geographic Region								
Northeast	73.7	50	44	41	36	12.8	386	340
Midwest	51.7	42	42	35	35	11.4	357	363
South	94.5	65	71	54	59	10.9	591	647
West	94.8	39	37	33	32	9.3	418	398
Median Household Income (actual)								
Less than \$22,000	76.7	67	76	54	62	11.3	592	678
\$22,000-<\$26,000	78.0	59	64	49	53	11.0	531	574
\$26,000-<\$30,000	84.1	51	50	42	42	11.2	451	446
\$30,000-<\$38,000	81.8	47	45	40	38	10.4	450	435
\$38,000 or more	81.5	41	38	35	32	10.6	383	353
Median Household Income (cost-adjusted)								
Less than \$22,000	77.0	64	71	52	58	11.3	565	628
\$22,000-<\$26,000	84.7	58	59	48	49	10.8	536	545
\$26,000-<\$30,000	82.7	48	50	41	42	11.1	438	455
\$30,000-<\$38,000	79.0	45	44	39	38	10.8	418	409
\$38,000 or more	76.0	39	37	34	32	10.4	378	352
Median Value Owner-Occupied Housing								
Less than \$50,000	65.7	68	78	56	64	11.6	586	671
\$50,000-<\$70,000	79.8	59	63	49	52	10.8	541	574
\$70,000-<\$100,000	85.1	40	40	34	34	10.5	381	382
\$100,000 or more	90.3	45	40	38	34	10.8	420	375
Education Attainment of Householders								
Less than 68% high school graduates	83.4	59	66	48	54	11.3	521	576
68%-<75% high school graduates	77.7	63	62	52	52	10.9	575	570
75%-<83% high school graduates	79.2	45	46	38	38	11.0	406	412
83% or more high school graduates	82.1	42	40	36	35	10.3	405	392
Population in Poverty								
Less than 7%	74.6	41	39	35	33	10.9	377	354
7%-<12%	79.9	45	46	38	39	10.8	420	427
12%-<18%	82.4	50	53	42	44	11.1	449	476
18% or more	85.8	69	72	56	59	10.7	636	670

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B5.1— Actual and adjusted state special education revenues per student in districts receiving funds and per student receiving special education services by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	70.8%	\$205	\$203	\$172	\$170	10.8%	\$1,884	\$1,866
District Enrollment								
0-2,999	62.3	188	194	157	162	11.7	1,590	1,646
3,000-7,999	68.1	199	198	168	167	11.0	1,803	1,794
8,000-24,999	77.1	205	201	173	170	10.5	1,945	1,913
25,000 or more	75.3	221	214	184	178	10.4	2,129	2,058
District Type								
Elementary	77.5	265	249	222	209	10.7	2,436	2,286
Secondary	84.0	213	195	184	168	8.7	2,440	2,234
Unified	70.5	204	203	171	170	10.9	1,867	1,855
School-Age Children in Poverty								
Less than 8%	72.4	194	181	167	156	10.6	1,817	1,693
8%-<15%	72.6	194	193	165	164	11.0	1,756	1,752
15%-<25%	74.7	204	211	171	177	11.0	1,851	1,913
25% or more	63.9	227	224	185	182	10.6	2,122	2,091
Special Education Students								
Less than 9%	68.7	148	146	130	128	7.3	1,985	1,959
9%-<11%	78.5	208	202	176	171	10.0	2,086	2,023
11%-<14%	67.9	222	225	185	188	12.3	1,807	1,833
14% or more	64.3	264	263	210	209	16.4	1,610	1,601
Limited English Proficient Children								
0%	58.4	182	191	152	160	11.8	1,516	1,595
>0%-<1%	66.3	183	189	155	160	11.3	1,613	1,667
2%-<3%	68.7	195	197	165	166	11.2	1,738	1,749
3% or more	79.6	231	219	192	183	10.0	2,296	2,180
Minority Enrollment								
Less than 5%	58.3	169	173	144	147	11.4	1,471	1,509
5%-<20%	70.0	201	199	171	169	11.1	1,794	1,779
20%-<50%	80.5	199	201	167	169	10.9	1,814	1,830
50% or more	72.1	238	228	196	188	10.0	2,361	2,258
School-Age At-Risk Children								
Less than 1%	68.5	190	181	163	156	10.7	1,765	1,687
1%-<3%	75.3	197	195	168	166	10.9	1,804	1,789
3%-<7%	71.4	204	209	170	174	11.3	1,808	1,851
7% or more	67.9	226	222	185	181	10.5	2,144	2,102
Expenditures per Student								
Less than \$4,400	65.2	150	160	126	134	10.7	1,393	1,484
\$4,400-<\$5,200	79.2	178	183	150	154	10.3	1,732	1,779
\$5,200-<\$6,300	80.8	225	219	189	184	10.7	2,090	2,036
\$6,300 or more	56.9	288	266	240	221	12.0	2,376	2,194

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B5.2— Actual and adjusted state special education revenues per student in districts receiving funds and per student receiving special education services by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	70.8%	\$205	\$203	\$172	\$170	10.8%	\$1,884	\$1,866
Metropolitan Status								
Urban/central cities	73.3	234	226	193	187	10.6	2,199	2,125
Suburban/metropolitan	73.9	205	196	174	166	10.7	1,899	1,822
Rural	61.9	168	189	140	158	11.4	1,469	1,654
Geographic Region								
Northeast	47.6	335	305	277	253	12.8	2,578	2,346
Midwest	71.9	162	164	137	138	11.5	1,402	1,420
South	72.0	177	190	147	159	11.0	1,605	1,730
West	85.5	226	211	192	180	9.2	2,465	2,303
Median Household Income (actual)								
Less than \$22,000	60.2	185	205	151	167	11.2	1,648	1,821
\$22,000-<\$26,000	74.1	196	205	163	170	11.2	1,745	1,826
\$26,000-<\$30,000	67.4	207	208	173	174	11.0	1,862	1,873
\$30,000-<\$38,000	75.7	215	204	182	172	10.5	2,043	1,938
\$38,000 or more	74.2	212	194	183	167	10.4	2,027	1,849
Median Household Income (cost-adjusted)								
Less than \$22,000	62.7	215	223	175	182	11.2	1,893	1,969
\$22,000-<\$26,000	69.9	216	216	179	179	10.6	2,032	2,028
\$26,000-<\$30,000	73.7	201	205	169	173	11.1	1,804	1,840
\$30,000-<\$38,000	75.3	201	192	172	165	10.7	1,868	1,785
\$38,000 or more	70.9	183	167	158	145	10.4	1,743	1,596
Median Value Owner-Occupied Housing								
Less than \$50,000	62.9	174	192	143	158	11.6	1,493	1,649
\$50,000-<\$70,000	72.3	181	191	152	160	11.0	1,644	1,732
\$70,000-<\$100,000	77.7	195	192	164	162	10.6	1,825	1,798
\$100,000 or more	70.6	259	233	219	197	10.3	2,504	2,244
Education Attainment of Householders								
Less than 68% high school graduates	68.9	215	222	176	182	11.3	1,889	1,953
68%-<75% high school graduates	64.3	205	202	170	168	11.0	1,859	1,831
75%-<83% high school graduates	74.4	198	198	167	167	10.9	1,805	1,800
83% or more high school graduates	75.2	203	192	175	165	10.2	1,987	1,883
Population in Poverty								
Less than 7%	73.0	204	189	175	162	10.8	1,869	1,730
7%-<12%	75.2	195	197	166	167	10.9	1,796	1,810
12%-<18%	71.5	208	215	174	180	11.0	1,883	1,948
18% or more	63.8	213	213	174	174	10.6	2,005	2,005

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B6.1— Actual and adjusted combined federal Children with Disabilities and state special education revenues per student in districts receiving funds and per student receiving special education services by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	91.8%	\$204	\$203	\$171	\$170	10.9%	\$1,857	\$1,854
District Enrollment								
0-2,999	85.1	176	183	146	153	11.7	1,492	1,557
3,000-7,999	91.9	189	191	160	161	11.2	1,681	1,693
8,000-24,999	92.9	216	215	183	181	10.5	2,046	2,033
25,000 or more	96.6	226	219	188	183	10.4	2,159	2,094
District Type								
Elementary	92.1	267	251	224	210	11.0	2,391	2,244
Secondary	94.0	214	196	185	169	8.7	2,470	2,264
Unified	91.8	203	203	170	170	11.0	1,841	1,843
School-Age Children in Poverty								
Less than 8%	91.8	186	174	160	150	10.7	1,740	1,624
8%-<15%	90.6	193	193	164	164	11.0	1,755	1,756
15%-<25%	91.8	211	220	177	184	11.2	1,889	1,964
25% or more	93.0	219	219	179	179	10.9	2,005	2,007
Special Education Students								
Less than 9%	91.1	152	152	133	133	7.3	2,024	2,032
9%-<11%	92.3	223	218	189	185	10.0	2,234	2,185
11%-<14%	93.1	207	211	173	176	12.2	1,694	1,721
14% or more	89.5	243	244	194	194	16.4	1,483	1,485
Limited English Proficient Children								
0%	82.0	166	176	139	147	11.9	1,379	1,461
>0%-<1%	88.1	174	181	147	153	11.3	1,536	1,599
2%-<3%	90.6	188	191	159	161	11.1	1,691	1,712
3% or more	98.4	245	236	204	196	10.3	2,372	2,278
Minority Enrollment								
Less than 5%	82.4	147	152	125	129	11.5	1,276	1,313
5%-<20%	90.5	194	193	164	164	11.2	1,725	1,719
20%-<50%	95.8	215	219	181	184	11.0	1,952	1,988
50% or more	96.7	240	233	198	192	10.3	2,321	2,251
School-Age At-Risk Children								
Less than 1%	87.3	180	173	155	148	10.7	1,671	1,600
1%-<3%	90.8	200	199	171	170	10.9	1,832	1,822
3%-<7%	92.6	205	212	172	177	11.4	1,807	1,865
7% or more	95.4	221	220	181	180	10.7	2,056	2,044
Expenditures per Student								
Less than \$4,400	94.7	148	159	124	134	10.9	1,358	1,463
\$4,400-<\$5,200	90.2	211	218	178	183	10.3	2,044	2,111
\$5,200-<\$6,300	90.7	243	237	203	199	10.8	2,238	2,189
\$6,300 or more	91.7	219	202	182	168	11.8	1,829	1,687

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Children with Disabilities and state special education revenues, and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table B6.2— Actual and adjusted combined federal Children with Disabilities and state special education revenues per student in districts receiving funds and per student receiving special education services by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	91.8%	\$204	\$203	\$171	\$170	10.9%	\$1,857	\$1,854
Metropolitan Status								
Urban/central cities	93.6	242	235	200	194	10.7	2,234	2,173
Suburban/metropolitan	92.8	202	195	172	166	10.8	1,870	1,804
Rural	87.9	162	183	135	152	11.4	1,413	1,599
Geographic Region								
Northeast	98.4	200	181	165	149	12.4	1,586	1,435
Midwest	77.4	179	181	150	152	11.5	1,546	1,567
South	95.2	198	214	165	179	10.9	1,809	1,961
West	97.0	238	223	202	189	9.3	2,553	2,393
Median Household Income (actual)								
Less than \$22,000	86.6	188	210	154	171	11.4	1,657	1,850
\$22,000-<\$26,000	92.4	207	219	172	181	11.1	1,855	1,957
\$26,000-<\$30,000	93.3	196	196	163	164	11.3	1,722	1,725
\$30,000-<\$38,000	92.9	216	206	183	174	10.5	2,060	1,961
\$38,000 or more	93.0	205	188	176	161	10.6	1,931	1,765
Median Household Income (cost-adjusted)								
Less than \$22,000	89.4	206	218	167	177	11.4	1,798	1,904
\$22,000-<\$26,000	93.4	215	215	178	179	10.9	1,971	1,976
\$26,000-<\$30,000	93.1	202	207	170	174	11.1	1,818	1,862
\$30,000-<\$38,000	91.6	205	196	175	168	10.8	1,887	1,811
\$38,000 or more	89.9	177	163	153	141	10.4	1,698	1,561
Median Value Owner-Occupied Housing								
Less than \$50,000	82.7	186	208	153	171	11.7	1,594	1,778
\$50,000-<\$70,000	92.0	193	204	162	171	10.9	1,773	1,871
\$70,000-<\$100,000	94.7	196	193	165	164	10.5	1,855	1,834
\$100,000 or more	97.0	231	207	195	175	10.8	2,134	1,911
Education Attainment of Householders								
Less than 68% high school graduates	92.3	214	225	175	184	11.4	1,866	1,963
68%-<75% high school graduates	91.6	197	195	164	162	11.0	1,783	1,759
75%-<83% high school graduates	91.0	201	201	170	170	11.0	1,821	1,821
83% or more high school graduates	92.4	202	192	174	165	10.3	1,958	1,863
Population in Poverty								
Less than 7%	91.4	196	182	169	157	10.9	1,794	1,664
7%-<12%	91.7	200	202	170	171	10.8	1,840	1,858
12%-<18%	91.9	207	215	173	179	11.2	1,840	1,913
18% or more	92.2	212	215	172	175	10.8	1,952	1,983

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Children with Disabilities and state special education revenues, and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table B7.1— Actual and adjusted federal Bilingual Education revenues per student in districts receiving funds and per student with limited English proficiency by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	7.6%	\$8	\$8	\$7	\$7	10.1%	\$78	\$80
District Enrollment								
0-2,999	0.8	97	106	78	85	9.1	992	1,078
3,000-7,999	1.8	20	21	16	17	9.8	202	211
8,000-24,999	4.7	11	12	9	10	8.1	139	146
25,000 or more	20.3	4	3	3	3	10.5	35	32
District Type								
Elementary	0.5	3	3	2	2	7.2	40	37
Secondary	2.7	9	8	7	7	11.8	76	69
Unified	7.8	8	8	7	7	10.1	78	80
School-Age Children in Poverty								
Less than 8%	3.4	5	5	5	4	4.7	115	106
8%-<15%	2.3	11	10	9	8	5.3	196	184
15%-<25%	6.6	6	6	5	5	5.2	106	109
25% or more	17.0	9	10	7	8	13.6	66	69
Special Education Students								
Less than 9%	8.2	9	10	7	8	6.2	134	147
9%-<11%	13.2	5	5	4	4	13.2	34	34
11%-<14%	2.3	20	20	16	16	7.5	260	262
14% or more	5.9	14	14	11	10	6.8	200	196
Limited English Proficient Children								
0%	0.1	145	160	121	134	0.0		
>0%-<1%	0.5	22	25	19	22	0.7	3,283	3,805
2%-<3%	2.8	6	6	5	5	2.0	286	302
3% or more	19.8	8	8	6	7	11.5	70	70
Minority Enrollment								
Less than 5%	0.0	81	73	64	58	2.7	3,023	2,694
5%-<20%	0.9	12	13	10	11	2.3	492	546
20%-<50%	6.4	6	6	5	5	5.0	126	128
50% or more	21.2	8	9	7	7	12.0	68	69
School-Age At-Risk Children								
Less than 1%	0.2	54	52	45	43	2.3	1,551	1,369
1%-<3%	5.2	6	6	5	5	3.8	150	149
3%-<7%	7.2	7	8	6	7	6.5	113	120
7% or more	15.9	9	9	7	7	13.7	63	63
Expenditures per Student								
Less than \$4,400	4.2	11	12	9	10	5.2	206	234
\$4,400-<\$5,200	4.3	12	12	10	10	9.6	119	125
\$5,200-<\$6,300	17.1	4	4	3	3	12.5	33	32
\$6,300 or more	5.5	16	15	12	12	7.0	213	207

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B7.2— Actual and adjusted federal Bilingual Education revenues per student in districts receiving funds and per student with limited English proficiency by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	7.6%	\$8	\$8	\$7	\$7	10.1%	\$78	\$80
Metropolitan Status								
Urban/central cities	19.9	5	5	4	4	11.7	42	40
Suburban/metropolitan	3.8	8	9	7	7	6.3	133	135
Rural	1.9	44	49	35	40	6.5	638	722
Geographic Region								
Northeast	3.4	10	9	8	7	8.2	120	105
Midwest	6.2	6	5	5	4	7.9	67	61
South	6.1	8	8	6	7	6.9	111	122
West	14.9	9	9	7	8	13.6	66	68
Median Household Income (actual)								
Less than \$22,000	5.0	34	37	27	30	11.7	276	308
\$22,000-<\$26,000	6.4	5	6	4	5	6.7	80	83
\$26,000-<\$30,000	10.4	5	4	4	4	7.8	61	57
\$30,000-<\$38,000	9.9	4	4	4	3	16.5	26	23
\$38,000 or more	5.6	6	6	5	5	3.9	162	154
Median Household Income (cost-adjusted)								
Less than \$22,000	5.5	30	33	24	26	12.6	229	251
\$22,000-<\$26,000	15.5	4	4	4	3	12.8	34	33
\$26,000-<\$30,000	7.9	6	6	5	5	4.7	117	118
\$30,000-<\$38,000	2.1	8	7	7	6	4.7	168	156
\$38,000 or more	2.8	7	6	6	5	5.3	125	112
Median Value Owner-Occupied Housing								
Less than \$50,000	3.6	30	33	24	27	10.6	268	300
\$50,000-<\$70,000	3.3	8	8	6	7	5.9	127	138
\$70,000-<\$100,000	10.4	4	4	3	3	7.3	54	52
\$100,000 or more	12.7	6	5	5	4	12.8	44	40
Education Attainment of Householders								
Less than 68% high school graduates	8.5	15	16	12	13	10.7	135	146
68%-<75% high school graduates	10.4	5	5	4	4	15.7	31	29
75%-<83% high school graduates	6.3	6	6	5	5	5.5	109	108
83% or more high school graduates	5.6	6	5	5	4	4.9	115	109
Population in Poverty								
Less than 7%	2.9	7	6	6	5	4.3	164	149
7%-<12%	4.7	5	5	4	4	4.2	111	109
12%-<18%	7.2	8	7	6	6	6.2	123	119
18% or more	15.7	9	10	8	8	14.6	63	67

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B8.1— Actual and adjusted state bilingual education revenues per student in districts receiving funds and per student with limited English proficiency by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	21.8%	\$32	\$32	\$27	\$26	5.4%	\$592	\$580
District Enrollment								
0-2,999	12.2	18	18	15	14	3.8	433	417
3,000-7,999	17.5	20	19	16	16	3.6	544	526
8,000-24,999	23.1	23	23	19	19	5.2	439	436
25,000 or more	32.1	47	46	39	39	6.8	700	685
District Type								
Elementary	7.8	14	13	11	10	1.4	596	521
Secondary	18.4	18	16	16	13	3.5	511	439
Unified	22.0	33	32	27	26	5.4	593	581
School-Age Children in Poverty								
Less than 8%	18.0	14	13	12	11	2.3	610	536
8%-<15%	17.2	14	13	11	11	2.7	493	468
15%-<25%	27.9	44	45	37	37	4.5	981	984
25% or more	22.5	41	40	33	32	10.4	390	380
Special Education Students								
Less than 9%	17.7	21	23	18	19	7.2	296	317
9%-<11%	24.4	43	42	36	35	6.7	637	618
11%-<14%	21.2	30	30	25	24	3.9	774	755
14% or more	24.3	26	24	21	19	3.0	854	780
Limited English Proficient Children								
0%	6.5	9	9	7	7	0.0		
>0%-<1%	9.3	7	7	6	6	0.7	985	982
2%-<3%	19.2	12	12	10	10	1.8	640	641
3% or more	37.1	49	48	41	40	8.5	581	567
Minority Enrollment								
Less than 5%	3.7	4	4	4	3	0.9	312	296
5%-<20%	21.8	9	8	8	7	1.8	486	457
20%-<50%	29.1	28	28	23	23	3.5	784	788
50% or more	28.7	56	54	46	44	10.3	542	525
School-Age At-Risk Children								
Less than 1%	16.6	13	12	11	10	2.0	623	545
1%-<3%	20.1	13	13	11	11	2.7	487	480
3%-<7%	25.3	28	29	24	24	4.1	684	693
7% or more	23.6	61	59	50	48	10.6	573	556
Expenditures per Student								
Less than \$4,400	11.1	10	11	8	9	4.7	218	236
\$4,400-<\$5,200	26.3	16	17	13	14	6.7	238	256
\$5,200-<\$6,300	28.4	51	50	43	42	5.2	985	968
\$6,300 or more	21.2	42	37	34	31	4.2	968	872

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Table B8.2— Actual and adjusted state bilingual education revenues per student in districts receiving funds and per student with limited English proficiency by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	21.8%	\$32	\$32	\$27	\$26	5.4%	\$592	\$580
Metropolitan Status								
Urban/central cities	29.2	35	34	29	28	7.8	449	431
Suburban/metropolitan	23.6	34	33	28	27	3.9	856	834
Rural	9.8	14	17	12	14	4.5	306	360
Geographic Region								
Northeast	15.8	48	42	38	34	4.5	1,031	903
Midwest	18.2	28	24	23	20	4.1	662	575
South	34.1	32	33	27	28	6.5	495	515
West	10.4	23	24	20	20	3.2	728	739
Median Household Income (actual)								
Less than \$22,000	14.9	39	42	31	34	10.0	387	418
\$22,000-<\$26,000	22.2	17	18	14	14	6.3	265	276
\$26,000-<\$30,000	27.2	63	59	52	49	6.7	938	891
\$30,000-<\$38,000	19.8	22	22	19	18	3.5	624	612
\$38,000 or more	23.8	17	16	15	14	2.6	665	612
Median Household Income (cost-adjusted)								
Less than \$22,000	15.0	53	54	42	43	10.7	491	498
\$22,000-<\$26,000	24.3	46	45	38	37	7.7	597	574
\$26,000-<\$30,000	23.9	34	34	28	29	3.7	919	934
\$30,000-<\$38,000	18.7	10	10	9	8	3.1	331	306
\$38,000 or more	26.7	13	11	11	10	2.4	523	460
Median Value Owner-Occupied Housing								
Less than \$50,000	15.1	22	25	17	20	8.1	263	299
\$50,000-<\$70,000	21.2	14	15	12	12	5.8	238	253
\$70,000-<\$100,000	34.2	48	47	40	39	4.8	995	964
\$100,000 or more	17.9	35	31	29	26	3.9	880	786
Education Attainment of Householders								
Less than 68% high school graduates	23.4	68	66	56	54	9.9	690	671
68%-<75% high school graduates	15.1	15	15	13	13	6.7	222	221
75%-<83% high school graduates	24.3	28	28	23	24	3.1	897	909
83% or more high school graduates	23.7	12	11	10	9	2.7	431	392
Population in Poverty								
Less than 7%	20.8	14	12	12	10	2.3	572	503
7%-<12%	21.8	27	27	23	23	3.3	815	822
12%-<18%	22.3	49	48	41	40	5.1	945	931
18% or more	22.1	39	39	32	31	10.5	372	365

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B9.1— Actual and adjusted combined federal and state bilingual education revenues per student in districts receiving funds and per student with limited English proficiency by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	26.3%	\$29	\$28	\$24	\$24	6.4%	\$449	\$441
District Enrollment								
0-2,999	12.7	24	24	19	19	4.0	549	546
3,000-7,999	18.9	20	20	17	16	4.0	506	494
8,000-24,999	26.2	22	22	18	18	5.3	415	415
25,000 or more	43.7	37	36	30	30	8.3	438	428
District Type								
Elementary	8.3	13	12	10	9	1.7	466	408
Secondary	20.5	18	15	15	13	4.6	374	322
Unified	26.6	29	29	24	24	6.4	450	442
School-Age Children in Poverty								
Less than 8%	20.9	13	12	11	10	2.6	509	449
8%-<15%	19.2	13	13	11	11	2.9	444	421
15%-<25%	30.5	42	42	35	35	4.6	911	914
25% or more	32.6	33	33	27	26	12.1	272	267
Special Education Students								
Less than 9%	22.3	20	22	17	18	6.7	297	320
9%-<11%	31.9	35	34	29	28	9.1	382	371
11%-<14%	22.3	31	30	25	25	4.0	761	744
14% or more	29.4	25	23	19	18	3.6	664	611
Limited English Proficient Children								
0%	6.6	11	11	9	9	0.0		
>0%-<1%	9.8	7	8	6	6	0.7	1,098	1,120
2%-<3%	21.7	11	11	9	9	1.9	599	602
3% or more	47.8	41	41	34	33	9.7	429	419
Minority Enrollment								
Less than 5%	3.8	5	5	4	4	0.9	405	378
5%-<20%	22.5	9	9	8	7	1.8	490	465
20%-<50%	33.9	25	25	21	21	3.7	681	685
50% or more	40.2	44	43	36	35	11.5	384	375
School-Age At-Risk Children								
Less than 1%	16.7	14	12	12	10	2.0	645	564
1%-<3%	23.1	13	13	11	11	2.8	446	440
3%-<7%	29.1	27	27	22	23	4.2	628	639
7% or more	33.7	47	46	38	37	12.1	385	375
Expenditures per Student								
Less than \$4,400	15.0	11	12	9	10	4.7	227	249
\$4,400-<\$5,200	27.5	17	18	14	15	6.8	251	270
\$5,200-<\$6,300	38.0	40	39	33	33	7.9	503	494
\$6,300 or more	24.9	39	35	32	29	4.6	822	745

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal and state bilingual education revenues, and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table B9.2— Actual and adjusted combined federal and state bilingual education revenues per student in districts receiving funds and per student with limited English proficiency by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	26.3%	\$29	\$28	\$24	\$24	6.4%	\$449	\$441
Metropolitan Status								
Urban/central cities	39.6	28	27	23	22	9.7	292	281
Suburban/metropolitan	26.4	32	31	26	26	4.1	770	752
Rural	11.4	20	23	16	18	4.6	405	470
Geographic Region								
Northeast	18.9	42	37	34	29	5.0	819	716
Midwest	18.2	29	26	24	21	4.1	705	614
South	37.6	30	32	25	26	6.2	493	514
West	22.5	17	17	14	14	9.9	166	170
Median Household Income (actual)								
Less than \$22,000	17.2	44	48	35	38	9.9	434	472
\$22,000-<\$26,000	26.3	16	16	13	13	6.2	250	261
\$26,000-<\$30,000	29.8	59	56	49	46	6.6	883	839
\$30,000-<\$38,000	29.2	17	16	14	13	7.8	209	204
\$38,000 or more	26.8	17	16	14	13	2.7	607	560
Median Household Income (cost-adjusted)								
Less than \$22,000	17.7	54	56	44	45	10.7	499	513
\$22,000-<\$26,000	33.7	35	34	29	28	9.9	355	342
\$26,000-<\$30,000	28.1	30	31	25	26	3.8	800	813
\$30,000-<\$38,000	20.3	10	10	9	8	3.1	329	305
\$38,000 or more	28.8	13	11	11	9	2.5	479	421
Median Value Owner-Occupied Housing								
Less than \$50,000	16.3	27	30	21	24	8.0	323	366
\$50,000-<\$70,000	23.3	14	15	11	12	5.8	238	253
\$70,000-<\$100,000	38.1	44	43	37	36	4.9	913	884
\$100,000 or more	27.9	25	22	20	18	7.8	315	282
Education Attainment of Householders								
Less than 68% high school graduates	25.4	68	67	55	54	9.8	687	673
68%-<75% high school graduates	24.8	11	11	9	9	10.5	107	105
75%-<83% high school graduates	27.4	26	26	22	22	3.4	762	771
83% or more high school graduates	27.4	11	10	10	9	2.9	386	353
Population in Poverty								
Less than 7%	23.3	13	12	11	10	2.5	513	452
7%-<12%	23.8	26	26	22	22	3.3	760	766
12%-<18%	26.7	43	42	36	35	5.2	820	808
18% or more	31.4	32	32	26	26	12.5	258	256

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal and state bilingual education revenues, and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B10.1— Actual and adjusted federal Child Nutrition Act revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	97.8%	\$106	\$109	\$89	\$91	17.9%	\$594	\$610
District Enrollment								
0-2,999	95.6	91	101	76	84	16.3	560	619
3,000-7,999	97.3	91	98	76	82	15.7	582	627
8,000-24,999	98.7	93	97	78	81	16.3	573	595
25,000 or more	99.2	140	134	116	111	22.1	633	604
District Type								
Elementary	91.1	92	89	77	75	13.0	701	678
Secondary	89.8	42	40	36	35	13.4	313	299
Unified	98.0	108	111	90	92	18.0	597	614
School-Age Children in Poverty								
Less than 8%	95.8	42	41	37	35	5.8	729	701
8%-<15%	97.2	72	73	61	63	11.4	629	643
15%-<25%	98.5	112	119	94	100	18.7	600	637
25% or more	99.1	182	185	149	152	32.4	560	571
Special Education Students								
Less than 9%	98.3	96	100	83	87	16.7	573	601
9%-<11%	98.8	113	114	95	95	18.7	605	609
11%-<14%	98.4	108	110	89	91	17.8	606	620
14% or more	93.2	106	112	84	88	18.3	579	608
Limited English Proficient Children								
0%	94.6	95	107	80	89	16.5	572	642
>0%-<1%	97.4	91	100	77	84	15.8	577	633
2%-<3%	97.7	91	96	76	81	15.4	590	623
3% or more	98.9	135	129	112	107	22.2	609	583
Minority Enrollment								
Less than 5%	95.8	70	76	59	64	12.5	558	604
5%-<20%	96.4	64	67	54	57	11.3	566	594
20%-<50%	98.7	102	109	86	92	16.7	610	651
50% or more	99.5	176	172	145	142	29.0	607	595
School-Age At-Risk Children								
Less than 1%	95.4	43	44	37	38	6.5	653	664
1%-<3%	97.1	67	69	58	59	11.1	604	622
3%-<7%	98.6	111	118	93	98	18.4	603	638
7% or more	99.2	182	184	149	151	31.5	577	583
Expenditures per Student								
Less than \$4,400	98.4	114	128	96	107	20.0	572	640
\$4,400-<\$5,200	98.7	105	111	88	93	17.9	587	621
\$5,200-<\$6,300	97.1	109	107	91	89	17.5	620	610
\$6,300 or more	96.7	95	87	79	72	15.8	605	554

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B10.2— Actual and adjusted federal Child Nutrition Act revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	97.8%	\$106	\$109	\$89	\$91	17.9%	\$594	\$610
Metropolitan Status								
Urban/central cities	99.1	152	145	125	120	25.6	592	568
Suburban/metropolitan	97.0	74	74	62	62	11.8	622	624
Rural	97.7	120	139	100	115	21.3	565	652
Geographic Region								
Northeast	94.5	93	83	77	68	15.1	619	547
Midwest	97.8	80	80	67	67	15.3	519	523
South	99.0	133	148	111	123	21.2	626	696
West	98.2	101	97	85	82	17.2	587	562
Median Household Income (actual)								
Less than \$22,000	99.1	169	191	138	156	31.8	531	599
\$22,000-<\$26,000	98.4	127	135	106	112	22.5	563	598
\$26,000-<\$30,000	98.2	122	117	101	98	19.5	624	601
\$30,000-<\$38,000	97.7	86	82	73	70	12.7	674	645
\$38,000 or more	95.7	41	38	35	33	5.9	691	645
Median Household Income (cost-adjusted)								
Less than \$22,000	98.8	174	190	142	155	32.5	536	583
\$22,000-<\$26,000	98.8	142	141	117	117	23.6	600	596
\$26,000-<\$30,000	97.6	98	102	83	87	15.5	635	661
\$30,000-<\$38,000	97.2	58	58	50	50	9.1	640	632
\$38,000 or more	95.4	32	30	28	26	4.6	689	652
Median Value Owner-Occupied Housing								
Less than \$50,000	98.5	141	158	116	130	26.5	531	596
\$50,000-<\$70,000	98.4	111	118	93	99	18.7	593	631
\$70,000-<\$100,000	98.3	86	85	72	72	13.5	632	628
\$100,000 or more	96.1	89	78	74	66	13.2	673	592
Education Attainment of Householders								
Less than 68% high school graduates	98.6	160	173	131	142	28.0	572	617
68%-<75% high school graduates	98.4	130	127	108	106	21.8	595	583
75%-<83% high school graduates	97.6	86	88	73	75	14.0	618	634
83% or more high school graduates	96.5	50	49	43	43	8.0	626	615
Population in Poverty								
Less than 7%	95.2	39	37	34	32	5.5	705	673
7%-<12%	97.9	80	82	69	70	12.6	635	650
12%-<18%	98.7	119	125	100	105	20.0	596	626
18% or more	99.3	184	189	150	155	32.8	560	576

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table B11.1— Actual and adjusted state school lunch revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	76.2%	\$8	\$8	\$7	\$7	17.5%	\$47	\$48
District Enrollment								
0-2,999	69.6	7	8	6	7	16.0	45	48
3,000-7,999	73.0	7	7	6	6	15.0	45	46
8,000-24,999	75.1	6	6	5	5	16.0	40	40
25,000 or more	85.1	12	11	10	9	21.4	54	52
District Type								
Elementary	75.4	10	10	9	8	13.2	78	76
Secondary	76.1	4	4	3	3	13.0	30	28
Unified	76.2	8	8	7	7	17.6	47	48
School-Age Children in Poverty								
Less than 8%	75.9	5	5	5	4	5.8	91	88
8%-<15%	76.4	7	7	6	6	11.4	58	59
15%-<25%	76.9	9	10	8	8	18.5	51	54
25% or more	75.5	11	11	9	9	31.8	35	34
Special Education Students								
Less than 9%	75.5	11	11	9	10	16.5	65	67
9%-<11%	77.8	8	8	7	7	18.3	44	43
11%-<14%	79.3	7	7	6	6	17.7	40	40
14% or more	67.5	7	7	6	6	17.1	41	42
Limited English Proficient Children								
0%	68.5	7	8	6	7	16.4	44	48
>0%-<1%	67.5	7	7	6	6	14.8	45	48
2%-<3%	72.4	8	8	7	7	14.2	56	58
3% or more	88.2	10	9	8	8	22.1	44	42
Minority Enrollment								
Less than 5%	66.7	7	7	6	6	12.3	56	59
5%-<20%	73.8	6	6	5	5	11.0	54	56
20%-<50%	78.8	6	7	5	5	15.6	40	42
50% or more	83.3	13	13	11	11	28.0	47	45
School-Age At-Risk Children								
Less than 1%	72.1	6	6	5	5	6.5	85	85
1%-<3%	77.0	8	9	7	7	10.9	76	79
3%-<7%	78.4	7	8	6	6	18.1	40	42
7% or more	76.3	11	11	9	9	30.8	37	35
Expenditures per Student								
Less than \$4,400	68.6	9	9	7	8	18.7	45	49
\$4,400-<\$5,200	77.3	7	7	6	6	18.2	36	37
\$5,200-<\$6,300	81.1	11	11	9	9	17.3	63	62
\$6,300 or more	78.0	7	7	6	6	15.8	46	43

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B11.2— Actual and adjusted state school lunch revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	76.2%	\$8	\$8	\$7	\$7	17.5%	\$47	\$48
Metropolitan Status								
Urban/central cities	79.6	12	12	10	10	25.3	48	46
Suburban/metropolitan	77.7	6	6	5	5	11.8	53	52
Rural	69.4	8	9	7	8	20.6	39	44
Geographic Region								
Northeast	83.8	8	7	7	6	15.6	53	48
Midwest	64.6	6	6	5	5	15.0	38	39
South	80.8	8	8	6	7	20.1	38	41
West	75.3	12	12	10	10	17.0	70	68
Median Household Income (actual)								
Less than \$22,000	64.3	9	10	7	8	30.8	28	31
\$22,000-<\$26,000	77.2	9	10	8	8	22.8	40	42
\$26,000-<\$30,000	78.1	8	8	7	6	20.2	39	37
\$30,000-<\$38,000	79.9	8	8	7	7	13.2	63	60
\$38,000 or more	78.8	8	8	7	7	6.1	125	124
Median Household Income (cost-adjusted)								
Less than \$22,000	67.4	10	10	8	8	31.6	30	32
\$22,000-<\$26,000	82.1	10	10	8	8	23.8	42	41
\$26,000-<\$30,000	75.2	10	10	8	9	15.3	64	67
\$30,000-<\$38,000	76.6	6	6	5	5	9.2	66	65
\$38,000 or more	76.2	4	4	4	4	4.6	90	86
Median Value Owner-Occupied Housing								
Less than \$50,000	67.8	8	8	6	7	25.7	29	33
\$50,000-<\$70,000	72.5	8	9	7	8	18.6	45	48
\$70,000-<\$100,000	79.2	7	7	6	6	13.9	50	49
\$100,000 or more	84.1	10	9	8	8	13.9	70	65
Education Attainment of Householders								
Less than 68% high school graduates	73.4	10	10	8	8	27.0	35	37
68%-<75% high school graduates	78.1	10	9	8	8	22.1	44	42
75%-<83% high school graduates	76.9	9	9	8	8	13.8	63	65
83% or more high school graduates	76.4	5	5	5	5	8.0	67	65
Population in Poverty								
Less than 7%	75.7	5	5	4	4	5.6	87	84
7%-<12%	80.1	9	10	8	8	12.8	72	75
12%-<18%	74.1	8	8	6	7	20.0	38	40
18% or more	74.8	11	11	9	9	32.3	35	35

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B12.1— Actual and adjusted combined federal Child Nutrition Act and state school lunch revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.3%	\$112	\$115	\$94	\$96	17.8%	\$630	\$646
District Enrollment								
0-2,999	96.5	96	106	80	88	16.2	589	650
3,000-7,999	97.9	96	103	80	86	15.6	611	657
8,000-24,999	98.8	98	102	82	85	16.3	602	624
25,000 or more	99.7	150	144	125	120	22.1	680	650
District Type								
Elementary	93.0	98	95	83	80	12.8	758	735
Secondary	91.5	44	42	38	37	13.3	333	318
Unified	98.5	114	117	95	98	18.0	633	650
School-Age Children in Poverty								
Less than 8%	96.8	46	44	40	38	5.8	796	765
8%-<15%	98.1	76	78	65	67	11.4	669	684
15%-<25%	98.7	120	127	101	107	18.7	642	682
25% or more	99.2	190	193	156	158	32.4	586	596
Special Education Students								
Less than 9%	98.7	103	109	90	94	16.7	620	651
9%-<11%	99.2	120	120	100	101	18.6	643	646
11%-<14%	98.8	113	116	93	96	17.8	637	650
14% or more	94.5	110	115	87	91	18.2	602	631
Limited English Proficient Children								
0%	95.8	100	112	83	93	16.5	599	672
>0%-<1%	97.6	96	105	80	88	15.8	605	664
2%-<3%	98.6	97	102	81	86	15.4	630	665
3% or more	99.1	144	137	119	114	22.2	647	619
Minority Enrollment								
Less than 5%	96.6	74	80	63	68	12.5	593	641
5%-<20%	97.3	68	71	58	60	11.3	601	631
20%-<50%	99.2	107	114	90	96	16.7	638	680
50% or more	99.6	187	184	155	151	28.9	647	634
School-Age At-Risk Children								
Less than 1%	96.4	47	48	41	41	6.5	709	721
1%-<3%	98.0	73	75	63	64	11.1	659	678
3%-<7%	98.9	116	123	98	103	18.4	632	669
7% or more	99.3	191	193	157	158	31.5	607	612
Expenditures per Student								
Less than \$4,400	98.7	120	134	100	112	20.0	600	670
\$4,400-<\$5,200	99.2	111	117	93	98	17.9	620	655
\$5,200-<\$6,300	97.6	117	115	98	96	17.5	669	659
\$6,300 or more	97.5	101	92	83	76	15.7	640	585

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Child Nutrition and state school lunch revenues.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B12.2— Actual and adjusted combined federal Child Nutrition Act and state school lunch revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.3%	\$112	\$115	\$94	\$96	17.8%	\$630	\$646
Metropolitan Status								
Urban/central cities	99.2	162	156	134	129	25.6	634	608
Suburban/metropolitan	97.8	78	78	66	66	11.8	660	662
Rural	98.2	125	145	104	120	21.2	590	680
Geographic Region								
Northeast	95.6	100	88	82	73	15.0	664	588
Midwest	98.1	83	84	70	70	15.3	542	547
South	99.6	139	155	116	129	21.2	656	729
West	98.4	110	106	93	89	17.2	639	613
Median Household Income (actual)								
Less than \$22,000	99.2	174	197	143	161	31.8	548	618
\$22,000-<\$26,000	98.6	134	142	111	118	22.5	594	630
\$26,000-<\$30,000	98.9	129	124	107	103	19.5	660	636
\$30,000-<\$38,000	98.0	93	89	78	75	12.7	725	694
\$38,000 or more	96.8	47	44	40	38	5.9	792	745
Median Household Income (cost-adjusted)								
Less than \$22,000	98.9	181	197	148	161	32.5	555	604
\$22,000-<\$26,000	99.0	150	148	124	123	23.6	634	629
\$26,000-<\$30,000	98.4	106	111	90	94	15.4	688	716
\$30,000-<\$38,000	97.6	63	62	54	54	9.1	689	681
\$38,000 or more	96.7	34	33	30	28	4.5	754	714
Median Value Owner-Occupied Housing								
Less than \$50,000	98.8	145	163	120	134	26.4	549	616
\$50,000-<\$70,000	98.7	118	126	99	106	18.7	630	671
\$70,000-<\$100,000	99.1	90	90	76	76	13.5	669	664
\$100,000 or more	96.8	97	86	81	72	13.2	735	650
Education Attainment of Householders								
Less than 68% high school graduates	98.9	167	180	137	148	28.0	596	642
68%-<75% high school graduates	98.6	137	134	114	112	21.8	630	616
75%-<83% high school graduates	98.3	93	96	79	81	13.9	671	688
83% or more high school graduates	97.4	54	53	47	46	8.0	675	663
Population in Poverty								
Less than 7%	96.5	42	41	37	35	5.5	765	730
7%-<12%	98.3	87	90	75	77	12.6	692	709
12%-<18%	99.0	124	131	104	110	20.0	622	654
18% or more	99.4	193	199	158	163	32.8	589	605

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Child Nutrition and state school lunch revenues, and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table B13.1— Actual and adjusted federal Impact Aid revenues per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	41.1%	\$40	\$41	\$33	\$34
District Enrollment					
0-2,999	15.5	180	183	147	149
3,000-7,999	24.8	55	58	46	48
8,000-24,999	39.1	34	36	29	31
25,000 or more	77.2	14	14	12	12
District Type					
Elementary	22.4	90	85	75	71
Secondary	18.2	75	78	65	66
Unified	41.7	39	40	33	34
School-Age Children in Poverty					
Less than 8%	25.0	47	46	41	40
8%-<15%	35.2	36	37	31	32
15%-<25%	44.3	38	40	32	34
25% or more	56.3	40	41	32	33
Special Education Students					
Less than 9%	34.6	55	59	48	51
9%-<11%	45.9	29	29	24	25
11%-<14%	45.7	31	32	25	26
14% or more	32.5	69	67	54	52
Limited English Proficient Children					
0%	16.5	161	168	135	140
>0%-<1%	27.1	33	35	28	29
2%-<3%	42.7	39	41	33	35
3% or more	55.4	32	32	26	26
Minority Enrollment					
Less than 5%	10.8	13	14	11	12
5%-<20%	32.4	36	38	31	32
20%-<50%	52.6	38	40	33	34
50% or more	61.9	46	47	37	38
School-Age At-Risk Children					
Less than 1%	19.7	72	73	62	63
1%-<3%	35.7	40	41	34	35
3%-<7%	45.3	36	37	30	31
7% or more	57.8	34	35	27	28
Expenditures per Student					
Less than \$4,400	37.5	31	34	26	29
\$4,400-<\$5,200	37.9	40	42	34	36
\$5,200-<\$6,300	50.1	32	33	27	28
\$6,300 or more	39.3	58	57	47	46

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Child Nutrition and state school lunch revenues, and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B13.2— Actual and adjusted federal Impact Aid revenues per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	41.1%	\$40	\$41	\$33	\$34
Metropolitan Status					
Urban/central cities	67.4	17	18	15	15
Suburban/metropolitan	34.9	32	32	27	27
Rural	24.4	130	136	106	111
Geographic Region					
Northeast	34.1	23	21	19	17
Midwest	22.0	43	47	36	38
South	50.8	24	26	20	22
West	51.3	72	72	59	60
Median Household Income (actual)					
Less than \$22,000	32.5	104	111	83	89
\$22,000-<\$26,000	42.6	37	40	31	34
\$26,000-<\$30,000	55.9	21	21	18	18
\$30,000-<\$38,000	45.0	26	25	22	22
\$38,000 or more	27.3	45	43	39	38
Median Household Income (cost-adjusted)					
Less than \$22,000	36.8	93	98	75	79
\$22,000-<\$26,000	53.7	25	26	21	22
\$26,000-<\$30,000	45.9	33	34	29	30
\$30,000-<\$38,000	34.6	32	31	27	27
\$38,000 or more	22.6	40	38	34	32
Median Value Owner-Occupied Housing					
Less than \$50,000	28.6	83	88	67	71
\$50,000-<\$70,000	40.5	39	42	33	36
\$70,000-<\$100,000	52.8	26	26	22	22
\$100,000 or more	42.7	29	27	25	24
Education Attainment of Householders					
Less than 68% high school graduates	34.6	61	63	49	50
68%-<75% high school graduates	46.1	18	18	15	15
75%-<83% high school graduates	43.4	35	36	30	31
83% or more high school graduates	40.4	50	51	43	44
Population in Poverty					
Less than 7%	24.9	50	49	43	42
7%-<12%	40.3	39	41	33	35
12%-<18%	47.1	28	29	23	25
18% or more	52.6	45	46	36	37

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table B14.1— Actual and adjusted other federal categorical revenues (Eisenhower Math and Science, Drug Free Schools, Chapter 2 Block Grants, Vocational Education, Indian Education, and all other federal aid) per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	99.6%	\$62	\$63	\$52	\$53
District Enrollment					
0-2,999	98.5	49	53	41	44
3,000-7,999	99.7	52	55	44	46
8,000-24,999	100.0	58	58	49	49
25,000 or more	100.0	85	81	71	67
District Type					
Elementary	91.9	44	42	37	35
Secondary	99.6	85	82	73	71
Unified	99.6	62	63	52	52
School-Age Children in Poverty					
Less than 8%	99.4	31	30	27	26
8%-<15%	99.5	46	46	39	39
15%-<25%	99.5	69	72	58	60
25% or more	99.8	97	96	79	79
Special Education Students					
Less than 9%	99.5	56	57	49	50
9%-<11%	99.7	67	66	57	56
11%-<14%	99.7	60	61	50	51
14% or more	99.3	67	69	53	55
Limited English Proficient Children					
0%	97.6	52	57	44	48
>0%-<1%	99.7	49	53	42	45
2%-<3%	99.8	54	56	46	47
3% or more	99.8	83	78	69	65
Minority Enrollment					
Less than 5%	98.9	36	38	30	32
5%-<20%	99.5	47	49	40	42
20%-<50%	99.8	61	64	51	53
50% or more	99.9	98	94	81	78
School-Age At-Risk Children					
Less than 1%	99.0	31	30	27	26
1%-<3%	99.6	44	45	38	38
3%-<7%	99.7	67	69	56	58
7% or more	99.9	98	97	81	80
Expenditures per Student					
Less than \$4,400	99.7	51	56	43	47
\$4,400-<\$5,200	99.8	57	59	48	50
\$5,200-<\$6,300	99.6	75	74	63	62
\$6,300 or more	99.1	68	63	56	52

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table B14.2— Actual and adjusted other federal categorical revenues (Eisenhower Math and Science, Drug Free Schools, Chapter 2 Block Grants, Vocational Education, Indian Education, and all other federal aid) per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	99.6%	\$62	\$63	\$52	\$53
Metropolitan Status					
Urban/central cities	99.8	92	87	76	72
Suburban/metropolitan	99.8	46	45	39	38
Rural	98.9	63	72	53	60
Geographic Region					
Northeast	99.1	47	41	38	34
Midwest	99.5	54	53	45	44
South	99.6	63	70	53	58
West	99.9	82	79	69	67
Median Household Income (actual)					
Less than \$22,000	99.5	86	95	70	78
\$22,000-<\$26,000	99.6	73	76	61	63
\$26,000-<\$30,000	99.6	72	70	60	58
\$30,000-<\$38,000	99.6	53	51	45	43
\$38,000 or more	99.6	34	32	29	27
Median Household Income (cost-adjusted)					
Less than \$22,000	99.6	94	100	77	81
\$22,000-<\$26,000	99.6	79	78	66	65
\$26,000-<\$30,000	99.5	61	62	51	53
\$30,000-<\$38,000	99.5	38	37	33	32
\$38,000 or more	99.5	29	27	25	24
Median Value Owner-Occupied Housing					
Less than \$50,000	99.3	73	80	60	66
\$50,000-<\$70,000	99.7	62	66	52	55
\$70,000-<\$100,000	99.6	56	56	47	47
\$100,000 or more	99.6	59	52	49	44
Education Attainment of Householders					
Less than 68% high school graduates	99.6	83	87	68	71
68%-<75% high school graduates	99.6	70	69	58	57
75%-<83% high school graduates	99.6	57	58	49	49
83% or more high school graduates	99.5	40	39	35	34
Population in Poverty					
Less than 7%	99.4	31	29	27	25
7%-<12%	99.5	51	52	44	44
12%-<18%	99.6	72	75	60	63
18% or more	99.7	96	97	78	79

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B15.1— Actual and adjusted other state categorical revenues (staff improvement, gifted and talented, vocational education, capital outlay, transportation, and other state aid) per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	99.5%	\$472	\$473	\$396	\$397
District Enrollment					
0-2,999	99.2	405	422	340	354
3,000-7,999	99.7	415	423	349	356
8,000-24,999	99.9	464	466	392	394
25,000 or more	99.3	582	562	484	467
District Type					
Elementary	96.3	521	491	439	413
Secondary	99.9	536	497	465	431
Unified	99.5	471	473	394	396
School-Age Children in Poverty					
Less than 8%	99.8	378	353	326	306
8%-<15%	99.5	408	407	348	347
15%-<25%	99.7	518	541	434	454
25% or more	99.0	562	562	458	458
Special Education Students					
Less than 9%	98.7	394	397	346	348
9%-<11%	99.8	460	456	389	385
11%-<14%	99.8	504	509	419	423
14% or more	99.5	567	567	452	451
Limited English Proficient Children					
0%	98.9	386	411	325	345
>0%-<1%	99.7	408	431	344	363
2%-<3%	99.7	438	445	369	375
3% or more	99.3	577	550	480	458
Minority Enrollment					
Less than 5%	99.5	338	353	287	299
5%-<20%	99.6	390	392	332	333
20%-<50%	99.8	516	530	436	447
50% or more	99.2	612	589	504	484
School-Age At-Risk Children					
Less than 1%	99.5	372	357	322	309
1%-<3%	99.7	383	383	327	327
3%-<7%	99.7	518	539	434	451
7% or more	99.1	585	579	479	474
Expenditures per Student					
Less than \$4,400	99.7	358	390	301	328
\$4,400-<\$5,200	99.8	431	447	363	377
\$5,200-<\$6,300	99.8	491	487	413	409
\$6,300 or more	98.7	630	582	524	484

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B15.2— Actual and adjusted other state categorical revenues (staff improvement, gifted and talented, vocational education, capital outlay, transportation, and other state aid) per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	99.5%	\$472	\$473	\$396	\$397
Metropolitan Status					
Urban/central cities	99.2	532	510	438	420
Suburban/metropolitan	99.7	474	462	403	392
Rural	99.4	404	456	337	380
Geographic Region					
Northeast	99.7	610	552	507	460
Midwest	99.4	261	261	220	220
South	99.3	516	566	431	472
West	99.8	522	491	444	418
Median Household Income (actual)					
Less than \$22,000	99.6	554	606	451	494
\$22,000-<\$26,000	99.7	411	440	342	367
\$26,000-<\$30,000	99.7	470	465	392	389
\$30,000-<\$38,000	98.9	493	472	418	400
\$38,000 or more	99.7	443	406	382	350
Median Household Income (cost-adjusted)					
Less than \$22,000	99.6	564	597	459	486
\$22,000-<\$26,000	99.8	505	502	419	417
\$26,000-<\$30,000	98.8	471	485	398	409
\$30,000-<\$38,000	99.8	406	393	348	337
\$38,000 or more	99.5	396	363	344	316
Median Value Owner-Occupied Housing					
Less than \$50,000	99.6	462	508	379	418
\$50,000-<\$70,000	99.7	392	418	330	351
\$70,000-<\$100,000	99.6	451	452	383	384
\$100,000 or more	99.2	572	511	482	431
Education Attainment of Householders					
Less than 68% high school graduates	99.8	547	582	449	477
68%-<75% high school graduates	98.9	505	492	420	409
75%-<83% high school graduates	99.6	467	467	395	395
83% or more high school graduates	99.8	375	356	324	308
Population in Poverty					
Less than 7%	99.7	386	360	333	310
7%-<12%	99.6	468	471	398	401
12%-<18%	98.9	488	509	407	426
18% or more	99.7	550	556	448	453

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B16.1— Actual and adjusted non-categorical revenues (all local and state general formula assistance revenues) per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$4,526	\$4,492	\$3,830	\$3,801
District Enrollment					
0-2,999	100.0	4,794	4,938	4,065	4,184
3,000-7,999	100.0	4,671	4,632	3,970	3,933
8,000-24,999	100.0	4,262	4,234	3,626	3,600
25,000 or more	100.0	4,394	4,208	3,681	3,530
District Type					
Elementary	100.0	5,111	4,806	4,324	4,067
Secondary	100.0	6,238	5,788	5,415	5,026
Unified	100.0	4,484	4,462	3,791	3,772
School-Age Children in Poverty					
Less than 8%	100.0	5,555	5,196	4,814	4,505
8%-<15%	100.0	4,458	4,471	3,811	3,823
15%-<25%	100.0	4,079	4,274	3,430	3,595
25% or more	100.0	4,193	4,150	3,440	3,407
Special Education Students					
Less than 9%	100.0	4,378	4,406	3,868	3,890
9%-<11%	100.0	4,346	4,294	3,704	3,660
11%-<14%	100.0	4,673	4,612	3,900	3,849
14% or more	100.0	4,861	4,814	3,887	3,848
Limited English Proficient Children					
0%	100.0	4,622	4,853	3,922	4,116
>0%-<1%	100.0	4,322	4,435	3,684	3,776
2%-<3%	100.0	4,592	4,600	3,909	3,913
3% or more	100.0	4,563	4,312	3,814	3,607
Minority Enrollment					
Less than 5%	100.0	4,752	4,851	4,061	4,142
5%-<20%	100.0	4,806	4,741	4,121	4,062
20%-<50%	100.0	4,288	4,354	3,631	3,685
50% or more	100.0	4,322	4,113	3,573	3,402
School-Age At-Risk Children					
Less than 1%	100.0	5,518	5,275	4,781	4,571
1%-<3%	100.0	4,601	4,588	3,941	3,930
3%-<7%	100.0	4,038	4,197	3,391	3,524
7% or more	100.0	4,194	4,108	3,447	3,378
Expenditures per Student					
Less than \$4,400	100.0	3,183	3,466	2,694	2,930
\$4,400-<\$5,200	100.0	3,929	4,056	3,342	3,446
\$5,200-<\$6,300	100.0	4,585	4,535	3,883	3,840
\$6,300 or more	100.0	6,637	6,086	5,593	5,132

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file ser 1).

Table B16.2— Actual and adjusted non-categorical revenues (all local and state general formula assistance revenues) per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$4,526	\$4,492	\$3,830	\$3,801
Metropolitan Status					
Urban/central cities	100.0	4,476	4,290	3,713	3,563
Suburban/metropolitan	100.0	4,833	4,639	4,140	3,972
Rural	100.0	3,963	4,422	3,335	3,719
Geographic Region					
Northeast	100.0	6,565	5,905	5,502	4,953
Midwest	100.0	4,769	4,759	4,054	4,045
South	100.0	3,777	4,085	3,182	3,437
West	100.0	3,899	3,775	3,343	3,237
Median Household Income (actual)					
Less than \$22,000	100.0	3,761	4,163	3,096	3,429
\$22,000-<\$26,000	100.0	4,093	4,327	3,424	3,623
\$26,000-<\$30,000	100.0	4,424	4,337	3,700	3,634
\$30,000-<\$38,000	100.0	4,436	4,310	3,793	3,688
\$38,000 or more	100.0	5,772	5,285	4,990	4,572
Median Household Income (cost-adjusted)					
Less than \$22,000	100.0	4,010	4,242	3,293	3,485
\$22,000-<\$26,000	100.0	4,227	4,219	3,519	3,519
\$26,000-<\$30,000	100.0	4,211	4,331	3,566	3,668
\$30,000-<\$38,000	100.0	4,773	4,606	4,101	3,959
\$38,000 or more	100.0	5,963	5,481	5,189	4,772
Median Value Owner-Occupied Housing					
Less than \$50,000	100.0	3,928	4,309	3,259	3,576
\$50,000-<\$70,000	100.0	4,042	4,241	3,421	3,589
\$70,000-<\$100,000	100.0	4,545	4,489	3,892	3,845
\$100,000 or more	100.0	5,449	4,875	4,627	4,145
Education Attainment of Householders					
Less than 68% high school graduates	100.0	3,818	4,021	3,147	3,317
68%-<75% high school graduates	100.0	4,454	4,387	3,720	3,669
75%-<83% high school graduates	100.0	4,612	4,619	3,924	3,930
83% or more high school graduates	100.0	5,202	4,925	4,507	4,268
Population in Poverty					
Less than 7%	100.0	5,619	5,233	4,858	4,526
7%-<12%	100.0	4,339	4,403	3,703	3,759
12%-<18%	100.0	4,026	4,219	3,376	3,540
18% or more	100.0	4,064	4,084	3,331	3,350

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B17.1— Actual and adjusted categorical revenues (all federal revenues and all state revenues except general formula assistance) per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$1,024	\$1,029	\$856	\$860
District Enrollment					
0-2,999	100.0	865	914	723	764
3,000-7,999	100.0	895	921	751	773
8,000-24,999	100.0	988	997	832	839
25,000 or more	100.0	1,289	1,236	1,071	1,028
District Type					
Elementary	100.0	1,011	958	848	804
Secondary	100.0	954	890	825	769
Unified	100.0	1,025	1,032	857	863
School-Age Children in Poverty					
Less than 8%	100.0	711	667	613	576
8%-<15%	100.0	816	819	695	697
15%-<25%	100.0	1,084	1,135	909	952
25% or more	100.0	1,406	1,406	1,147	1,147
Special Education Students					
Less than 9%	100.0	837	856	731	746
9%-<11%	100.0	1,045	1,034	880	872
11%-<14%	100.0	1,076	1,086	891	900
14% or more	100.0	1,192	1,198	947	951
Limited English Proficient Children					
0%	100.0	830	893	695	747
>0%-<1%	100.0	850	903	716	760
2%-<3%	100.0	919	939	774	790
3% or more	100.0	1,306	1,247	1,083	1,034
Minority Enrollment					
Less than 5%	100.0	673	706	570	597
5%-<20%	100.0	792	800	673	679
20%-<50%	100.0	1,065	1,100	897	925
50% or more	100.0	1,475	1,426	1,213	1,172
School-Age At-Risk Children					
Less than 1%	100.0	693	670	598	578
1%-<3%	100.0	795	799	679	682
3%-<7%	100.0	1,071	1,116	896	933
7% or more	100.0	1,434	1,422	1,172	1,163
Expenditures per Student					
Less than \$4,400	100.0	814	895	683	750
\$4,400-<\$5,200	100.0	958	1,000	806	840
\$5,200-<\$6,300	100.0	1,112	1,096	931	918
\$6,300 or more	100.0	1,239	1,139	1,026	944

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B17.2— Actual and adjusted categorical revenues (all federal revenues and all state revenues except general formula assistance) per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$1,024	\$1,029	\$856	\$860
Metropolitan Status					
Urban/central cities	100.0	1,305	1,249	1,075	1,030
Suburban/metropolitan	100.0	914	894	776	758
Rural	100.0	932	1,056	775	878
Geographic Region					
Northeast	100.0	1,204	1,080	994	893
Midwest	100.0	697	697	584	584
South	100.0	1,113	1,221	928	1,018
West	100.0	1,093	1,036	927	879
Median Household Income (actual)					
Less than \$22,000	100.0	1,289	1,422	1,050	1,159
\$22,000-<\$26,000	100.0	1,034	1,094	859	910
\$26,000-<\$30,000	100.0	1,089	1,063	907	887
\$30,000-<\$38,000	100.0	964	921	816	780
\$38,000 or more	100.0	802	736	691	635
Median Household Income (cost-adjusted)					
Less than \$22,000	100.0	1,382	1,464	1,125	1,192
\$22,000-<\$26,000	100.0	1,181	1,169	979	970
\$26,000-<\$30,000	100.0	978	1,008	825	850
\$30,000-<\$38,000	100.0	793	768	679	658
\$38,000 or more	100.0	687	633	596	549
Median Value Owner-Occupied Housing					
Less than \$50,000	100.0	1,090	1,203	895	988
\$50,000-<\$70,000	100.0	922	979	774	822
\$70,000-<\$100,000	100.0	941	935	796	791
\$100,000 or more	100.0	1,126	1,002	945	843
Education Attainment of Householders					
Less than 68% high school graduates	100.0	1,312	1,386	1,074	1,135
68%-<75% high school graduates	100.0	1,097	1,071	912	890
75%-<83% high school graduates	100.0	949	954	802	806
83% or more high school graduates	100.0	747	714	644	616
Population in Poverty					
Less than 7%	100.0	724	676	623	582
7%-<12%	100.0	921	931	783	792
12%-<18%	100.0	1,070	1,115	893	931
18% or more	100.0	1,381	1,398	1,126	1,140

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B18.1— Actual and adjusted total revenues per student by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$5,549	\$5,521	\$4,686	\$4,661
District Enrollment					
0-2,999	100.0	5,659	5,852	4,788	4,948
3,000-7,999	100.0	5,565	5,553	4,721	4,706
8,000-24,999	100.0	5,249	5,231	4,458	4,438
25,000 or more	100.0	5,682	5,444	4,752	4,558
District Type					
Elementary	100.0	6,122	5,764	5,172	4,870
Secondary	100.0	7,192	6,678	6,240	5,795
Unified	100.0	5,509	5,494	4,648	4,635
School-Age Children in Poverty					
Less than 8%	100.0	6,266	5,863	5,427	5,080
8%-<15%	100.0	5,273	5,289	4,506	4,521
15%-<25%	100.0	5,162	5,409	4,339	4,547
25% or more	100.0	5,600	5,557	4,587	4,554
Special Education Students					
Less than 9%	100.0	5,215	5,262	4,599	4,636
9%-<11%	100.0	5,390	5,328	4,585	4,532
11%-<14%	100.0	5,749	5,697	4,791	4,748
14% or more	100.0	6,053	6,011	4,833	4,799
Limited English Proficient Children					
0%	100.0	5,451	5,745	4,617	4,864
>0%-<1%	100.0	5,172	5,339	4,400	4,536
2%-<3%	100.0	5,511	5,539	4,683	4,704
3% or more	100.0	5,869	5,559	4,897	4,641
Minority Enrollment					
Less than 5%	100.0	5,425	5,558	4,631	4,739
5%-<20%	100.0	5,598	5,541	4,794	4,741
20%-<50%	100.0	5,353	5,454	4,527	4,610
50% or more	100.0	5,797	5,538	4,786	4,574
School-Age At-Risk Children					
Less than 1%	100.0	6,212	5,946	5,379	5,149
1%-<3%	100.0	5,396	5,387	4,620	4,612
3%-<7%	100.0	5,109	5,313	4,287	4,457
7% or more	100.0	5,628	5,530	4,619	4,541
Expenditures per Student					
Less than \$4,400	100.0	3,997	4,360	3,377	3,680
\$4,400-<\$5,200	100.0	4,888	5,056	4,148	4,286
\$5,200-<\$6,300	100.0	5,697	5,631	4,815	4,759
\$6,300 or more	100.0	7,876	7,225	6,619	6,076

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B18.2— Actual and adjusted total revenues per student by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$5,549	\$5,521	\$4,686	\$4,661
Metropolitan Status					
Urban/central cities	100.0	5,781	5,539	4,788	4,593
Suburban/metropolitan	100.0	5,748	5,533	4,915	4,730
Rural	100.0	4,894	5,477	4,111	4,597
Geographic Region					
Northeast	100.0	7,769	6,985	6,496	5,846
Midwest	100.0	5,466	5,456	4,637	4,629
South	100.0	4,890	5,306	4,110	4,455
West	100.0	4,992	4,810	4,270	4,116
Median Household Income (actual)					
Less than \$22,000	100.0	5,050	5,585	4,146	4,588
\$22,000-<\$26,000	100.0	5,127	5,421	4,283	4,533
\$26,000-<\$30,000	100.0	5,513	5,399	4,607	4,521
\$30,000-<\$38,000	100.0	5,400	5,231	4,608	4,468
\$38,000 or more	100.0	6,574	6,021	5,681	5,207
Median Household Income (cost-adjusted)					
Less than \$22,000	100.0	5,391	5,707	4,417	4,677
\$22,000-<\$26,000	100.0	5,407	5,389	4,498	4,489
\$26,000-<\$30,000	100.0	5,189	5,339	4,390	4,518
\$30,000-<\$38,000	100.0	5,566	5,374	4,780	4,617
\$38,000 or more	100.0	6,650	6,113	5,785	5,321
Median Value Owner-Occupied Housing					
Less than \$50,000	100.0	5,018	5,512	4,154	4,564
\$50,000-<\$70,000	100.0	4,964	5,220	4,195	4,411
\$70,000-<\$100,000	100.0	5,487	5,425	4,689	4,637
\$100,000 or more	100.0	6,574	5,878	5,572	4,988
Education Attainment of Householders					
Less than 68% high school graduates	100.0	5,130	5,407	4,221	4,452
68%-<75% high school graduates	100.0	5,551	5,458	4,632	4,559
75%-<83% high school graduates	100.0	5,561	5,572	4,727	4,737
83% or more high school graduates	100.0	5,950	5,639	5,152	4,884
Population in Poverty					
Less than 7%	100.0	6,343	5,909	5,482	5,109
7%-<12%	100.0	5,259	5,334	4,486	4,551
12%-<18%	100.0	5,096	5,334	4,269	4,471
18% or more	100.0	5,445	5,482	4,457	4,490

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B19— Actual total revenues per student at various percentiles by state: 1991-92

State	Revenue				
	5th Percentile	25th Percentile	50th Percentile	75th Percentile	95th Percentile
National	3,555	4,460	5,142	6,151	8,842
Alabama	3,094	3,357	3,612	3,898	4,851
Alaska	6,868	6,868	7,342	9,564	15,413
Arizona	3,898	4,388	4,636	5,197	7,434
Arkansas	3,603	3,797	3,978	4,301	5,901
California	4,000	4,378	4,734	5,271	5,866
Colorado	4,454	4,818	4,992	5,527	6,411
Connecticut	7,161	7,683	8,276	9,161	10,988
Delaware	5,283	5,554	5,994	6,285	6,821
District of Columbia	9,827	9,827	9,827	9,827	9,827
Florida	5,014	5,519	5,999	6,151	6,942
Georgia	3,822	4,107	4,462	4,837	6,872
Hawaii	5,704	5,704	5,704	5,704	5,704
Idaho	3,217	3,400	3,639	4,107	4,772
Illinois	3,614	4,196	5,194	5,723	9,063
Indiana	4,331	4,782	5,113	5,677	6,508
Iowa	4,393	4,719	4,970	5,271	5,859
Kansas	4,154	4,803	5,132	5,443	6,678
Kentucky	3,625	3,839	4,062	4,478	4,889
Louisiana	3,552	4,029	4,345	4,690	5,058
Maine	4,940	5,273	5,738	6,465	7,604
Maryland	5,368	5,768	6,081	6,394	8,058
Massachusetts	5,116	5,636	6,220	7,425	8,997
Michigan	4,425	5,045	6,039	6,735	8,521
Minnesota	4,815	5,234	5,567	6,300	7,755
Mississippi	2,836	3,083	3,314	3,629	4,089
Missouri	3,204	3,666	4,132	4,837	8,123
Montana	3,810	4,086	4,491	5,871	8,562
Nebraska	4,221	4,669	5,429	5,750	7,066
Nevada	4,740	5,069	5,069	5,069	6,023
New Hampshire	4,678	5,196	5,659	6,683	8,658
New Jersey	7,364	8,477	9,257	10,385	12,502
New Mexico	3,695	4,083	4,169	4,286	5,800
New York	6,773	7,186	7,235	8,765	11,895
North Carolina	4,047	4,398	4,672	5,026	5,745
North Dakota	3,566	3,910	4,262	4,651	5,910
Ohio	3,691	4,159	4,754	5,866	8,190
Oklahoma	3,348	3,572	3,854	4,076	4,905
Oregon	4,266	4,834	5,261	5,885	6,767
Pennsylvania	5,316	5,828	6,424	7,164	9,066
Rhode Island	5,468	5,901	6,207	6,433	7,419
South Carolina	3,869	4,168	4,465	4,747	5,392
South Dakota	3,333	3,789	4,014	4,681	5,595
Tennessee	2,736	3,144	3,596	4,245	4,691
Texas	4,364	4,646	4,955	5,249	5,930
Utah	3,032	3,154	3,185	3,383	4,309
Vermont	5,382	6,402	7,516	8,951	11,290
Virginia	4,269	4,648	4,999	5,944	7,182
Washington	4,785	5,104	5,541	6,008	6,769
West Virginia	4,875	5,052	5,286	5,516	5,903
Wisconsin	5,072	5,612	5,990	6,722	7,181
Wyoming	5,038	5,319	5,769	6,314	8,947

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education.

Table B20— Cost-adjusted total revenues per student at various percentiles by state: 1991-92

State	Revenue				
	5th Percentile	25th Percentile	50th Percentile	75th Percentile	95th Percentile
National	3,774	4,613	5,271	6,084	8,166
Alabama	3,521	3,800	4,059	4,442	5,244
Alaska	6,219	6,219	6,539	8,199	12,484
Arizona	4,064	4,553	4,819	5,349	7,725
Arkansas	3,994	4,335	4,662	5,014	6,444
California	3,612	3,996	4,438	4,903	5,538
Colorado	4,687	4,750	5,096	5,524	6,186
Connecticut	6,223	6,625	7,283	8,072	9,544
Delaware	5,181	5,582	5,761	6,331	6,965
District of Columbia	9,216	9,216	9,216	9,216	9,216
Florida	5,604	5,888	6,082	6,466	7,111
Georgia	4,205	4,605	4,895	5,663	6,535
Hawaii	6,168	6,168	6,168	6,168	6,168
Idaho	3,375	3,564	3,863	4,450	5,139
Illinois	3,694	4,352	4,812	5,178	7,725
Indiana	4,378	4,927	5,282	5,777	6,405
Iowa	4,878	5,211	5,453	5,830	6,832
Kansas	4,705	5,423	5,780	6,321	8,357
Kentucky	3,883	4,437	4,727	5,064	5,300
Louisiana	4,157	4,869	5,114	5,598	5,868
Maine	4,725	5,113	5,507	6,231	7,154
Maryland	5,020	5,717	6,032	6,602	7,681
Massachusetts	4,544	5,019	5,477	6,453	7,910
Michigan	4,509	5,009	5,663	6,240	7,689
Minnesota	4,717	5,342	5,827	6,361	7,204
Mississippi	3,344	3,660	3,985	4,381	4,810
Missouri	3,503	4,097	4,504	5,174	7,832
Montana	3,820	4,530	4,821	6,353	9,314
Nebraska	4,721	5,236	5,892	6,256	8,422
Nevada	5,271	5,301	5,301	5,301	6,253
New Hampshire	4,152	4,834	5,158	6,240	7,734
New Jersey	6,702	7,468	8,305	9,258	11,065
New Mexico	4,208	4,390	4,456	4,871	6,818
New York	5,579	5,579	7,075	8,240	10,452
North Carolina	4,301	4,796	5,059	5,444	5,998
North Dakota	3,922	4,472	4,704	5,374	7,166
Ohio	3,720	4,243	4,697	5,742	7,389
Oklahoma	3,721	4,052	4,411	4,779	5,968
Oregon	4,139	4,933	5,128	6,053	6,781
Pennsylvania	5,284	5,773	6,179	6,587	8,065
Rhode Island	4,880	5,326	5,551	5,866	6,747
South Carolina	4,078	4,549	4,796	5,377	5,802
South Dakota	3,834	4,241	4,612	5,089	6,649
Tennessee	3,195	3,535	4,010	4,423	5,101
Texas	4,459	4,915	5,337	5,843	7,002
Utah	3,010	3,207	3,311	3,764	4,374
Vermont	5,212	6,220	7,392	8,811	11,302
Virginia	4,387	5,048	5,493	6,095	7,408
Washington	4,377	4,893	5,196	5,620	6,244
West Virginia	5,605	5,854	6,030	6,550	6,947
Wisconsin	5,273	5,858	6,185	6,501	7,318
Wyoming	5,609	6,176	6,514	7,562	9,850

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education.

Table B21— Need-adjusted total revenues per student at various percentiles by state: 1991-92

State	Revenue				
	5th Percentile	25th Percentile	50th Percentile	75th Percentile	95th Percentile
National	2,966	3,777	4,369	5,222	7,423
Alabama	2,506	2,713	2,938	3,130	4,159
Alaska	5,779	5,779	6,192	7,958	11,595
Arizona	3,325	3,739	4,034	4,429	6,037
Arkansas	3,133	3,226	3,355	3,600	5,191
California	3,455	3,749	4,047	4,492	5,118
Colorado	3,808	4,135	4,329	4,776	5,686
Connecticut	6,074	6,444	6,892	7,406	9,298
Delaware	4,514	4,795	5,240	5,471	5,718
District of Columbia	8,384	8,384	8,384	8,384	8,384
Florida	4,302	4,559	4,968	5,156	5,778
Georgia	3,244	3,545	3,786	4,360	5,845
Hawaii	5,065	5,065	5,065	5,065	5,065
Idaho	2,810	2,933	3,025	3,561	3,957
Illinois	2,946	3,454	4,300	4,669	7,850
Indiana	3,598	4,004	4,206	4,616	5,401
Iowa	3,719	3,942	4,165	4,450	4,979
Kansas	3,548	4,101	4,442	4,656	5,909
Kentucky	3,047	3,207	3,331	3,583	4,020
Louisiana	2,944	3,380	3,663	3,954	4,229
Maine	4,204	4,529	4,876	5,485	6,308
Maryland	4,420	4,757	5,219	5,422	6,988
Massachusetts	4,163	4,511	5,087	5,943	7,300
Michigan	3,853	4,374	5,231	5,670	7,471
Minnesota	4,169	4,546	4,786	5,457	6,322
Mississippi	2,370	2,495	2,684	2,916	3,634
Missouri	2,692	3,097	3,535	4,439	6,562
Montana	3,238	3,414	3,789	5,195	7,575
Nebraska	3,576	3,994	4,467	4,787	6,243
Nevada	4,057	4,420	4,420	4,420	5,216
New Hampshire	4,054	4,459	4,832	5,705	7,142
New Jersey	5,888	6,906	7,607	8,523	10,161
New Mexico	3,072	3,362	3,362	3,483	4,685
New York	5,836	5,836	6,296	7,461	10,346
North Carolina	3,432	3,643	3,956	4,237	4,867
North Dakota	3,066	3,380	3,644	4,149	4,994
Ohio	3,178	3,569	4,137	4,988	7,223
Oklahoma	2,748	2,992	3,194	3,486	4,225
Oregon	3,627	4,206	4,562	5,182	5,845
Pennsylvania	4,455	4,939	5,473	6,041	7,767
Rhode Island	4,269	4,900	5,064	5,418	5,915
South Carolina	3,270	3,581	3,717	4,007	4,497
South Dakota	2,970	3,300	3,451	3,976	4,631
Tennessee	2,305	2,582	2,995	3,623	3,961
Texas	3,732	3,913	4,133	4,439	4,924
Utah	2,638	2,685	2,784	2,920	3,586
Vermont	4,579	5,520	6,362	7,901	10,049
Virginia	3,596	3,982	4,380	5,163	6,062
Washington	4,125	4,409	4,725	5,147	5,856
West Virginia	4,013	4,126	4,279	4,532	4,880
Wisconsin	4,335	4,806	5,081	5,447	6,386
Wyoming	4,338	4,585	4,998	5,526	7,974

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table B22— Cost- and need-adjusted total revenues per student at various percentiles by state: 1991-92

State	Revenue				
	5th Percentile	25th Percentile	50th Percentile	75th Percentile	95th Percentile
National	3,178	3,913	4,476	5,120	6,851
Alabama	2,902	3,091	3,334	3,605	4,335
Alaska	5,234	5,234	5,515	6,935	9,845
Arizona	3,484	3,945	4,187	4,552	6,424
Arkansas	3,482	3,699	3,930	4,231	5,669
California	3,099	3,437	3,788	4,018	4,882
Colorado	3,921	4,221	4,395	4,824	5,312
Connecticut	5,309	5,716	6,111	6,558	8,046
Delaware	4,537	4,744	4,956	5,422	5,753
District of Columbia	7,863	7,863	7,863	7,863	7,863
Florida	4,717	4,918	5,099	5,493	6,007
Georgia	3,645	4,026	4,238	4,893	5,559
Hawaii	5,476	5,476	5,476	5,476	5,476
Idaho	2,924	3,106	3,298	3,800	4,355
Illinois	3,062	3,546	3,926	4,228	6,660
Indiana	3,662	4,047	4,371	4,672	5,355
Iowa	4,093	4,361	4,606	4,940	5,763
Kansas	4,090	4,571	4,950	5,478	7,096
Kentucky	3,355	3,641	3,820	4,119	4,248
Louisiana	3,395	4,146	4,311	4,654	4,876
Maine	4,006	4,370	4,738	5,260	5,955
Maryland	3,960	4,942	5,057	5,506	6,661
Massachusetts	3,681	4,005	4,442	5,160	6,419
Michigan	3,891	4,374	4,695	5,264	6,665
Minnesota	4,149	4,633	5,008	5,451	6,116
Mississippi	2,752	3,026	3,191	3,535	4,180
Missouri	2,970	3,456	3,814	4,466	6,144
Montana	3,193	3,727	4,102	5,423	8,153
Nebraska	4,039	4,334	4,905	5,274	7,323
Nevada	4,512	4,622	4,622	4,622	5,419
New Hampshire	3,598	4,202	4,500	5,407	6,625
New Jersey	5,336	6,129	6,721	7,377	9,112
New Mexico	3,540	3,540	3,695	4,049	5,536
New York	4,531	4,531	6,096	7,002	9,099
North Carolina	3,699	4,039	4,223	4,540	4,939
North Dakota	3,348	3,874	4,028	4,512	6,035
Ohio	3,210	3,635	3,992	4,807	6,498
Oklahoma	3,099	3,335	3,649	4,087	5,106
Oregon	3,563	4,286	4,506	5,329	5,817
Pennsylvania	4,441	4,901	5,132	5,638	6,965
Rhode Island	3,810	4,446	4,554	4,926	5,430
South Carolina	3,624	3,842	4,100	4,485	4,849
South Dakota	3,345	3,726	4,028	4,419	5,664
Tennessee	2,627	3,025	3,349	3,775	4,307
Texas	3,836	4,147	4,520	4,854	5,717
Utah	2,619	2,777	2,862	3,173	3,560
Vermont	4,546	5,399	6,223	7,631	9,735
Virginia	3,861	4,355	4,774	5,190	6,129
Washington	3,807	4,257	4,519	4,888	5,299
West Virginia	4,639	4,830	4,934	5,186	5,592
Wisconsin	4,559	4,963	5,153	5,564	6,287
Wyoming	4,625	5,334	5,755	6,322	8,375

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Appendix C

Standard Deviations of School District Revenues

Table C1.1— Standard deviations of actual and adjusted federal Chapter 1 revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.1%	\$112	\$108	\$90	\$87	17.8%	\$404	\$369
District Enrollment								
0-2,999	95.0	94	110	76	89	16.2	503	514
3,000-7,999	98.5	89	99	71	80	15.5	414	387
8,000-24,999	98.8	91	93	73	75	16.4	330	308
25,000 or more	100.0	138	115	111	93	22.0	353	266
District Type								
Elementary	88.0	103	116	85	96	12.9	742	760
Secondary	91.5	59	60	49	50	13.4	487	459
Unified	98.4	113	108	91	87	17.9	399	363
School-Age Children in Poverty								
Less than 8%	97.5	40	38	33	32	5.8	722	683
8%-<15%	97.4	50	52	42	44	11.4	432	436
15%-<25%	98.3	58	61	48	50	18.7	305	312
25% or more	99.2	126	114	101	91	32.4	366	297
Special Education Students								
Less than 9%	97.7	91	102	77	86	16.7	345	362
9%-<11%	98.8	110	104	90	85	18.6	358	328
11%-<14%	98.4	123	109	99	88	17.8	422	352
14% or more	97.0	115	115	88	87	18.0	490	447
Limited English Proficient Children								
0%	93.2	95	112	77	91	16.5	547	572
>0%-<1%	98.7	81	95	66	77	15.7	327	326
2%-<3%	97.9	94	97	76	79	15.3	363	345
3% or more	99.4	137	120	110	96	22.2	429	352
Minority Enrollment								
Less than 5%	96.3	70	80	57	65	12.4	473	477
5%-<20%	97.5	53	58	44	48	11.2	434	409
20%-<50%	98.6	71	78	58	64	16.7	335	334
50% or more	99.8	135	124	108	99	28.9	384	317
School-Age At-Risk Children								
Less than 1%	95.9	50	55	42	46	6.5	724	702
1%-<3%	97.8	49	52	41	44	11.1	428	418
3%-<7%	98.8	58	63	48	52	18.4	305	311
7% or more	99.5	126	114	101	91	31.5	364	296
Expenditures per Student								
Less than \$4,400	97.7	83	101	67	81	20.0	276	318
\$4,400-<\$5,200	98.9	81	92	66	75	17.9	265	289
\$5,200-<\$6,300	98.2	112	104	90	84	17.5	331	314
\$6,300 or more	97.6	153	132	123	105	15.7	544	473

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Table C1.2— Standard deviations of actual and adjusted federal Chapter 1 revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.1%	\$112	\$108	\$90	\$87	17.8%	\$404	\$369
Metropolitan Status								
Urban/central cities	99.5	137	114	110	91	25.6	377	291
Suburban/metropolitan	98.2	68	70	56	57	11.7	460	424
Rural	96.6	92	112	74	90	21.3	345	387
Geographic Region								
Northeast	96.6	159	132	127	105	14.9	515	452
Midwest	98.0	110	103	89	84	15.3	353	347
South	98.6	91	107	74	86	21.2	258	290
West	98.7	80	76	65	62	17.2	295	279
Median Household Income (actual)								
Less than \$22,000	98.2	121	127	96	101	31.9	305	322
\$22,000-<\$26,000	98.5	96	87	78	71	22.6	338	324
\$26,000-<\$30,000	98.3	130	100	104	81	19.5	416	334
\$30,000-<\$38,000	98.1	74	65	61	53	12.7	432	402
\$38,000 or more	97.7	40	36	33	30	5.9	698	625
Median Household Income (cost-adjusted)								
Less than \$22,000	98.5	128	126	102	100	32.6	344	320
\$22,000-<\$26,000	98.4	114	90	91	73	23.6	386	326
\$26,000-<\$30,000	98.4	58	59	48	49	15.4	350	353
\$30,000-<\$38,000	97.9	42	40	35	34	9.1	528	491
\$38,000 or more	97.0	30	28	25	24	4.5	754	674
Median Value Owner-Occupied Housing								
Less than \$50,000	97.5	118	124	95	100	26.5	333	348
\$50,000-<\$70,000	98.2	77	79	63	66	18.8	298	305
\$70,000-<\$100,000	98.9	85	75	69	61	13.5	372	337
\$100,000 or more	98.0	135	110	108	88	13.1	545	464
Education Attainment of Householders								
Less than 68% high school graduates	98.8	129	126	103	101	28.0	370	344
68%-<75% high school graduates	98.6	115	93	93	76	21.7	398	333
75%-<83% high school graduates	98.4	58	58	47	48	13.9	392	380
83% or more high school graduates	96.8	38	37	31	31	7.9	511	464
Population in Poverty								
Less than 7%	97.1	38	36	32	30	5.5	744	691
7%-<12%	97.8	51	51	42	43	12.6	390	398
12%-<18%	98.6	71	67	57	55	20.0	307	306
18% or more	99.1	127	115	102	92	32.8	364	301

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table C2.1— Standard deviations of actual and adjusted state compensatory and basic skills attainment revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	49.4%	\$120	\$116	\$96	\$94	17.8%	\$771	\$706
District Enrollment								
0-2,999	43.5	111	116	89	94	16.5	1,102	1,022
3,000-7,999	48.7	107	104	85	82	15.9	889	796
8,000-24,999	49.2	134	128	108	104	17.3	690	621
25,000 or more	55.1	122	115	98	92	20.3	467	438
District Type								
Elementary	18.5	175	175	140	142	10.3	2,336	2,187
Secondary	7.6	154	135	132	115	6.0	4,710	4,112
Unified	50.6	119	116	96	93	17.8	748	686
School-Age Children in Poverty								
Less than 8%	48.7	84	74	68	61	5.6	1,992	1,757
8%-<15%	49.5	58	57	48	47	11.2	637	598
15%-<25%	52.6	86	86	70	71	18.6	567	552
25% or more	46.6	179	171	143	137	33.7	563	526
Special Education Students								
Less than 9%	36.9	102	110	87	93	17.9	462	447
9%-<11%	51.6	75	80	61	66	19.6	400	392
11%-<14%	52.2	144	135	116	109	16.4	922	841
14% or more	60.4	149	137	115	106	16.7	1,200	1,074
Limited English Proficient Children								
0%	40.6	104	104	83	84	16.2	1,208	1,107
>0%-<1%	49.1	84	88	71	73	15.1	692	652
2%-<3%	53.5	93	90	76	74	15.0	842	773
3% or more	47.6	157	149	125	118	23.4	637	572
Minority Enrollment								
Less than 5%	44.0	75	82	62	68	11.6	851	829
5%-<20%	48.3	82	79	68	65	11.0	1,246	1,111
20%-<50%	57.1	104	100	83	80	16.3	707	648
50% or more	47.1	163	155	130	124	30.6	532	486
School-Age At-Risk Children								
Less than 1%	43.8	89	82	74	69	6.2	2,172	1,924
1%-<3%	53.5	71	73	58	60	10.7	755	729
3%-<7%	51.9	101	98	82	80	18.2	525	501
7% or more	47.3	164	157	131	125	32.7	491	454
Expenditures per Student								
Less than \$4,400	41.0	65	75	53	61	18.7	289	317
\$4,400-<\$5,200	54.6	103	107	83	86	19.3	394	386
\$5,200-<\$6,300	58.0	90	90	73	74	17.8	440	434
\$6,300 or more	43.5	192	175	153	140	14.5	1,627	1,459

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table C2.2— Standard deviations of actual and adjusted state compensatory and basic skills attainment revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	49.4%	\$120	\$116	\$96	\$94	17.8%	\$771	\$706
Metropolitan Status								
Urban/central cities	50.8	165	153	132	122	25.6	566	520
Suburban/metropolitan	51.5	95	91	76	73	12.0	1,108	986
Rural	43.6	86	103	71	84	21.5	384	452
Geographic Region								
Northeast	45.9	204	181	162	143	14.4	1,806	1,594
Midwest	52.9	115	115	95	95	16.8	569	584
South	65.2	83	92	67	74	20.0	289	310
West	23.1	66	63	56	53	15.2	491	450
Median Household Income (actual)								
Less than \$22,000	47.1	158	160	126	128	33.6	412	411
\$22,000-<\$26,000	55.3	129	128	103	103	22.8	524	537
\$26,000-<\$30,000	53.1	122	110	99	89	19.0	572	523
\$30,000-<\$38,000	47.7	76	70	61	55	10.7	663	603
\$38,000 or more	43.9	90	79	75	66	5.3	2,399	2,109
Median Household Income (cost-adjusted)								
Less than \$22,000	50.6	189	182	151	145	33.6	551	514
\$22,000-<\$26,000	45.8	120	116	96	94	23.5	533	524
\$26,000-<\$30,000	53.0	75	76	60	62	15.2	488	482
\$30,000-<\$38,000	51.1	62	57	51	46	9.0	975	869
\$38,000 or more	46.2	90	79	75	66	4.4	2,791	2,458
Median Value Owner-Occupied Housing								
Less than \$50,000	54.3	127	138	103	112	27.4	423	461
\$50,000-<\$70,000	52.1	80	82	65	66	18.4	343	355
\$70,000-<\$100,000	61.5	91	85	72	68	14.0	527	495
\$100,000 or more	33.1	174	153	140	122	9.3	1,926	1,692
Education Attainment of Householders								
Less than 68% high school graduates	57.4	151	146	120	116	28.2	513	479
68%-<75% high school graduates	40.7	120	118	97	96	19.8	594	586
75%-<83% high school graduates	52.6	96	93	78	75	13.7	734	677
83% or more high school graduates	46.2	76	69	63	57	8.1	1,604	1,419
Population in Poverty								
Less than 7%	49.2	86	76	70	62	5.6	2,075	1,831
7%-<12%	53.6	59	58	49	48	12.7	449	442
12%-<18%	49.6	130	125	105	102	20.5	600	589
18% or more	45.3	161	157	128	125	34.0	447	426

NOTE: All results are weighted by district enrollment. Analysis includes only those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C3.1— Standard deviations of actual and adjusted combined federal Chapter 1 and state compensatory and basic skills attainment revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.7%	\$165	\$160	\$132	\$129	17.8%	\$773	\$707
District Enrollment								
0-2,999	96.6	133	150	107	120	16.1	995	946
3,000-7,999	99.0	140	146	110	116	15.5	868	780
8,000-24,999	99.2	170	169	137	136	16.4	739	674
25,000 or more	100.0	186	164	150	132	22.0	544	477
District Type								
Elementary	90.7	148	156	119	127	12.9	1,415	1,355
Secondary	91.7	81	77	68	64	13.4	1,183	1,047
Unified	99.0	166	161	133	129	17.9	758	693
School-Age Children in Poverty								
Less than 8%	98.1	80	72	65	59	5.8	1,740	1,556
8%-<15%	98.3	74	74	61	61	11.4	708	683
15%-<25%	99.1	100	101	81	83	18.7	593	583
25% or more	99.3	210	199	167	158	32.4	623	555
Special Education Students								
Less than 9%	98.1	135	151	114	126	16.7	510	525
9%-<11%	99.0	138	137	113	111	18.6	488	466
11%-<14%	99.1	185	170	148	136	17.8	856	766
14% or more	98.5	201	187	153	143	17.9	1,236	1,098
Limited English Proficient Children								
0%	94.9	124	138	100	112	16.4	1,061	1,007
>0%-<1%	99.3	113	125	93	103	15.7	649	617
2%-<3%	98.6	133	133	108	108	15.3	804	738
3% or more	99.6	212	199	168	158	22.2	726	648
Minority Enrollment								
Less than 5%	97.4	89	101	73	83	12.4	793	778
5%-<20%	98.2	88	90	72	74	11.2	1,073	965
20%-<50%	99.2	126	128	101	104	16.7	742	694
50% or more	99.8	213	203	168	160	28.9	635	566
School-Age At-Risk Children								
Less than 1%	97.0	84	84	70	70	6.5	1,766	1,586
1%-<3%	98.6	78	82	65	68	11.1	782	756
3%-<7%	99.3	107	109	87	89	18.4	566	550
7% or more	99.6	207	195	164	154	31.5	600	530
Expenditures per Student								
Less than \$4,400	98.6	100	120	81	97	19.9	349	394
\$4,400-<\$5,200	99.3	144	157	116	127	17.9	481	498
\$5,200-<\$6,300	98.8	157	150	127	122	17.4	552	538
\$6,300 or more	98.1	228	203	181	161	15.6	1,330	1,189

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C3.2—

Standard deviations of actual and adjusted combined federal Chapter 1 and state compensatory and basic skills attainment revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.7%	\$165	\$160	\$132	\$129	17.8%	\$773	\$707
Metropolitan Status								
Urban/central cities	99.7	213	189	170	151	25.6	639	558
Suburban/metropolitan	98.9	118	118	95	95	11.7	1,057	952
Rural	97.3	122	148	98	119	21.3	476	543
Geographic Region								
Northeast	97.9	247	213	194	167	14.8	1,485	1,316
Midwest	98.6	160	153	131	125	15.3	607	604
South	99.2	136	154	109	123	21.2	410	432
West	98.7	91	88	75	72	17.2	422	401
Median Household Income (actual)								
Less than \$22,000	98.6	206	210	164	167	31.8	517	514
\$22,000-<\$26,000	99.0	160	151	127	121	22.5	594	588
\$26,000-<\$30,000	99.0	177	146	142	117	19.5	652	571
\$30,000-<\$38,000	98.9	102	91	81	73	12.7	706	654
\$38,000 or more	98.2	82	73	68	60	5.9	1,900	1,678
Median Household Income (cost-adjusted)								
Less than \$22,000	98.7	234	224	186	178	32.6	654	595
\$22,000-<\$26,000	99.0	154	135	123	109	23.6	581	540
\$26,000-<\$30,000	99.1	94	96	75	77	15.4	581	578
\$30,000-<\$38,000	98.7	69	64	57	53	9.1	1,005	908
\$38,000 or more	97.6	76	68	63	56	4.5	2,255	1,989
Median Value Owner-Occupied Housing								
Less than \$50,000	98.5	174	187	140	151	26.4	489	523
\$50,000-<\$70,000	98.9	117	118	94	96	18.7	452	458
\$70,000-<\$100,000	99.3	134	122	108	98	13.5	663	612
\$100,000 or more	98.5	199	169	158	135	13.1	1,313	1,155
Education Attainment of Householders								
Less than 68% high school graduates	99.3	217	207	171	164	27.9	672	610
68%-<75% high school graduates	99.2	146	130	118	106	21.7	577	538
75%-<83% high school graduates	98.9	101	99	82	81	13.9	739	692
83% or more high school graduates	97.7	74	69	61	58	7.9	1,367	1,214
Population in Poverty								
Less than 7%	98.0	80	73	66	59	5.5	1,848	1,645
7%-<12%	98.6	77	76	63	63	12.6	579	579
12%-<18%	99.1	142	135	114	108	20.0	633	614
18% or more	99.3	201	191	160	152	32.8	554	497

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C4.1— Standard deviations of actual and adjusted federal Children with Disabilities revenues per student in districts receiving funds and per student receiving special education services by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	80.6%	\$44	\$50	\$36	\$40	10.9%	\$474	\$532
District Enrollment								
0-2,999	61.9	57	65	46	53	11.7	605	694
3,000-7,999	78.5	38	45	31	36	11.3	386	457
8,000-24,999	87.0	41	46	33	38	10.5	437	500
25,000 or more	93.2	41	44	34	36	10.4	458	484
District Type								
Elementary	82.7	33	35	26	28	10.9	473	472
Secondary	84.7	15	14	13	12	8.6	162	147
Unified	80.5	44	50	36	41	10.9	477	536
School-Age Children in Poverty								
Less than 8%	75.2	21	21	18	17	10.7	181	185
8%-<15%	77.4	35	37	29	31	10.9	321	337
15%-<25%	82.1	37	41	31	34	11.1	346	384
25% or more	86.5	62	71	50	58	10.8	731	834
Special Education Students								
Less than 9%	81.7	50	57	41	47	7.4	808	920
9%-<11%	82.8	45	49	37	40	10.0	463	500
11%-<14%	79.9	38	43	31	35	12.2	313	353
14% or more	75.9	41	49	32	38	16.4	240	287
Limited English Proficient Children								
0%	58.9	59	67	48	55	12.0	755	861
>0%-<1%	72.4	29	32	24	26	11.4	288	305
2%-<3%	80.8	30	34	25	28	11.1	277	309
3% or more	92.0	55	63	45	51	10.2	598	684
Minority Enrollment								
Less than 5%	55.9	35	38	29	31	11.5	290	313
5%-<20%	78.7	32	35	27	29	11.2	290	310
20%-<50%	90.8	35	41	28	33	11.0	321	374
50% or more	92.1	58	67	48	54	10.2	714	811
School-Age At-Risk Children								
Less than 1%	67.0	29	31	24	26	10.7	272	290
1%-<3%	76.3	33	35	27	29	10.8	288	305
3%-<7%	85.3	40	45	33	38	11.3	382	431
7% or more	90.2	58	66	47	53	10.6	689	783
Expenditures per Student								
Less than \$4,400	88.7	40	45	33	37	10.8	407	458
\$4,400-<\$5,200	81.0	57	63	46	52	10.2	622	690
\$5,200-<\$6,300	77.6	41	48	33	39	10.8	519	591
\$6,300 or more	74.6	30	32	24	25	11.9	226	247

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Table C4.2— Standard deviations of actual and adjusted federal Children with Disabilities revenues per student in districts receiving funds and per student receiving special education services by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	80.6%	\$44	\$50	\$36	\$40	10.9%	\$474	\$532
Metropolitan Status								
Urban/central cities	86.9	49	55	40	45	10.7	536	583
Suburban/metropolitan	81.1	34	37	28	30	10.8	361	389
Rural	72.8	52	63	42	51	11.4	568	684
Geographic Region								
Northeast	73.7	23	21	18	16	12.8	158	143
Midwest	51.7	40	44	34	36	11.4	542	596
South	94.5	57	65	46	53	10.9	593	672
West	94.8	20	19	17	16	9.3	235	220
Median Household Income (actual)								
Less than \$22,000	76.7	72	85	58	68	11.3	837	977
\$22,000-<\$26,000	78.0	48	54	40	44	11.0	472	524
\$26,000-<\$30,000	84.1	38	40	32	33	11.2	383	394
\$30,000-<\$38,000	81.8	31	30	26	26	10.4	310	303
\$38,000 or more	81.5	20	18	16	15	10.6	210	201
Median Household Income (cost-adjusted)								
Less than \$22,000	77.0	68	80	54	64	11.3	806	942
\$22,000-<\$26,000	84.7	46	51	38	42	10.8	467	512
\$26,000-<\$30,000	82.7	35	38	29	32	11.1	321	345
\$30,000-<\$38,000	79.0	33	33	28	28	10.8	325	327
\$38,000 or more	76.0	18	17	15	15	10.4	212	212
Median Value Owner-Occupied Housing								
Less than \$50,000	65.7	69	82	55	65	11.6	704	823
\$50,000-<\$70,000	79.8	50	53	42	44	10.8	602	647
\$70,000-<\$100,000	85.1	23	24	20	20	10.5	216	224
\$100,000 or more	90.3	22	19	17	16	10.8	215	198
Education Attainment of Householders								
Less than 68% high school graduates	83.4	61	72	49	58	11.3	677	794
68%-<75% high school graduates	77.7	48	51	40	42	10.9	512	535
75%-<83% high school graduates	79.2	30	32	25	27	11.0	261	286
83% or more high school graduates	82.1	25	25	21	22	10.3	273	282
Population in Poverty								
Less than 7%	74.6	23	22	19	19	10.9	240	233
7%-<12%	79.9	34	36	29	30	10.8	304	320
12%-<18%	82.4	37	41	31	34	11.1	342	378
18% or more	85.8	63	73	51	59	10.7	742	851

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C5.1— Standard deviations of actual and adjusted state special education revenues per student in districts receiving funds and per student receiving special education services by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	70.8%	\$146	\$140	\$119	\$114	10.8%	\$1,346	\$1,278
District Enrollment								
0-2,999	62.3	164	168	132	134	11.7	1,293	1,319
3,000-7,999	68.1	154	145	128	121	11.0	1,355	1,287
8,000-24,999	77.1	144	134	120	111	10.5	1,335	1,232
25,000 or more	75.3	124	116	100	94	10.4	1,340	1,244
District Type								
Elementary	77.5	191	186	159	155	10.7	1,871	1,799
Secondary	84.0	191	165	162	140	8.7	2,023	1,762
Unified	70.5	144	138	117	113	10.9	1,318	1,258
School-Age Children in Poverty								
Less than 8%	72.4	140	128	117	107	10.6	1,201	1,103
8%-<15%	72.6	135	134	112	110	11.0	1,178	1,147
15%-<25%	74.7	142	142	117	117	11.0	1,306	1,281
25% or more	63.9	162	149	130	120	10.6	1,630	1,503
Special Education Students								
Less than 9%	68.7	101	98	90	86	7.3	1,729	1,667
9%-<11%	78.5	131	119	110	101	10.0	1,345	1,224
11%-<14%	67.9	143	139	118	115	12.3	1,151	1,125
14% or more	64.3	209	203	162	157	16.4	1,218	1,180
Limited English Proficient Children								
0%	58.4	179	185	142	146	11.8	1,374	1,408
>0%-<1%	66.3	134	136	112	113	11.3	1,425	1,415
2%-<3%	68.7	138	136	114	113	11.2	1,190	1,170
3% or more	79.6	147	132	120	107	10.0	1,342	1,201
Minority Enrollment								
Less than 5%	58.3	136	136	114	114	11.4	1,184	1,188
5%-<20%	70.0	152	150	126	123	11.1	1,326	1,291
20%-<50%	80.5	144	139	119	115	10.9	1,244	1,185
50% or more	72.1	141	128	113	102	10.0	1,454	1,336
School-Age At-Risk Children								
Less than 1%	68.5	144	136	121	114	10.7	1,272	1,205
1%-<3%	75.3	144	140	120	116	10.9	1,291	1,234
3%-<7%	71.4	142	139	116	114	11.3	1,247	1,208
7% or more	67.9	150	140	120	112	10.5	1,519	1,414
Expenditures per Student								
Less than \$4,400	65.2	93	101	78	83	10.7	901	945
\$4,400-<\$5,200	79.2	111	118	92	98	10.3	1,117	1,143
\$5,200-<\$6,300	80.8	141	135	117	112	10.7	1,574	1,480
\$6,300 or more	56.9	203	187	162	149	12.0	1,495	1,366

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C5.2— Standard deviations of actual and adjusted state special education revenues per student in districts receiving funds and per student receiving special education services by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	70.8%	\$146	\$140	\$119	\$114	10.8%	\$1,346	\$1,278
Metropolitan Status								
Urban/central cities	73.3	147	135	119	109	10.6	1,493	1,376
Suburban/metropolitan	73.9	144	135	119	111	10.7	1,300	1,207
Rural	61.9	139	154	114	126	11.4	1,136	1,260
Geographic Region								
Northeast	47.6	184	162	145	128	12.8	1,233	1,092
Midwest	71.9	128	133	106	111	11.5	1,416	1,427
South	72.0	111	123	90	99	11.0	897	987
West	85.5	148	134	124	112	9.2	1,544	1,390
Median Household Income (actual)								
Less than \$22,000	60.2	134	145	107	116	11.2	1,508	1,547
\$22,000-<\$26,000	74.1	150	151	119	121	11.2	1,198	1,214
\$26,000-<\$30,000	67.4	146	143	119	118	11.0	1,281	1,254
\$30,000-<\$38,000	75.7	140	127	115	105	10.5	1,313	1,179
\$38,000 or more	74.2	154	135	129	113	10.4	1,423	1,264
Median Household Income (cost-adjusted)								
Less than \$22,000	62.7	159	155	126	122	11.2	1,592	1,549
\$22,000-<\$26,000	69.9	143	138	116	112	10.6	1,311	1,234
\$26,000-<\$30,000	73.7	138	140	112	113	11.1	1,199	1,199
\$30,000-<\$38,000	75.3	155	140	131	119	10.7	1,440	1,301
\$38,000 or more	70.9	126	113	106	95	10.4	1,125	1,014
Median Value Owner-Occupied Housing								
Less than \$50,000	62.9	131	147	105	117	11.6	1,406	1,479
\$50,000-<\$70,000	72.3	134	140	110	115	11.0	1,118	1,169
\$70,000-<\$100,000	77.7	122	118	101	98	10.6	1,054	1,026
\$100,000 or more	70.6	168	147	137	120	10.3	1,514	1,325
Education Attainment of Householders								
Less than 68% high school graduates	68.9	147	145	115	113	11.3	1,184	1,179
68%-<75% high school graduates	64.3	147	138	120	112	11.0	1,558	1,448
75%-<83% high school graduates	74.4	150	146	124	121	10.9	1,316	1,269
83% or more high school graduates	75.2	139	128	118	109	10.2	1,327	1,221
Population in Poverty								
Less than 7%	73.0	160	143	134	120	10.8	1,425	1,277
7%-<12%	75.2	129	130	106	107	10.9	1,143	1,130
12%-<18%	71.5	144	144	117	117	11.0	1,259	1,242
18% or more	63.8	147	141	117	112	10.6	1,535	1,448

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C6.1— Standard deviations of actual and adjusted combined federal Children with Disabilities and state special education revenues per student in districts receiving funds and per student receiving special education services by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	91.8%	\$164	\$162	\$135	\$133	10.9%	\$1,554	\$1,532
District Enrollment								
0-2,999	85.1	180	188	145	151	11.7	1,474	1,549
3,000-7,999	91.9	166	162	138	135	11.2	1,503	1,483
8,000-24,999	92.9	160	155	133	128	10.5	1,520	1,478
25,000 or more	96.6	149	144	121	118	10.4	1,604	1,540
District Type								
Elementary	92.1	206	198	169	163	11.0	2,196	2,089
Secondary	94.0	200	174	170	148	8.7	2,138	1,872
Unified	91.8	163	162	133	132	11.0	1,532	1,518
School-Age Children in Poverty								
Less than 8%	91.8	152	139	127	117	10.7	1,312	1,212
8%-<15%	90.6	152	152	126	125	11.0	1,337	1,315
15%-<25%	91.8	157	160	130	132	11.2	1,455	1,459
25% or more	93.0	188	186	152	149	10.9	1,949	1,935
Special Education Students								
Less than 9%	91.1	122	125	106	107	7.3	2,024	2,048
9%-<11%	92.3	153	144	128	120	10.0	1,573	1,476
11%-<14%	93.1	161	164	134	136	12.2	1,305	1,324
14% or more	89.5	226	224	176	174	16.4	1,325	1,316
Limited English Proficient Children								
0%	82.0	189	200	151	159	11.9	1,568	1,660
>0%-<1%	88.1	146	150	122	125	11.3	1,515	1,522
2%-<3%	90.6	153	154	127	127	11.1	1,326	1,327
3% or more	98.4	171	163	139	133	10.3	1,663	1,614
Minority Enrollment								
Less than 5%	82.4	139	142	117	119	11.5	1,208	1,229
5%-<20%	90.5	165	165	137	136	11.2	1,447	1,425
20%-<50%	95.8	159	157	131	130	11.0	1,386	1,357
50% or more	96.7	173	168	139	135	10.3	1,861	1,842
School-Age At-Risk Children								
Less than 1%	87.3	155	148	130	124	10.7	1,386	1,326
1%-<3%	90.8	159	156	133	129	10.9	1,423	1,375
3%-<7%	92.6	160	161	132	133	11.4	1,430	1,429
7% or more	95.4	176	175	141	140	10.7	1,847	1,841
Expenditures per Student								
Less than \$4,400	94.7	120	131	100	108	10.9	1,167	1,251
\$4,400-<\$5,200	90.2	136	147	112	121	10.3	1,413	1,491
\$5,200-<\$6,300	90.7	161	157	133	130	10.8	1,814	1,742
\$6,300 or more	91.7	216	201	175	162	11.8	1,635	1,511

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C6.2— Standard deviations of actual and adjusted combined federal Children with Disabilities and state special education revenues per student in districts receiving funds and per student receiving special education services by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	91.8%	\$164	\$162	\$135	\$133	10.9%	\$1,554	\$1,532
Metropolitan Status								
Urban/central cities	93.6	169	163	137	132	10.7	1,753	1,692
Suburban/metropolitan	92.8	161	153	134	127	10.8	1,483	1,412
Rural	87.9	154	175	126	143	11.4	1,329	1,519
Geographic Region								
Northeast	98.4	211	190	171	154	12.4	1,513	1,364
Midwest	77.4	136	142	113	118	11.5	1,573	1,597
South	95.2	145	162	117	130	10.9	1,292	1,438
West	97.0	168	152	140	127	9.3	1,788	1,607
Median Household Income (actual)								
Less than \$22,000	86.6	171	191	136	153	11.4	1,877	2,032
\$22,000-<\$26,000	92.4	166	172	133	138	11.1	1,378	1,439
\$26,000-<\$30,000	93.3	157	158	130	131	11.3	1,415	1,416
\$30,000-<\$38,000	92.9	159	146	132	121	10.5	1,512	1,372
\$38,000 or more	93.0	169	149	142	126	10.6	1,585	1,421
Median Household Income (cost-adjusted)								
Less than \$22,000	89.4	187	194	149	154	11.4	1,924	2,005
\$22,000-<\$26,000	93.4	163	162	133	133	10.9	1,539	1,509
\$26,000-<\$30,000	93.1	156	160	128	130	11.1	1,367	1,383
\$30,000-<\$38,000	91.6	168	154	142	130	10.8	1,566	1,436
\$38,000 or more	89.9	139	125	117	105	10.4	1,267	1,154
Median Value Owner-Occupied Housing								
Less than \$50,000	82.7	164	186	131	149	11.7	1,709	1,863
\$50,000-<\$70,000	92.0	150	158	123	130	10.9	1,343	1,423
\$70,000-<\$100,000	94.7	137	134	114	111	10.5	1,192	1,171
\$100,000 or more	97.0	190	168	157	138	10.8	1,783	1,580
Education Attainment of Householders								
Less than 68% high school graduates	92.3	177	184	140	146	11.4	1,564	1,662
68%-<75% high school graduates	91.6	163	158	133	129	11.0	1,717	1,643
75%-<83% high school graduates	91.0	163	160	136	133	11.0	1,441	1,405
83% or more high school graduates	92.4	153	143	129	121	10.3	1,484	1,388
Population in Poverty								
Less than 7%	91.4	171	154	144	129	10.9	1,539	1,392
7%-<12%	91.7	147	149	121	123	10.8	1,303	1,300
12%-<18%	91.9	161	164	131	134	11.2	1,431	1,444
18% or more	92.2	176	179	141	143	10.8	1,867	1,892

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table C7.1— Standard deviations of actual and adjusted federal Bilingual Education revenues per student in districts receiving funds and per student with limited English proficiency by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	7.6%	\$24	\$27	\$19	\$21	10.1%	\$479	\$589
District Enrollment								
0-2,999	0.8	111	125	88	99	9.1	2,873	3,606
3,000-7,999	1.8	14	16	11	13	9.8	362	359
8,000-24,999	4.7	10	11	8	9	8.1	145	160
25,000 or more	20.3	3	3	2	2	10.5	45	44
District Type								
Elementary	0.5	0	0	0	0	7.2	0	0
Secondary	2.7	10	8	8	7	11.8	199	166
Unified	7.8	24	27	19	21	10.1	481	591
School-Age Children in Poverty								
Less than 8%	3.4	21	20	15	14	4.7	400	357
8%-<15%	2.3	21	20	17	17	5.3	410	386
15%-<25%	6.6	12	12	9	9	5.2	168	173
25% or more	17.0	29	32	23	26	13.6	517	646
Special Education Students								
Less than 9%	8.2	24	28	20	23	6.2	990	1,274
9%-<11%	13.2	17	20	14	16	13.2	200	221
11%-<14%	2.3	40	42	31	33	7.5	502	526
14% or more	5.9	32	34	23	24	6.8	476	506
Limited English Proficient Children								
0%	0.1	181	201	155	172	0.0		
>0%-<1%	0.5	45	58	39	51	0.7	12,883	16,676
2%-<3%	2.8	11	12	9	9	2.0	616	668
3% or more	19.8	24	26	19	20	11.5	244	264
Minority Enrollment								
Less than 5%	0.0	34	33	27	27	2.7	397	220
5%-<20%	0.9	35	43	30	38	2.3	4,877	6,300
20%-<50%	6.4	9	9	7	7	5.0	280	282
50% or more	21.2	27	29	21	23	12.0	259	284
School-Age At-Risk Children								
Less than 1%	0.2	95	106	80	89	2.3	1,342	1,083
1%-<3%	5.2	10	10	8	8	3.8	216	209
3%-<7%	7.2	28	32	23	26	6.5	1,068	1,350
7% or more	15.9	23	26	18	20	13.7	210	231
Expenditures per Student								
Less than \$4,400	4.2	19	24	17	20	5.2	1,491	1,924
\$4,400-<\$5,200	4.3	28	31	23	25	9.6	434	471
\$5,200-<\$6,300	17.1	10	11	8	9	12.5	110	123
\$6,300 or more	5.5	46	50	35	39	7.0	500	527

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Table C7.2— Standard deviations of actual and adjusted federal Bilingual Education revenues per student in districts receiving funds and per student with limited English proficiency by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	7.6%	\$24	\$27	\$19	\$21	10.1%	\$479	\$589
Metropolitan Status								
Urban/central cities	19.9	5	5	4	4	11.7	61	60
Suburban/metropolitan	3.8	23	24	18	19	6.3	305	309
Rural	1.9	79	89	62	70	6.5	2,305	2,886
Geographic Region								
Northeast	3.4	11	10	9	8	8.2	196	179
Midwest	6.2	14	15	11	11	7.9	230	233
South	6.1	17	21	14	17	6.9	910	1,173
West	14.9	32	35	25	28	13.6	309	336
Median Household Income (actual)								
Less than \$22,000	5.0	65	73	51	58	11.7	1,286	1,608
\$22,000-<\$26,000	6.4	8	9	7	7	6.7	178	195
\$26,000-<\$30,000	10.4	5	4	4	4	7.8	97	97
\$30,000-<\$38,000	9.9	6	6	5	5	16.5	78	72
\$38,000 or more	5.6	11	10	9	8	3.9	333	281
Median Household Income (cost-adjusted)								
Less than \$22,000	5.5	62	69	49	55	12.6	1,174	1,467
\$22,000-<\$26,000	15.5	7	8	6	6	12.8	103	117
\$26,000-<\$30,000	7.9	7	7	6	6	4.7	184	178
\$30,000-<\$38,000	2.1	11	10	9	8	4.7	352	299
\$38,000 or more	2.8	16	14	13	11	5.3	357	301
Median Value Owner-Occupied Housing								
Less than \$50,000	3.6	65	72	51	57	10.6	1,330	1,661
\$50,000-<\$70,000	3.3	12	14	10	11	5.9	233	257
\$70,000-<\$100,000	10.4	6	6	5	5	7.3	101	101
\$100,000 or more	12.7	8	7	6	6	12.8	129	113
Education Attainment of Householders								
Less than 68% high school graduates	8.5	43	48	34	38	10.7	842	1,052
68%-<75% high school graduates	10.4	8	8	6	7	15.7	144	154
75%-<83% high school graduates	6.3	10	10	8	8	5.5	143	153
83% or more high school graduates	5.6	9	8	8	7	4.9	261	223
Population in Poverty								
Less than 7%	2.9	15	13	13	11	4.3	414	356
7%-<12%	4.7	6	5	5	5	4.2	157	144
12%-<18%	7.2	9	9	8	8	6.2	213	224
18% or more	15.7	32	36	25	28	14.6	530	662

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C8.1— Standard deviations of actual and adjusted state bilingual education revenues per student in districts receiving funds and per student with limited English proficiency by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	21.8%	\$48	\$46	\$39	\$38	5.4%	\$712	\$698
District Enrollment								
0-2,999	12.2	31	29	24	23	3.8	637	566
3,000-7,999	17.5	42	40	33	32	3.6	659	622
8,000-24,999	23.1	39	37	32	30	5.2	489	468
25,000 or more	32.1	54	53	45	44	6.8	796	795
District Type								
Elementary	7.8	44	43	30	29	1.4	602	512
Secondary	18.4	20	17	17	14	3.5	349	296
Unified	22.0	48	46	39	38	5.4	715	701
School-Age Children in Poverty								
Less than 8%	18.0	22	19	18	16	2.3	676	578
8%-<15%	17.2	22	20	18	17	2.7	625	593
15%-<25%	27.9	61	60	51	50	4.5	941	943
25% or more	22.5	46	43	37	35	10.4	444	416
Special Education Students								
Less than 9%	17.7	29	32	25	27	7.2	340	344
9%-<11%	24.4	57	56	48	47	6.7	642	632
11%-<14%	21.2	47	44	38	36	3.9	1,000	1,003
14% or more	24.3	40	35	31	27	3.0	760	693
Limited English Proficient Children								
0%	6.5	23	24	17	18	0.0		
>0%-<1%	9.3	9	9	8	8	0.7	1,479	1,424
2%-<3%	19.2	14	15	12	12	1.8	783	796
3% or more	37.1	57	55	47	45	8.5	685	667
Minority Enrollment								
Less than 5%	3.7	11	12	9	10	0.9	395	377
5%-<20%	21.8	13	11	11	10	1.8	640	604
20%-<50%	29.1	36	36	30	30	3.5	1,015	1,027
50% or more	28.7	63	60	51	49	10.3	570	537
School-Age At-Risk Children								
Less than 1%	16.6	21	18	17	15	2.0	730	624
1%-<3%	20.1	19	18	16	16	2.7	577	577
3%-<7%	25.3	36	36	30	30	4.1	966	972
7% or more	23.6	67	64	55	53	10.6	599	575
Expenditures per Student								
Less than \$4,400	11.1	23	25	19	20	4.7	257	246
\$4,400-<\$5,200	26.3	21	24	17	19	6.7	390	412
\$5,200-<\$6,300	28.4	59	59	49	49	5.2	802	823
\$6,300 or more	21.2	54	48	43	39	4.2	767	706

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C8.2— Standard deviations of actual and adjusted state bilingual education revenues per student in districts receiving funds and per student with limited English proficiency by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	21.8%	\$48	\$46	\$39	\$38	5.4%	\$712	\$698
Metropolitan Status								
Urban/central cities	29.2	42	40	35	32	7.8	657	645
Suburban/metropolitan	23.6	53	52	44	43	3.9	736	706
Rural	9.8	26	31	21	25	4.5	548	626
Geographic Region								
Northeast	15.8	64	56	51	45	4.5	720	634
Midwest	18.2	31	27	25	22	4.1	413	359
South	34.1	50	51	42	42	6.5	755	764
West	10.4	26	28	22	24	3.2	422	457
Median Household Income (actual)								
Less than \$22,000	14.9	43	45	34	35	10.0	524	529
\$22,000-<\$26,000	22.2	31	30	25	24	6.3	403	415
\$26,000-<\$30,000	27.2	69	67	58	56	6.7	830	833
\$30,000-<\$38,000	19.8	30	29	25	24	3.5	751	736
\$38,000 or more	23.8	22	20	18	17	2.6	663	606
Median Household Income (cost-adjusted)								
Less than \$22,000	15.0	62	58	50	46	10.7	585	554
\$22,000-<\$26,000	24.3	60	59	50	49	7.7	617	604
\$26,000-<\$30,000	23.9	38	38	32	32	3.7	1,051	1,060
\$30,000-<\$38,000	18.7	17	15	14	13	3.1	535	484
\$38,000 or more	26.7	18	16	15	13	2.4	604	515
Median Value Owner-Occupied Housing								
Less than \$50,000	15.1	33	37	26	30	8.1	312	347
\$50,000-<\$70,000	21.2	19	21	16	17	5.8	424	452
\$70,000-<\$100,000	34.2	58	57	49	48	4.8	851	865
\$100,000 or more	17.9	51	44	41	36	3.9	684	607
Education Attainment of Householders								
Less than 68% high school graduates	23.4	68	65	56	54	9.9	628	600
68%-<75% high school graduates	15.1	18	18	15	14	6.7	405	396
75%-<83% high school graduates	24.3	36	36	30	30	3.1	1,057	1,068
83% or more high school graduates	23.7	18	15	15	13	2.7	560	505
Population in Poverty								
Less than 7%	20.8	20	17	17	14	2.3	655	561
7%-<12%	21.8	28	28	24	23	3.3	790	796
12%-<18%	22.3	73	71	60	59	5.1	958	962
18% or more	22.1	45	43	35	34	10.5	428	401

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table C9.1— Standard deviations of actual and adjusted combined federal and state bilingual education revenues per student in districts receiving funds and per student with limited English proficiency by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	26.3%	\$46	\$46	\$38	\$37	6.4%	\$722	\$746
District Enrollment								
0-2,999	12.7	48	51	38	40	4.0	1,291	1,517
3,000-7,999	18.9	41	39	33	31	4.0	643	610
8,000-24,999	26.2	38	36	31	29	5.3	471	453
25,000 or more	43.7	50	49	42	41	8.3	702	698
District Type								
Elementary	8.3	42	42	29	28	1.7	577	493
Secondary	20.5	20	17	17	14	4.6	403	341
Unified	26.6	47	46	38	38	6.4	724	750
School-Age Children in Poverty								
Less than 8%	20.9	24	21	19	17	2.6	685	589
8%-<15%	19.2	23	21	19	17	2.9	619	585
15%-<25%	30.5	59	58	49	48	4.6	932	936
25% or more	32.6	46	46	37	37	12.1	552	614
Special Education Students								
Less than 9%	22.3	32	35	27	29	6.7	672	823
9%-<11%	31.9	54	53	45	44	9.1	592	585
11%-<14%	22.3	48	45	39	37	4.0	989	992
14% or more	29.4	39	36	30	27	3.6	761	711
Limited English Proficient Children								
0%	6.6	35	38	28	31	0.0		
>0%-<1%	9.8	14	16	12	14	0.7	3,233	3,989
2%-<3%	21.7	14	15	12	12	1.9	787	803
3% or more	47.8	55	54	45	44	9.7	641	629
Minority Enrollment								
Less than 5%	3.8	14	15	12	12	0.9	674	606
5%-<20%	22.5	15	15	13	12	1.8	1,276	1,547
20%-<50%	33.9	34	34	29	29	3.7	968	979
50% or more	40.2	60	59	49	48	11.5	550	532
School-Age At-Risk Children								
Less than 1%	16.7	25	23	21	19	2.0	782	668
1%-<3%	23.1	20	19	17	16	2.8	585	588
3%-<7%	29.1	37	38	31	31	4.2	1,122	1,237
7% or more	33.7	63	61	51	50	12.1	555	540
Expenditures per Student								
Less than \$4,400	15.0	23	26	19	21	4.7	864	1,097
\$4,400-<\$5,200	27.5	24	27	20	22	6.8	438	463
\$5,200-<\$6,300	38.0	56	56	47	47	7.9	748	757
\$6,300 or more	24.9	55	50	44	40	4.6	791	738

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C9.2— Standard deviations of actual and adjusted combined federal and state bilingual education revenues per student in districts receiving funds and per student with limited English proficiency by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	26.3%	\$46	\$46	\$38	\$37	6.4%	\$722	\$746
Metropolitan Status								
Urban/central cities	39.6	39	37	32	30	9.7	555	544
Suburban/metropolitan	26.4	52	51	43	42	4.1	745	716
Rural	11.4	42	48	33	38	4.6	1,221	1,505
Geographic Region								
Northeast	18.9	60	53	48	42	5.0	740	651
Midwest	18.2	33	29	27	23	4.1	465	418
South	37.6	49	50	41	42	6.2	832	897
West	22.5	34	36	27	30	9.9	431	457
Median Household Income (actual)								
Less than \$22,000	17.2	54	58	43	46	9.9	894	1,059
\$22,000-<\$26,000	26.3	29	28	23	23	6.2	396	409
\$26,000-<\$30,000	29.8	68	65	56	54	6.6	823	822
\$30,000-<\$38,000	29.2	27	26	22	21	7.8	505	495
\$38,000 or more	26.8	23	21	20	18	2.7	697	641
Median Household Income (cost-adjusted)								
Less than \$22,000	17.7	67	66	54	53	10.7	884	1,016
\$22,000-<\$26,000	33.7	55	53	45	44	9.9	550	537
\$26,000-<\$30,000	28.1	37	37	31	31	3.8	1,010	1,020
\$30,000-<\$38,000	20.3	18	15	14	13	3.1	536	482
\$38,000 or more	28.8	20	17	17	15	2.5	629	537
Median Value Owner-Occupied Housing								
Less than \$50,000	16.3	46	52	36	41	8.0	781	961
\$50,000-<\$70,000	23.3	19	21	16	17	5.8	421	449
\$70,000-<\$100,000	38.1	57	56	48	47	4.9	850	859
\$100,000 or more	27.9	44	38	35	31	7.8	576	516
Education Attainment of Householders								
Less than 68% high school graduates	25.4	69	68	57	56	9.8	782	849
68%-<75% high school graduates	24.8	17	16	14	13	10.5	299	297
75%-<83% high school graduates	27.4	35	35	29	29	3.4	1,008	1,020
83% or more high school graduates	27.4	18	16	15	13	2.9	555	498
Population in Poverty								
Less than 7%	23.3	21	18	17	15	2.5	665	570
7%-<12%	23.8	28	28	24	24	3.3	797	804
12%-<18%	26.7	68	66	57	55	5.2	924	927
18% or more	31.4	46	47	37	37	12.5	548	614

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C10.1— Standard deviations of actual and adjusted federal Child Nutrition Act revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	97.8%	\$68	\$73	\$55	\$59	17.9%	\$226	\$236
District Enrollment								
0-2,999	95.6	70	82	56	67	16.3	326	345
3,000-7,999	97.3	67	79	55	65	15.7	237	249
8,000-24,999	98.7	59	66	48	53	16.3	181	190
25,000 or more	99.2	62	57	50	46	22.1	150	160
District Type								
Elementary	91.1	79	82	66	69	13.0	482	504
Secondary	89.8	46	47	39	40	13.4	280	281
Unified	98.0	68	72	55	59	18.0	219	230
School-Age Children in Poverty								
Less than 8%	95.8	38	37	31	31	5.8	484	482
8%-<15%	97.2	37	40	31	34	11.4	271	292
15%-<25%	98.5	41	45	34	37	18.7	192	210
25% or more	99.1	55	66	44	53	32.4	147	158
Special Education Students								
Less than 9%	98.3	69	79	58	66	16.7	251	266
9%-<11%	98.8	70	71	56	58	18.7	209	215
11%-<14%	98.4	64	68	52	54	17.8	225	237
14% or more	93.2	67	74	51	57	18.3	215	228
Limited English Proficient Children								
0%	94.6	69	84	56	68	16.5	343	377
>0%-<1%	97.4	64	76	52	62	15.8	237	248
2%-<3%	97.7	60	68	49	56	15.4	213	234
3% or more	98.9	69	68	56	55	22.2	197	189
Minority Enrollment								
Less than 5%	95.8	48	56	39	46	12.5	274	291
5%-<20%	96.4	39	45	32	37	11.3	257	260
20%-<50%	98.7	51	61	42	51	16.7	211	228
50% or more	99.5	61	70	49	56	29.0	201	207
School-Age At-Risk Children								
Less than 1%	95.4	31	36	27	30	6.5	415	423
1%-<3%	97.1	34	38	28	32	11.1	269	276
3%-<7%	98.6	43	48	35	40	18.4	230	241
7% or more	99.2	56	67	45	54	31.5	155	168
Expenditures per Student								
Less than \$4,400	98.4	63	77	51	62	20.0	209	234
\$4,400-<\$5,200	98.7	65	74	53	60	17.9	196	214
\$5,200-<\$6,300	97.1	67	64	55	52	17.5	222	225
\$6,300 or more	96.7	76	70	61	56	15.8	280	269

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C10.2— Standard deviations of actual and adjusted federal Child Nutrition Act revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	97.8%	\$68	\$73	\$55	\$59	17.9%	\$226	\$236
Metropolitan Status								
Urban/central cities	99.1	59	55	48	45	25.6	157	156
Suburban/metropolitan	97.0	55	58	45	48	11.8	280	275
Rural	97.7	67	83	54	67	21.3	233	269
Geographic Region								
Northeast	94.5	70	59	56	48	15.1	249	231
Midwest	97.8	59	56	48	46	15.3	215	228
South	99.0	64	77	52	62	21.2	181	199
West	98.2	67	62	55	51	17.2	277	259
Median Household Income (actual)								
Less than \$22,000	99.1	68	81	54	65	31.8	176	216
\$22,000-<\$26,000	98.4	48	49	39	41	22.5	164	195
\$26,000-<\$30,000	98.2	57	48	46	40	19.5	177	202
\$30,000-<\$38,000	97.7	57	51	47	42	12.7	267	263
\$38,000 or more	95.7	34	32	29	27	5.9	442	418
Median Household Income (cost-adjusted)								
Less than \$22,000	98.8	67	80	53	64	32.5	161	195
\$22,000-<\$26,000	98.8	54	49	44	40	23.6	172	186
\$26,000-<\$30,000	97.6	45	48	38	41	15.5	250	264
\$30,000-<\$38,000	97.2	34	34	29	29	9.1	330	324
\$38,000 or more	95.4	21	21	19	18	4.6	456	432
Median Value Owner-Occupied Housing								
Less than \$50,000	98.5	69	82	55	66	26.5	188	231
\$50,000-<\$70,000	98.4	57	61	47	51	18.7	200	221
\$70,000-<\$100,000	98.3	55	53	45	43	13.5	204	209
\$100,000 or more	96.1	74	63	60	52	13.2	293	279
Education Attainment of Householders								
Less than 68% high school graduates	98.6	66	77	53	62	28.0	196	222
68%-<75% high school graduates	98.4	62	56	50	46	21.8	187	185
75%-<83% high school graduates	97.6	45	49	38	41	14.0	239	258
83% or more high school graduates	96.5	36	37	31	31	8.0	348	335
Population in Poverty								
Less than 7%	95.2	29	28	25	24	5.5	483	473
7%-<12%	97.9	34	36	29	31	12.6	254	277
12%-<18%	98.7	41	42	34	35	20.0	175	195
18% or more	99.3	56	66	45	53	32.8	154	168

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C11.1— Standard deviations of actual and adjusted state school lunch revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	76.2%	\$11	\$12	\$10	\$11	17.5%	\$78	\$83
District Enrollment								
0-2,999	69.6	10	11	8	9	16.0	74	77
3,000-7,999	73.0	7	7	6	6	15.0	57	55
8,000-24,999	75.1	5	5	4	4	16.0	34	35
25,000 or more	85.1	16	17	14	15	21.4	102	109
District Type								
Elementary	75.4	14	14	11	12	13.2	93	94
Secondary	76.1	6	6	5	5	13.0	34	35
Unified	76.2	12	12	10	11	17.6	79	83
School-Age Children in Poverty								
Less than 8%	75.9	6	6	5	5	5.8	108	103
8%-<15%	76.4	7	7	6	6	11.4	64	67
15%-<25%	76.9	17	18	15	16	18.5	116	125
25% or more	75.5	10	10	8	9	31.8	32	32
Special Education Students								
Less than 9%	75.5	19	20	17	18	16.5	134	144
9%-<11%	77.8	7	6	5	5	18.3	39	39
11%-<14%	79.3	7	7	6	6	17.7	50	51
14% or more	67.5	10	10	8	8	17.1	67	66
Limited English Proficient Children								
0%	68.5	12	13	10	11	16.4	79	85
>0%-<1%	67.5	6	7	5	6	14.8	58	58
2%-<3%	72.4	9	9	8	8	14.2	63	63
3% or more	88.2	15	16	13	14	22.1	91	97
Minority Enrollment								
Less than 5%	66.7	8	9	7	7	12.3	88	86
5%-<20%	73.8	6	7	5	6	11.0	62	66
20%-<50%	78.8	6	7	5	6	15.6	40	41
50% or more	83.3	17	19	15	16	28.0	93	100
School-Age At-Risk Children								
Less than 1%	72.1	7	8	6	7	6.5	110	108
1%-<3%	77.0	17	19	15	17	10.9	158	170
3%-<7%	78.4	7	7	6	6	18.1	42	44
7% or more	76.3	10	10	8	8	30.8	32	33
Expenditures per Student								
Less than \$4,400	68.6	10	11	8	9	18.7	58	63
\$4,400-<\$5,200	77.3	6	6	5	5	18.2	43	43
\$5,200-<\$6,300	81.1	18	19	16	17	17.3	128	137
\$6,300 or more	78.0	8	7	6	6	15.8	48	47

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C11.2— Standard deviations of actual and adjusted state school lunch revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	76.2%	\$11	\$12	\$10	\$11	17.5%	\$78	\$83
Metropolitan Status								
Urban/central cities	79.6	17	18	15	16	25.3	99	106
Suburban/metropolitan	77.7	6	6	5	5	11.8	63	60
Rural	69.4	10	11	8	9	20.6	56	62
Geographic Region								
Northeast	83.8	8	7	6	6	15.6	74	68
Midwest	64.6	8	9	7	7	15.0	47	52
South	80.8	8	9	7	8	20.1	44	47
West	75.3	19	20	16	18	17.0	133	144
Median Household Income (actual)								
Less than \$22,000	64.3	10	11	8	9	30.8	34	40
\$22,000-<\$26,000	77.2	10	10	8	9	22.8	42	46
\$26,000-<\$30,000	78.1	6	6	5	5	20.2	32	34
\$30,000-<\$38,000	79.9	8	8	7	7	13.2	67	66
\$38,000 or more	78.8	19	20	17	18	6.1	225	240
Median Household Income (cost-adjusted)								
Less than \$22,000	67.4	10	10	8	8	31.6	31	34
\$22,000-<\$26,000	82.1	9	9	8	8	23.8	39	41
\$26,000-<\$30,000	75.2	19	20	17	18	15.3	145	156
\$30,000-<\$38,000	76.6	6	7	5	6	9.2	77	77
\$38,000 or more	76.2	5	4	4	4	4.6	104	96
Median Value Owner-Occupied Housing								
Less than \$50,000	67.8	9	10	7	8	25.7	39	46
\$50,000-<\$70,000	72.5	9	10	8	8	18.6	46	50
\$70,000-<\$100,000	79.2	6	6	5	5	13.9	53	53
\$100,000 or more	84.1	16	17	14	15	13.9	133	140
Education Attainment of Householders								
Less than 68% high school graduates	73.4	8	9	7	7	27.0	35	39
68%-<75% high school graduates	78.1	10	10	8	8	22.1	49	49
75%-<83% high school graduates	76.9	17	19	15	17	13.8	141	152
83% or more high school graduates	76.4	5	5	5	5	8.0	77	75
Population in Poverty								
Less than 7%	75.7	6	6	5	5	5.6	107	102
7%-<12%	80.1	18	19	16	17	12.8	147	158
12%-<18%	74.1	7	7	6	6	20.0	35	40
18% or more	74.8	10	11	9	9	32.3	32	33

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C12.1— Standard deviations of actual and adjusted combined federal Child Nutrition Act and state school lunch revenues per student in districts receiving funds and per student in poverty by district characteristics: 1991-92

District Characteristics	Revenues per Student in Districts Receiving Funds					Revenues per Target Student		
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.3%	\$72	\$76	\$58	\$62	17.8%	\$257	\$268
District Enrollment								
0-2,999	96.5	72	85	58	69	16.2	350	369
3,000-7,999	97.9	69	81	56	66	15.6	257	267
8,000-24,999	98.8	60	67	49	55	16.3	199	206
25,000 or more	99.7	68	63	55	52	22.1	208	223
District Type								
Elementary	93.0	85	89	71	74	12.8	520	543
Secondary	91.5	48	49	41	42	13.3	294	294
Unified	98.5	71	76	58	62	18.0	251	261
School-Age Children in Poverty								
Less than 8%	96.8	40	39	34	33	5.8	526	522
8% < 15%	98.1	40	42	34	36	11.4	294	316
15% < 25%	98.7	47	52	40	44	18.7	246	268
25% or more	99.2	58	68	47	55	32.4	161	166
Special Education Students								
Less than 9%	98.7	75	84	63	71	16.7	307	324
9% < 11%	99.2	75	76	61	62	18.6	238	242
11% < 14%	98.8	66	69	53	56	17.8	243	254
14% or more	94.5	69	76	53	59	18.2	235	247
Limited English Proficient Children								
0%	95.8	71	86	58	70	16.5	362	397
>0% < 1%	97.6	65	77	53	63	15.8	255	266
2% < 3%	98.6	64	73	53	60	15.4	247	267
3% or more	99.1	74	72	60	58	22.2	238	232
Minority Enrollment								
Less than 5%	96.6	49	58	40	47	12.5	300	315
5% < 20%	97.3	41	47	34	39	11.3	285	289
20% < 50%	99.2	53	63	43	52	16.7	227	244
50% or more	99.6	64	73	52	60	28.9	246	254
School-Age At-Risk Children								
Less than 1%	96.4	34	38	29	33	6.5	456	462
1% < 3%	98.0	40	45	34	38	11.1	334	348
3% < 7%	98.9	45	50	37	42	18.4	248	258
7% or more	99.3	60	70	48	56	31.5	177	186
Expenditures per Student								
Less than \$4,400	98.7	65	79	52	64	20.0	227	252
\$4,400 < \$5,200	99.2	69	78	56	63	17.9	225	242
\$5,200 < \$6,300	97.6	73	70	60	57	17.5	278	286
\$6,300 or more	97.5	80	73	64	59	15.7	302	290

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

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Table C12.2— Standard deviations of actual and adjusted combined federal Child Nutrition Act and state school lunch revenues per student in districts receiving funds and per student in poverty by community characteristics: 1991-92

Community Characteristics	Revenues per Student in Districts Receiving Funds				Revenues per Target Student			
	Percentage of Students in Districts Receiving Funds	Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted	Percentage of Target Students	Actual	Cost-Adjusted
National Average	98.3%	\$72	\$76	\$58	\$62	17.8%	\$257	\$268
Metropolitan Status								
Urban/central cities	99.2	65	61	53	50	25.6	209	215
Suburban/metropolitan	97.8	57	60	47	50	11.8	309	301
Rural	98.2	68	85	55	68	21.2	249	286
Geographic Region								
Northeast	95.6	73	62	58	49	15.0	267	250
Midwest	98.1	62	59	50	48	15.3	232	246
South	99.6	67	80	54	65	21.2	205	223
West	98.4	74	69	61	57	17.2	336	325
Median Household Income (actual)								
Less than \$22,000	99.2	69	83	55	66	31.8	185	226
\$22,000-<\$26,000	98.6	52	53	43	44	22.5	178	210
\$26,000-<\$30,000	98.9	63	55	51	46	19.5	204	231
\$30,000-<\$38,000	98.0	62	54	51	45	12.7	292	287
\$38,000 or more	96.8	44	43	38	38	5.9	535	530
Median Household Income (cost-adjusted)								
Less than \$22,000	98.9	69	82	55	65	32.5	171	203
\$22,000-<\$26,000	99.0	59	53	48	43	23.6	188	200
\$26,000-<\$30,000	98.4	53	57	45	49	15.4	312	333
\$30,000-<\$38,000	97.6	36	37	31	31	9.1	368	362
\$38,000 or more	96.7	24	23	21	20	4.5	499	476
Median Value Owner-Occupied Housing								
Less than \$50,000	98.8	70	84	56	67	26.4	199	244
\$50,000-<\$70,000	98.7	62	67	52	56	18.7	225	248
\$70,000-<\$100,000	99.1	58	56	47	45	13.5	235	238
\$100,000 or more	96.8	80	70	66	57	13.2	343	340
Education Attainment of Householders								
Less than 68% high school graduates	98.9	68	78	54	63	28.0	211	236
68%-<75% high school graduates	98.6	66	60	54	49	21.8	204	200
75%-<83% high school graduates	98.3	53	57	45	49	13.9	304	328
83% or more high school graduates	97.4	39	39	33	33	8.0	387	373
Population in Poverty								
Less than 7%	96.5	31	30	27	26	5.5	527	516
7%-<12%	98.3	40	43	34	37	12.6	312	340
12%-<18%	99.0	43	44	36	37	20.0	189	210
18% or more	99.4	60	69	48	56	32.8	176	186

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter I and state compensatory and basic skills attainment revenues and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table C13.1— Standard deviations of actual and adjusted federal Impact Aid revenues per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	41.1%	\$200	\$199	\$162	\$161
District Enrollment					
0-2,999	15.5	567	554	455	445
3,000-7,999	24.8	177	186	147	155
8,000-24,999	39.1	111	118	95	102
25,000 or more	77.2	27	29	24	25
District Type					
Elementary	22.4	321	306	265	252
Secondary	18.2	350	373	292	311
Unified	41.7	197	196	159	159
School-Age Children in Poverty					
Less than 8%	25.0	191	190	164	163
8%-<15%	35.2	172	172	146	146
15%-<25%	44.3	139	140	113	115
25% or more	56.3	252	250	199	198
Special Education Students					
Less than 9%	34.6	207	217	176	184
9%-<11%	45.9	128	133	109	114
11%-<14%	45.7	173	177	142	145
14% or more	32.5	360	333	275	253
Limited English Proficient Children					
0%	16.5	532	537	441	445
>0%-<1%	27.1	164	155	133	126
2%-<3%	42.7	168	164	137	135
3% or more	55.4	180	181	143	144
Minority Enrollment					
Less than 5%	10.8	42	45	37	40
5%-<20%	32.4	151	148	130	127
20%-<50%	52.6	143	147	122	126
50% or more	61.9	263	261	209	207
School-Age At-Risk Children					
Less than 1%	19.7	286	283	246	244
1%-<3%	35.7	131	132	108	110
3%-<7%	45.3	178	154	142	125
7% or more	57.8	219	231	173	182
Expenditures per Student					
Less than \$4,400	37.5	101	111	87	95
\$4,400-<\$5,200	37.9	160	161	137	138
\$5,200-<\$6,300	50.1	119	124	99	102
\$6,300 or more	39.3	347	339	276	269

NOTE: All results are weighted by district enrollment. Analysis includes only those districts that receive both federal Chapter 1 and state compensatory and basic skills attainment revenues and only state compensatory revenues for those districts in states in which at least one-fourth of the state's public school students are enrolled in districts that report revenues in this state revenue category.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C13.2— Standard deviations of actual and adjusted federal Impact Aid revenues per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	41.1%	\$200	\$199	\$162	\$161
Metropolitan Status					
Urban/central cities	67.4	60	65	51	55
Suburban/metropolitan	34.9	137	136	117	115
Rural	24.4	448	444	358	355
Geographic Region					
Northeast	34.1	147	132	123	111
Midwest	22.0	230	248	183	197
South	50.8	79	86	68	74
West	51.3	308	300	248	242
Median Household Income (actual)					
Less than \$22,000	32.5	414	425	326	335
\$22,000-<\$26,000	42.6	131	137	112	117
\$26,000-<\$30,000	55.9	126	112	104	93
\$30,000-<\$38,000	45.0	115	112	98	96
\$38,000 or more	27.3	201	183	170	155
Median Household Income (cost-adjusted)					
Less than \$22,000	36.8	387	397	305	314
\$22,000-<\$26,000	53.7	109	110	91	93
\$26,000-<\$30,000	45.9	140	130	118	110
\$30,000-<\$38,000	34.6	137	131	115	111
\$38,000 or more	22.6	249	226	212	192
Median Value Owner-Occupied Housing					
Less than \$50,000	28.6	366	372	289	295
\$50,000-<\$70,000	40.5	179	176	147	145
\$70,000-<\$100,000	52.8	128	122	109	105
\$100,000 or more	42.7	125	117	106	100
Education Attainment of Householders					
Less than 68% high school graduates	34.6	335	333	265	263
68%-<75% high school graduates	46.1	107	108	86	87
75%-<83% high school graduates	43.4	115	113	95	94
83% or more high school graduates	40.4	192	193	165	166
Population in Poverty					
Less than 7%	24.9	209	202	180	173
7%-<12%	40.3	158	157	134	133
12%-<18%	47.1	77	81	65	68
18% or more	52.6	276	277	217	218

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C14.1— Standard deviations of actual and adjusted other federal categorical revenues (Eisenhower Math and Science, Drug Free Schools, Chapter 2 Block Grants, Vocational Education, Indian Education, and all other federal aid) per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	99.6%	\$77	\$80	\$64	\$67
District Enrollment					
0-2,999	98.5	120	127	100	106
3,000-7,999	99.7	67	73	55	60
8,000-24,999	100.0	43	45	36	37
25,000 or more	100.0	51	47	41	38
District Type					
Elementary	91.9	84	86	72	73
Secondary	99.6	87	89	74	76
Unified	99.6	77	80	64	66
School-Age Children in Poverty					
Less than 8%	99.4	58	59	49	50
8%-<15%	99.5	73	77	63	66
15%-<25%	99.5	76	79	63	66
25% or more	99.8	81	85	66	69
Special Education Students					
Less than 9%	99.5	68	73	60	63
9%-<11%	99.7	72	72	60	61
11%-<14%	99.7	81	86	67	70
14% or more	99.3	92	95	73	76
Limited English Proficient Children					
0%	97.6	147	154	124	130
>0%-<1%	99.7	65	72	54	59
2%-<3%	99.8	58	63	48	52
3% or more	99.8	71	71	58	58
Minority Enrollment					
Less than 5%	98.9	67	75	56	63
5%-<20%	99.5	91	96	78	81
20%-<50%	99.8	49	52	40	43
50% or more	99.9	80	82	65	66
School-Age At-Risk Children					
Less than 1%	99.0	68	72	58	61
1%-<3%	99.6	69	73	59	63
3%-<7%	99.7	68	71	56	59
7% or more	99.9	84	87	69	71
Expenditures per Student					
Less than \$4,400	99.7	49	55	40	45
\$4,400-<\$5,200	99.8	56	61	46	50
\$5,200-<\$6,300	99.6	82	86	68	72
\$6,300 or more	99.1	111	111	91	92

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C14.2— Standard deviations of actual and adjusted other federal categorical revenues (Eisenhower Math and Science, Drug Free Schools, Chapter 2 Block Grants, Vocational Education, Indian Education, and all other federal aid) per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	99.6%	\$77	\$80	\$64	\$67
Metropolitan Status					
Urban/central cities	99.8	55	51	45	42
Suburban/metropolitan	99.8	65	66	54	55
Rural	98.9	107	117	89	97
Geographic Region					
Northeast	99.1	53	47	44	39
Midwest	99.5	80	80	65	65
South	99.6	59	67	48	55
West	99.9	107	111	89	93
Median Household Income (actual)					
Less than \$22,000	99.5	109	119	88	96
\$22,000-<\$26,000	99.6	85	88	71	74
\$26,000-<\$30,000	99.6	58	59	49	49
\$30,000-<\$38,000	99.6	61	57	52	48
\$38,000 or more	99.6	61	60	51	51
Median Household Income (cost-adjusted)					
Less than \$22,000	99.6	108	116	88	94
\$22,000-<\$26,000	99.6	76	79	64	66
\$26,000-<\$30,000	99.5	66	67	56	56
\$30,000-<\$38,000	99.5	40	39	35	34
\$38,000 or more	99.5	68	69	57	58
Median Value Owner-Occupied Housing					
Less than \$50,000	99.3	104	110	85	90
\$50,000-<\$70,000	99.7	76	81	64	69
\$70,000-<\$100,000	99.6	57	57	48	48
\$100,000 or more	99.6	65	61	54	51
Education Attainment of Householders					
Less than 68% high school graduates	99.6	93	99	75	80
68%-<75% high school graduates	99.6	73	75	62	64
75%-<83% high school graduates	99.6	76	74	64	63
83% or more high school graduates	99.5	57	61	48	51
Population in Poverty					
Less than 7%	99.4	54	54	46	46
7%-<12%	99.5	72	75	62	65
12%-<18%	99.6	70	71	58	59
18% or more	99.7	92	98	74	79

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C15.1— Standard deviations of actual and adjusted other state categorical revenues (staff improvement, gifted and talented, vocational education, capital outlay, transportation, and other state aid) per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	99.5%	\$458	\$450	\$377	\$371
District Enrollment					
0-2,999	99.2	454	462	379	385
3,000-7,999	99.7	376	384	313	318
8,000-24,999	99.9	395	390	332	327
25,000 or more	99.3	539	515	435	417
District Type					
Elementary	96.3	379	365	317	305
Secondary	99.9	552	497	478	431
Unified	99.5	456	450	375	370
School-Age Children in Poverty					
Less than 8%	99.8	356	327	305	281
8%-<15%	99.5	396	381	336	323
15%-<25%	99.7	404	415	338	347
25% or more	99.0	595	581	477	467
Special Education Students					
Less than 9%	98.7	384	381	336	332
9%-<11%	99.8	379	374	317	313
11%-<14%	99.8	458	469	378	387
14% or more	99.5	658	613	519	484
Limited English Proficient Children					
0%	98.9	454	479	380	400
>0%-<1%	99.7	362	380	301	315
2%-<3%	99.7	515	500	420	408
3% or more	99.3	430	417	356	345
Minority Enrollment					
Less than 5%	99.5	311	326	262	273
5%-<20%	99.6	388	384	328	324
20%-<50%	99.8	432	446	362	373
50% or more	99.2	579	548	466	442
School-Age At-Risk Children					
Less than 1%	99.5	395	373	339	320
1%-<3%	99.7	337	332	285	280
3%-<7%	99.7	426	435	355	362
7% or more	99.1	580	562	467	453
Expenditures per Student					
Less than \$4,400	99.7	266	296	222	246
\$4,400-<\$5,200	99.8	338	364	282	302
\$5,200-<\$6,300	99.8	412	412	344	344
\$6,300 or more	98.7	690	654	562	534

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C15.2— Standard deviations of actual and adjusted other state categorical revenues (staff improvement, gifted and talented, vocational education, capital outlay, transportation, and other state aid) per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	99.5%	\$458	\$450	\$377	\$371
Metropolitan Status					
Urban/central cities	99.2	556	525	447	423
Suburban/metropolitan	99.7	412	400	347	336
Rural	99.4	414	454	342	374
Geographic Region					
Northeast	99.7	426	391	347	320
Midwest	99.4	504	473	406	382
South	99.3	382	427	315	351
West	99.8	466	429	394	364
Median Household Income (actual)					
Less than \$22,000	99.6	695	690	557	555
\$22,000-<\$26,000	99.7	341	371	283	308
\$26,000-<\$30,000	99.7	385	387	320	323
\$30,000-<\$38,000	98.9	402	375	335	313
\$38,000 or more	99.7	426	381	363	326
Median Household Income (cost-adjusted)					
Less than \$22,000	99.6	693	679	555	546
\$22,000-<\$26,000	99.8	397	394	327	326
\$26,000-<\$30,000	98.8	378	391	316	327
\$30,000-<\$38,000	99.8	372	352	316	299
\$38,000 or more	99.5	414	370	356	319
Median Value Owner-Occupied Housing					
Less than \$50,000	99.6	589	600	474	484
\$50,000-<\$70,000	99.7	353	373	293	310
\$70,000-<\$100,000	99.6	402	402	336	336
\$100,000 or more	99.2	440	395	368	332
Education Attainment of Householders					
Less than 68% high school graduates	99.8	552	549	443	442
68%-<75% high school graduates	98.9	462	449	380	371
75%-<83% high school graduates	99.6	409	405	345	341
83% or more high school graduates	99.8	372	347	319	297
Population in Poverty					
Less than 7%	99.7	370	339	315	290
7%-<12%	99.6	414	404	350	341
12%-<18%	98.9	392	407	326	339
18% or more	99.7	597	584	478	470

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C16.1— Standard deviations of actual and adjusted non-categorical revenues (all local and state general formula assistance revenues) per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$1,628	\$1,388	\$1,400	\$1,201
District Enrollment					
0-2,999	100.0	1,990	1,715	1,717	1,487
3,000-7,999	100.0	1,879	1,495	1,632	1,304
8,000-24,999	100.0	1,321	1,116	1,137	956
25,000 or more	100.0	1,190	1,021	988	871
District Type					
Elementary	100.0	2,926	2,732	2,433	2,276
Secondary	100.0	2,544	2,144	2,187	1,847
Unified	100.0	1,564	1,334	1,343	1,154
School-Age Children in Poverty					
Less than 8%	100.0	1,960	1,657	1,685	1,429
8%-<15%	100.0	1,503	1,368	1,265	1,157
15%-<25%	100.0	1,246	1,175	1,045	990
25% or more	100.0	1,393	1,132	1,148	947
Special Education Students					
Less than 9%	100.0	1,492	1,360	1,368	1,244
9%-<11%	100.0	1,491	1,317	1,318	1,167
11%-<14%	100.0	1,683	1,354	1,427	1,157
14% or more	100.0	1,910	1,556	1,540	1,255
Limited English Proficient Children					
0%	100.0	1,902	1,732	1,636	1,499
>0%-<1%	100.0	1,558	1,295	1,370	1,141
2%-<3%	100.0	1,566	1,289	1,359	1,121
3% or more	100.0	1,647	1,414	1,382	1,197
Minority Enrollment					
Less than 5%	100.0	1,645	1,456	1,441	1,275
5%-<20%	100.0	1,858	1,530	1,610	1,326
20%-<50%	100.0	1,475	1,256	1,257	1,068
50% or more	100.0	1,458	1,188	1,195	986
School-Age At-Risk Children					
Less than 1%	100.0	2,069	1,753	1,779	1,508
1%-<3%	100.0	1,496	1,326	1,268	1,124
3%-<7%	100.0	1,199	1,096	1,008	922
7% or more	100.0	1,386	1,112	1,133	922
Expenditures per Student					
Less than \$4,400	100.0	610	673	551	592
\$4,400-<\$5,200	100.0	599	698	558	619
\$5,200-<\$6,300	100.0	801	885	730	795
\$6,300 or more	100.0	1,754	1,581	1,545	1,403

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C16.2— Standard deviations of actual and adjusted non-categorical revenues (all local and state general formula assistance revenues) per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$1,628	\$1,388	\$1,400	\$1,201
Metropolitan Status					
Urban/central cities	100.0	1,251	1,052	1,030	889
Suburban/metropolitan	100.0	1,855	1,553	1,595	1,338
Rural	100.0	1,325	1,329	1,151	1,156
Geographic Region					
Northeast	100.0	1,788	1,585	1,575	1,410
Midwest	100.0	1,339	1,170	1,176	1,029
South	100.0	1,073	1,007	938	874
West	100.0	1,002	1,070	891	950
Median Household Income (actual)					
Less than \$22,000	100.0	1,218	1,167	1,012	986
\$22,000-<\$26,000	100.0	1,186	1,116	998	956
\$26,000-<\$30,000	100.0	1,155	998	939	844
\$30,000-<\$38,000	100.0	1,399	1,323	1,192	1,138
\$38,000 or more	100.0	2,163	1,834	1,838	1,563
Median Household Income (cost-adjusted)					
Less than \$22,000	100.0	1,353	1,187	1,116	996
\$22,000-<\$26,000	100.0	1,221	1,092	1,009	932
\$26,000-<\$30,000	100.0	1,253	1,199	1,061	1,019
\$30,000-<\$38,000	100.0	1,662	1,442	1,402	1,223
\$38,000 or more	100.0	2,229	1,858	1,905	1,590
Median Value Owner-Occupied Housing					
Less than \$50,000	100.0	1,244	1,205	1,048	1,028
\$50,000-<\$70,000	100.0	1,154	1,080	994	935
\$70,000-<\$100,000	100.0	1,213	1,102	1,054	962
\$100,000 or more	100.0	2,085	1,830	1,781	1,576
Education Attainment of Householders					
Less than 68% high school graduates	100.0	1,215	1,070	987	881
68%-<75% high school graduates	100.0	1,381	1,225	1,144	1,035
75%-<83% high school graduates	100.0	1,469	1,313	1,255	1,129
83% or more high school graduates	100.0	2,011	1,694	1,729	1,460
Population in Poverty					
Less than 7%	100.0	2,006	1,690	1,709	1,444
7%-<12%	100.0	1,301	1,244	1,094	1,053
12%-<18%	100.0	1,208	1,175	1,009	993
18% or more	100.0	1,267	1,029	1,034	856

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C17.1— Standard deviations of actual and adjusted categorical revenues (all federal revenues and all state revenues except general formula) per student in districts receiving funds by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$687	\$683	\$555	\$553
District Enrollment					
0-2,999	100.0	709	738	574	596
3,000-7,999	100.0	588	617	476	499
8,000-24,999	100.0	606	617	496	503
25,000 or more	100.0	724	687	579	553
District Type					
Elementary	100.0	611	598	489	481
Secondary	100.0	687	628	587	535
Unified	100.0	688	685	555	553
School-Age Children in Poverty					
Less than 8%	100.0	516	473	432	396
8%-<15%	100.0	530	515	443	431
15%-<25%	100.0	585	598	485	496
25% or more	100.0	824	813	653	645
Special Education Students					
Less than 9%	100.0	574	607	490	513
9%-<11%	100.0	606	593	497	487
11%-<14%	100.0	676	686	549	559
14% or more	100.0	935	884	727	687
Limited English Proficient Children					
0%	100.0	678	726	554	592
>0%-<1%	100.0	542	586	445	480
2%-<3%	100.0	669	666	541	540
3% or more	100.0	706	697	566	559
Minority Enrollment					
Less than 5%	100.0	425	456	353	377
5%-<20%	100.0	532	539	442	446
20%-<50%	100.0	593	627	489	515
50% or more	100.0	803	784	635	621
School-Age At-Risk Children					
Less than 1%	100.0	544	518	458	437
1%-<3%	100.0	474	476	396	398
3%-<7%	100.0	611	621	502	510
7% or more	100.0	793	781	630	621
Expenditures per Student					
Less than \$4,400	100.0	430	493	353	403
\$4,400-<\$5,200	100.0	559	625	456	507
\$5,200-<\$6,300	100.0	659	656	540	537
\$6,300 or more	100.0	952	896	758	716

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set I).

Table C17.2— Standard deviations of actual and adjusted categorical revenues (all federal revenues and all state revenues except general formula assistance) per student in districts receiving funds by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$687	\$683	\$555	\$553
Metropolitan Status					
Urban/central cities	100.0	761	712	605	568
Suburban/metropolitan	100.0	618	613	510	505
Rural	100.0	644	718	520	579
Geographic Region					
Northeast	100.0	732	651	578	515
Midwest	100.0	663	632	531	507
South	100.0	603	681	489	551
West	100.0	689	631	566	519
Median Household Income (actual)					
Less than \$22,000	100.0	948	959	750	761
\$22,000-<\$26,000	100.0	540	567	437	462
\$26,000-<\$30,000	100.0	618	589	504	484
\$30,000-<\$38,000	100.0	633	571	518	469
\$38,000 or more	100.0	596	538	502	454
Median Household Income (cost-adjusted)					
Less than \$22,000	100.0	942	931	746	737
\$22,000-<\$26,000	100.0	609	582	494	475
\$26,000-<\$30,000	100.0	567	585	468	483
\$30,000-<\$38,000	100.0	514	485	431	407
\$38,000 or more	100.0	565	503	479	427
Median Value Owner-Occupied Housing					
Less than \$50,000	100.0	827	870	658	693
\$50,000-<\$70,000	100.0	529	566	433	464
\$70,000-<\$100,000	100.0	623	616	511	507
\$100,000 or more	100.0	712	626	578	510
Education Attainment of Householders					
Less than 68% high school graduates	100.0	827	824	654	653
68%-<75% high school graduates	100.0	646	604	525	493
75%-<83% high school graduates	100.0	587	585	487	486
83% or more high school graduates	100.0	526	499	444	421
Population in Poverty					
Less than 7%	100.0	536	488	448	410
7%-<12%	100.0	558	551	468	462
12%-<18%	100.0	609	612	498	502
18% or more	100.0	822	813	651	645

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C18.1— Standard deviations of actual and adjusted total revenues per student by district characteristics: 1991-92

District Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$1,720	\$1,442	\$1,444	\$1,210
District Enrollment					
0-2,999	100.0	2,136	1,841	1,817	1,562
3,000-7,999	100.0	1,911	1,497	1,637	1,278
8,000-24,999	100.0	1,383	1,162	1,158	955
25,000 or more	100.0	1,333	1,117	1,056	906
District Type					
Elementary	100.0	2,932	2,765	2,404	2,272
Secondary	100.0	2,658	2,237	2,267	1,909
Unified	100.0	1,660	1,391	1,389	1,164
School-Age Children in Poverty					
Less than 8%	100.0	2,063	1,728	1,753	1,472
8%-<15%	100.0	1,594	1,420	1,326	1,185
15%-<25%	100.0	1,368	1,254	1,136	1,045
25% or more	100.0	1,648	1,320	1,323	1,064
Special Education Students					
Less than 9%	100.0	1,471	1,357	1,343	1,223
9%-<11%	100.0	1,438	1,229	1,255	1,075
11%-<14%	100.0	1,814	1,444	1,518	1,211
14% or more	100.0	2,219	1,781	1,763	1,409
Limited English Proficient Children					
0%	100.0	2,039	1,860	1,732	1,582
>0%-<1%	100.0	1,556	1,277	1,357	1,105
2%-<3%	100.0	1,676	1,378	1,420	1,158
3% or more	100.0	1,714	1,466	1,401	1,203
Minority Enrollment					
Less than 5%	100.0	1,694	1,512	1,474	1,309
5%-<20%	100.0	1,912	1,559	1,641	1,331
20%-<50%	100.0	1,540	1,315	1,293	1,091
50% or more	100.0	1,687	1,388	1,345	1,111
School-Age At-Risk Children					
Less than 1%	100.0	2,186	1,842	1,862	1,566
1%-<3%	100.0	1,562	1,377	1,311	1,153
3%-<7%	100.0	1,355	1,218	1,121	1,005
7% or more	100.0	1,621	1,286	1,295	1,030
Expenditures per Student					
Less than \$4,400	100.0	519	641	460	538
\$4,400-<\$5,200	100.0	437	699	381	562
\$5,200-<\$6,300	100.0	551	738	488	640
\$6,300 or more	100.0	1,822	1,650	1,536	1,403

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Table C18.2— Standard deviations of actual and adjusted total revenues per student by community characteristics: 1991-92

Community Characteristics	Percentage of Enrollment	Total Revenues per Student			
		Actual	Cost-Adjusted	Need-Adjusted	Cost- and Need-Adjusted
National Average	100.0%	\$1,720	\$1,442	\$1,444	\$1,210
Metropolitan Status					
Urban/central cities	100.0	1,433	1,154	1,135	933
Suburban/metropolitan	100.0	1,908	1,590	1,615	1,341
Rural	100.0	1,420	1,414	1,210	1,199
Geographic Region					
Northeast	100.0	1,915	1,689	1,631	1,457
Midwest	100.0	1,466	1,281	1,244	1,084
South	100.0	1,101	1,063	940	884
West	100.0	1,127	1,115	957	959
Median Household Income (actual)					
Less than \$22,000	100.0	1,626	1,470	1,304	1,189
\$22,000-<\$26,000	100.0	1,285	1,153	1,057	968
\$26,000-<\$30,000	100.0	1,336	1,078	1,058	887
\$30,000-<\$38,000	100.0	1,442	1,309	1,190	1,097
\$38,000 or more	100.0	2,280	1,921	1,914	1,616
Median Household Income (cost-adjusted)					
Less than \$22,000	100.0	1,761	1,490	1,411	1,199
\$22,000-<\$26,000	100.0	1,341	1,102	1,083	923
\$26,000-<\$30,000	100.0	1,332	1,263	1,109	1,056
\$30,000-<\$38,000	100.0	1,739	1,477	1,450	1,235
\$38,000 or more	100.0	2,370	1,961	2,007	1,660
Median Value Owner-Occupied Housing					
Less than \$50,000	100.0	1,471	1,378	1,199	1,132
\$50,000-<\$70,000	100.0	1,174	1,094	987	922
\$70,000-<\$100,000	100.0	1,314	1,197	1,096	999
\$100,000 or more	100.0	2,105	1,824	1,759	1,541
Education Attainment of Householders					
Less than 68% high school graduates	100.0	1,573	1,340	1,244	1,062
68%-<75% high school graduates	100.0	1,536	1,295	1,247	1,072
75%-<83% high school graduates	100.0	1,549	1,368	1,303	1,155
83% or more high school graduates	100.0	2,056	1,707	1,751	1,455
Population in Poverty					
Less than 7%	100.0	2,136	1,789	1,799	1,509
7%-<12%	100.0	1,417	1,326	1,175	1,106
12%-<18%	100.0	1,331	1,230	1,088	1,019
18% or more	100.0	1,556	1,248	1,240	998

NOTE: All results are weighted by district enrollment.

SOURCE: Bureau of the Census, 1990 Census of Governments, Survey of Local Government Finances; U.S. Department of Education, National Center for Education Statistics, 1991-92 Common Core of Data, 1990 Census School District Special Tabulation (summary file set 1).

Appendix D

Technical Notes

- Data Sources
- Selection of Observations
- Construction of Key Revenue Categories
- Data Modification and Imputation Procedures
- Resource-Cost Adjustments
- Student-Need Adjustments
- Target Students
- Dispersion Measures
- Categorization Breakpoints
- Standard Errors

Data Sources

The data in this report are based on three sources:

- (1) 1992 Survey of Local Government Finances, commonly known as the F-33:
This source provided the *financial information* for school districts. This data collection effort was jointly conducted by NCES and the U.S. Bureau of the Census (Governments Division) for all public school districts in the country. These data permit the assessment of education revenue and expenditures within states, as well as across the nation.
- (2) 1991-1992 Common Core of Data (CCD) district- and school-level data files.
- (3) 1990 Census School District Special Tabulation, commonly known as the Census Mapping (CM) file: These sources provided information on *district and community characteristics*.

Taken together, these three data files were intended to include data on all public school districts. However, the CM file was missing a number of districts in certain states, and the CCD and F-33 data files contained missing information for some data fields. To account for this, missing or deficient data from these three data sources were imputed, or "filled in," using the procedures described below in *Data Modifications and Imputation Procedures*.

Variables used in this analysis and variable descriptions are listed below by source.

Survey of Local Government Finances (F-33)

T06	Local Revenues - Property Tax
T09	Local Revenues - General Sales or Gross Receipts Tax
T15	Local Revenues - Public Utility Taxes
T40	Local Revenues - Individual and Corporate Income Taxes
T99	Local Revenues - All Other Taxes
T02	Local Revenues - Parent Government Contributions
D23	Local Revenues - Revenue from Cities and Counties
D11	Local Revenues - Revenue from Other School Systems
A07	Local Revenues - Tuition Fees from Pupil and Parents
A08	Local Revenues - Transportation Fees from Pupils and Parents
A09	Local Revenues - School Lunch Revenues
A11	Local Revenues - Textbook Sales/Rentals
A13	Local Revenues - Student Activity Receipts
A20	Local Revenues - Other Sales and Service Revenues
A22	Local Revenues - Interest Earnings
U97	Local Revenues - Miscellaneous Other Local Revenue
A15	Local Revenues - Unspecified Student Fees
C24	Local Revenues - Census State/NCES Local Revenue
C01	State Revenues - General Formula Assistance
C04	State Revenues - Staff Improvement Programs
C05	State Revenues - Special Education Programs
C06	State Revenues - Compensatory and Basic Skills Attainment Programs
C07	State Revenues - Bilingual Education Programs
C08	State Revenues - Gifted and Talented Programs
C09	State Revenues - Vocational Education Programs
C10	State Revenues - School Lunch Programs

C11	State Revenues - Capital Outlay and Debt Service Programs
C12	State Revenues - All Other Revenues from State Sources
C35	State Revenues - Unspecified State Revenues
C38	State Revenues - State on Behalf of LEA - Employee Benefits
C39	State Revenues - State on Behalf of LEA - All Other
C14	Federal Revenues - Chapter 1
C15	Federal Revenues - Children With Disabilities
C16	Federal Revenues - Eisenhower Math and Science
C17	Federal Revenues - Drug Free Schools
C18	Federal Revenues - Chapter 2 Block Grants
C19	Federal Revenues - Vocational Education
C20	Federal Revenues - All Other Federal Aid Through the State
C25	Federal Revenues - Child Nutrition Act (excludes commodities)
C36	Federal Revenues - Unspecified Federal Aid Through the State
B10	Federal Revenues - Impact Aid
B11	Federal Revenues - Bilingual Education
B12	Federal Revenues - Indian Education
B13	Federal Revenues - All Other Direct Federal Aid

Common Core of Data--(CCD)

School Level:

ASIAN	Asian membership
BLACK	Black membership
HISPANIC	Hispanic membership
NATAMER	Native American membership
WHITE	White membership

District Level:

P700101	Total Number of Children - Children's Own Characteristics (census variable included on CCD file)
P700801	White - Children's Own Characteristics (census variable included on CCD file)
P700802	Black - Children's Own Characteristics (census variable included on CCD file)
P700803	American Indian - Children's Own Characteristics (census variable included on CCD file)
P700804	Asian - Children's Own Characteristics (census variable included on CCD file)
P701001	Hispanic - Children's Own Characteristics (census variable included on CCD file)
AG-SPED	Number of Special Students with Individualized Educational Programs (IEP)
AG-GRDHI	Highest Grade Served
AG-GRDLO	Lowest Grade Served
AG-MSC	Metropolitan Status Code

Census School District Special Tabulation (Census Mapping)

PT0001	Total Number of Persons - Total Persons
PT1819	Below Poverty, Male - Total Persons
PT1820	Below Poverty, Female - Total Persons
HT0002	Total Households - Total Households
HT0167	Median Household Income - Total Households
HT0403	12th Grade or Less, No Diploma - Total Households
HT0720	Specified Owner, - Occupied Housing Units - Total Households
CO0154	6 years - Children's Own Characteristics
CO0155	7 years - Children's Own Characteristics

CO0156	8 years - Children's Own Characteristics
CO0157	9 years - Children's Own Characteristics
CO0158	10 years - Children's Own Characteristics
CO0159	11 years - Children's Own Characteristics
CO0160	12 years - Children's Own Characteristics
CO0161	13 years - Children's Own Characteristics
CO0162	14 years - Children's Own Characteristics
CO0163	15 years - Children's Own Characteristics
CO0164	16 years - Children's Own Characteristics
CO0165	17 years - Children's Own Characteristics
CO0166	18 years - Children's Own Characteristics
CO0167	19 years - Children's Own Characteristics
CO0508	Male, Speak Only English - Children's Own Characteristics
CO0509	Male, Speak Spanish, Speak English "Very Well" - Children's Own Characteristics
CO0510	Male, Speak Spanish, Speak English "Well" - Children's Own Characteristics
CO0511	Male- Speak Spanish, Speak English "Not Well" or "Not at All" - Children's Own Characteristics
CO0512	Male, Speak Asian or Pacific Island Language, Speak English "Very Well" - Children's Own Characteristics
CO0513	Male, Speak Asian or Pacific Island Language, Speak English "Well" - Children's Own Characteristics
CO0514	Male, Speak Asian or Pacific Island Language, Speak English "Not Well" or "Not at All" - Children's Own Characteristics
CO0515	Male, Speak Other Language, Speak English "Very Well" - Children's Own Characteristics
CO0516	Male, Speak Other Language, Speak English "Well" - Children's Own Characteristics
CO0517	Male, Speak Other Language, Speak English "Not Well" or "Not at All" - Children's Own Characteristics
CO0518	Female, Speak Only English - Children's Own Characteristics
CO0519	Female, Speak Spanish, Speak English "Very Well" - Children's Own Characteristics
CO0520	Female, Speak Spanish, Speak English "Well" - Children's Own Characteristics
CO0521	Female, Speak Spanish, Speak English "Not Well" or "Not at All" - Children's Own Characteristics
CO0522	Female, Speak Asian or Pacific Island Language, Speak English "Very Well" - Children's Own Characteristics
CO0523	Female, Speak Asian or Pacific Island Language, Speak English "Well" - Children's Own Characteristics
CO0524	Female, Speak Asian or Pacific Island Language, Speak English "Not Well" or "Not at All" - Children's Own Characteristics
CO0525	Female, Speak Other Language, Speak English "Very Well" - Children's Own Characteristics
CO0526	Female, Speak Other Language, Speak English "Well" - Children's Own Characteristics
CO0527	Female, Speak Other Language, Speak English "Not Well" or "Not at All" - Children's Own Characteristics
CO0528	Male, Speak Only English - Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0529	Male, Speak Only English - Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0530	Male, Speak Spanish, Speak English "Very Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0531	Male, Speak Spanish, Speak English "Very Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0532	Male, Speak Spanish, Speak English "Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0533	Male, Speak Spanish, Speak English "Well," Income in 1989 Below Poverty Level - Children's Own Characteristics

CO0534	Male, Speak Spanish, Speak English "Not Well" or "Not at All," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0535	Male, Speak Spanish, Speak English "Not Well" or "Not at All," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0536	Male, Speak Asian or Pacific Island Languages, Speak English "Very Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0537	Male, Speak Asian or Pacific Island Languages, Speak English "Very Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0538	Male, Speak Asian or Pacific Island Language, Speak English "Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0539	Male, Speak Asian or Pacific Island Language, Speak English "Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0540	Male, Speak Asian or Pacific Island Language, Speak English "Not Well" or "Not at All," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0541	Male, Speak Asian or Pacific Island Language, Speak English "Not Well" or "Not at All," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0542	Male, Speak Other Language, Speak English "Very Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0543	Male, Speak Other Language, Speak English "Very Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0544	Male, Speak Other Language, Speak English "Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0545	Male, Speak Other Language, Speak English "Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0546	Male, Speaks Other Language, Speak English "Not Well" or "Not at All," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0547	Male, Speaks Other Language, Speak English "Not Well" or "Not at All," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0548	Female, Speak Only English, Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0549	Female, Speak Only English, Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0550	Female, Speak Spanish, Speak English "Very Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0551	Female, Speak Spanish, Speak English "Very Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0552	Female, Speak Spanish, Speak English "Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0553	Female, Speak Spanish, Speak English "Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0554	Female, Speak Spanish, Speak English "Not Well" or "Not at All," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0555	Female, Speak Spanish, Speak English "Not Well" or "Not at All," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0556	Female, Speak Asian or Pacific Island Language, Speak English "Very Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0557	Female, Speak Asian or Pacific Island Language, Speak English "Very Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0558	Female, Speak Asian or Pacific Island Language, Speak English "Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0559	Female, Speak Asian or Pacific Island Language, Speak English "Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0560	Female, Speak Asian or Pacific Island Language, Speak English "Not Well" or "Not at All," Income in 1989 Above Poverty Level - Children's Own Characteristics

CO0561	Female, Speak Asian or Pacific Island Language, Speak English "Not Well" or "Not at All," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0562	Female, Speak Other Language, Speak English "Very Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0563	Female, Speak Other Language, Speak English "Very Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0564	Female, Speak Other Language, Speak English "Well," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0565	Female, Speak Other Language, Speak English "Well," Income in 1989 Below Poverty Level - Children's Own Characteristics
CO0566	Female, Speak Other Language, Speak English "Not Well" or "Not at All," Income in 1989 Above Poverty Level - Children's Own Characteristics
CO0567	Female, Speak Other Language, Speak English "Not Well" or "Not at All," Income in 1989 Below Poverty Level - Children's Own Characteristics
PS0082	At Risk School Age Children, Child 6 to 19 years, Child Enrolled in School, Mother Speak Only English - Composite Record
PS0083	At Risk School Age Children, Child 6 to 19 years, Child Enrolled in School, Mother Speaks Other Language, Speak English "Very Well" - Composite Record
PS0084	At Risk School Age Children, Child 6 to 19 years, Child Enrolled in School, Mother Speaks Other Language, Speak English "Well" - Composite Record
PS0085	At Risk School Age Children, Child 6 to 19 years, Child Enrolled in School, Mother Speaks Other Language, Speak English "Not Well" or "Not at All" - Composite Record
PS0086	At Risk School Age Children, Child 6 to 19 years, Child Not Enrolled in School, Mother Speaks Only English - Composite Record
PS0087	At Risk School Age Children, Child 6 to 19 years, Child Not Enrolled in School: Mother Speaks Other Language, Speak English "Very Well" - Composite Record
PS0088	At Risk School Age Children, Child 6 to 19 years, Child Not Enrolled in School, Mother Speaks Other Language, Speak English "Well" - Composite Record
PS0089	At Risk School Age Children, Child 6 to 19 years, Child Not Enrolled in School, Mother Speaks Other Language, Speak English "Not Well" or "Not at All" - Composite Record

Selection of Observations

Primary Analysis Dataset

The F-33, CCD District, and Census Mapping files were merged to create the primary analysis dataset. After merging these files, observations were deleted from the dataset if they had any of the following characteristics:

Characteristic	Source
Were designated as vocational, special education, college grades, nonoperating, or education services agencies	F-33: school level code
Had zero or missing enrollment	F-33: fall enrollment for October 1989
Had zero or missing total revenue and total expenditure	F-33: total revenue and total expenditure
Had the strings "VOC," "TECH," "VOC TECH," "SPECIAL ED," "SPECIAL ED," or "AGRIC" in the name of the district	CCD District and F-33: LEA name
Had over 50 percent special education students	CCD District and F-33 (fall enrollment): special education students
Were supervisory union administrative centers, regional education services agencies, state-operated agencies, federally operated agencies, or other agencies that cannot be appropriately classified using another CCD designation	CCD District: type code

State Categorical Revenue Datasets

Districts reported revenues for major state categorical programs, including compensatory and basic skills attainment, special education, bilingual education, and school lunch. Two factors may contribute to the possibility of districts recording state categorical program revenues for programs that do not actually exist in the state: (1) districts may record revenue data in an idiosyncratic manner, and (2) district records may be checked for accuracy only to a limited extent. In an attempt to exclude these cases, analyses of the major state categorical program revenues were restricted to districts in states where at least 25 percent of the student population benefited from the state categorical program.

With this restriction, districts reporting revenues for specific state categorical programs in the following states were included in each of the analyses for state categorical program revenues:

Compensatory Education Programs	Special Education Programs	Bilingual Education Programs	School Lunch Program
Arizona	Alabama	Connecticut	California
Arkansas	Arizona	Florida	Connecticut
Colorado	Arkansas	Hawaii	Florida
Connecticut	California	Illinois	Georgia
Florida	Colorado	Kansas	Hawaii
Hawaii	Connecticut	Minnesota	Illinois
Illinois	Delaware	New Jersey	Iowa
Indiana	Florida	Texas	Kansas
Kansas	Hawaii	Washington	Maryland
Massachusetts	Idaho		Massachusetts
Maryland	Illinois		Minnesota
Michigan	Indiana		Mississippi
Minnesota	Kansas		Missouri
Mississippi	Louisiana		Montana
New Jersey	Maryland		Nebraska
North Carolina	Minnesota		Nevada
Ohio	Mississippi		New Hampshire
Oklahoma	Missouri		New Jersey
Pennsylvania	Montana		New York
South Carolina	Nebraska		North Carolina
Texas	New Jersey		North Dakota
Utah	North Carolina		Ohio
Virginia	North Dakota		Oklahoma
Washington	Ohio		Oregon
Wyoming	Oregon		Pennsylvania
	Pennsylvania		Rhode Island
	Rhode Island		South Carolina
	South Carolina		South Dakota
	South Dakota		Tennessee
	Texas		Texas
	Utah		Utah
	Vermont		Vermont
	Virginia		Virginia
	Washington		Washington
	Wisconsin		Wisconsin
	Wyoming		Wyoming

Construction of Key Revenue Categories

The revenue categories to which the reader is referred in the text and tables in this report were constructed from F-33 variables as shown below:

Total Revenue

Total revenue can be broken down in two ways:

- local, state, and federal revenues = total revenue
- general and categorical revenues = total revenue

The first breakdown of total revenue includes the following variables:

Local Revenues

T06	Property tax
T09	General sales or gross receipts tax
T15	Public utility taxes
T40	Individual and corporate income taxes
T99	All other taxes
T02	Parent government contributions
D23	Revenue from cities and counties
D11	Revenue from other school systems
A07	Tuition fees from pupil and parents
A08	Transportation fees from pupils and parents
A09	School lunch revenues
A11	Textbook sales/rentals
A13	Student activity receipts
A20	Other sales and service revenues
A22	Interest earnings
U97	Miscellaneous other local revenue
A15	Unspecified student fees
C24	Census/NCES local revenue

State Revenues

C01	General formula assistance
C04	Staff improvement programs
C05	Special education programs
C06	Compensatory and basic skills attainment programs
C07	Bilingual education programs
C08	Gifted and talented programs
C09	Vocational education programs
C10	School lunch programs
C11	Capital outlay and debt service programs
C12	Transportation programs
C13	All other revenues from state sources

- C35 Unspecified state revenues
- C38 State on behalf of LEA - Employee benefits
- C39 State on behalf of LEA - All other

Federal Revenues

- C14 Chapter 1
- C15 Children with disabilities
- C16 Eisenhower math and science
- C17 Drug free schools
- C18 Chapter 2 block grants
- C19 Vocational education
- C20 All other federal aid through the state
- C25 Child nutrition act (excludes commodities)
- C36 Unspecified federal aid through the state (dispersed using imputation procedures)
- B10 Impact aid
- B11 Bilingual education
- B12 Indian education
- B13 All other direct federal aid

The second breakdown of total revenues includes the following variables:

General Revenues

- T06 Property tax
- T09 General sales or gross receipts tax
- T15 Public utility taxes
- T40 Individual and corporate income taxes
- T99 All other taxes
- T02 Parent government contributions
- D23 Revenue from cities and counties
- D11 Revenue from other school systems
- A07 Tuition fees from pupil and parents
- A08 Transportation fees from pupils and parents
- A09 School lunch revenues
- A11 Textbook sales/rentals
- A13 Student activity receipts
- A15 Unspecified student fees
- A20 Other sales and service revenues
- A22 Interest earnings
- U97 Miscellaneous other local revenue
- C01 General formula assistance
- C24 Census/NCES local revenue
- C38 State on behalf of LEA - Employee benefits
- C39 State on behalf of LEA - All other

Categorical Revenues

C04	Staff improvement programs
C05	Special education programs
C06	Compensatory and basic skills attainment programs
C07	Bilingual education programs
C08	Gifted and talented programs
C09	Vocational education programs
C10	School lunch programs
C11	Capital outlay and debt service programs
C12	Transportation programs
C13	All other revenues from state sources
C14	Chapter 1
C15	Children with disabilities
C16	Eisenhower math and science
C17	Drug free schools
C18	Chapter 2 block grants
C19	Vocational education
C20	All other federal aid through the state
C25	Child nutrition act (excludes commodities)
C35	Unspecified state revenues
C36	Unspecified federal aid through the state (dispersed using imputation procedures)
B10	Impact aid
B11	Bilingual education
B12	Indian education
B13	All other direct federal aid

Data Modifications and Imputation Procedures

Taken together, the F-33, CCD, and Census Mapping data files were intended to include data on all public school districts. However, there were two sources of missing information in these data files:

- (1) Some data fields in these files contained missing information for some districts, or districts were simply missing from the data file altogether. For example, in Census Mapping data file, many district observations in California were missing.
- (2) In some cases, no distinctions were made between a district entering zero values for the revenue categories, and a district not entering a value at all. For example, in the F-33 file, both zero and missing values were recorded simply as zero revenues.

Conducting analyses with missing pieces of information or inaccurate data fields (e.g., zero revenues when it is actually missing), would pose several logistical problems:

- The analysis dataset would change for each variable or data file investigated. That is, only those district observations with non-missing values for a particular variable could be analyzed, and each variable would be represented by a different set of districts. This type of analysis would pose potential problems with the interpretation of data results, as systematic reasons for missing data might produce or mask revenue patterns. For example, entire states might be missing particular variables due to a particular

administrative process; if a number of states were excluded from any given analysis for this reason, the results would obviously be affected by the omission.

- Recording a zero value when the correct value is actually missing would lower the overall average of any given revenue category.

For these reasons, project staff decided to impute, or “fill-in,” values for missing or deficient data. Data imputation procedures allow the researcher to run an analysis with a full dataset, with minimal compromising of the original data.

The data imputation procedures followed for this report were tailored to particular variables or sets of variables and were based on information that were likely related to the imputed variable. For example, the percentage of Hispanic students in a district might be one of a number of variables used to impute the percentage of limited English proficient students in a district. The following sections discuss in detail the procedures followed to impute missing or deficient data.

Imputation of Revenues by Similar District

Many of the imputation procedures described below account for missing or deficient revenue information by imputing data from similar school districts. Four variables were used to determine the similarity of school districts for the imputation procedures:

- state (or region, if all districts in the state were missing the same value)
- district enrollment (four levels)
- metro status (urban, suburban, rural)
- school district type (elementary, secondary, unified)

When a district reported zero or missing values for a given variable, a value was imputed that represented the *average* value of all similar districts for the same variable. In some cases, districts were asked to allocate their revenues across various categories. For example, the category for federal revenues included sub-categories for individual revenues sources for specific educational programs. When a district reported zero or missing values across such categories, values were imputed that represented the *average* percentage distribution across the same categories for all similar districts. The steps below describe this type of imputation procedure:

- Step 1: The imputed values were added first to the revenue categories that had zero values. The imputed values were then subtracted from the unspecified field. (See *Imputation of Unspecified Revenue Fields below.*) If there was not enough money in the unspecified field to allocate across the categories with zero values, the money was split among the categories, proportional to the percentage distribution of similar districts.

For example, if a district reported zero values for three revenue categories and the average percentage distribution of similar districts across the same categories was 10 percent, 20 percent, and 20 percent; 20 percent of the unspecified amount went into the first category, 40 percent into the second, and 40 percent into the third. If the categories with zero values were filled up to the amount that corresponded to the average percentage of similar districts and there was extra unspecified money, this amount was distributed into non-zero fields proportional to the average percentage distribution of similar districts in step 2.

- Step 2: If: x is the unspecified amount, and
 P_i is the proportion of the total specified and unspecified amount in category I ,
and
 Q_i is the average proportion of the specified amount in category I among similar districts,
Then: for all categories with $Q_i > P_i$, the amount $X((Q_i - P_i) / (\sum(Q-P)))$ was added to category I . The sum $(Q-P)$ includes only the positive values.

In some cases, there were no observations for a variable (or particular set of variables) on which to base imputations by similar district (using state/region, district enrollment, metro status, and district type to determine similarity). In these cases, several steps were taken to provide observations on which to base imputations.

- (1) First, metro status was dropped as a sort variable. (A regression analysis with the percentage of total expenditures spent on core expenditures [core expenditures/total expenditures] showed metro status to have the least effect).
- (2) If dropping metro status failed to produce observations on which to base imputations, the four district enrollment categories were merged into two categories. That is, the two small categories and the two large categories were combined, resulting in two categories of district enrollment.
- (3) If merging district enrollment categories failed to produce observations, the region variable was removed from the sort variables and the four categories of district enrollment were re-included.

Imputation of Unspecified Revenue Categories

The F-33 questionnaire provided a “remarks” category where districts could report “unspecified” dollar amounts and descriptions of various revenues and expenditures. These unspecified categories contained information on revenues and expenditures that districts could not report in other detailed categories. The Census Bureau added three “unspecified” fields to the F-33 data file to “hold” such dollars. The unspecified categories used for this analysis are:

- Unspecified Direct State Revenue Sources (Variable C35)
- Unspecified Federal Revenue Through State (Variable C36)

The *Unspecified Direct State Revenue Sources* field, variable C35, was only used by six states. Four of these states had a relatively large number of districts reporting in this category (greater than 60 percent). Two of these states had 11 percent or fewer districts reporting in this category. Due to a lack of information regarding states’ use of the C35 field, the C35 value was not distributed to specific state revenue categories using an imputation procedure. The C35 value was reported with the other state revenue field.

The *Unspecified Federal Revenue Through State* field, variable C36, was used by five states with a relatively large number of districts reporting (greater than 90 percent). Three states had 18 percent or fewer districts reporting. An external data source, the data provided through Section 406A of the General Education Provisions Act (GEPA), was used to allocate these federal revenues across detailed revenue categories. Total federal revenues through state is the sum of the following variables: C14, C15, C16, C17, C18, C19, C20, and C36 (excluding C25, the child nutrition act, because this program is not included on the GEPA file). For districts that reported zero total federal revenues through state, the imputed value was taken from the GEPA field values in the corresponding federal revenue through state

categories (e.g., Chapter 1, children with disabilities, and vocational education). This imputation changed total overall revenues for the district, as well as state totals.

If districts reported an amount greater than zero for the total federal revenues through state, the following procedures were followed:

- Step 1: The unspecified amount X was distributed among zero expenditure categories, in proportion to the GEPA amounts, up to the GEPA values. If some of X still remained, step 2 was followed.
- Step 2: If there were categories in which the F-33 expenditure (X_i) was less than the GEPA expenditure (G_i), X was distributed proportional to $G_i - X_i$, up to the value G_i . If some of X still remained, step 3 was followed.
- Step 3: For the districts that had a remaining unspecified amount (e.g., because no GEPA record matched), this amount was distributed into detailed categories according to the procedures described above in *Imputation of Revenues by Similar District*.



Bureau of the Census
 ATTN: Governments Division
 Washington, DC 20233-0001

FORM F-33
 (9-21-92)

U.S. DEPARTMENT OF COMMERCE
 BUREAU OF THE CENSUS
 ACTING AS COLLECTING AGENT FOR
 U.S. DEPARTMENT OF EDUCATION
 NATIONAL CENTER FOR EDUCATION STATISTICS

**1992 CENSUS OF GOVERNMENTS
 SURVEY OF LOCAL GOVERNMENT FINANCES
 School Systems**

In correspondence pertaining to this report,
 please refer to the Census File Number above
 your address.

(Please correct any error in name, address, and ZIP Code)

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of the population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Management Services, Paperwork Reduction Project 0607-0700, Room 2027, FB 3, Bureau of the Census, Washington, DC 20233-0001; and to the Office of Management and Budget, Paperwork Reduction Project 0607-0700, Washington, DC 20503.

NOTE → Please read the instructions on pages 5 and 6 before completing this form.

Reference numbers pertain to revenue, expenditure function and object codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 1990.

Part I REVENUE		Amount Omit cents
Section A - FROM LOCAL SOURCES		T06
1. Property taxes (1110, 1140)		
2. General sales or gross receipts tax (1120)		T09
3. Public utility taxes (1190)		T15
4. Individual and corporate income taxes (1130)		T40
5. All other taxes (1190)		T99
6. Parent government contributions (dependent school systems only - 1200)		T02
7. Revenue from cities and counties (1200, 1960, 2100, 2200, 2800)		D23
8. Revenue from other school systems (within state - 1320, 1420, 1951; out of state - 1330, 1430, 1952)		D11
9. Tuition fees from pupils and parents (1310, 1340)		A07
10. Transportation fees from pupils and parents (1410, 1440)		A08
11. Textbook sales and rentals (1940)		A11
12. School lunch revenues (1600)		A09
13. Student activity receipts (1700)		A13

Part I REVENUE - Continued	Amount Omit cents
Section A - FROM LOCAL SOURCES - Continued	A20
14. Other sales and service revenues (1800)	
15. Interest earnings (1500)	U22
16. Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)	U97
Section B - FROM STATE SOURCES (3100, 3200, 3800)	C01
1. General formula assistance	
2. Staff improvement programs	CC4
3. Special education programs	C05
4. Compensatory and basic skills attainment programs	C06
5. Bilingual education programs	CC7
6. Gifted and talented programs	C08
7. Vocational education programs	C09
8. School lunch programs	C10
9. Capital outlay and debt service programs	C11
10. Transportation programs	C12
11. All other revenues from state sources	C13
Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)	C14
1. Chapter 1	
2. Children with disabilities	C15
3. Eisenhower math and science	C16
4. Drug free schools	C17
5. Chapter 2 block grants	C18
6. Vocational education	C19
7. Child nutrition act - exclude commodities	C25
8. All other federal aid through the state	C20
Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)	B10
1. Impact aid (PL 815 and 874)	
2. Bilingual education	B11
3. Indian education	B12
4. All other direct federal aid	B13

CONTINUE WITH PART II ON PAGE 3 →

Part II CURRENT OPERATION - All amounts paid excluding internal transfers and amounts reported in parts III, IV2-5, V, and VIA3.

Section A - ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS - PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)
	1. Instruction (1000)	Z33	V10
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, business (2500)	V19	V20	V35
7. Support services, operation and maintenance of plant (2600)	V21	V22	V40
8. Support services, student transportation (2700)	V23	V24	V45
9. Support services, central (2800)	V25	V26	V50
10. Other support services (2900)	V27	V28	V55
Section B - ELEMENTARY-SECONDARY NON-INSTRUCTIONAL PROGRAMS	V29	V30	E11
11. Food services (3100)			
12. Enterprise operations (3200)		V32	V60
13. Other			V65
Section C - NON-ELEMENTARY-SECONDARY PROGRAMS			V70
14. Community services (3300)			
15. Adult education			V75
16. Other			V80

Part III CAPITAL OUTLAY EXPENDITURES

	Amount Omit cents
1. Construction (object code 450)	F12
2. Land and existing structures (object codes 710, 720)	G15
3. Instructional equipment (object code 730, function 1000)	K09
4. All other equipment (object code 730, functions 2000, 3000, 4000)	K10

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

1. Total salaries and wages (object 100 - ALL functions)	Z32
2. Payments to other school systems (object codes 511, 512, 561, 562, 564, 565, 592, 593)	Q11
3. Payments to state governments (object code 569)	L12

CONTINUE WITH PART IV ON PAGE 4 →

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY - Continued		Amount Omit cents	
4. Payments to local governments (object code 920)		M12	
5. Interest on school system indebtedness (object code 830)		I86	
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
Part VI DEBT		I9H	
Section A - LONG TERM - Term of more than one year			
1. Outstanding at beginning of the fiscal year			
2. Issued during fiscal year (revenue code 5110)		21F	
3. Retired during fiscal year (object 910)		31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)		41F	
Section B - SHORT TERM - Term of one year or less		61V	
1. Outstanding at beginning of fiscal year			
2. Outstanding at end of fiscal year		66V	
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP - October 1991		Amount Omit cents	
Enter the count of pupils enrolled on the school day closest to October 1, 1991		V33	
FOR CENSUS USE ONLY			
Remarks - Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.			
Part IX DATA SUPPLIED BY			
Name	Telephone		
Title	Area code	Number	Extension

Common Core of Data Variables

For some school districts, the number of students in the district who were (1) classified into various racial-ethnic categories or (2) classified as special education students was missing. In those cases, these data were imputed in one of four ways:

- (1) Using the percentages of students in these categories in other years was imputed;
- (2) Using the percentages of students in these categories in similar school districts, if information from other years was unavailable;
- (3) Using Census Mapping racial/ethnic counts; and
- (4) Using district level special education counts obtained from states in which many districts showed missing special education data. (This method was used for Ohio, Kentucky, and Louisiana).

The data were imputed using AIR's "hot deck" procedure, PROC IMPUTE. PROC IMPUTE selects the best method of differentiating school districts for the purpose of imputing race-ethnicity and special education category counts. This program selects a value from the distribution of values for similar districts. For example, for the 1991-92 special education percentage, determination of similar districts was based primarily on a weighted average of these percentages for 1990-91 and 1992-93. (The following factors entered into the similarity measure with small weights: the logarithmic transformation of ungraded students, the highest grade in the district, and metro status.)

Census Mapping Variables

Three student measures (students in poverty, students with limited English proficiency, and students at risk) and four household measures (income, value of owner-occupied housing, poverty, and educational attainment) were computed from several dozen variables contained in the Census Mapping (CM) database. CM data were missing for approximately 350 of the nation's 16,000 school districts, including approximately 250 in northern California. In order to include those 350 districts in the aggregate figures tabulated in the report, it was necessary to impute averages, percentages, and medians for the seven measures of students and households derived from Census Mapping variables for those 350 districts. These data were imputed with a simple "hot deck" imputation procedure, described below.

The merged district-level CCD/F-33/CM file that was created for the analyses was sorted according to districts' similarity on the CM variables. For each district with missing CM data, the values of the CM variables from the preceding district in the file were inserted, as long as the preceding district had CM data on the file.

The imputed variables relate to language background, race-ethnicity, and wealth. Therefore, the merged CCD/F-33/CM file was sorted on CCD wealth and race-ethnicity measures. In particular, the percentage of students who were free-lunch eligible, the percentage who were Hispanic, and the percentage who were minority were used as sort variables. Each of these percentages were blocked in 5-percent intervals. Within these blocks, districts were sorted on the three-level CCD metropolitan status code. Finally, districts were sorted by total enrollment within each combination of sort variables.

To avoid odd imputations that might result from the lexicographic ordering of the cases, if the first case of several within a combination of the four sort variables was missing data, it received data from the

following case, rather than from the preceding case. If the only case within a combination was missing data, it received data from either the preceding or following case, depending on which was more similar on the sort variables.

Resource-Cost Adjustments

Because of the variations in the costs of education resources across state and local jurisdictions, it is difficult to make comparisons of the level of educational services being provided in different locations. In order to compare revenues across districts, it is first necessary to adjust these fiscal measures for variations in the prices paid for comparable school inputs across geographic locations. National comparisons of cost-adjusted revenue and expenditure data provide information on the differences in real purchasing power of educational dollars across geographic locations.

Although the concept of adjusting for cost differentials in making comparisons of revenues across regions is generally accepted, the most appropriate set of adjustments to be used for these purposes has yet to be fully agreed upon or developed.¹ The most appropriate form of cost adjustment to be used with the F-33 fiscal data would be based on a comprehensive measure of variation in the prices of comparable school inputs in different geographic locations throughout the country. While work on the development of such a cost-of-education index has been supported by NCES, this type of cost-adjustment factor is not currently available for use in this report.

Though the work on a comprehensive cost of education index was not completed at the time this report was being written, Chambers (1995) has produced a report for NCES in which a teacher cost index (TCI) has been produced. For the purposes of this report, the cost adjustment developed for this analysis is based on the teacher cost index developed by Chambers. This cost index assumes that, because about 80 percent of educational expenditures are for the costs of personnel and that teachers constitute most of the personnel costs of local school districts. Variations in the costs of comparable teachers across geographic locations represent the variations in the costs of other comparable school personnel. The TCI simulates the variations in teacher salaries resulting from variations only in the factors which affect the supply of comparable teachers across different geographic locations, while controlling for variations in teachers' salaries associated with differences in the quality of teachers and teaching assignments. Stated another way, the TCI reflects variations in the prices of teachers services which are outside the control of local decisionmakers. For this analysis, a regional-level TCI was used, which was calculated for each district using regional (in most cases, county-level) variables. Thus, all districts within the same region have the same regional-level TCI. (See Chambers 1995 for a full description.)

To allow the reader to ascertain the impact of the cost adjustments to the actual data, actual and cost-adjusted revenue and expenditure information are presented together throughout this report.

Since Chambers' TCI indices were not available for all districts in the analysis, it was necessary to fill in missing values. To fill in these values, the average TCI from districts in the same county was used. For the remaining districts that could not be filled in with this process, the average TCI from districts in the same Metropolitan Statistical Area (MSA) was used.

¹ Chambers is currently completing a report on the development of a comprehensive geographic and inflationary cost of education index for the National Center for Education Statistics. A working paper for this report (No. 98-04), entitled *Geographic Variations in Public Schools' Costs*, was issued by NCES in February, 1998.

McMahon Intrastate Cost Adjustments

The McMahon Intrastate Cost Adjustments, or cost-of-living adjustments (COL), were used to adjust household income across different locations. To make the adjustments align with the regional (in most cases, county) teacher cost indices discussed above, the district cost-of-living indices were averaged to the county level (weighted by district enrollment).

McMahon's district-level COL indices were not available for 690 districts in the analysis dataset. To fill in this data, a regression equation was used to predict the COL for those districts with a missing COL index. Specifically, parameter estimates from this equation were used to determine the association of each independent variable (i.e., housing value, income, population change, and regional dichotomous variable) with the independent variable (i.e., the cost-of-living index):

COL = housing value + income + population change + regional dichotomous variables

These variables are defined as follows:

COL	McMahon district cost-of-living index, 1990
Housing value	Owner-occupied housing value, 1990
Income	Median household income, 1990
Population change	Annual rate of change in population averaged from 1980 to 1990
Regional dichotomous variables	Midwest, North, South, West

Once sufficient district values were filled in (all but 18 districts), the district COL values were averaged to the county level (weighted by district enrollment) to provide a county COL value for the district. Districts within the same county had the same cost-of-living index.

Student-Need Adjustments

Different categories of students in districts have different education needs. For example, a special education student likely requires more education resources than a regular education student. To account for variations in the education needs of students, the revenue data presented in this report were adjusted by certain student factors, or "student needs." In addition to these adjusted forms, these data are also presented in their original, unadjusted form for comparative purposes.

In recognition of student-need variations, there are three prevalent sources of categorical funding for the following student populations:

- special education
- compensatory education
- limited English proficient (LEP) students

Because of the clearly acknowledged higher cost of serving these categories of students, meaningful resource distribution distinctions cannot really be made across districts without somehow taking into account variations in these student populations. For example, equal revenues across districts that appear

to be perfectly equitable may, in fact, be quite inequitable if these districts enroll different populations of special-need students. This issue is equally important, if not more so, than the resource-cost adjustments; and, due to the lack of relevant data, will be even more difficult to ascertain with precision. However, because of their importance to this analysis, we have made the best effort to account for the effects of these variations using results from a limited number of studies that have addressed this issue.

Special Education Students

The weightings used for the student-need adjustments for special education students were based on the best available information found regarding the average, marginal costs of providing special education services to meet the needs of this exceptional need population. A single multiplier for special education students, based on data from a nationally representative sample, is 2.3 (Moore et al. 1988). This multiplier reflects the finding that the average cost of serving a special education student was 2.3 times the cost of serving a regular education student for the 1985-86 school year. This special education weight is fairly well established over years of research on this issue, and it has not varied a great deal across alternative special education cost studies (Chaikind, Danielson, and Brauen 1993). The CCD database contained counts of special education students.

Students in Poverty

For students in poverty, the best estimate for a single multiplier may be based on the average federal Chapter 1 allocation for a school year. Since many states also have supplementary compensatory education allocations for students in poverty, this multiplier may actually understate the actual average adjustment received by students in poverty across the nation. However, this readily available and well-understood indicator may be the best, currently available basis for determining a multiplier for students in poverty. Based on total average revenues per student for 1987 and the average Chapter 1 allocation per student, the resultant multiplier of the excess cost of serving students in poverty is 1.2 (Levin 1989).

Compensatory education student-need adjustments were applied to districts based on the percentage of children in poverty, which was derived from the Census Mapping database. The enrollment count of each district in the F-33 data file was multiplied by these percentages to determine the counts of compensatory education (i.e., poverty) students.

Limited English Proficient (LEP) Students

Cost estimates for LEP students are even more problematic. The most carefully derived cost estimate is based on a cost analysis of alternative programs for LEP students in California, which is summarized in a paper by Parrish (1994). Although based on a purposive sample of districts and restricted to California, these data may provide the best available estimate of the marginal cost of serving students with limited English proficiency. Based on these data, the estimated multiplier of the excess cost of serving LEP students is 1.08 (i.e., \$4,598 average expenditures per student in California, as compared to the estimated *supplemental* cost of serving LEP students in this subset of California districts of \$361).

Due to the limited sample of this study and the lack of information on the cost of instructional services for LEP students, a multiplier of 1.2 was used in this report for LEP students. This multiplier was selected for lack of a better number and because there is likely no reason that special services for LEP students would be less costly than for students in poverty.

The student weights used in this study are certainly open to challenge and could easily be replaced by alternatives. This is especially true of the students in poverty and LEP weights. For example, one

alternative would be to increase the poverty weight from 1.2 to 1.4 to reflect the authorized, rather than the actual, Chapter 1 grant. The multipliers used in this study should be viewed as place holders until better program cost estimates are derived.

Target Students

In the analysis of categorical revenues, the concept of a “target student” was employed. A “target student” is defined as a student for whom a particular categorical fund is intended to benefit. The analysis in this report included deriving categorical revenues per “target student” to show the amount of additional education resources allocated (per type of student). In this analysis, there were three types of target students:

“Target Student” Served	Categorical Funding Program
Estimated number of students in the district with Individualized Education Programs (IEPs)	Federal and state special education revenues
Estimated number of students in the district who live in households in which English is not the spoken language	Federal and state bilingual program revenues
Estimated number of school-age children in poverty in the district	<ul style="list-style-type: none"> ◦ Federal Chapter 1 and state compensatory education revenues ◦ Federal child nutrition and state school lunch program revenues

Dispersion Measures

Broad interest in comparing resources available to students in public schools has led to several questions about how variations should be measured. Most commonly, analyses of resource variation across public schools have focused on average revenues, often omitting revenues for special needs students. However, in keeping with the focus of this report on public school revenues, this analysis is on total, and total cost- and student-need-adjusted revenues. Regardless, questions regarding the most appropriate measures of the degree of dispersion across school districts remains. For example, should the degree of variation existing within a state simply be expressed as the size of the gap between the highest and lowest revenue districts? Or should a measure of variation omit some of the more extreme values and look at the revenue gap between districts at some specified percentiles (e.g., the degree of difference between districts at the 5th and 95th percentiles)?

Relative variation, or dispersion, in education revenues can be measured in a variety of ways. Each of these alternatives focuses on a unique aspect of the distribution of revenues across a state, and each presents a somewhat different picture regarding the relative equity of the state allocation system. For this reason, five alternative measures of dispersion commonly used in conducting such equity analyses (Berne and Stiefel 1984) are included in this report. Descriptions of each of these measures—*restricted range*, *federal range ratio*, *McLoone Index*, *coefficient of variation*, and the *Gini coefficient*—follows:

The *restricted range* is the difference between the values at the 95th and 5th percentiles. Because all of the analyses are weighted by student enrollment, in this report this measure compares the average student at the 95th and 5th percentiles. Thus, in a state with 100,000 students arrayed in the order of the average

revenue per student in the district in which they are enrolled, it would be the value associated with the student 500 places down from receiving the most revenues less the value for the student 500 places up from the bottom in terms of receiving the least revenues. By omitting the upper and lower five percent of the full distribution of students by average revenue, this measure is much less likely to be sensitive to a few exceptional cases.

The federal range ratio, which is the restricted range divided by the value for the student at the 5th percentile, indicates how many times greater the resources are at the high end of the distribution than at the low end.

The McLoone Index is used to assess equity in the distribution of resources among students in the lower half of the spending distribution. It compares the total amount spent for all students below the median student with a calculation of what would have to be spent to bring all of them up to the median revenue per student for the state. The closer this value is to 1, the less dispersion there is among students in low spending districts (Picus and Toenjes 1994).

The coefficient of variation is 100 times the standard deviation divided by the mean (i.e., the standard deviation as a percentage of the mean). In contrast to the three range measures, it takes into account all observations. It roughly indicates the percentage above and below the mean within which two-thirds of the observations lie. The coefficient of variation can take on any positive value, with zero indicating perfect equity.

The Gini coefficient is based on the Lorenz curve, which shows the cumulative proportion of the aggregated value of a variable plotted against the cumulative proportion of districts, when districts are ranked in ascending order by the variable. If the variable has the same value in every district, the Lorenz curve is a straight line, with a positive 45-degree slope. If the variable is not equally distributed across districts, the curve will "sag." The Gini coefficient is the area between the Lorenz curve and the 45-degree line, expressed as a fraction of the total area below the 45-degree line. This coefficient ranges from 0 to 1, with 0 indicating perfect equity.

Perhaps the best measure of equity in allocating resources in public education is some combination of these measures. The public education funding system in a state may appear much more equitable on the basis of some of these measures than on others. For this reason, the equity analysis contained in this report focuses on these multiple dispersion measures.

Categorization Breakpoints

For this report, revenue measures are shown by various district and community characteristics (e.g., district type, minority enrollment, geographic region, population in poverty, and so forth). Some of these categories were broken down into approximate quartile or quintile breakpoints to facilitate interpretation of the data. For example, the approximate quartile breakdown for district minority enrollment was:

less than 5 percent
 5 percent - <20 percent
 20 percent - <50 percent
 50 percent or more

When breakpoints were established, they were divided as evenly as possible while still making logical breaks (such as those shown above for minority enrollment). Consistency of dividing into quartiles was the preferred approach to making breakpoints rather than breakpoints based on such values as the official

poverty level for median household income. Some categories of district and community characteristics had their own logical sub-categories. For example, the metropolitan status category had three sub-categories: urban/central city, suburban/metropolitan, and rural.

Standard Errors

Some of the categories of district and community characteristics, discussed above in *Categorization Breakpoints*, were based on school district averages from the 1990 Census. These categories are:

- the percentage of school-age children in poverty
- limited English proficient children
- school-age at-risk children
- population in poverty
- median household income (actual and cost-adjusted)
- median value owner-occupied housing
- education attainment of householders

Census estimates for these categories were based on information available from only a *sample* of decennial census respondents; therefore, these values are subject to sampling error. For small districts, such sampling error can be quite large. Therefore, the entries in the tables that are presented by the categories listed above should be interpreted as applying only to the particular district or community characteristic—not to an underlying construct.

Appendix E

Definition of Key Terms and Variables

Definitions of Key Terms

Capital outlay program revenues are those state funds for acquiring and constructing major capital facilities. This includes school construction, building aid, and interest and principal payments.

Categorical revenues are all state revenues except general formula assistance and all Federal revenues which are intended to address specific educational needs.

Chapter 1 revenues include Federal revenues awarded through Chapter 1 of the Elementary-Secondary Education Act (P.L. 89-10), including basic, concentration, and migratory education grants. Federal Chapter 1 funding is the largest single federal education program. These revenues provide money to schools systems to improve the teaching and learning of children in high-poverty schools. The purpose of this funding is to supplement existing state and local funds for educational services to provide for the additional needs of economically and educationally disadvantaged children.

Chapter 2 block grants are grants sanctioned by the Education Consolidation Improvement Act (P.L. 100-297), which are intended to encourage innovation and educational improvement, meet the special educational needs of at risk and high cost students, increase local flexibility, reduce administrative burden, and contribute to the improvement of elementary and secondary educational programs.

Child nutrition act revenues are revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by P.L. 79-396 and P.L. 89-642. It includes cash payments only and excludes the value of donated commodities. These programs were created to serve nutritious meals to students. The household income of children at participating schools determines whether they receive full- or reduced-cost or fee meals.

Children with disabilities revenues are Federal revenues awarded under the Children with Disabilities Act (P.L. 91-230), including formula grants authorized in Part B of this legislation. Excludes project grants authorized in Part C (Early Education and Severely Disabled Programs), Part E (Innovation and Development), and Part G (Technical Development), which are included in "Other direct federal aid."

District type is defined by the level of instruction provided. The categories and distinctions are:

- elementary - district provides instruction only below 8th grade
- secondary - district provides instruction between 7th and 12th grades
- unified - district provides instruction for any other combination of grades

Drug free schools revenues include formula and project grants for drug free schools authorized by the Elementary-Secondary Education Act of 1986. These grants provide assistance to school districts to establish, operate, and improve local programs of drug and violence prevention.

An **education agency** is a government agency administratively responsible for providing public elementary and/or secondary instruction or education support services.

Education attainment is defined as the highest level of education attained. In this study it is measured by the percentage of householders with high school diplomas (or its equivalent) or higher education. Persons who reported completing the 12th grade, but not receiving a diploma are not included.

Eisenhower math and science revenues are math and science formula grants authorized by Title II-A of the Elementary-Secondary Education Act (P.L. 89-10). These grants support sustained and intensive high-quality professional development for elementary and secondary teachers in math and science. This grant program is intended to enhance the abilities of teachers and the quality of math and science instruction, and thus improve the nation's economic position. This federal grant is given to states to pass on to school districts based on the numbers of children in poverty and according to total enrollments.

Elementary is a general level of instruction classified by state and local practice as elementary, composed of any span of grades not above grade 8. Preschool or kindergarten is included only if it is an integral part of an elementary school or a regularly established school system.

Enrollment is defined as the count of students on the current roll on or about October 1, 1989.

Federal bilingual education revenues include project grants for bilingual education authorized by Title VII of the Elementary-Secondary Education Act and Title IV-E of the Carl D. Perkins Act. This act makes grants available to develop and implement new comprehensive, coherent, and successful bilingual education or special alternative instructional programs for limited English proficient students. These programs are designed to enable students to achieve full competence in English and to allow students to meet grade-promotion and graduation standards.

Federal Indian education revenues include both project and formula grants for Indian education authorized by the Education Consolidation and Improvement Act (P.L. 100-297, Title IV-C) and the Johnson-O'Malley Act. These grants provide financial support to local education agencies in their efforts to reform and improve elementary and secondary school programs that serve Indian students.

Federal vocational education revenues include formula grants authorized by the Carl D. Perkins Vocational Education Act (P.L. 101-392). This includes revenues from Title II (Basic Grants), Title III-A (Community Based Organizations), Title III-B (Consumer and Homemaking Education), and Title II-E (Tech-Prep Education). These funds assist states and outlying areas to expand and improve their programs of vocational education. These grants support professional development; development, dissemination, and field testing of curricula; and assessment of programs. These grants also support the promotion of partnerships among business, education, industry, labor, community-based organizations, or government agencies; tech-prep education programs; vocational education student organizations; and leadership and instructional programs in technology education.

A **federally operated agency** is any elementary, secondary, or combined education program operated by a federal agency (such as Bureau of Indian Affairs).

General formula revenues are state revenues from general non-categorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. It also includes state revenue dedicated from major state taxes, such as income and sales taxes.

General revenues are non-categorical revenues which consists of all local revenues, state general formula assistance, and state payments on behalf of the local education agency for employee benefits.

Geographic region refers to district location within a region of the country. The regional designators for this analysis are:

- Northeast - ME, NH, VT, MA, RI, CT, NY, NJ, PA
- Midwest - OH, IN, IL, MI, MN, IA, MO, ND, SD, NE, KS, WI
- South - DE, MD, DC, VA, WV, NC, SC, GA, FL, KY, TN, AL, MS, AR, LA, OK, TX
- West - MT, ID, WY, CO, NM, AZ, UT, NV, WA, OR, CA, AK, HI

Gifted and talented program revenues are those state funds designated for activities for students identified as being mentally gifted or talented.

Impact aid revenues (P.L. 815 and 874) provide financial assistance to school districts affected by federal activities, the presence of tax-exempt federal property and/or federally connected children. Payments are made to school districts to compensate for lost local revenue due to enrollments of substantial numbers of students who reside on federal property and/or have parents who are employed on federal property or who are on active duty in the uniformed services. This includes federal payments for construction (P.L. 81-815) and for maintenance and operation (P.L. 81-874).

Individualized educational program (IEP), as used here, is defined as a written instructional plan for students with disabilities designated as special education students under IDEA-Part B.

Limited English proficient (LEP) is defined as children 5 years and over living in households in which English is not the spoken language, who speak English "not well" or "not at all." As this variable is derived from the decennial census, it relates to all children residing within district boundaries. Although these children may or may not be enrolled in public schools, comparing this count to the total school age population residing within district boundaries is believed to be the best single proxy measure available for this time period for deriving the percentage of LEP students by district.

Median household income is defined as the 1989 median income of the householder and all other persons 15 years old and over in the household, whether related to the householder or not.

Median value owner-occupied housing is defined as the median value of specified owner-occupied housing units.

Metropolitan status is the classification of an education agency's service area relative to a Metropolitan Statistical Area. Categories and distinctions are:

- urban/central city - primarily inside a central city
- suburban/metropolitan - primarily outside a central city.
- rural - nonurban area

Minority enrollment refers to the number of students who are black, Hispanic, Asian, American Indian, and Alaskan native.

A **Metropolitan Statistical Area (MSA)** is so defined if it is the only MSA in the immediate area and it has a city of at least 50,000 population; or if it is an urbanized area of at least 50,000 with a total metropolitan population of at least 100,000.

Other agency is defined as any elementary, secondary, or combined education program that cannot be appropriately classified using another CCD designation and that has been reported as such by the state's CCD Coordinator.

Other federal aid includes all other federal funds disbursed through the state to the local education agency and federal grants awarded directly to the local education agency. This includes formula grants authorized by the Adult Education Act (Part B), project grants for Handicapped Education (Early Education and Severely Disabled Programs, Innovation and Development, and Technical Development), Head Start, Follow Through Magnet Schools, Dropout Demonstration Assistance, and Gifted and Talented.

Other revenues from state sources include amounts for specific programs other than general formula, staff improvement, special education, compensatory education, gifted, vocational, school lunch, capital outlay, and transportation. This includes instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, school lunch matching payments, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. This also includes those items financed by relatively minor state taxes, licence, fees, and funds such as severance and licence taxes, timber and motor vehicle taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Population in poverty is defined as persons for whom poverty status was determined in 1989, living below poverty level. In this study it is measured by the percentage of persons in a school district below the poverty level.

Regional education service agencies (RESA) are agencies that provide special services (such as regional vocational/technical or special education) to other public elementary and secondary education agencies.

A **regular school district** is an agency responsible for providing free public elementary and secondary education for school-age children residing within its jurisdiction. These agencies may include special and vocational education in a comprehensive education setting. In some cases, these education agencies contract with other agencies to provide services rather than operating schools themselves.

Revenues are defined as increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. These are reported as revenues from local, state, and federal sources.

Revenues from federal sources are direct grants-in-aid from the federal government; federal grants-in-aid through the state or an intermediate agency; and other revenue such as that received in lieu of taxes because the tax base was not subject to taxation.

Revenues from local sources are revenues from a local education agency, including local property and nonproperty tax revenues, local government, tuition, transportation, food services, student activities, donations, and property rentals.

Revenues from state sources are revenues from a state government source including those that can be used without restriction, those for categorical purposes, and revenues in lieu of taxation.

A **school district** is a geographic area within a state where a public school system operates as a governmental entity with responsibility for operating public schools in that geographic area.

School-age at-risk children refer to children 6 to 19 years old living with mother, mother not high school graduate and single, divorced, or separated, and family income was below the poverty level in 1989.

School-age children in poverty is defined as children 5 years of age and over for whom poverty status was assigned in 1989. As this variable is derived from the decennial census, it relates to all children residing within district boundaries. Although these children may or may not be enrolled in public schools, comparing this count to the total school age population residing within district boundaries is believed to be the best single proxy measure available for this time period for deriving the percentage of school-age children in poverty by district.

Secondary is defined as the general level of instruction classified by state and local practice as secondary and composed of any span of grades beginning with the next grade following the elementary grades and ending with or below grade 12.

Special education students are students for which curriculum, materials, or instruction is adapted or for which special services are provided. This includes students with any of the following disabling conditions:

- hard of hearing,
- deaf,
- speech-impaired,
- health-impaired,
- orthopedically impaired,
- mentally retarded,
- seriously emotionally disturbed,
- multi handicapped, and
- deaf and blind.

Staff improvement program revenues are revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with other categorical programs revenues).

State bilingual education program revenues include state aid to districts for bilingual education or special alternative instructional programs for limited English proficient students.

State compensatory education revenues include revenues from state compensatory education for "at risk" or other economically disadvantaged students including migratory children (unless considered part of bilingual education programs) and orphans. This also includes funds from state programs directed toward the attainment of basic skills and categorical education excellence and equity education programs which provide more than staff enhancements - such as materials, resource centers, and equipment.

State school lunch program revenues include state aid to districts for school lunch and nutrition programs.

State special education revenues include state funds for the education of physically and mentally handicapped students.

State vocational education program revenues are those state funds for activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed to find employment in an occupational area.

A **state-operated agency** is a state-operated entity charged, at least in part, with providing elementary and/or secondary instruction or support services.

A **student** is an individual for whom instruction is provided in an elementary or secondary education program that is not an adult education program and is under the jurisdiction of a school, school system, or other education institution.

Transportation program revenues are those state funds for transporting students to and from school and school activities. It includes bus driver salaries and bus replacements.

An **urbanized area** is defined as an area with a population concentration of at least 50,000; generally consisting of a central city and the surrounding, closely settled, contiguous territory and with a population density of at least 1,000 per square mile.

A **vocational education district** is defined as a public elementary/secondary district that focuses primarily on vocational education, and provides education and training in one or more semiskilled or technical occupations.

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