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ABSTRACT

This paper summarizes the National Center for Education Statistics' (NCES) report, "Inequalities in Public School District Revenues." It focuses on: (1) the total dollar amounts of school-district revenues (federal, state, and local); (2) variations in total revenues available to local school districts within a state expressed in the 5th, 25th, 50th, 75th, and 95th percentiles; and (3) the equity of distribution among the various states. Most of the data used in the NCES report date from the early 1990s. After brief descriptions of inter-state disparities, intra-state disparities, and equity in per-pupil-funding within a state, the paper states that the dollars available for education are neither equally not equitably distributed to school districts. Except for the equity enforced by the U.S. Congress through the supplemental funding it provides, states have pursued their own course in the allocation of funds for local schools. However, states typically have an "equal protect" clause in their state constitutions, and it has been this tenet that has led school districts or coalitions of districts to sue state legislatures for a more equitable share of the monies; the responsibility for equity rests with these legislatures. An appendix summarizes the data. (RJM)

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Inter-State and Intra-State Disparities in Districts' Per-Pupil Revenues For Public School Education

A

Summary of Some of the Results of a Recent U. S. Department of Education Publication

By
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For
The Meeting of
The Society of History and Philosophy of Education
September 23, 24 & 25, 1999
Norman, Oklahoma

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INTRODUCTION

It is a commonly held position that more dollars for education does not necessarily mean better education. The report summarized here does not address this issue. No attempt is made to connect educational outcomes with the dollars spent. The National Center for Education Statistics of the U. S. Department of Education created a statistical analysis report entitled *Inequalities in Public School District Revenues*. The elements used in this examination are : 1) the total dollar amounts of school district revenues (federal, state and local), 2) variations in total revenues available to local school districts within a state expressed in the 5th, 25th, 50th, 75th and 95th percentiles and 3) an attempt to assess equity of distribution between the various states.

Sources of Data Used

The date of publication for this document is stated as July 1998. The sources of information used in the report are not nearly as current. Even though the data was described as the most current available for the entire population of districts in the nation, they are from the early 1990's. Specifically they are:

- 1992 Survey of Local Governmental Finances, commonly known as F-33. It provided the actual revenue and expenditures.
- 1991-92 Common Core of Data (CCD). This provided data on the school-level as well as district-level.
- 1990 Census School District Special Tabulation (CM). This provided data on the characteristics on the district and community.

Definition of Terms Used

In an attempt to make equitable comparisons of revenue dollars for education, in addition to the nominal values of variables used, some derived values were also used. Specifically they are:

- *Resource-cost-adjustment* is based on a Teacher Cost Index (TCI) which measures variations in the cost of comparable teachers across the United States. This seems appropriate due to the fact teachers' salaries make up about 80 percent of educational expenses.
- *Student-need-adjustment* attempts to account for differing student needs within the student population. A factor that weighted student needs was used. The weights were:
  - Special Education was weighted 2.3
  - Compensatory Education was weighted 1.2
  - Limited English Proficiency (LEP) was weighted 1.2
- *Resource-cost and Student-need-adjustment* is the application of both adjustments.

As to the measures of equity of educational revenues across the states, five alternative measures of dispersion commonly used were employed. They are:

- *The restricted range* is the difference between the values of the 5^{th} and 95^{th} percentiles.

- *The federal range ratio* is the restricted range divided by the value for 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 revenue 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 in the state. The closer this value is to 1, the less dispersion there is among students in low revenue districts.
- *The coefficient of variation* is 100 times the standard deviation divided by the mean (i.e., the standard deviation as percentage of the mean). It roughly indicates the percentage above and below the mean within which 68% of the observations lie. The coefficient of variation can take on only positive values, with zero indicating perfect equity.
- *The Gini coefficient* compares the cumulative proportion of the aggregate revenues per student with the cumulative proportion of students, when students are ranked in ascending order of revenue per student. This coefficient ranges from 0 to 1, with 0 indicating perfect equity.

Inter-State Disparities

Findings Derived from Table IV-1 and IV-2

Found in the Appendix

From an inter-state perspective, the greatest disparity presented was that of the lowest per pupil level of funding of Tennessee's 5th percentile ($2,736) and the highest level of funding of Alaska's 95th percentile ($15,413) or $12,677 in actual revenues. Using the cost- and need-adjusted figures, the comparison for greatest disparity becomes that of Utah's 5th percentile ($2,619) and Alaska's 95th percentile ($9,845) or $7,226. For the nation as a whole, the 5th percentile for actual dollar is $3,555 while the 95th percentile is $8,842, a difference of $5,287. For the national average, the cost- and need-adjusted values at the 5th percentile ($3,178) and 95th ($6,851) create a difference of $3,673.

Moving away from the extreme values, median values for the states' total per pupil revenues still differ considerably. The highest mean revenue is that of New Jersey and the lowest Utah, both in terms of actual dollars ($9,257 versus $3,185) or $6,072 and in cost- and need-adjusted dollars ($6,721 versus $2,862) or $3,859.

Intra-State Disparities

Findings Derived from Table IV-1 and IV-2

Found in the Appendix

Regarding intra-state comparisons, the degree of variation in revenue behind 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 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 represented in this report also illustrate the relative importance of concerns related to inter-state equity from the perspective of per child expenditure. 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 $7,364, an amount in actual dollars more than the median amount per 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 better off in terms of the quantities of educational services received than those in highly equitable, but relatively low revenue states such as Kentucky. (U.S.D.E, p. 121)

Equity in Per Pupil Funding Within a State

Findings from Table IV-3 and IV-4

Found in the Appendix

The results of the computation of each of the selected 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). Because a state may appear much more equitable on the basis of some of these measures than others, the authors determined that, for the purpose of this analysis, a 'best' single indicator of state equity was needed. This was to be a derivative of all five measures. Specifically, each indicator's value for the state allowed the states to be placed in rank order. This list was then divided into quartiles. A mean of the quartile ranks on the five measures was used as the 'best' single indicator.

Based on this combined measure, and in terms of actual dollars, the highest overall equity states are shown to be Delaware, Iowa, Kentucky, Nevada and West Virginia. They all ranked in the first quartile (lowest disparity in allocations) on all five measures. Conversely seven states ranked in the highest quartile of on all five indicators. These states are Illinois, Massachusetts, Michigan, Missouri, New Hampshire, Ohio, and Vermont.

However, although not so frequently used, the authors argue 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. In terms of purchasing power, the highest overall equity states are shown to be Delaware, Florida, Nevada, North Carolina and West Virginia. Here, again, all five ranked in the first quartile (lowest disparity in allocations) on all five measures. At the other end of the spectrum, Illinois, Missouri, Montana, Nebraska, New York, Ohio and Vermont fell in the fourth quartile on all five measures.

CONCLUSION

The question of dollars available for the education of children is neither equally or equitably distributed to school districts. Whether one looks within a state or across state boundaries, whether it is actual dollars or adjusted dollars, very little equity can be found. (Copies of the complete listing of revenues and equity measures are provided in the Appendix so that the reader may examine his/her own state's figures.) This is not a new conclusion. After all, the federal constitution fails to directly address this issue. Except for the equity enforced by the U. S. Congress for the supplemental funding it provides, states have taken a

great deal of latitude in the allocation of funds for local schools. This is not to say that there is no limit on their authority. States have what is usually termed 'equal protect' clauses in their state constitutions. In has been upon this basis an ever-growing number of legislatures have been sued by school districts or coalitions of school districts for a more equitable share of the monies. State Supreme Courts have ruled in favor of these districts much more often than not. The responsibility for the remedy in such cases falls back on the state legislatures, subject to review by the states' high court. Once a disbursement program has passed the review, it becomes law for that state. As is true for all laws, they get amended over time. Some school districts will then feel they are 'short-changed' and the cycle begins again.

It is this author's opinion that this cycle of inequity will not be allowed to continue. The National Education Goals, renamed and codified in legislation as *Goals 2000:Educate America* in 1994, states, in part, that students are to leave grades four, eight and twelve with competency in English, mathematics, science, history, and geography. It is the National Education Goals Panel responsibility to report annually on the progress toward these goals. Since the National Educational Goals Panel is an independent, bipartisan panel, there is a clear attempt to keep the process outside the federal bureaucracy. To this end, it employed the National Assessment of Educational Progress, a well established, independent organization, to assist in the development of guideline for states to include in their assessments. As nationwide results become available in a consistent form (based on the guidelines), information from documents such as the one examined here will undoubtedly be applied to them.

It does not take a great leap to reach the conclusion that comparisons of dollars expended and educational achievement across state lines will be made and pressures created to

make changes. While the federal government may not have authority over a state's public schools, it certainly can influence what goes on there.

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Appendix

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.

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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 1).

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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.

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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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