



**U.S. Department of Education**  
NCES 2007-355

# **Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2004-05 (Fiscal Year 2005)**

FIRST LOOK





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**June 2007**

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## Contents

	<b>Page</b>
Acknowledgments .....	iii
List of Tables .....	vi
Introduction .....	1
Selected Findings: Fiscal Year 2005 .....	2
References and Related Data Files .....	3
Appendix A: Methodology and Technical Notes .....	15
Appendix B: Common Core of Data Glossary .....	19

## List of Tables

Table	Page
1. Total revenues per pupil at the 5 <sup>th</sup> , median, and 95 <sup>th</sup> percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2005 .....	5
2. Median expenditures per pupil and median payments per pupil to other districts, private schools, and charter schools for public elementary and secondary regular school districts, by type of expenditure in states and independent charter school districts: Fiscal year 2005 .....	6
3. Current expenditures per pupil at the 5 <sup>th</sup> , median, and 95 <sup>th</sup> percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2005 .....	7
4. Current expenditures per pupil at the 5 <sup>th</sup> , median, and 95 <sup>th</sup> percentile cutpoints, federal range ratio, and number and percentage of unified school districts and students for public elementary and secondary unified school districts, by state and unified independent charter school districts: Fiscal year 2005 .....	8
5. Expenditures per pupil at the 5 <sup>th</sup> , median, and 95 <sup>th</sup> percentile cutpoints and federal range ratio for public elementary and secondary school districts in the United States, by district type and type of expenditure: Fiscal year 2005 .....	9
6. Median current expenditures per pupil and numbers of districts and students for public elementary and secondary regular school districts and independent charter school districts in states that have reported independent charter school district data, by function, district type, and state: Fiscal year 2005 .....	10
7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by source and school district: Fiscal year 2005 .....	11
8. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2005 .....	14



## Introduction

This report presents data from the School District Finance Survey for School Year 2004-05 (fiscal year 2005, or FY05). The School District Finance Survey is a district-level survey that consists of data submitted annually to the National Center for Education Statistics (NCES) by state education agencies (SEAs) in the 50 states and the District of Columbia. All financial transactions associated with assets, expenditures, revenues, and indebtedness are accounted for, including revenues from federal, state, and local sources and expenditures in categories such as instruction and instruction-related activities, student support services, administration, operation, capital outlay, and debt services.

The School District Finance survey is part of the Common Core of Data (CCD) surveys that collect administrative records data from SEAs. The data are collected and edited by the U.S. Census Bureau for NCES. All 50 states and the District of Columbia provided data for FY05.

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

For tables 1 through 6 in this report, all regular school districts that have student counts greater than zero and that are listed in the CCD Local Education Agency Universe Survey file for school year 2004–05 were included in the analyses. There were 15,287 such districts in FY05. National figures do not include independent charter school districts; however, charter schools affiliated with regular school districts are included in the national and state figures.

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

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

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

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

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

## Selected Findings: Fiscal Year 2005

- Regular school districts had median total revenues per pupil of \$9,702 in fiscal year 2005 (FY05) (table 1). The federal range ratio<sup>2</sup> was 1.8, which indicates that the magnitude of the difference between total revenues per pupil at the 5<sup>th</sup> (\$7,021) and 95<sup>th</sup> (\$19,680) percentiles of districts was approximately 180 percent. Independent charter school districts had median total revenues per pupil of \$8,098 in FY05, with a federal range ratio of 2.0.
- For regular school districts, median current expenditures per pupil were \$8,237 in FY05 (table 2). Median expenditures per pupil on instruction and instruction-related activities in regular school districts were \$5,326. For independent charter school districts, median current expenditures per pupil were \$7,229 in FY05. Median expenditures per pupil on instruction and instruction-related activities in independent charter school districts were \$3,956.
- In FY05, the lowest five percent of regular school districts had current expenditures per pupil of \$6,176 or less, while the highest 5 percent had current expenditures per pupil of \$15,301 or more, with a federal range ratio of 1.5 (table 3). The lowest five percent of independent charter school districts had current expenditures per pupil of \$4,461 or less, while the highest 5 percent had current expenditures per pupil of \$14,868 or more, with a federal range ratio of 2.3.
- Unified regular school districts<sup>3</sup> had median current expenditures per pupil of \$8,061 in FY05, with a federal range ratio of 1.3, while unified independent charter school districts had median current expenditures per pupil of \$6,859, with a federal range ratio of 2.6 (table 4).
- Table 5 compares regular school districts with independent charter school districts. The independent charter school districts had greater variations in spending (table 5). For example, the federal range ratio for total expenditures per pupil for regular school districts was 1.7, while the federal range ratio for independent charter school districts was 2.5.
- There were 19 states that reported data for independent charter school districts in their school systems in FY05. Median current expenditures per pupil ranged from a low of \$6,331 in Utah to a high of \$12,979 in the District of Columbia for regular noncharter school districts that included no charter schools (table 6). Median current expenditures per pupil ranged from \$4,774 in Utah to \$12,841 in Oregon for independent charter school districts in the same set of states.
- In FY05, current expenditures per pupil in the 100 largest public school districts ranged from a low of \$4,641 in Alpine School District, Utah, to a high of \$16,124 in Boston City School District, Massachusetts (table 7).
- Approximately \$44.7 billion was received by local education agencies from the federal government for public elementary and secondary education in FY05 (table 8).

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<sup>2</sup> The federal range ratio indicates the difference between the amount per pupil of the district at the 95<sup>th</sup> percentile and the district at the 5<sup>th</sup> percentile divided by the amount per pupil for the district at the 5<sup>th</sup> percentile. More information about the federal range ratio can be found in Appendix A: Methodology and Technical Notes.

<sup>3</sup> Unified districts provide both elementary and secondary education services and instruction.

## References and Related Data Files

### References

- Berne, R., and Stiefel, L. (1984). *The Measurement of Equity in School Finance: Conceptual, Methodological, and Empirical Dimensions*. Baltimore, MD: Johns Hopkins University Press.
- Hussar, W., and Sonnenberg, W. (2000). *Trends in Disparities in School District Level Expenditures per Pupil* (NCES 2000-020). U.S. Department of Education. Washington, DC: National Center for Education Statistics.
- Parish, T.B., Matsumoto, C.S., and Fowler, W.J. (1995). *Disparities in Public School District Spending 1989–90* (NCES 95-300). U.S. Department of Education. Washington, DC: National Center for Education Statistics.

### Related Data Files

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



Table 1. Total revenues per pupil at the 5<sup>th</sup>, median, and 95<sup>th</sup> percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2005

State and independent charter school districts	Total revenues per pupil			Federal range ratio <sup>1</sup>	Number of districts	Number of students
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile			
<b>United States</b>	<b>\$7,021</b>	<b>\$9,702</b>	<b>\$19,680</b>	<b>1.8</b>	<b>13,830</b>	<b>47,861,248</b>
Alabama	6,756	7,649	9,902	0.5	130	729,342
Alaska	9,503	17,865	37,190	2.9	53	132,568
Arizona	6,519	9,341	18,882	1.9	215	920,235
Arkansas	7,213	8,021	10,433	0.4	254	461,667
California	7,118	8,801	16,181	1.3	966	6,233,136
Colorado	7,676	9,531	16,032	1.1	178	765,388
Connecticut	11,091	13,350	19,345	0.7	166	552,512
Delaware	10,126	11,544	14,373	0.4	16	106,734
District of Columbia	†	17,809	†	†	1	62,306
Florida	7,491	8,449	11,612	0.6	67	2,645,280
Georgia	7,656	8,948	11,746	0.5	179	1,552,483
Hawaii	†	12,415	†	†	1	183,185
Idaho	6,066	7,956	14,612	1.4	114	253,782
Illinois	7,136	8,985	15,252	1.1	876	2,072,437
Indiana	8,812	10,741	14,460	0.6	292	1,014,528
Iowa	8,099	9,295	14,153	0.7	367	478,319
Kansas	7,740	9,518	12,959	0.7	300	468,481
Kentucky	6,993	7,882	9,254	0.3	176	674,502
Louisiana	7,177	8,243	11,226	0.6	68	717,625
Maine	9,495	12,706	23,660	1.5	222	198,356
Maryland	9,344	10,504	14,269	0.5	24	865,561
Massachusetts	9,773	12,702	23,484	1.4	302	930,045
Michigan	7,864	9,012	12,920	0.6	552	1,647,296
Minnesota	8,197	9,763	13,246	0.6	345	814,546
Mississippi	6,382	7,464	9,191	0.4	152	494,382
Missouri	6,636	8,319	12,700	0.9	522	902,659
Montana	6,137	9,772	24,286	3.0	436	146,552
Nebraska	6,189	10,272	21,500	2.5	477	284,553
Nevada	8,010	9,353	27,941	2.5	17	400,083
New Hampshire	9,181	13,315	27,403	2.0	162	202,223
New Jersey	11,585	15,061	24,469	1.1	551	1,349,413
New Mexico	7,969	11,310	21,775	1.7	89	326,102
New York	11,886	15,115	30,609	1.6	695	2,818,858
North Carolina	7,054	8,464	10,430	0.5	115	1,347,177
North Dakota	7,102	10,263	27,933	2.9	206	100,413
Ohio	7,717	8,956	14,475	0.9	613	1,778,784
Oklahoma	6,046	7,554	11,992	1.0	540	629,145
Oregon	7,163	8,692	20,040	1.8	195	550,284
Pennsylvania	9,119	10,990	14,873	0.6	500	1,755,560
Rhode Island	10,111	12,202	20,837	1.1	36	153,596
South Carolina	7,453	8,716	11,543	0.5	85	701,176
South Dakota	7,021	8,860	14,512	1.1	165	124,862
Tennessee	6,134	6,832	8,750	0.4	135	940,769
Texas	7,421	9,064	17,732	1.4	1,039	4,336,944
Utah	5,908	7,401	14,082	1.4	40	488,055
Vermont	10,148	17,394	30,460	2.0	239	92,819
Virginia	8,011	9,347	13,042	0.6	132	1,203,697
Washington	7,560	9,186	20,086	1.7	296	1,019,925
West Virginia	8,490	9,640	11,028	0.3	55	279,456
Wisconsin	9,596	10,976	14,106	0.5	426	869,301
Wyoming	11,533	14,814	31,300	1.7	48	84,146
<b>Independent charter school districts<sup>2</sup></b>	<b>5,554</b>	<b>8,098</b>	<b>16,448</b>	<b>2.0</b>	<b>1,457</b>	<b>434,258</b>

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

<sup>1</sup> The federal range ratio indicates the difference between the amount per pupil of the district at the 95<sup>th</sup> percentile and the district at the 5<sup>th</sup> percentile divided by the amount per pupil for the district at the 5<sup>th</sup> percentile.

<sup>2</sup> All associated schools are charter schools.

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of school districts have total revenues per pupil of \$6,756 or less. If all school districts were listed by size of total revenues per pupil, the district at the midpoint (median) would have total revenues per pupil of \$7,649. Five percent of school districts have total revenues per pupil of \$9,902 or more. The federal range ratio shows that the magnitude of the difference between total revenues per pupil at the 5<sup>th</sup> percentile of districts and the 95<sup>th</sup> percentile is 0.5, or approximately 50 percent. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.1 percent of the school districts met this criterion. Independent charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 96.8 percent of charter school districts met this criterion.

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

Table 2. Median expenditures per pupil and median payments per pupil to other districts, private schools, and charter schools for public elementary and secondary regular school districts, by type of expenditure in states and independent charter school districts: Fiscal year 2005

State and independent charter school districts	Median expenditures per pupil						Median payments per pupil to other districts, private schools, and charter schools
	Current expenditures			Capital outlay <sup>3</sup>	Other programs <sup>4</sup> and payments to state and local governments	Interest on long-term debt	
	Total <sup>1</sup>	Total current <sup>2</sup>	Instruction and instruction-related				
<b>United States</b>	<b>\$9,392</b>	<b>\$8,237</b>	<b>\$5,326</b>	<b>\$398</b>	<b>\$19</b>	<b>\$136</b>	<b>\$91</b>
Alabama	7,625	6,974	4,420	349	131	86	2
Alaska	18,496	15,255	9,248	941	7	0	0
Arizona	8,963	7,538	4,147	635	0	12	0
Arkansas	7,873	7,127	4,783	319	0	160	11
California	8,960	7,473	4,920	706	22	83	81
Colorado	9,573	8,044	4,985	600	28	192	127
Connecticut	12,162	11,167	7,316	220	16	206	393
Delaware	11,610	10,402	6,539	820	9	109	354
District of Columbia <sup>5</sup>	15,356	12,979	6,567	2,157	220	0	2,069
Florida	8,526	7,242	4,571	986	105	68	0
Georgia	8,783	7,773	5,298	711	0	64	6
Hawaii <sup>5</sup>	9,429	8,786	5,670	336	307	0	211
Idaho	8,018	7,114	4,535	386	0	109	0
Illinois	8,642	7,793	4,837	347	1	148	305
Indiana	9,787	8,110	5,038	666	735	74	245
Iowa	8,332	7,406	4,930	603	0	96	296
Kansas	9,259	8,450	5,420	576	0	105	4
Kentucky	8,079	6,930	4,573	582	93	187	0
Louisiana	8,281	7,628	4,949	413	30	125	2
Maine	11,420	10,597	7,141	207	27	78	324
Maryland	10,330	9,350	6,224	802	30	106	114
Massachusetts	11,474	10,555	7,064	189	0	283	764
Michigan	9,103	8,030	5,225	273	67	351	26
Minnesota	9,548	8,089	5,446	557	301	295	305
Mississippi	7,204	6,548	4,312	281	12	97	0
Missouri	7,930	7,099	4,662	326	79	87	64
Montana	9,506	9,008	5,915	174	0	0	29
Nebraska	9,363	8,658	6,000	333	0	0	0
Nevada	9,184	8,575	5,619	530	43	218	1
New Hampshire	10,762	10,077	6,540	239	0	164	611
New Jersey	14,037	12,423	7,777	455	56	239	618
New Mexico	11,402	9,501	5,427	1,455	58	123	6
New York	14,991	13,392	9,294	551	53	342	152
North Carolina	8,212	7,489	4,882	317	21	140	0
North Dakota	9,501	8,793	5,286	394	0	0	455
Ohio	8,687	7,696	4,948	338	113	126	90
Oklahoma	7,427	6,985	4,161	266	0	29	0
Oregon	9,174	8,025	4,984	201	4	177	37
Pennsylvania	9,994	8,894	5,833	280	24	406	578
Rhode Island	11,146	10,669	6,609	123	124	157	647
South Carolina	8,455	7,562	4,937	454	80	187	15
South Dakota	8,451	7,560	4,684	402	0	79	28
Tennessee	6,949	6,271	4,424	291	72	147	2
Texas	8,975	7,690	4,981	404	8	191	46
Utah	7,118	6,331	4,146	813	178	179	0
Vermont	11,085	10,571	7,239	153	0	87	6,899
Virginia	9,026	8,252	5,516	482	16	164	80
Washington	9,042	7,848	5,033	450	1	166	9
West Virginia	9,569	9,052	5,809	268	46	0	0
Wisconsin	10,348	9,342	6,110	274	171	294	182
Wyoming	13,110	11,262	7,004	1,490	3	34	2
Independent charter school districts <sup>6</sup>	7,779	7,229	3,956	37	0	0	0

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

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

<sup>3</sup>Capital outlay expenditures are those for school construction, property, and equipment.

<sup>4</sup>Other programs include community services, adult education, and community colleges.

<sup>5</sup>The District of Columbia and Hawaii consist of only one school district each.

<sup>6</sup>All associated schools are charter schools.

NOTE: How to read this table: Using Alabama, total expenditures as an example, if all school districts were listed by size of total expenditures per pupil, the district at the midpoint (median) would have total expenditures per pupil of \$7,625. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.1 percent of school districts met this criterion. Independent charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 96.8 percent of charter school districts met this criterion.

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

Table 3. Current expenditures per pupil at the 5<sup>th</sup>, median, and 95<sup>th</sup> percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2005

State and independent charter school districts	Current expenditures <sup>1</sup> per pupil			Federal range ratio <sup>2</sup>	Number of districts	Number of students
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile			
<b>United States</b>	<b>\$6,176</b>	<b>\$8,237</b>	<b>\$15,301</b>	<b>1.5</b>	<b>13,830</b>	<b>47,861,248</b>
Alabama	6,135	6,974	8,300	0.4	130	729,342
Alaska	8,786	15,255	27,234	2.1	53	132,568
Arizona	5,495	7,538	16,586	2.0	215	920,235
Arkansas	6,209	7,127	9,123	0.5	254	461,667
California	6,260	7,473	13,176	1.1	966	6,233,136
Colorado	6,313	8,044	13,313	1.1	178	765,388
Connecticut	9,573	11,167	15,165	0.6	166	552,512
Delaware	8,305	10,402	12,251	0.5	16	106,734
District of Columbia	†	12,979	†	†	1	62,306
Florida	6,454	7,242	8,852	0.4	67	2,645,280
Georgia	6,713	7,773	10,209	0.5	179	1,552,483
Hawaii	†	8,786	†	†	1	183,185
Idaho	5,315	7,114	12,712	1.4	114	253,782
Illinois	5,974	7,793	12,218	1.0	876	2,072,437
Indiana	6,736	8,110	11,046	0.6	292	1,014,528
Iowa	6,440	7,406	9,957	0.5	367	478,319
Kansas	6,705	8,450	11,589	0.7	300	468,481
Kentucky	6,070	6,930	8,508	0.4	176	674,502
Louisiana	6,456	7,628	9,550	0.5	68	717,625
Maine	8,280	10,597	16,784	1.0	222	198,356
Maryland	8,704	9,350	11,809	0.4	24	865,561
Massachusetts	8,522	10,555	16,672	1.0	302	930,045
Michigan	7,074	8,030	11,387	0.6	552	1,647,296
Minnesota	6,636	8,089	10,811	0.6	345	814,546
Mississippi	5,606	6,548	8,372	0.5	152	494,382
Missouri	5,605	7,099	10,572	0.9	522	902,659
Montana	5,714	9,008	22,242	2.9	436	146,552
Nebraska	5,714	8,658	17,500	2.1	477	284,553
Nevada	6,386	8,575	24,833	2.9	17	400,083
New Hampshire	7,768	10,077	15,619	1.0	162	202,223
New Jersey	10,111	12,423	17,605	0.7	551	1,349,413
New Mexico	6,791	9,501	16,989	1.5	89	326,102
New York	10,580	13,392	23,566	1.2	695	2,818,858
North Carolina	6,483	7,489	9,607	0.5	115	1,347,177
North Dakota	6,137	8,793	19,750	2.2	206	100,413
Ohio	6,707	7,696	10,594	0.6	613	1,778,784
Oklahoma	5,517	6,985	11,403	1.1	540	629,145
Oregon	6,695	8,025	18,833	1.8	195	550,284
Pennsylvania	7,463	8,894	12,062	0.6	500	1,755,560
Rhode Island	8,589	10,669	13,803	0.6	36	153,596
South Carolina	6,630	7,562	9,655	0.5	85	701,176
South Dakota	6,064	7,560	13,283	1.2	165	124,862
Tennessee	5,465	6,271	7,719	0.4	135	940,769
Texas	6,361	7,690	12,636	1.0	1,039	4,336,944
Utah	4,713	6,331	11,576	1.5	40	488,055
Vermont	7,650	10,571	14,941	1.0	239	92,819
Virginia	7,223	8,252	11,765	0.6	132	1,203,697
Washington	6,718	7,848	17,477	1.6	296	1,019,925
West Virginia	8,227	9,052	9,935	0.2	55	279,456
Wisconsin	8,071	9,342	11,712	0.5	426	869,301
Wyoming	9,148	11,262	23,113	1.5	48	84,146
Independent charter school districts <sup>3</sup>	4,461	7,229	14,868	2.3	1,457	434,258

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

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

<sup>2</sup> The federal range ratio indicates the difference between the amount per pupil of the district at the 95<sup>th</sup> percentile and the district at the 5<sup>th</sup> percentile divided by the amount per pupil for the district at the 5<sup>th</sup> percentile.

<sup>3</sup> All associated schools are charter schools.

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of school districts have current expenditures per pupil of \$6,135 or less. If all school districts were listed by size of current expenditures per pupil, the district at the midpoint (median) would have current expenditures per pupil of \$6,974. Five percent of school districts have current expenditures per pupil of \$8,300 or more. The federal range ratio shows that the magnitude of the difference between current expenditures per pupil at the 5<sup>th</sup> percentile of districts and the 95<sup>th</sup> percentile is 0.4, or approximately 40 percent. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.1 percent of the school districts met this criterion. Independent charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 96.8 percent of charter school districts met this criterion.

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

Table 4. Current expenditures per pupil at the 5<sup>th</sup>, median, and 95<sup>th</sup> percentile cutpoints, federal range ratio, and number and percentage of unified school districts and students for public elementary and secondary unified school districts, by state and unified independent charter school districts: Fiscal year 2005

State and independent charter school districts	Current expenditures <sup>1</sup> per pupil			Federal range ratio <sup>2</sup>	Number of unified school districts <sup>3</sup>	Percentage of regular districts that are unified <sup>3</sup>	Number of students in unified school districts <sup>3</sup>	Percentage of students in unified school districts <sup>3</sup>
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile					
<b>United States</b>	<b>\$6,215</b>	<b>\$8,061</b>	<b>\$14,035</b>	<b>1.3</b>	<b>10,516</b>	<b>76.0</b>	<b>44,098,156</b>	<b>92.1</b>
Alabama	6,135	6,974	8,300	0.4	130	100.0	729,342	100.0
Alaska	8,786	15,255	27,234	2.1	53	100.0	132,568	100.0
Arizona	5,587	7,061	14,366	1.6	102	47.4	587,028	63.8
Arkansas	6,209	7,127	9,123	0.5	254	100.0	461,667	100.0
California	6,327	7,382	11,963	0.9	336	34.8	4,475,580	71.8
Colorado	6,313	8,044	13,313	1.1	178	100.0	765,388	100.0
Connecticut	9,643	10,990	14,704	0.5	113	68.1	519,060	93.9
Delaware	8,305	10,402	12,251	0.5	16	100.0	106,734	100.0
District of Columbia	†	12,979	†	†	1	50.0	62,306	99.4
Florida	6,454	7,242	8,852	0.4	67	100.0	2,645,280	100.0
Georgia	6,713	7,766	9,696	0.4	175	97.8	1,550,995	99.9
Hawaii	†	8,786	†	†	1	100.0	183,185	100.0
Idaho	5,315	6,999	10,857	1.0	108	94.7	253,662	100.0
Illinois	6,155	7,435	9,774	0.6	393	44.9	1,288,806	62.2
Indiana	6,736	8,119	11,046	0.6	291	99.7	1,014,274	100.0
Iowa	6,440	7,361	9,207	0.4	348	94.8	475,477	99.4
Kansas	6,694	8,438	11,584	0.7	298	99.3	468,290	100.0
Kentucky	6,133	6,924	8,396	0.4	171	97.2	672,673	99.7
Louisiana	6,456	7,628	9,550	0.5	68	100.0	717,625	100.0
Maine	8,197	10,085	13,318	0.6	112	50.5	172,671	87.1
Maryland	8,704	9,350	11,809	0.4	24	100.0	865,561	100.0
Massachusetts	8,495	10,151	14,473	0.7	212	70.2	867,305	93.3
Michigan	7,108	8,016	11,075	0.6	524	94.9	1,645,771	99.9
Minnesota	6,639	8,039	10,804	0.6	328	95.1	810,903	99.6
Mississippi	5,606	6,542	8,090	0.4	148	97.4	492,998	99.7
Missouri	5,570	6,983	9,854	0.8	447	85.6	891,581	98.8
Montana	6,451	10,746	25,438	2.9	55	12.6	17,151	11.7
Nebraska	7,045	8,591	12,492	0.8	240	50.3	273,453	96.1
Nevada	6,386	8,525	20,021	2.1	16	94.1	400,017	100.0
New Hampshire	7,631	9,745	12,744	0.7	67	41.4	157,381	77.8
New Jersey	10,471	12,414	17,309	0.7	218	39.6	1,010,875	74.9
New Mexico	6,791	9,501	16,989	1.5	89	100.0	326,102	100.0
New York	10,457	13,171	20,697	1.0	643	92.5	2,766,532	98.1
North Carolina	6,483	7,489	9,607	0.5	115	100.0	1,347,177	100.0
North Dakota	6,190	8,429	15,637	1.5	160	77.7	97,661	97.3
Ohio	6,720	7,696	10,578	0.6	611	99.7	1,778,711	100.0
Oklahoma	5,517	6,880	10,520	0.9	429	79.4	607,052	96.5
Oregon	6,691	7,828	15,894	1.4	176	90.3	549,860	99.9
Pennsylvania	7,466	8,894	12,074	0.6	498	99.6	1,754,628	99.9
Rhode Island	8,589	10,431	13,803	0.6	32	88.9	151,654	98.7
South Carolina	6,630	7,562	9,655	0.5	85	100.0	701,176	100.0
South Dakota	6,038	7,531	12,488	1.1	159	96.4	123,691	99.1
Tennessee	5,519	6,262	7,712	0.4	122	90.4	919,382	97.7
Texas	6,361	7,649	11,993	0.9	978	94.1	4,327,217	99.8
Utah	4,713	6,331	11,576	1.5	40	100.0	488,055	100.0
Vermont	7,650	10,480	14,233	0.9	37	15.5	32,920	35.5
Virginia	7,223	8,252	11,765	0.6	132	100.0	1,203,697	100.0
Washington	6,683	7,751	14,385	1.2	247	83.4	1,011,587	99.2
West Virginia	8,227	9,052	9,935	0.2	55	100.0	279,456	100.0
Wisconsin	8,205	9,339	11,608	0.4	368	86.4	832,502	95.8
Wyoming	9,148	11,190	21,253	1.3	46	95.8	83,489	99.2
Independent charter school districts <sup>4</sup>	4,423	6,859	16,061	2.6	418	28.7	153,776	35.4

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

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

<sup>2</sup> The federal range ratio indicates the difference between the amount per pupil of the district at the 95<sup>th</sup> percentile and the district at the 5<sup>th</sup> percentile divided by the amount per pupil for the district at the 5<sup>th</sup> percentile.

<sup>3</sup> Unified school districts are school districts that provide both elementary and secondary education services and instruction.

<sup>4</sup> All associated schools are charter schools.

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of unified school districts have current expenditures per pupil of \$6,135 or less. If all unified school districts were listed by size of current expenditures per pupil, the district at the midpoint (median) would have current expenditures per pupil of \$6,974. Five percent of unified school districts have current expenditures per pupil of \$8,300 or more. The federal range ratio shows that the magnitude of the difference between current expenditures per pupil at the 5th percentile of districts and the 95th percentile is 0.4, or approximately 40 percent. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.1 percent of the school districts met this criterion. Independent charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 96.8 percent of charter school districts met this criterion.

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



Table 5. Expenditures per pupil at the 5<sup>th</sup>, median, and 95<sup>th</sup> percentile cutpoints and federal range ratio for public elementary and secondary school districts in the United States, by district type and type of expenditure: Fiscal year 2005

District type and expenditure type	Expenditures per pupil			Federal range ratio <sup>1</sup>
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile	
<b>Regular school districts<sup>2</sup></b>				
Total expenditures <sup>3</sup>	\$6,711	\$9,392	\$18,100	1.7
Total current <sup>4</sup>	6,176	8,237	15,301	1.5
Instruction and instruction-related	3,921	5,326	9,796	1.5
Support services	1,895	2,858	5,757	2.0
Other elementary/secondary current	43	363	711	15.5
Capital outlay <sup>5</sup>	28	398	3,723	130.8
Other programs <sup>6</sup>	0	11	288	†
Payments to state and local governments	0	0	206	†
Interest on long-term debt	0	136	709	†
Payments to other districts, private schools, and charter schools	0	91	1,886	†
<b>Independent charter school districts<sup>7</sup></b>				
Total expenditures <sup>3</sup>	\$4,698	\$7,779	\$16,508	2.5
Total current <sup>4</sup>	4,461	7,229	14,868	2.3
Instruction and instruction-related	1,728	3,956	8,644	4.0
Support services	1,350	3,168	7,910	4.9
Other elementary/secondary current	0	43	686	†
Capital outlay <sup>5</sup>	0	37	2,507	†
Other programs <sup>6</sup>	0	0	391	†
Payments to state and local governments	0	0	19	†
Interest on long-term debt	0	0	420	†
Payments to other districts, private schools, and charter schools	0	0	87	†

† Not applicable.

<sup>1</sup> The federal range ratio indicates the difference between the amount per pupil of the district at the 95<sup>th</sup> percentile and the district at the 5<sup>th</sup> percentile divided by the amount per pupil for the district at the 5<sup>th</sup> percentile.

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

<sup>3</sup> Total expenditures do not include payments to other school districts and payments to private schools and charter schools.

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

<sup>5</sup> Capital outlay expenditures are those for school construction, property, and equipment.

<sup>6</sup> Other programs include community services, adult education, and community colleges.

<sup>7</sup> All associated schools are charter schools.

NOTE: How to read this table: Using regular school districts, total expenditures as an example, this table shows that 5 percent of regular school districts have total expenditures per pupil of \$6,711 or less. If all regular school districts were listed by size of total expenditures per pupil, the district at the midpoint (median) would have total expenditures per pupil of \$9,392. Five percent of regular districts have total expenditures per pupil of \$18,100 or more. The federal range ratio shows that the magnitude of the difference between total expenditures per pupil at the 5<sup>th</sup> percentile of districts and the 95<sup>th</sup> percentile is 1.7, or approximately 170 percent. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating this table; 92.1 percent of school districts met this criterion. Regular independent charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 96.8 percent of charter school districts met this criterion.

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

Table 6. Median current expenditures per pupil and numbers of districts and students for public elementary and secondary regular school districts and independent charter school districts in states that have reported independent charter school district data, by function, district type, and state: Fiscal year 2005

District type and state	Median current expenditures <sup>1</sup> per pupil				Number of districts	Number of students	
	Total	Instruction and instruction-related	support service	Administration			Operations
<b>Regular school districts<sup>2</sup></b>							
Arizona	\$7,589	\$4,165	\$340	\$1,093	\$1,747	207	895,927
Arkansas	7,105	4,770	271	812	1,273	246	426,779
California	7,525	4,933	209	1,081	1,297	757	3,092,697
Connecticut	11,167	7,316	710	1,193	2,051	166	552,512
Delaware	10,402	6,539	522	1,253	2,003	16	106,734
District of Columbia	12,979	6,567	790	2,187	3,435	1	62,306
Georgia	7,766	5,284	374	782	1,288	165	1,107,264
Idaho	7,332	4,686	263	863	1,423	101	135,016
Indiana	8,110	5,038	261	1,012	1,715	292	1,014,528
Michigan	8,030	5,225	296	974	1,520	552	1,647,296
Minnesota	8,089	5,446	166	820	1,574	345	814,546
New Jersey	12,423	7,777	1,169	1,396	2,150	551	1,349,413
North Carolina	7,489	4,882	410	809	1,303	115	1,347,177
Ohio	7,696	4,946	364	997	1,429	612	1,773,432
Oregon	8,342	5,168	286	1,251	1,697	162	289,327
Pennsylvania	8,894	5,833	389	889	1,796	500	1,755,560
Rhode Island	10,719	6,609	1,173	956	1,670	34	115,756
Texas	7,690	4,981	265	938	1,499	1,037	4,334,484
Utah	6,331	4,146	173	608	1,190	40	488,055
<b>Independent charter school districts<sup>3</sup></b>							
Arizona	\$5,583	\$2,894	\$91	\$1,361	\$1,014	341	84,171
Arkansas	7,581	4,360	149	1,750	1,549	8	1,231
California	6,650	4,402	45	1,023	1,317	8	6,138
Connecticut	9,436	5,274	1,006	2,019	1,267	14	2,692
Delaware	8,049	4,585	323	930	2,257	13	6,545
District of Columbia	12,104	7,689	—	—	4,300	35	12,976
Georgia	11,109	7,473	324	1,418	1,895	1	275
Idaho	5,210	3,464	—	867	651	3	2,222
Indiana	6,730	4,256	15	1,687	850	15	3,548
Michigan	7,676	3,913	174	1,849	1,586	206	81,615
Minnesota	7,858	5,157	7	1,818	986	103	16,906
New Jersey	11,047	6,545	—	1,848	1,956	47	13,151
North Carolina	6,865	4,076	115	2,091	567	97	25,205
Ohio	7,964	4,360	68	2,247	529	241	59,140
Oregon	12,841	7,179	351	2,391	2,921	2	218
Pennsylvania	8,336	4,813	254	1,695	1,353	106	47,999
Rhode Island	11,086	7,101	996	2,529	781	5	963
Texas	6,430	3,555	106	1,459	1,294	186	63,093
Utah	4,774	3,170	45	881	355	26	6,170

— Not available.

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

<sup>2</sup> All associated schools are noncharter schools.

<sup>3</sup> All associated schools are charter schools.

NOTE: How to read this table: Using Arizona (under regular school districts) as an example, if all regular school districts were listed by size of total current expenditures per pupil, the district at the midpoint (median) would have total current expenditures per pupil of \$7,589. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.1 percent of school districts met this criterion. Independent charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 96.8 percent of charter school districts met this criterion. Only the 19 states that have reported independent charter school district data are included in this table.

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

Table 7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by source and school district: Fiscal year 2005

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]			Current expenditures [in thousands of dollars]		Current expenditures per pupil	
			Total	Federal	State	Local	Total current <sup>2</sup>		Instruction and instruction-related
New York City School District	New York	1,032,485	\$16,003,018	\$1,761,584	\$7,001,697	\$7,239,737	\$14,201,855	\$10,766,905	\$13,755
Los Angeles Unified School District	California	741,367	7,628,602	1,078,098	5,125,097	1,425,407	6,615,658	4,640,838	8,924
City of Chicago School District	Illinois	426,812	4,135,342	732,715	1,515,273	1,887,354	3,710,954	2,497,946	8,695
Miami-Dade County Public School District	Florida	368,933	3,448,734	401,384	1,542,760	1,504,590	2,903,167	1,895,536	7,869
Clark County School District	Nevada	283,221	2,361,284	168,952	547,737	1,644,595	1,808,525	1,185,425	6,386
Broward County School District	Florida	274,591	2,307,391	224,165	1,014,617	1,068,609	2,006,869	1,307,267	7,309
Houston Independent School District	Texas	208,945	1,748,961	246,927	277,069	1,224,965	1,497,628	1,006,543	7,168
Hillsborough County School District	Florida	189,469	1,590,138	222,703	800,252	567,183	1,265,095	834,159	6,677
Philadelphia School District	Pennsylvania	187,547	2,291,777	343,999	1,152,984	794,794	1,656,271	1,000,823	8,831
Hawaii Public Schools	Hawaii	183,185	2,274,166	236,973	1,986,615	50,578	1,609,506	1,038,632	8,786
Palm Beach County School District	Florida	175,076	1,690,560	127,650	433,087	1,129,823	1,349,563	927,727	7,708
Orange County School Board	Florida	173,331	1,556,195	140,377	683,422	732,396	1,163,364	786,958	6,712
Fairfax County Public Schools	Virginia	164,765	2,054,496	78,942	375,998	1,599,556	1,795,495	1,200,159	10,897
Dallas Independent School District	Texas	158,027	1,432,324	185,237	209,650	1,037,437	1,215,829	813,901	7,694
Detroit Public Schools	Michigan	141,461	1,567,063	260,915	1,027,480	278,668	1,571,901	930,805	11,112
Montgomery County Public Schools	Maryland	139,393	2,068,665	90,925	366,869	1,610,871	1,673,330	1,172,259	12,004
Prince Georges County Public Schools	Maryland	136,095	1,541,245	106,185	713,988	721,072	1,269,442	751,417	9,328
Gwinnett County School District	Georgia	135,392	1,273,228	62,909	506,800	703,519	1,106,901	745,626	8,176
San Diego City Unified School District	California	134,709	1,331,749	141,702	575,637	614,410	1,142,540	717,104	8,482
Duval County School District	Florida	129,486	1,008,899	100,991	496,864	411,044	891,167	591,529	6,882
Memphis City School District	Tennessee	121,028	976,946	154,303	357,939	464,704	922,010	630,465	7,618
Charlotte-Mecklenburg Schools	North Carolina	118,517	922,481	88,815	520,869	312,797	881,454	571,924	7,437
Wake County Schools	North Carolina	114,068	1,116,863	60,230	501,780	554,853	819,127	528,708	7,181
Pinellas County School District	Florida	113,651	956,195	89,570	394,945	471,680	809,361	509,821	7,121
Baltimore County Public Schools	Maryland	107,701	1,135,545	78,314	411,028	646,203	1,037,463	688,391	9,633
Cobb County School District	Georgia	103,935	1,025,984	59,714	381,833	584,437	809,621	580,728	7,790
DeKalb County School District	Georgia	99,986	972,966	76,395	365,061	531,510	842,504	577,222	8,426
Jefferson (KY) County School District	Kentucky	97,976	884,299	104,661	367,455	412,183	799,616	513,875	8,161
Long Beach Unified School District	California	96,319	820,746	137,385	558,622	124,739	733,875	475,293	7,619
Milwaukee City School District	Wisconsin	93,654	1,136,031	161,183	700,171	274,677	1,009,399	670,938	10,778
Albuquerque School District	New Mexico	93,341	767,094	83,745	573,748	109,601	649,561	412,113	6,959
Baltimore City Public Schools	Maryland	90,677	1,036,293	147,794	655,299	233,200	873,002	581,014	9,628
Jefferson (CO) County School District	Colorado	86,868	789,345	32,654	319,635	437,056	685,511	404,023	7,891
Polk County School District	Florida	86,292	755,266	86,143	410,238	258,885	629,861	421,017	7,299
Fresno Unified School District	California	80,760	711,873	119,191	496,791	95,891	642,956	447,355	7,961
Austin Independent School District	Texas	79,950	813,780	78,102	82,460	653,218	630,656	410,299	7,888
Fort Worth Independent School District	Texas	79,769	650,826	81,853	245,897	323,076	576,742	370,526	7,230
Cypress-Fairbanks Independent School District	Texas	79,314	588,536	29,916	156,279	402,341	515,100	360,164	6,494
Fulton County School District	Georgia	75,891	827,152	41,601	217,307	568,244	687,457	480,835	9,058
Jordan School District	Utah	75,548	482,347	34,767	250,031	197,549	357,803	246,684	4,736
Virginia Beach City Public Schools	Virginia	75,515	700,580	58,961	328,083	313,536	631,532	434,002	8,363
Mesa Unified School District	Arizona	75,471	559,441	48,484	268,228	242,729	447,722	289,270	5,932
Brevard County School District	Florida	74,824	580,817	50,019	283,535	247,263	508,615	350,618	6,797
Northside Independent School District	Texas	74,649	597,867	47,305	212,003	338,559	496,406	332,292	6,650
Anne Arundel County Public Schools	Maryland	73,991	776,100	45,170	240,421	490,509	681,404	458,808	9,209

See notes at end of table.

Table 7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by source and school district: Fiscal year 2005—Continued

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
Nashville Davidson County School District	Tennessee	72,807	626,563	66,421	169,413	390,729	588,786	394,538	8,087
Denver School District	Colorado	72,410	713,938	79,056	230,447	404,435	647,249	377,916	8,939
Lee County School District	Florida	71,210	674,867	59,838	150,904	464,125	519,178	310,821	7,291
Granite School District	Utah	68,783	418,003	48,326	229,285	140,392	342,762	240,823	4,983
Guilford County Schools	North Carolina	67,130	591,194	48,687	308,606	233,901	497,357	323,215	7,409
Seminole County School District	Florida	66,692	529,073	39,022	248,118	241,933	425,325	283,537	6,377
Prince William County Public Schools	Virginia	66,298	699,876	29,858	284,260	385,758	581,946	375,195	8,778
Volusia County School District	Florida	65,281	581,400	47,794	243,721	289,885	457,403	300,025	7,007
Greenville County School District	South Carolina	65,265	603,384	49,503	245,173	308,708	434,815	290,052	6,662
Orleans Parish School District	Louisiana	64,920	515,504	75,144	232,197	208,163	511,378	323,021	7,877
Cleveland City School District	Ohio	64,670	851,206	132,316	466,030	252,860	654,134	439,806	10,115
Mobile County School District	Alabama	63,987	488,151	70,800	273,025	144,326	454,297	280,885	7,100
Washoe County School District	Nevada	63,322	507,178	41,154	140,567	325,457	434,934	295,043	6,869
El Paso Independent School District	Texas	63,216	511,467	85,798	252,013	173,656	473,559	323,321	7,491
Fort Bend Independent School District	Texas	62,853	479,216	26,316	165,229	287,671	407,901	270,726	6,490
District of Columbia Public Schools	District of Columt	62,306	1,109,605	167,922	†	941,683	808,665	409,169	12,979
Arlington Independent School District	Texas	62,267	474,286	37,939	110,527	325,820	406,676	280,825	6,531
Santa Ana Unified School District	California	61,693	539,738	75,319	341,349	123,070	457,020	304,058	7,408
Tucson Unified School District	Arizona	61,204	508,529	68,999	233,661	205,869	437,010	248,281	7,140
Pasco County School Board	Florida	60,846	482,431	43,649	265,641	173,141	403,729	259,716	6,635
Columbus City School District	Ohio	60,668	794,995	89,514	281,344	424,137	656,247	413,878	10,817
San Bernardino City Unified School District	California	59,105	517,592	74,836	387,178	55,578	454,704	295,388	7,693
Davis County School District	Utah	58,953	359,279	33,867	212,611	112,801	307,761	207,128	5,220
Elk Grove Unified School District	California	58,670	561,944	41,018	342,605	178,321	426,910	290,573	7,276
Boston City School District	Massachusetts	57,742	1,090,975	100,555	339,854	650,566	931,043	629,078	16,124
North East Independent School District	Texas	57,599	475,889	32,010	86,564	357,315	417,515	286,306	7,249
San Francisco Unified School District	California	57,144	562,398	80,625	189,030	292,743	475,643	302,980	8,324
San Antonio Independent School District	Texas	56,639	510,469	92,387	261,428	156,654	461,178	309,418	8,142
Aldine Independent School District	Texas	56,375	467,821	59,507	237,276	171,038	420,513	275,828	7,459
Chesterfield County Public Schools	Virginia	56,242	485,492	23,146	222,472	239,874	409,731	277,341	7,285
Garland Independent School District	Texas	56,236	409,962	29,287	168,152	212,523	352,653	236,449	6,271
Knox County School District	Tennessee	54,247	394,103	36,803	126,356	230,944	365,417	259,142	6,736
Alpine School District	Utah	52,920	305,150	25,825	186,246	93,079	245,604	177,536	4,641
Cumberland County Schools	North Carolina	52,521	375,017	54,665	236,882	83,470	362,696	238,640	6,906
Plano Independent School District	Texas	52,406	589,303	16,889	46,192	526,222	374,052	262,802	7,138
Sacramento City Unified School District	California	51,420	514,401	87,996	322,319	104,086	440,542	280,676	8,568
Clayton County School District	Georgia	51,405	463,105	53,957	204,285	204,863	392,798	276,381	7,641
Jefferson Parish School District	Louisiana	51,403	449,848	68,518	154,203	227,127	406,774	269,721	7,913
Atlanta Public Schools	Georgia	51,377	716,804	97,164	137,230	482,410	581,792	381,538	11,324
Capistrano Unified School District	California	50,615	435,744	19,726	194,089	221,929	336,866	233,527	6,655
San Juan Unified School District	California	50,089	440,765	39,706	268,581	132,478	381,239	263,332	7,611
Garden Grove Unified School District	California	50,030	392,249	45,063	245,540	101,646	373,370	252,659	7,463
Anchorage School District	Alaska	49,545	464,363	61,008	250,223	153,132	442,308	288,773	8,927
Oakland Unified School District	California	49,214	509,588	83,819	284,157	141,612	415,711	275,009	8,447
Wichita Unified School District	Kansas	48,737	431,921	60,104	239,104	132,713	372,003	220,605	7,633

See notes at end of table.

Table 7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by source and school district: Fiscal year 2005—Continued

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
Forsyth County-Winston Salem Schools	North Carolina	48,299	401,975	33,397	222,743	145,835	356,928	246,955	7,390
Howard County Public Schools	Maryland	48,219	565,001	19,146	159,299	386,556	516,691	358,654	10,716
Cherry Creek School District	Colorado	47,818	426,231	13,624	164,127	248,480	363,601	242,597	7,604
Portland School District	Oregon	47,649	524,337	57,097	163,732	303,508	443,653	289,015	9,311
Osceola County School District	Florida	47,446	432,493	33,402	211,747	187,344	318,700	206,493	6,717
Pasadena Independent School District	Texas	47,440	366,479	32,705	187,131	146,643	326,765	214,524	6,888
Brownsville Independent School District	Texas	46,846	376,003	70,088	244,787	61,128	329,994	215,956	7,044
Seattle School District	Washington	46,746	533,292	50,332	246,896	236,064	420,646	267,356	8,999
Henrico County Schools	Virginia	46,711	400,069	20,430	168,779	210,860	343,369	235,241	7,351
Omaha City School District	Nebraska	46,549	453,549	65,551	157,583	230,415	356,208	216,293	7,652

† Not applicable.

<sup>1</sup> The student membership obtained from the CCD fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

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

NOTE: The universe for this table includes all 50 states and the District of Columbia. Detail may not sum to totals because of rounding.

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

Table 8. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2005

[in thousands of dollars]

State	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition	Other and unspecified revenues through state <sup>1</sup>	Impact aid	Other revenues direct to school districts <sup>2</sup>
<b>Reporting states<sup>3</sup></b>	<b>\$44,694,052</b>	<b>\$11,067,999</b>	<b>\$9,063,641</b>	<b>‡</b>	<b>‡</b>	<b>\$627,302</b>	<b>\$8,498,486</b>	<b>‡</b>	<b>\$1,184,059</b>	<b>‡</b>
Alabama	665,924	213,404	155,450	43,752	15,589	23,369	168,537	24,439	3,840	17,544
Alaska	302,846	43,503	30,439	8,813	1,245	3,205	23,518	‡	117,386	46,728
Arizona	957,312	205,564	134,016	48,016	9,743	18,189	184,363	‡	129,728	54,467
Arkansas	447,826	116,130	101,401	‡	5,754	12,577	104,226	76,557	715	29,390
California	7,148,863	2,140,623	1,604,291	333,290	52,036	69,980	1,168,938	1,144,363	94,195	541,147
Colorado	472,246	131,366	116,261	30,625	3,676	7,349	82,238	39,153	22,520	‡
Connecticut	403,794	125,214	105,093	25,598	3,191	7,626	66,300	23,084	—	47,688
Delaware	110,139	31,468	26,547	—	1,842	4,381	18,300	‡	—	‡
District of Columbia	198,099	47,773	14,042	—	1,610	4,295	15,965	112,024	1,814	576
Florida	2,328,513	569,180	557,072	105,466	14,221	38,608	510,096	372,774	14,244	‡
Georgia	1,375,318	—	—	—	—	—	354,945	‡	22,698	‡
Hawaii	236,973	39,779	32,881	286	1,550	2,713	45,749	‡	54,536	‡
Idaho	192,786	45,233	42,838	13,339	3,211	3,066	43,163	21,712	7,984	‡
Illinois	1,835,824	533,903	474,787	‡	13,121	30,531	319,995	313,402	15,410	87,735
Indiana	712,400	180,625	204,856	‡	6,085	12,129	138,191	153,384	2,545	12,395
Iowa	363,930	64,064	101,316	‡	3,093	7,262	68,125	74,907	943	43,870
Kansas	356,865	91,703	—	—	9,762	1,555	82,479	144,990	23,106	3,270
Kentucky	646,215	—	—	—	—	—	152,787	‡	—	43,707
Louisiana	844,640	255,860	139,710	52,732	6,329	10,677	201,230	109,663	8,987	‡
Maine	197,651	44,909	74,149	—	—	2,490	25,635	41,765	2,868	5,835
Maryland	670,998	170,137	164,895	53,383	5,504	10,735	112,396	89,676	10,516	53,756
Massachusetts	761,359	223,300	238,032	—	—	12,351	124,623	‡	—	38,813
Michigan	1,521,806	414,529	364,003	91,288	11,866	24,642	211,263	235,175	3,035	‡
Minnesota	550,604	104,289	166,900	37,862	4,555	790	103,784	84,234	14,007	34,183
Mississippi	552,628	167,166	96,567	—	4,835	6,269	159,256	93,869	4,768	19,898
Missouri	694,008	185,305	165,948	47,285	5,976	‡	157,859	58,216	23,064	35,955
Montana	191,687	44,902	31,682	12,855	1,660	3,212	19,438	‡	46,614	13,350
Nebraska	295,968	40,020	76,402	17,355	1,708	4,325	42,032	61,828	13,607	38,691
Nevada	251,421	56,866	54,555	13,583	2,349	4,669	53,249	36,685	4,583	24,882
New Hampshire	125,956	28,958	24,452	—	—	4,608	16,018	‡	—	7,487
New Jersey	956,036	253,655	293,231	—	—	8,690	173,449	209,510	17,501	—
New Mexico	480,888	112,098	74,480	18,867	1,849	5,355	75,767	‡	89,187	62,138
New York	3,162,431	1,153,730	578,070	—	33,342	19,851	455,942	901,610	19,560	‡
North Carolina	1,133,142	—	—	—	—	—	303,620	‡	16,958	‡
North Dakota	148,482	35,320	22,703	11,676	2,628	2,801	11,995	‡	34,723	17,650
Ohio	1,474,514	—	386,104	—	11,571	37,504	238,276	‡	—	100,014
Oklahoma	678,448	205,742	119,547	34,413	4,598	32,835	130,846	‡	46,032	92,384
Oregon	498,217	150,157	108,191	25,256	11,829	9,363	87,731	60,687	3,350	41,653
Pennsylvania	1,785,150	496,683	439,602	125,147	22,542	32,583	271,437	239,186	4,419	153,551
Rhode Island	146,987	44,756	33,662	14,545	1,623	4,478	22,401	17,740	5,303	2,479
South Carolina	639,308	161,302	149,809	37,329	4,354	13,463	160,809	104,282	4,626	3,334
South Dakota	176,738	36,354	25,234	15,739	1,497	‡	17,838	13,241	47,541	19,169
Tennessee	787,269	199,995	194,899	—	—	19,371	191,638	151,082	4,062	‡
Texas	4,158,002	1,136,231	649,575	208,092	25,106	50,301	1,028,714	684,009	100,099	275,875
Utah	334,830	47,063	84,538	14,052	2,165	6,725	74,096	72,704	8,992	‡
Vermont	95,016	26,451	20,145	382	1,346	2,730	10,038	23,922	515	9,487
Virginia	826,830	206,469	217,436	48,236	7,375	19,338	162,058	45,532	48,317	72,069
Washington	796,450	199,410	194,038	—	—	8,172	139,450	‡	67,246	‡
West Virginia	329,159	97,156	—	—	—	—	59,921	159,611	—	12,471
Wisconsin	565,072	160,983	154,792	—	—	5,127	97,251	103,303	13,285	‡
Wyoming	106,484	28,671	19,000	17,370	1,760	2,487	10,511	15,992	8,630	2,063

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

‡ Not applicable.

‡ Reporting standards not met. Data were missing for more than 15 percent of agencies in the 50 states and the District of Columbia at the national level, or data were missing for more than 20 percent of agencies in the state at the state level.

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

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

<sup>3</sup> Federal revenues were missing 8 percent of school districts in the 50 states and the District of Columbia for Title I, 6 percent for special education, 37 percent for math and science, 17 percent for drug-free schools, 7 percent for vocational education, 1 percent for child nutrition, 21 percent for other and unspecified revenues through state, 1 percent for impact aid, and 16 percent for other revenues direct to school districts.

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

## **Appendix A: Methodology and Technical Notes**

**Common Core of Data survey system.** The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components of the Common Core of Data (CCD) survey system, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components. These surveys are reported annually by state education agencies (SEAs) through the efforts of state CCD coordinators. Participation in the CCD is voluntary. All states and the District of Columbia reported in the fiscal year 2005 (FY05) F-33.

Data for CCD surveys are collected from SEAs through an online reporting system. They are then processed, edited, and verified by the U.S. Census Bureau, the National Center for Education Statistics (NCES), and the Education Statistics Services Institute (ESSI) of the American Institutes for Research (AIR). The FY05 CCD F-33 collection opened on January 4, 2006 and closed on October 1, 2006.

**Data quality.** Staff at NCES, the U.S. Census Bureau, and ESSI collaborate to edit all CCD data submissions and ask state CCD coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's reports in previous years. If no explanation for anomalous data is provided by the state, NCES will attempt to correct or adjust the data value. For example, NCES will replace a reported total with the sum of detail in cases where the sum of detail exceeds a reported total. NCES will also change a value to "not available" if data values are not plausible. For example, if the number of high school diploma recipients is significantly greater than the number of grade 12 students in the previous year, and if the state cannot explain the discrepancy, NCES will set the current year value for diploma recipients to not available.

**Fifth, median, and 95<sup>th</sup> percentile cutpoints.** The 5<sup>th</sup> percentile is a value such that 5 percent of the observations are less than this value and that 95 percent are greater. The 95<sup>th</sup> percentile is a value such that 95 percent of the observations are less than this value and that 5 percent are greater. The 5<sup>th</sup> and 95<sup>th</sup> percentile cutpoints have been chosen to exclude any outlier data. A median is a number dividing the higher half of a population from the lower half. The median can be found by arranging all the observations from lowest value to highest value and picking the middle one.

**Missing data.** When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state. When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals; if information is missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as "reporting states" totals (rather than totals for the United States). A "reporting states" total is calculated for federal revenues by program in table 8 in this report, because all the 50 states and the District of Columbia did not report some specific federal revenues in FY05. The missing federal revenues are included in one or more of the other federal revenue categories.

***District-level analyses of fiscal data.*** Districts included in tables 1 through 6 in this report

- are listed in the CCD Local Education Agency Universe Survey file for school year 2004–05;
- provide instruction and other education services and do not focus primarily on special education or vocational education; and
- have student membership greater than zero (because per pupil dollar amounts can not be calculated if a district has zero enrollment).

Charter schools that are not affiliated with a regular school district are treated separately from regular school districts in tables 1 through 6. To be included, these independent charter school districts must be listed in the CCD Local Education Agency Universe Survey file for school year 2004–05, have students, and report revenues and expenditures greater than zero.

***Comparability of fiscal data across states.*** Because the District of Columbia is a single urban district, it is often an outlier in comparisons of revenues and expenditures, with larger revenues and expenditures per student than most other school districts have. Similarly, Hawaii is a single school district and funds public education primarily through state taxes. Because of this, Hawaii’s data may pose similar problems of comparability.

***Comparing expenditures across districts.*** District-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in regular school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that are coterminous with counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school or in larger communities where all elementary schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; in other states, each district may have all kinds of schools and programs. This variety in the types of school districts makes it difficult to compare expenditures across school districts. In seven states, Arizona, California, Illinois, Montana, New Hampshire, New Jersey, and Vermont, less than half of the school districts are unified (i.e., districts that provide both elementary and secondary education services and instruction). In two states, Montana and Vermont, less than half of the students attend schools in unified districts (table 4).

***Total expenditures and total current expenditures.*** Total expenditures and total current expenditures in this report are different from the data items for total expenditures (TOTALEXP) and total current expenditures (TCURELSC) in the F-33 data file. Total expenditures and total current expenditures in this report exclude payments to other school districts and payments to private and charter schools, while TOTALEXP and TCURELSC in the F-33 data file include those payments.

***Federal range ratio.*** The federal range ratio is used in this report as an indicator of the difference between districts with relatively high revenues (or expenditures) per pupil and districts with relatively low revenues (or expenditures) per pupil. As used by Berne and Stiefel (1984) and in previous NCES publications (Parish, Matsumoto, and Fowler 1995; Hussar and Sonnenberg 2000), the federal range ratio excludes the top and bottom 5 percent of districts in order to reduce the influence of extreme values. The federal range ratio is the difference between the amount per



pupil of the district at the 95<sup>th</sup> percentile and the district at the 5<sup>th</sup> percentile divided by the amount for the district at the 5<sup>th</sup> percentile.

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



## Appendix B: Common Core of Data Glossary

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

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

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

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

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

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

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

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

**expenditures**—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

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

**federal revenues**—Revenues from the federal government, including direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within the district's boundaries.

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

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

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

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

**instruction expenditures**—Expenditures for activities related to the interaction between teachers and students. Include salaries and benefits for teachers and teacher aides, textbooks, supplies and purchased services.

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

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

**local education agency (LEA)**—An agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. An LEA is also called a school district.

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

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

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

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

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

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

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

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

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

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

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

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

**special education school**—A public elementary/secondary school that (1) focuses primarily on special education, including instruction for any of the following: hard of hearing, deaf, speech impaired, health impaired, orthopedically impaired, mentally retarded, seriously emotionally disturbed, multi-handicapped, visually handicapped, and deaf and blind; and (2) adapts curriculum, materials, or instruction for students served.

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

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

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

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

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

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

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

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

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

**vocational education school**—A public elementary/secondary school that focuses primarily on vocational, technical, or career education and provides education and training in one or more semiskilled or technical occupations.