

Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2007–08 (Fiscal Year 2008)

First Look

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AUGUST 2010

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August 2010

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Suggested Citation

Honegger, S.D. (2010). *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2007–08 (Fiscal Year 2008)* (NCES 2010-323). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved [date] from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2010323>.

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Acknowledgments

The author would like to thank all of the professionals in state and local education agencies who track, record, and report the data used in this report. Particular thanks are owed to the state Common Core of Data (CCD) coordinators, without whose efforts the CCD survey system could not exist.

Contents

	Page
Acknowledgments	iii
List of Tables	v
Introduction	1
Selected Findings: Fiscal Year 2008	2
References and Related Data Files	3
Appendix A: Methodology and Technical Notes	14
Appendix B: Common Core of Data Glossary	17

List of Tables

Table	Page
1. Total revenues per pupil at the 5 th percentile, median, and 95 th 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 2008	4
2. Median expenditures per pupil and median payments per pupil to other districts, private schools, and charter schools for elementary and secondary regular school districts, by type of expenditure, state, and independent charter school districts: Fiscal year 2008	5
3. Current expenditures per pupil at the 5 th percentile, median, and 95 th 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 2008	6
4. Current expenditures per pupil at the 5 th percentile, median, and 95 th 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 2008	7
5. Median current expenditures per pupil and numbers of districts and students for public elementary and secondary regular school districts and independent charter school districts in states that have reported independent charter school district data, by district type and state: Fiscal year 2008	8
6. Expenditures per pupil at the 5 th percentile, median, and 95 th percentile cutpoints and federal range ratio for states that reported both public elementary and secondary regular school districts and independent charter school districts, by district type and type of expenditure: Fiscal year 2008	9
7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2008	10
8. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2008	13

Introduction

This report presents data from the School District Finance Survey (F-33) for School Year 2007–08 (fiscal year 2008, or FY 08). The F-33 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.

Because the purpose of this report is to introduce new data through the presentation of tables containing descriptive information, only selected findings are presented. These findings have been chosen to demonstrate the range of information available when using the Common Core of Data (CCD) rather than to discuss all observed differences, and they are not meant to emphasize any particular issue. However, because charter school and regular school data are reported separately, findings are reported separately for these school types.

The F-33 is part of the CCD surveys that collect administrative records data from SEAs. The data are collected and edited by the Governments Division of the U.S. Census Bureau for NCES. All 50 states and the District of Columbia provided data for FY 08. 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.

A variety of types of local education agencies are reported in the F-33. While agencies whose only function is to collect and allocate funds or to provide certain administrative services for a group of districts are also included on the file, this report focuses on regular public school districts and charter school districts.¹

Tables 1 through 6 in this report include all regular school districts with student counts greater than zero and that are listed in the CCD Local Education Agency Universe Survey file for school year 2007–08. There were 15,261 such districts in FY 08. National figures exclude independent charter school districts; however, charter schools affiliated with regular school districts are included in national and state figures. Independent charter school district data are reported separately at the end of tables 1 through 4 and are included in tables 5 and 6.

Table 7 presents the revenues and current expenditures of the 100 largest school districts according to the size of their student enrollment, as reported in the F-33. The federal revenues table (table 8) includes all local education agencies reported in the F-33. Please see Appendix A: Methodology and Technical Notes for more information about survey content and methodology. Appendix B is a glossary of key CCD terms used in this report.

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

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

Selected Findings: Fiscal Year 2008

- Regular school districts had median total revenues per pupil of \$11,259 in fiscal year (FY) 2008 (table 1). The federal range ratio² was 1.9, which indicates that the magnitude of the difference between total revenues per pupil at the 5th (\$8,135) and 95th (\$23,611) percentiles of districts was approximately 190 percent of the value at the 5th percentile. Independent charter school districts had median total revenues per pupil of \$9,017 in FY 08, with a federal range ratio of 1.7.
- For regular school districts, median current expenditures per pupil were \$9,509 in FY 08 (table 2). Median expenditures per pupil on instruction and instruction-related activities in regular school districts were \$6,100. For independent charter school districts, median current expenditures per pupil were \$8,173 in FY 08; median expenditures per pupil on instruction and instruction-related activities were \$4,490.
- In FY 08, the lowest five percent of regular school districts in the United States had current expenditures per pupil of \$7,155 or less, while the highest 5 percent had current expenditures per pupil of \$18,477 or more, with a federal range ratio of 1.6 (table 3). The lowest five percent of independent charter school districts had current expenditures per pupil of \$5,207 or less, while the highest 5 percent had current expenditures per pupil of \$16,535 or more, with a federal range ratio of 2.2.
- Approximately 78 percent of school districts are unified school districts, providing both elementary and secondary education services and instruction. Unified districts had median current expenditures per pupil of \$9,288 in FY 08, with a federal range ratio of 1.4, while unified independent charter school districts, representing approximately 24 percent of all independent charter school districts, had median current expenditures per pupil of \$7,796, with a federal range ratio of 2.8 (table 4).
- In FY 08, 22 states reported data for independent charter school districts. Median current expenditures per pupil ranged from \$6,434 in Utah to \$15,117 in New Jersey for regular noncharter school districts that included no charter schools (table 5). Median current expenditures per pupil ranged from \$5,573 in Idaho to \$15,544 in the District of Columbia for independent charter school districts in the same set of states.
- Independent charter school districts had greater variation in spending compared to regular school districts in FY 08 for the 4 expenditure categories for which the federal range ratio could be calculated (table 6) (e.g., the federal range ratio for total expenditures per pupil was 1.6 for regular school districts and 2.4 for independent charter school districts).
- In FY 08, current expenditures per pupil in the 100 largest public school districts ranged from a low of \$5,123 in Alpine School District, Utah, to a high of \$20,324 in Boston City Schools, Massachusetts (table 7).
- Approximately \$47.6 billion was received by local education agencies from the federal government for public elementary and secondary education in FY 08 (table 8).

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

References and Related Data Files

References

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

Related Data Files

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

Table 1. Total revenues per pupil at the 5th percentile, median, and 95th percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2008

State (excluding independent charter school districts)	Total revenues per pupil			Federal range ratio ¹	Number of districts	Number of students
	5 th percentile	Median	95 th percentile			
United States	\$8,135	\$11,259	\$23,611	1.9	13,525	48,187,791
Alabama	9,077	10,165	12,597	0.4	131	742,919
Alaska	12,049	25,997	53,648	3.5	53	130,624
Arizona	7,263	10,209	21,256	1.9	216	987,234
Arkansas	8,043	9,151	11,592	0.4	245	476,110
California	8,562	10,601	22,059	1.6	956	6,177,909
Colorado	8,557	10,853	20,593	1.4	178	796,824
Connecticut	13,047	15,744	23,068	0.8	169	548,428
Delaware	11,267	13,452	25,071	1.2	16	107,596
District of Columbia	†	21,040	†	†	1	58,191
Florida	9,417	10,765	14,541	0.5	67	2,645,680
Georgia	9,310	10,718	14,553	0.6	180	1,646,010
Hawaii	†	14,129	†	†	1	179,897
Idaho	6,852	8,857	18,914	1.8	115	265,844
Illinois	8,028	10,093	17,814	1.2	869	2,099,412
Indiana	8,312	10,042	13,366	0.6	292	1,033,329
Iowa	9,451	10,789	17,577	0.9	364	485,114
Kansas	9,747	11,944	17,055	0.7	294	467,458
Kentucky	8,548	9,728	11,725	0.4	174	666,019
Louisiana	8,582	10,492	19,438	1.3	73	665,286
Maine	9,970	13,398	21,132	1.1	227	193,058
Maryland	13,257	14,470	18,915	0.4	24	845,700
Massachusetts	11,785	14,577	25,387	1.2	302	911,869
Michigan	8,625	9,843	14,500	0.7	551	1,576,637
Minnesota	9,380	11,228	14,541	0.6	340	807,896
Mississippi	7,558	8,870	12,281	0.6	152	493,302
Missouri	7,504	9,193	14,496	0.9	522	898,350
Montana	8,108	12,924	35,841	3.4	420	142,695
Nebraska	9,780	12,081	17,748	0.8	254	290,912
Nevada	9,426	11,037	45,484	3.8	17	428,776
New Hampshire	11,128	15,849	32,745	1.9	162	195,668
New Jersey	14,010	17,495	29,449	1.1	549	1,328,606
New Mexico	9,599	13,909	23,510	1.4	89	329,045
New York	14,288	18,499	38,505	1.7	695	2,730,153
North Carolina	8,451	9,651	13,084	0.5	115	1,408,316
North Dakota	9,059	12,209	29,786	2.3	187	94,959
Ohio	8,729	10,370	17,648	1.0	612	1,743,920
Oklahoma	7,041	8,643	13,662	0.9	539	641,682
Oregon	8,758	10,656	23,900	1.7	193	562,251
Pennsylvania	10,769	13,038	18,054	0.7	500	1,718,588
Rhode Island	12,066	15,371	24,428	1.0	36	143,812
South Carolina	8,799	10,494	13,810	0.6	85	710,685
South Dakota	8,397	10,387	17,730	1.1	160	121,606
Tennessee	6,949	7,932	9,873	0.4	135	966,963
Texas	8,619	10,655	23,373	1.7	1,031	4,581,008
Utah	6,764	8,497	16,148	1.4	40	556,314
Vermont	13,304	21,787	36,432	1.7	238	89,048
Virginia	9,146	11,058	15,493	0.7	132	1,230,857
Washington	8,973	10,838	25,686	1.9	295	1,029,576
West Virginia	8,666	10,338	12,732	0.5	55	281,735
Wisconsin	10,634	12,235	15,962	0.5	426	867,929
Wyoming	14,499	20,255	41,772	1.9	48	85,991
Independent charter school districts ²	6,513	9,017	17,452	1.7	1,736	617,880

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

¹The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

²All associated schools are charter schools.

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of school districts have total revenues per pupil of \$9,077 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 \$10,165. Five percent of school districts have total revenues per pupil of \$12,597 or more. The federal range ratio shows that the total revenues per pupil for district at the 95th percentile are 40 percent higher than the total revenues per pupil for district at the 5th percentile. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.8 percent of all school districts met these criteria. Independent charter school districts matching the CCD "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 98.5 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, Version 1a.

Table 2. Median expenditures per pupil and median payments per pupil to other districts, private schools, and charter schools for elementary and secondary regular school districts, by type of expenditure, state, and independent charter school districts: Fiscal year 2008

Median expenditures per pupil							Median payments per pupil to other districts, private schools, and charter schools
State (excluding independent charter school districts)	Current expenditures			Capital outlay ³	Other programs ⁴ and payments to state and local governments	Interest on long- term debt	
	Total ¹	Instruction and current ²	instruction- related				
United States	\$10,889	\$9,509	\$6,100	\$495	\$22	\$169	\$106
Alabama	10,110	9,040	5,604	529	157	134	12
Alaska	25,033	21,730	13,113	877	2	0	0
Arizona	10,369	8,641	4,785	864	0	94	0
Arkansas	9,215	8,119	5,365	497	2	202	13
California	10,421	9,015	5,942	645	22	122	65
Colorado	10,700	8,953	5,558	799	35	219	83
Connecticut	14,404	13,345	8,558	311	19	207	505
Delaware	13,719	11,619	7,196	2,047	7	140	388
District of Columbia ⁵	18,313	14,594	7,742	3,485	235	0	2,734
Florida	10,837	8,925	5,742	1,501	115	109	0
Georgia	11,089	9,598	6,585	1,053	0	83	8
Hawaii ⁵	12,465	11,800	7,556	525	140	0	0
Idaho	8,209	7,782	4,919	264	0	136	0
Illinois	9,762	8,729	5,490	416	2	182	350
Indiana	9,342	8,322	5,171	728	15	139	264
Iowa	9,741	8,529	5,742	736	0	136	492
Kansas	11,241	10,253	6,694	728	0	117	10
Kentucky	10,015	8,580	5,535	686	107	214	0
Louisiana	10,388	9,482	6,161	432	22	105	1
Maine	12,387	11,878	7,320	159	27	49	438
Maryland	13,942	12,036	7,954	1,564	34	115	116
Massachusetts	13,180	12,419	8,422	169	0	292	989
Michigan	9,533	8,545	5,523	244	66	379	28
Minnesota	10,826	9,105	6,124	662	369	284	233
Mississippi	8,678	8,112	5,112	380	13	85	0
Missouri	9,725	8,450	5,521	519	99	119	72
Montana	11,904	10,938	7,012	330	0	0	33
Nebraska	11,531	10,194	6,967	722	0	60	8
Nevada	11,857	10,091	6,235	591	49	263	0
New Hampshire	13,532	12,727	8,202	304	0	152	727
New Jersey	16,230	15,117	9,400	361	49	263	718
New Mexico	13,733	11,408	6,693	1,401	0	133	2
New York	18,005	16,183	11,045	744	59	401	195
North Carolina	9,682	8,415	5,442	671	16	193	13
North Dakota	11,258	10,344	6,107	612	0	0	543
Ohio	9,420	8,497	5,380	352	122	138	137
Oklahoma	8,586	8,023	4,784	235	0	13	0
Oregon	10,712	9,488	5,883	212	3	208	33
Pennsylvania	11,814	10,229	6,596	367	38	464	776
Rhode Island	14,439	13,896	8,781	122	128	180	786
South Carolina	11,045	9,112	5,772	861	61	268	15
South Dakota	9,658	8,806	5,516	492	0	108	22
Tennessee	8,002	7,221	5,052	329	78	152	0
Texas	10,995	8,961	5,702	783	11	264	56
Utah	9,279	6,434	4,400	1,449	195	152	0
Vermont	13,354	12,870	8,504	218	0	63	8,138
Virginia	10,739	9,686	6,414	558	9	163	104
Washington	10,809	9,205	5,815	468	3	184	6
West Virginia	10,771	9,860	6,225	314	37	0	0
Wisconsin	11,418	10,339	6,730	295	205	274	267
Wyoming	19,351	14,857	9,528	2,904	6	0	7
Independent charter school districts ⁶	8,730	8,173	4,490	58	0	0	0

¹Total expenditures do not include payments to private schools and charter schools.

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

³Capital outlay expenditures are those for school construction, property, and equipment.

⁴Other programs include community services, adult education, and community colleges.

⁵The District of Columbia and Hawaii consist of only one school district each.

⁶All associated schools are charter schools.

NOTE: How to read this table: Using Alabama and 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 \$10,110. Median expenditures are reported for each data item, so details do not sum to totals. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.8 percent of all school districts met these criteria. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 98.5 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, Version 1a.

Table 3. Current expenditures per pupil at the 5th percentile, median, and 95th percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2008

State (excluding independent charter school districts)	Current expenditures ¹ per pupil			Federal range ratio ²	Number of districts	Number of students
	5 th percentile	Median	95 th percentile			
United States	\$7,155	\$9,509	\$18,477	1.6	13,525	48,187,791
Alabama	7,906	9,040	11,186	0.4	131	742,919
Alaska	11,687	21,730	36,500	2.1	53	130,624
Arizona	6,399	8,641	18,000	1.8	216	987,234
Arkansas	7,089	8,119	10,147	0.4	245	476,110
California	7,467	9,015	17,500	1.3	956	6,177,909
Colorado	7,162	8,953	15,590	1.2	178	796,824
Connecticut	11,316	13,345	18,495	0.6	169	548,428
Delaware	9,628	11,619	14,641	0.5	16	107,596
District of Columbia	†	14,594	†	†	1	58,191
Florida	8,071	8,925	10,826	0.3	67	2,645,680
Georgia	8,510	9,598	12,274	0.4	180	1,646,010
Hawaii	†	11,800	†	†	1	179,897
Idaho	5,910	7,782	14,893	1.5	115	265,844
Illinois	6,738	8,729	13,837	1.1	869	2,099,412
Indiana	7,210	8,322	10,777	0.5	292	1,033,329
Iowa	7,354	8,529	12,376	0.7	364	485,114
Kansas	8,140	10,253	15,012	0.8	294	467,458
Kentucky	7,417	8,580	10,613	0.4	174	666,019
Louisiana	8,088	9,482	14,401	0.8	73	665,286
Maine	7,178	11,878	20,486	1.9	227	193,058
Maryland	10,982	12,036	14,749	0.3	24	845,700
Massachusetts	10,189	12,419	20,021	1.0	302	911,869
Michigan	7,648	8,545	12,198	0.6	551	1,576,637
Minnesota	7,599	9,105	12,027	0.6	340	807,896
Mississippi	6,777	8,112	10,911	0.6	152	493,302
Missouri	6,840	8,450	12,919	0.9	522	898,350
Montana	7,166	10,938	27,064	2.8	420	142,695
Nebraska	8,110	10,194	15,404	0.9	254	290,912
Nevada	8,044	10,091	23,528	1.9	17	428,776
New Hampshire	9,565	12,727	18,372	0.9	162	195,668
New Jersey	12,283	15,117	22,387	0.8	549	1,328,606
New Mexico	8,293	11,408	21,119	1.5	89	329,045
New York	12,631	16,183	29,089	1.3	695	2,730,153
North Carolina	7,307	8,415	10,652	0.5	115	1,408,316
North Dakota	6,907	10,344	21,000	2.0	187	94,959
Ohio	7,362	8,497	11,688	0.6	612	1,743,920
Oklahoma	6,409	8,023	12,909	1.0	539	641,682
Oregon	7,942	9,488	22,200	1.8	193	562,251
Pennsylvania	8,574	10,229	14,124	0.6	500	1,718,588
Rhode Island	10,705	13,896	17,430	0.6	36	143,812
South Carolina	7,799	9,112	12,040	0.5	85	710,685
South Dakota	6,908	8,806	14,413	1.1	160	121,606
Tennessee	6,385	7,221	8,781	0.4	135	966,963
Texas	7,299	8,961	14,694	1.0	1,031	4,581,008
Utah	5,321	6,434	12,765	1.4	40	556,314
Vermont	9,191	12,870	17,303	0.9	238	89,048
Virginia	8,589	9,686	14,109	0.6	132	1,230,857
Washington	8,005	9,205	22,269	1.8	295	1,029,576
West Virginia	8,949	9,860	11,189	0.3	55	281,735
Wisconsin	8,961	10,339	13,137	0.5	426	867,929
Wyoming	12,301	14,857	27,719	1.3	48	85,991
Independent charter school districts ³	5,207	8,173	16,535	2.2	1,736	617,880

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

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

²The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile of current expenditures per pupil and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

³All associated schools are charter schools.

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of school districts have current expenditures per pupil of \$7,906 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 \$9,040. Five percent of school districts have current expenditures per pupil of \$11,186 or more. The federal range ratio shows that the current expenditures per pupil for district at the 95th percentile are 40 percent higher than the current expenditures per pupil for district at the 5th percentile. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.8 percent of all school districts met these criteria. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 98.5 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, Version 1a.

Table 4. Current expenditures per pupil at the 5th percentile, median, and 95th percentile cutpoints, federal range ratio, and number and percentage of unified school districts and students for public elementary and secondary unified school districts, by state and unified independent charter school districts: Fiscal year 2008

State (excluding independent charter school districts)	Current expenditures ¹ per pupil			Federal range ratio ²	Number of unified school districts ³	Percentage of districts that are unified ³	Number of students in unified school districts ³	Percentage of students in unified school districts ³
	5 th percentile	Median	95 th percentile					
United States	\$7,163	\$9,288	\$16,916	1.4	10,529	77.8	44,587,700	92.5
Alabama	7,906	9,040	11,186	0.4	131	100.0	742,919	100.0
Alaska	11,687	21,730	36,500	2.1	53	100.0	130,624	100.0
Arizona	6,468	8,247	15,841	1.4	100	46.3	620,884	62.9
Arkansas	7,089	8,119	10,147	0.4	245	100.0	476,110	100.0
California	7,410	8,861	14,670	1.0	383	40.1	4,598,216	74.4
Colorado	7,162	8,953	15,590	1.2	178	100.0	796,824	100.0
Connecticut	11,488	13,187	17,342	0.5	116	68.6	514,386	93.8
Delaware	9,628	11,619	14,641	0.5	16	100.0	107,596	100.0
District of Columbia	†	14,594	†	0	1	100.0	58,191	100.0
Florida	8,071	8,925	10,826	0.3	67	100.0	2,645,680	100.0
Georgia	8,508	9,586	11,984	0.4	178	98.9	1,645,394	100.0
Hawaii	†	11,800	†	0	1	100.0	179,897	100.0
Idaho	5,910	7,704	13,772	1.3	109	94.8	265,713	100.0
Illinois	6,821	8,326	11,094	0.6	385	44.3	1,301,940	62.0
Indiana	7,210	8,323	10,777	0.5	291	99.7	1,033,081	100.0
Iowa	7,347	8,479	10,789	0.5	337	92.6	480,133	99.0
Kansas	8,140	10,220	14,014	0.7	288	98.0	467,040	99.9
Kentucky	7,435	8,578	10,194	0.4	169	97.1	664,311	99.7
Louisiana	8,088	9,482	14,401	0.8	72	98.6	664,732	99.9
Maine	9,857	12,448	20,932	1.1	114	50.2	163,730	84.8
Maryland	10,982	12,036	14,749	0.3	24	100.0	845,700	100.0
Massachusetts	10,189	12,046	16,838	0.7	213	70.5	850,846	93.3
Michigan	7,708	8,528	11,476	0.5	521	94.6	1,575,210	99.9
Minnesota	7,617	9,098	11,867	0.6	327	96.2	805,744	99.7
Mississippi	6,777	8,099	10,795	0.6	148	97.4	492,026	99.7
Missouri	6,796	8,332	11,981	0.8	447	85.6	887,745	98.8
Montana	7,713	12,796	23,780	2.1	51	12.1	16,470	11.5
Nebraska	8,110	10,194	15,404	0.9	254	100.0	290,912	100.0
Nevada	8,044	9,990	23,528	1.9	16	94.1	428,699	100.0
New Hampshire	9,471	12,317	15,794	0.7	66	40.7	154,035	78.7
New Jersey	12,583	14,885	21,993	0.7	221	40.3	1,000,153	75.3
New Mexico	8,293	11,408	21,119	1.5	89	100.0	329,045	100.0
New York	12,598	15,921	25,127	1.0	646	92.9	2,682,804	98.3
North Carolina	7,307	8,415	10,652	0.5	115	100.0	1,408,316	100.0
North Dakota	7,419	10,108	17,810	1.4	150	80.2	92,716	97.6
Ohio	7,362	8,493	11,688	0.6	611	99.8	1,743,205	100.0
Oklahoma	6,431	7,934	12,494	0.9	427	79.2	619,457	96.5
Oregon	7,933	9,257	17,765	1.2	176	91.2	561,898	99.9
Pennsylvania	8,568	10,218	14,119	0.6	497	99.4	1,717,241	99.9
Rhode Island	10,705	13,021	17,289	0.6	32	88.9	142,057	98.8
South Carolina	7,799	9,112	12,040	0.5	85	100.0	710,685	100.0
South Dakota	6,907	8,798	14,496	1.1	157	98.1	121,448	99.9
Tennessee	6,465	7,239	8,745	0.4	122	90.4	944,189	97.6
Texas	7,299	8,922	14,144	0.9	973	94.4	4,570,493	99.8
Utah	5,321	6,434	12,765	1.4	40	100.0	556,314	100.0
Vermont	9,234	13,487	16,420	0.8	37	15.5	33,298	37.4
Virginia	8,589	9,705	14,109	0.6	131	99.2	1,230,369	100.0
Washington	8,011	9,129	18,117	1.3	247	83.7	1,020,957	99.2
West Virginia	8,949	9,860	11,189	0.3	55	100.0	281,735	100.0
Wisconsin	8,997	10,312	12,832	0.4	369	86.6	830,541	95.7
Wyoming	12,301	14,857	27,719	1.3	48	100.0	85,991	100.0
Independent charter school districts ⁴	5,097	7,796	19,121	2.8	413	23.8	244,165	39.5

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

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

²The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile of current expenditures per pupil and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

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

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

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of unified school districts have current expenditures per pupil of \$7,906 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 \$9,040.

Five percent of unified school districts have current expenditures per pupil of \$11,186 or more. The federal range ratio shows that the current expenditures per pupil for district at the 95th percentile are 40 percent higher than the current expenditures per pupil for district at the 5th percentile. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.8 percent of all school districts met these criteria. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 98.5 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, Version 1a.

Table 5. Median current expenditures per pupil and numbers of districts and students for public elementary and secondary regular school districts and independent charter school districts in states that have reported independent charter school district data, by district type and state: Fiscal year 2008

District type and state	Median current expenditures ¹ per pupil					Number of districts	Number of students
	Total	Instruction and instruction-related	Student support service	Administration	Operations		
Regular school districts ²							
Arizona	\$8,743	\$4,818	\$438	\$1,203	\$1,965	210	965,603
Arkansas	8,119	5,365	358	835	1,567	235	410,983
California	9,145	6,002	275	1,316	1,583	736	2,862,399
Colorado	9,455	5,798	247	1,485	1,910	130	103,480
Connecticut	13,345	8,558	853	1,411	2,519	169	548,428
Delaware	11,619	7,196	589	1,308	2,348	16	107,596
District of Columbia	14,594	7,742	868	2,359	3,625	1	58,191
Georgia	9,530	6,568	476	964	1,573	154	852,793
Idaho	8,129	5,017	307	898	1,746	102	143,002
Indiana	8,322	5,171	267	956	1,859	292	1,033,329
Louisiana	9,482	6,150	408	984	2,022	68	530,630
Michigan	8,545	5,523	321	1,039	1,658	551	1,576,637
Minnesota	9,105	6,124	188	899	1,819	340	807,896
Missouri	8,450	5,521	307	949	1,679	522	898,350
New Jersey	15,117	9,400	1,463	1,582	2,666	549	1,328,606
North Carolina	8,415	5,442	435	943	1,577	115	1,408,316
Ohio	8,497	5,380	413	1,089	1,620	612	1,743,920
Oregon	10,174	6,216	351	1,500	2,122	147	220,204
Pennsylvania	10,229	6,596	459	1,042	2,134	500	1,718,588
Rhode Island	13,896	8,894	1,529	1,061	2,132	34	108,795
Texas	8,977	5,711	312	1,098	1,796	1,019	3,962,914
Utah	6,434	4,400	186	618	1,290	40	556,314
Independent charter school districts ³							
Arizona	\$6,744	\$3,432	\$146	\$1,585	\$1,235	341	98,197
Arkansas	6,742	3,938	4	1,606	1,299	4	990
California	7,512	4,746	82	1,179	1,434	9	5,020
Colorado	6,786	3,826	159	1,658	1,143	1	4,421
Connecticut	9,780	5,438	831	2,224	1,410	16	4,020
Delaware	9,956	5,325	436	1,325	2,567	17	8,512
District of Columbia	15,544	9,781	—	—	5,759	49	19,515
Georgia	8,120	6,201	267	1,594	57	1	576
Idaho	5,573	3,859	17	630	966	14	6,214
Indiana	7,596	4,259	39	1,519	985	14	4,624
Louisiana	10,152	5,586	284	1,790	2,032	22	13,122
Michigan	8,184	4,193	214	2,061	1,688	222	100,604
Minnesota	9,122	5,625	65	1,915	1,217	141	27,753
Missouri	10,180	5,373	176	2,258	2,563	27	14,582
New Jersey	12,576	7,180	—	2,605	2,250	56	17,271
North Carolina	7,229	4,595	114	1,719	509	98	32,607
Ohio	8,440	4,536	111	1,747	543	315	80,626
Oregon	14,853	8,910	142	2,020	4,045	3	381
Pennsylvania	10,325	5,561	351	2,247	1,787	125	67,275
Rhode Island	11,505	7,223	1,060	2,122	1,384	8	1,933
Texas	7,968	4,316	130	1,631	1,550	195	89,952
Utah	6,800	4,140	182	1,030	1,092	58	19,685

— Not available. Data are reported in other expenditure data items and are included in the total.

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

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

³All associated schools are charter schools.

NOTE: How to read this table: Using Arizona (under regular school districts) as an example, if all regular school districts were listed by size of total current expenditures per pupil, the district at the midpoint (median) would have total current expenditures per pupil of \$8,743. Median expenditures are reported for each data item, so details do not sum to totals. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero and no charter schools were used in creating the state figures. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 98.5 percent of charter school districts met these criteria. Only the 22 states that 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 2008, Version 1a.

Table 6. Expenditures per pupil at the 5th percentile, median, and 95th percentile cutpoints and federal range ratio for states that reported both public elementary and secondary regular school districts and independent charter school districts, by district type and type of expenditure: Fiscal year 2008

District type and expenditure type	Expenditures per pupil			Federal
	5 th percentile	Median	95 th percentile	range ratio ¹
Regular school districts²				
Total expenditures ³	\$8,050	\$10,648	\$20,705	1.6
Total current ⁴	7,268	9,165	16,817	1.3
Instruction and instruction-related	4,551	5,910	10,263	1.3
Support services	2,287	3,220	6,713	1.9
Other elementary/secondary current	207	414	715	2.5
Capital outlay ⁵	43	515	5,329	121.6
Other programs ⁶	0	20	383	†
Payments to state and local governments	0	0	234	†
Interest on long-term debt	0	204	923	†
Payments to other districts, private schools, and charter schools	0	95	1,480	†
Independent charter school districts⁷				
Total expenditures ³	\$5,567	\$8,730	\$18,782	2.4
Total current ⁴	5,207	8,173	16,535	2.2
Instruction and instruction-related	2,508	4,490	10,497	3.2
Support services	1,403	3,511	7,444	4.3
Other elementary/secondary current	0	185	790	†
Capital outlay ⁵	0	58	2,722	†
Other programs ⁶	0	0	385	†
Payments to state and local governments	0	0	57	†
Interest on long-term debt	0	0	519	†
Payments to other districts, private schools, and charter schools	0	0	198	†

† Not applicable.

¹The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile of expenditures per pupil and the district at the 5th percentile divided by the amount per pupil for the district at the 5th percentile.

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

³Total expenditures do not include payments to private schools and charter schools.

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

⁵Capital outlay expenditures are those for school construction, property, and equipment.

⁶Other programs include community services, adult education, and community colleges.

⁷All associated schools are charter schools.

NOTE: Only the 22 states that have reported independent charter school district data are included in this table. How to read this table: Using regular school districts, total expenditures as an example, this table shows that 5 percent of regular school districts have total expenditures per pupil of \$8,050 or less. If all regular school districts were listed by size of total expenditures per pupil, the district at the midpoint (median) would have total expenditures per pupil of \$10,648. Five percent of regular districts have total expenditures per pupil of \$20,705 or more. The federal range ratio shows that the total expenditures per pupil for district at the 95th percentile are approximately 160 percent higher than the total expenditures per pupil for district at the 5th percentile. Median expenditures are reported for each data item, so details do not sum to totals. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero and no charter schools were used in creating the state figures. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 98.5 percent of charter school districts met these criteria. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, Version 1a.

Table 7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2008

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current ²	Instruction and instruction-related	
New York City School District	New York	989,941	\$19,885,693	\$1,785,145	\$9,335,189	\$8,765,359	\$17,742,868	\$13,579,095	\$17,923
Los Angeles Unified School District	California	693,680	9,551,053	1,053,853	6,660,389	1,836,811	7,878,168	5,369,564	11,357
City Of Chicago School District 299	Illinois	407,510	4,844,616	808,902	1,845,925	2,189,789	4,235,025	2,843,497	10,392
Miami-Dade County Public School District	Florida	348,128	3,959,408	427,479	1,431,109	2,100,820	3,457,902	2,315,134	9,933
Clark County School District	Nevada	309,051	3,111,868	196,022	852,790	2,063,056	2,486,063	1,599,505	8,044
Broward County School District	Florida	258,893	2,874,695	233,523	1,132,545	1,508,627	2,339,595	1,551,639	9,037
Houston Independent School District 912	Texas	199,534	2,059,689	267,705	597,926	1,194,058	1,716,764	1,106,808	8,604
Hillsborough County School District	Florida	193,180	2,068,665	247,129	1,034,236	787,300	1,613,384	1,113,859	8,352
Hawaii Public Schools	Hawaii	179,897	2,541,703	310,732	2,154,313	76,658	2,122,779	1,359,347	11,800
Orange County School Board	Florida	174,142	1,974,283	155,268	726,790	1,092,225	1,524,737	1,042,541	8,756
Philadelphia School District	Pennsylvania	172,704	2,567,483	311,595	1,368,208	887,680	1,623,187	937,052	9,399
Palm Beach County School District	Florida	170,883	2,183,132	138,401	494,375	1,550,356	1,605,194	1,106,702	9,394
Fairfax County Schools	Virginia	165,722	2,313,386	87,266	456,974	1,769,146	2,199,910	1,501,261	13,275
Dallas Independent School District 905	Texas	157,804	1,613,014	216,482	473,768	922,764	1,457,429	986,852	9,236
Gwinnett County School District	Georgia	155,618	1,764,516	95,838	789,298	879,380	1,489,304	1,022,600	9,570
Montgomery County Schools	Maryland	137,717	2,604,887	93,751	564,940	1,946,196	2,066,022	1,433,552	15,002
Wake County Schools	North Carolina	133,649	1,264,960	68,546	691,684	504,730	1,030,073	695,737	7,707
San Diego City Unified School District	California	131,577	1,560,549	144,969	623,080	792,500	1,355,940	863,079	10,305
Charlotte-Mecklenburg Schools	North Carolina	130,979	1,345,133	105,771	690,492	548,870	1,062,880	682,134	8,115
Prince Georges County Schools	Maryland	129,752	1,926,633	117,772	1,039,575	769,286	1,757,026	1,077,527	13,541
Duval County School District	Florida	124,740	1,238,175	106,117	577,864	554,194	1,079,389	735,878	8,653
Memphis City Schools	Tennessee	115,342	1,119,814	160,100	441,915	517,799	1,024,956	679,740	8,886
Pinellas County School District	Florida	107,892	1,211,026	94,072	454,583	662,371	966,587	638,052	8,959
Detroit Public School District	Michigan	107,874	1,317,526	168,009	814,536	334,981	1,296,236	752,375	12,016
Cobb County School District	Georgia	107,307	1,157,791	66,790	450,898	640,103	1,011,702	732,211	9,428
Baltimore County Schools	Maryland	104,283	1,518,801	81,477	644,803	792,521	1,263,668	824,381	12,118
Dekalb County School District	Georgia	100,273	1,245,461	83,281	448,301	713,879	1,059,607	715,201	10,567
Cypress-Fairbanks Independent School District 907	Texas	96,837	792,371	43,607	314,951	433,813	691,201	474,174	7,138
Albuquerque School District	New Mexico	95,965	999,503	87,819	742,891	168,793	802,455	504,779	8,362
Jefferson County School District	Kentucky	95,871	1,087,693	114,025	455,522	518,146	955,482	601,987	9,966
Polk County School District	Florida	93,980	1,250,657	82,891	611,812	555,954	1,017,453	758,602	10,826
Long Beach Unified School District	California	88,186	914,366	130,977	660,542	122,847	850,615	568,479	9,646
Milwaukee City School District	Wisconsin	86,819	1,187,218	186,192	707,164	293,862	1,103,006	697,993	12,705
Northside Independent School District 915	Texas	86,260	766,936	57,934	318,919	390,083	673,741	456,378	7,811
Fulton County School District	Georgia	86,225	1,068,153	45,181	309,750	713,222	886,651	600,606	10,283
Jefferson County School District R-1	Colorado	86,168	858,375	40,484	346,754	471,137	714,118	468,832	8,288
Jordan School District	Utah	85,651	635,282	45,641	333,609	256,032	455,306	315,908	5,316
Austin Independent School District 901	Texas	82,564	970,089	85,664	231,489	652,936	745,978	482,385	9,035
Baltimore City Schools	Maryland	81,284	1,397,983	162,776	937,373	297,834	1,154,284	774,067	14,201
Lee County School District	Florida	80,541	980,391	67,054	220,143	693,194	701,153	440,066	8,706
Fort Worth Independent School District 905	Texas	78,857	725,234	96,921	316,310	312,003	679,641	434,468	8,619
Fresno Unified School District	California	76,460	838,633	123,361	590,206	125,066	768,663	529,797	10,053
Granite School District	Utah	75,982	505,372	58,887	289,476	157,009	412,839	287,441	5,433
Brevard County School District	Florida	74,369	747,371	51,979	330,491	364,901	627,018	436,342	8,431
Nashville Davidson County Schools	Tennessee	73,715	740,835	78,816	200,955	461,064	678,154	439,516	9,200

See notes at end of table.

Table 7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2008
—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current ²	Instruction and instruction-related	
Anne Arundel County Schools	Maryland	73,400	1,003,238	45,951	323,201	634,086	877,288	588,165	11,952
Denver School District 1	Colorado	73,053	861,239	93,657	239,598	527,984	1,151,102	724,476	15,757
Mesa Unified School District	Arizona	73,044	635,243	55,855	330,173	249,215	542,481	344,356	7,427
Prince William County Schools	Virginia	72,988	878,492	34,356	366,747	477,389	756,805	492,558	10,369
Virginia Beach City Schools	Virginia	72,477	808,886	61,932	377,236	369,718	749,676	504,471	10,344
Guilford County Schools	North Carolina	70,960	716,338	67,308	382,482	266,548	605,653	388,916	8,535
Davis County School District	Utah	70,323	485,031	40,386	305,454	139,191	391,263	265,596	5,564
Greenville County School District	South Carolina	69,444	684,420	55,081	367,719	261,620	557,779	355,470	8,032
Fort Bend Independent School District 907	Texas	67,992	571,456	29,488	252,517	289,451	519,209	347,217	7,636
Pasco County School Board	Florida	66,314	713,902	55,039	378,537	280,326	557,214	356,811	8,403
Washoe County School District	Nevada	65,663	618,949	45,021	208,833	365,095	537,291	344,900	8,183
Seminole County School District	Florida	65,378	633,500	40,109	297,872	295,519	529,379	357,008	8,097
Volusia County School District	Florida	64,488	713,726	51,040	260,755	401,931	564,674	374,448	8,756
Mobile County School District	Alabama	64,375	618,181	75,127	376,648	166,406	582,585	354,871	9,050
Alpine School District	Utah	63,856	428,596	35,566	256,479	136,551	327,145	238,954	5,123
Arlington Independent School	Texas	62,863	537,280	49,128	215,190	272,962	482,911	333,377	7,682
Elk Grove Unified School District	California	62,294	596,705	39,960	396,509	160,236	532,880	362,820	8,554
North East Independent School District 910	Texas	62,181	661,970	33,815	200,974	427,181	517,876	354,183	8,329
El Paso Independent School District 902	Texas	62,123	583,899	87,626	314,657	181,616	535,196	364,400	8,615
Aldine Independent School District 902	Texas	60,083	559,919	68,093	304,002	187,824	497,157	314,155	8,275
Tucson Unified School District 1	Arizona	59,327	545,561	63,503	271,967	210,091	471,360	264,048	7,945
Chesterfield County Schools	Virginia	58,969	609,461	24,364	287,533	297,564	532,178	359,722	9,025
DC Public Schools	District of Columbia	58,191	1,224,312	85,568	†	1,138,744	849,259	450,537	14,594
Garland Independent School District 909	Texas	57,169	482,310	38,863	247,658	195,789	436,329	290,813	7,632
Santa Ana Unified School District	California	57,061	564,867	69,466	366,775	128,626	544,084	374,976	9,535
San Bernardino City Unified School District	California	56,727	797,791	73,382	657,628	66,781	553,930	363,083	9,765
Boston City Schools	Massachusetts	56,168	1,313,368	91,360	393,426	828,582	1,141,536	784,842	20,324
Columbus City School District	Ohio	55,269	910,711	130,197	341,345	439,169	718,622	453,974	13,002
San Francisco Unified School District	California	55,069	668,282	69,870	258,139	340,273	534,762	351,320	9,711
San Antonio Independent School District 907	Texas	54,779	541,408	91,324	298,733	151,351	473,536	314,405	8,644
Knox County School District	Tennessee	54,490	487,605	43,208	147,872	296,525	429,304	299,791	7,879
Katy Independent School District 914	Texas	54,402	508,389	20,328	218,887	269,174	413,816	273,788	7,607
Loudoun County Schools	Virginia	53,961	814,891	19,645	164,990	630,256	710,769	494,280	13,172
Plano Independent School District 910	Texas	53,683	611,837	21,894	134,561	455,382	441,662	310,495	8,227
Douglas County School District Re 1	Colorado	52,983	515,086	11,217	203,468	300,401	445,843	288,892	8,415
Cleveland City School District	Ohio	52,954	922,544	127,424	546,741	248,379	656,258	440,940	12,393
Osceola County School District	Florida	52,742	628,244	44,158	320,426	263,660	450,830	300,320	8,548
Clayton County School District	Georgia	52,717	567,961	55,651	264,392	247,918	485,152	327,128	9,203
Cumberland County Schools	North Carolina	52,407	458,835	60,684	288,445	109,706	401,361	267,102	7,659
Capistrano Unified School District	California	52,390	453,589	23,800	146,857	282,932	417,759	291,451	7,974
Corona Norco Unified School District	California	51,322	476,836	26,997	306,419	143,420	414,555	279,180	8,078
Forsyth County-Winston Salem Schools	North Carolina	50,907	505,580	45,335	295,382	164,863	441,088	300,815	8,665
Pasadena Independent School District 917	Texas	50,757	464,800	45,440	264,859	154,501	400,615	261,637	7,893
Cherry Creek School District 5	Colorado	50,601	493,657	19,321	203,803	270,533	432,943	284,368	8,556
Atlanta Public Schools	Georgia	49,991	869,896	88,718	162,938	618,240	675,668	380,854	13,516

See notes at end of table.

Table 7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2008
—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current ²	Instruction and instruction-related	
Lewisville Independent School District 902	Texas	49,636	495,986	21,186	136,820	337,980	401,301	274,125	8,085
Howard County Schools	Maryland	49,542	805,247	20,014	234,350	550,883	688,449	471,731	13,896
Anchorage School District	Alaska	48,857	650,738	61,866	394,410	194,462	611,450	390,547	12,515
Brownsville Independent School District 901	Texas	48,837	473,510	78,215	322,296	72,999	422,879	279,176	8,659
Garden Grove Unified School Dist	California	48,669	468,369	41,967	321,929	104,473	456,637	311,884	9,383
Henrico County Schools	Virginia	48,620	474,941	25,736	220,878	228,327	420,874	283,131	8,656
Sacramento City Unified School District	California	48,446	545,693	78,196	345,913	121,584	486,908	322,847	10,051
Omaha City School District 1	Nebraska	47,763	545,674	88,496	195,808	261,370	436,291	279,029	9,134
San Juan Unified School District	California	47,400	480,125	40,410	303,399	136,316	433,280	294,438	9,141
Shelby County School District	Tennessee	46,918	367,604	20,894	167,253	179,457	345,192	245,592	7,357

† Not applicable.

¹The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2008, Version 1a.

Table 8. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2008

[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 ¹	Impact aid	Other revenues direct to school districts ²
Reporting states³	\$47,597,908	\$11,402,149	\$10,049,312	‡	\$260,995	\$604,897	\$9,985,610	‡	\$1,245,254	‡
Alabama	711,391	219,828	167,618	43,761	16,860	16,053	200,553	22,679	4,088	19,951
Alaska	303,399	41,252	28,746	‡	995	2,921	27,761	20,655	136,015	33,908
Arizona	1,053,251	269,993	145,655	46,920	13,865	18,616	220,822	‡	141,630	54,184
Arkansas	489,332	118,287	106,038	‡	4,947	‡	139,214	86,867	854	23,043
California	7,227,740	1,885,366	1,782,769	346,734	35,519	67,200	1,390,720	1,067,940	89,832	561,660
Colorado	547,564	146,702	140,203	31,889	2,801	7,336	105,580	‡	20,247	46,806
Connecticut	390,195	107,450	116,779	25,873	2,344	7,174	77,552	‡	—	38,977
Delaware	109,428	31,389	28,940	‡	1,130	4,947	21,659	21,363	—	—
District of Columbia	144,222	32,853	11,361	‡	971	4,218	14,298	77,869	1,940	516
Florida	2,480,218	646,679	582,961	104,976	10,973	41,929	573,732	357,726	11,870	‡
Georgia	1,449,557	—	—	—	—	—	447,726	‡	24,544	‡
Hawaii	310,732	52,171	56,136	1,850	2,343	4,772	36,813	‡	69,620	‡
Idaho	208,388	47,047	48,848	12,322	3,438	3,494	53,448	24,353	9,077	‡
Illinois	1,996,814	625,525	521,063	‡	11,348	30,542	370,891	316,919	25,855	88,886
Indiana	812,893	218,853	243,002	‡	‡	11,897	195,508	‡	1,095	‡
Iowa	391,985	70,275	139,339	‡	2,760	6,676	81,194	64,149	695	‡
Kansas	344,198	93,931	—	—	6,232	1,580	96,806	123,318	19,114	3,217
Kentucky	697,220	—	—	—	—	—	181,347	‡	—	‡
Louisiana	1,330,169	308,839	184,758	59,283	5,766	11,073	206,615	453,322	10,522	‡
Maine	194,914	45,476	45,040	10,854	147	2,139	29,100	43,886	3,540	14,732
Maryland	701,595	212,328	180,945	40,488	3,646	10,793	128,822	86,100	8,896	‡
Massachusetts	742,093	205,069	238,965	—	—	11,858	145,958	‡	—	44,963
Michigan	1,506,858	412,823	367,478	80,397	7,155	22,081	249,325	‡	7,628	‡
Minnesota	591,072	112,315	178,734	36,392	3,148	6,971	126,831	‡	16,619	‡
Mississippi	708,253	187,085	109,619	—	3,298	6,782	174,941	181,999	3,518	41,011
Missouri	741,945	193,755	194,257	45,870	5,162	14,204	182,930	‡	24,532	28,493
Montana	185,898	43,492	34,637	‡	1,038	2,888	21,605	‡	48,543	9,526
Nebraska	321,975	61,158	68,536	14,100	1,710	3,696	51,461	‡	14,761	‡
Nevada	280,898	75,918	62,739	16,235	3,332	6,090	68,933	26,528	4,975	‡
New Hampshire	136,012	31,975	31,496	—	—	3,841	19,120	‡	—	3,147
New Jersey	999,294	242,491	329,551	—	—	7,618	200,631	201,343	17,660	—
New Mexico	467,492	94,731	82,512	19,707	1,401	5,613	‡	‡	99,036	‡
New York	3,136,293	1,163,812	659,175	—	21,389	11,978	516,480	738,106	24,115	‡
North Carolina	1,254,917	—	—	—	—	—	361,488	‡	—	‡
North Dakota	145,770	34,886	26,340	11,202	2,470	2,402	14,352	‡	29,603	16,317
Ohio	1,601,142	—	456,043	—	8,224	36,187	298,731	‡	95	107,603
Oklahoma	642,088	146,276	139,085	33,097	3,079	30,418	156,522	‡	39,371	‡
Oregon	515,223	146,352	120,251	26,804	6,263	7,849	102,787	‡	2,292	43,507
Pennsylvania	1,921,250	536,285	424,304	121,904	24,458	31,423	312,721	225,616	3,663	240,876
Rhode Island	167,399	48,540	36,490	13,332	1,217	4,089	26,635	31,520	3,034	2,542
South Carolina	693,967	187,589	172,714	35,544	3,434	12,822	191,785	82,157	3,427	4,495
South Dakota	180,925	39,298	27,485	14,091	1,552	‡	19,704	12,519	51,384	14,141
Tennessee	840,919	214,674	208,330	‡	‡	22,369	233,607	119,819	6,022	‡
Texas	4,591,616	1,211,575	793,093	231,028	19,494	47,736	1,256,246	‡	105,767	‡
Utah	391,391	53,428	92,745	17,688	1,464	6,199	85,743	‡	21,947	‡
Vermont	94,585	27,892	22,798	118	1,358	2,745	11,478	21,295	597	6,304
Virginia	897,627	231,253	246,315	47,808	4,432	18,277	192,991	34,047	49,502	73,002
Washington	895,642	204,214	213,422	‡	—	8,361	161,384	‡	58,477	‡
West Virginia	320,529	95,833	—	—	—	—	64,866	151,297	—	‡
Wisconsin	629,423	196,612	162,036	—	—	5,159	123,847	100,265	16,254	‡
Wyoming	100,207	28,574	19,961	14,060	1,180	2,133	11,955	‡	12,998	1,192

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

‡ Reporting standards not met. Data were missing for more than 15 percent of agencies in the 50 states and the District of Columbia at the national level, or data were missing for more than 20 percent of agencies in the state at the state level. Missing revenues are included in other program columns and are included in total federal revenues.

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

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

³Federal revenues were missing for 10 percent of school districts in the 50 states and the District of Columbia for Title I, 7 percent for special education, 39 percent for math and science, 17 percent for drug-free schools, 9 percent for vocational education, 2 percent for child nutrition, 30 percent for other and unspecified revenues through state, 2 percent for impact aid, and 24 percent for other revenues direct to school districts.

NOTE: All local education agencies (LEAs) reported in the School District Finance Survey (F-33) 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 2008, 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), the National Public Education Financial Survey (NPEFS), and the Teacher Compensation Survey (TCS) are the fiscal components. The three finance surveys are reported annually by state education agencies (SEAs) through the efforts of state CCD coordinators. Participation in the CCD is voluntary. All states and the District of Columbia reported in the fiscal year (FY) 2008 F-33.

Data for CCD finance surveys are collected from SEAs through an online reporting system. They are then processed, edited, and verified by the U.S. Census Bureau, the National Center for Education Statistics (NCES), and the Education Statistics Services Institute (ESSI) of the American Institutes for Research (AIR). The FY 08 CCD F-33 collection opened on January 15, 2009 and closed on September 30, 2009.

Data quality. Staff at NCES, the U.S. Census Bureau, and ESSI collaborate to edit all CCD data submissions and ask state CCD coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's reports in previous years. If no explanation for anomalous data is provided by the state, NCES will attempt to correct or adjust the data value (e.g., NCES will replace a reported total with the sum of detail in cases where the sum of detail exceeds a reported total).

Fifth percentile, median, and 95th percentile cutpoints. After arranging observations in ascending order, the 5th percentile is a value such that 5 percent of the observations are less than or equal to this value. The 95th percentile is a value such that 5 percent of the observations are greater than or equal to this value. These cutpoints have been chosen to reduce the influence of extreme values that may occur. A median is a number dividing the higher half of a population from the lower half. The median can be found by arranging all the observations from lowest value to highest value and picking the middle one.

Missing data. When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state. When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals; if information is missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as "reporting states" totals (rather than totals for the United States). A "reporting states" total is calculated for federal revenues by program in table 8 in this report, because not all the 50 states and the District of Columbia reported all the specific federal revenues in FY 08. The missing federal revenues are included in "other and unspecified revenues through state" and/or "other revenues direct to school districts" categories.

It is not always possible to determine whether a reported zero represents a missing, not applicable, or a true zero in the F-33 data. In order to determine whether a zero response for a federal revenue data item on the FY 08 F-33 is missing or not applicable, the data are compared to the FY 05 F-33 file. This is the latest file that has been updated with data from the General Education Provisions Act (GEPA) data file. Information from this comparison is only applicable

to table 8. The GEPA survey collects data on federal revenues directly from school districts, and is conducted every other year. If a specific federal revenue item for a district is zero on the FY 08 F-33, NCES looked at the same item and district on the FY 05 F-33 file. If the FY 05 F-33 file showed the item as zero, then it was assumed to be not applicable for FY 08. If a value greater than zero was found for the item on the FY 05 F-33 file, then the item was assumed to be missing for FY 08.

Regular school districts and charter schools. Regular school districts included in tables 1 through 6 in this report

- are listed in the CCD Local Education Agency Universe Survey file for school year 2007–08;
- 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 2007–08, have students, and report revenues and expenditures greater than zero.

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

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

Total expenditures. Total expenditures used for calculations in this report (tables 2 and 6) are different from the data item for total expenditures (TOTALEXP) in the F-33 data file. Total expenditures in this report exclude payments to private and charter schools, while TOTALEXP in the F-33 data file includes those payments.

Total current expenditures. Total current expenditures used for calculations in this report (tables 2 through 7) are different from the data item for total current expenditures (TCURELSC) in the F-33 data file. Total current expenditures in this report exclude payments to private and charter schools, while TCURELSC in the F-33 data file includes those payments.

Federal range ratio. The federal range ratio is used in this report as an indicator of the difference between districts with relatively high revenues (or expenditures) per pupil and districts with relatively low revenues (or expenditures) per pupil. As used by Berne and Stiefel (1984) and in previous NCES publications (Parish, Matsumoto, and Fowler 1995; Hussar and Sonnenberg 2000), the federal range ratio excludes the top and bottom 5 percent of districts in order to reduce the influence of extreme values. The federal range ratio is the difference between the amount per pupil of the district at the 95th percentile and the district at the 5th percentile divided by the amount for the district at the 5th percentile. For example, a federal range ratio of 1.9 means that 190 percent more was spent per pupil in districts at the 95th percentile than was spent per pupil in districts at the 5th percentile. The calculation for this ratio is:

$$\text{Federal Range Ratio} = \frac{95^{\text{th}} \text{ Percentile Value} - 5^{\text{th}} \text{ Percentile Value}}{5^{\text{th}} \text{ Percentile Value}}$$

Where the value equals revenues per pupil or expenditures per pupil.

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 providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority, and designated by such authority to be a charter school.

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—Funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

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—Include direct grant-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 a district's boundary.

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—Current expenditures for activities directly associated with the interaction between teachers and students, including teacher salaries and benefits, supplies (such as textbooks), and purchased instructional 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)—The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

local revenues—Includes 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.

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

magnet school—A special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation

(50 percent or more minority enrollment); and/or to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language).

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: 1) has one or more grade groups (prekindergarten through grade 12) or is ungraded; 2) has one or more teachers to give instruction; 3) is located in one or more buildings or sites; 4) has an assigned administrator; 5) receives public funds as primary support; and 6) is operated by an education agency.

regular school district—Agency responsible for providing free public education for school-age children residing within its jurisdiction. This category excludes local supervisory unions that provide management services for a group of associated school districts; regional education service agencies that typically provide school districts with research, testing, and data processing services; state and federally operated school districts; and other agencies that do not fall into these groupings.

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 focuses primarily on special education—including instruction for any of the following students with: autism, deaf-blindness, developmental delay, hearing impairment, mental retardation, multiple disabilities, orthopedic impairment, serious emotional disturbance, specific learning disability, speech or language impairment, traumatic brain injury, visual impairment, and other health impairments—and that adapts curriculum, materials, or instruction for students served.

state revenues—Includes both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

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

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

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

Title I program—This federal program provides financial assistance through SEAs to LEAs and schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards. Funds are currently allocated based primarily on census poverty estimates and the state per pupil expenditure from the National Public Education Financial Survey (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 providing formal preparation for semiskilled, skilled, technical, or professional occupations for high school-age students who have opted to develop or expand their employment opportunities, often in lieu of preparing for college entry.

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