



REVENUES AND SPENDING OF MICHIGAN'S URBAN, SUBURBAN, TOWN AND RURAL SCHOOL DISTRICTS

2004-2010



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Revenues and Spending of Michigan's Urban, Suburban, Town and Rural School Districts

2004-2010

By Michael Van Beek

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Contents

Executive Summary	iv
Introduction.....	1
Definitions and Notes on the Data	2
A Profile of Public School Locales Nationwide	4
A Profile of Michigan Public School Locales	6
School District Revenue in Michigan by Source and Locale	7
Local Revenue	7
State Revenue	9
Federal Revenue.....	11
Total Revenue	12
School Operating Expenditures in Michigan by Type and Locale	14
Total Operating Expenditures	14
Instruction	16
Student Support Services	18
Instructional Staff Support Services	20
General Administration	22
School Administration.....	24
Operations and Maintenance	26
Student Transportation	28
Other Support Services	30
All Support Services	32
Food Services.....	34
Conclusion and General Observations on the Data.....	36
Appendix A	39
Appendix B	41
Appendix C	54
About the Author.....	72
Acknowledgments	72

Executive Summary

In the passionate debates over providing equal educational opportunity for all children, it's frequently argued that large financial inequities create challenges for many public schools, particularly those in lower-income urban areas. This study compares the revenues and operating expenditures of Michigan's urban, suburban, town and rural school districts.

The study groups Michigan school districts using locale codes applied to public schools by the National Center for Education Statistics. The four major locale groups — city, suburb, town and rural — are divided into 12 subgroups: city-large, city-midsize, city-small, suburb-large, suburb-midsize, suburb-small, town-fringe, town-distant, town-remote, rural-fringe, rural-distant and rural-remote. The locale groups' and subgroups' financial data from fiscal 2004 to fiscal 2010 are analyzed. School districts' revenues are divided into local, state and federal sources, while operating expenditures are divided into 10 categories, including instruction, general administration and student support services.

The study's findings provide a new and unique perspective on Michigan's school districts. For instance, the data show that on average, the districts comprising the city locale group received the largest total revenues per pupil and logged the largest operating expenditures per pupil from fiscal 2004 to fiscal 2010. In fiscal 2010, the city locale group received \$12,906 per pupil in total revenues — 13 percent more than the next-highest locale group (the suburban) — and spent \$13,115 per pupil on operations — 23 percent more than the next-highest locale group (again the suburban).

The analysis also indicates that the town and rural locale groups, which generally had lower per-pupil operating expenditures than the city and suburban locales, dedicated a slightly larger portion of their operating expenditures to instruction — about 63 percent each in 2010. The suburban and city locale groups devoted about 61 percent and 58 percent of their operational spending to instruction, respectively.

Several similarities among districts also emerged from the data. For example, from fiscal 2004 to fiscal 2010, per-pupil operating expenditures on instruction and food services increased by at least 14 percent and 13 percent, respectively, in all 12 locale subgroups. Additionally, in 2010, the four major locale groups dedicated a similar portion of their operational spending to school administration expenditures, ranging from 5.4 percent in the city locale group to 6.1 percent in the town.

This study does not attempt to deduce reasons for the differences between districts or determine the “appropriate” or “adequate” levels of district revenues and spending. Nor does it discuss the performance of districts on such measures as student achievement, parental satisfaction or school safety. Thus, this study does not provide specific policy recommendations. The data and findings should prove interesting to state officials, education researchers, education reporters, school officials and others interested in Michigan public school finance.

Introduction

A common complaint about public school funding is that large financial gaps exist between school districts. These charges are partly rooted in historical fact: For most of the 20th century, the majority of America's school revenues came from local property taxes. In many states, including Michigan, large disparities between districts' local property values and methods of assessing taxes led to substantial funding variations between urban, rural and suburban districts. With the growth of the suburbs, particularly in the latter half of the century, suburban districts could often raise more local revenue per pupil than rural and urban districts.

The view that large disparities exist between urban, rural and suburban school districts was most notably popularized by the work of author Jonathon Kozol, who primarily blamed a lack of resources for the struggles of urban schools. In his book "Savage Inequalities: Children in America's Schools," Kozol argues that unfair tax distribution systems led to enormous educational inequalities between urban and suburban districts.¹ His work has been required reading in education and social science schools in American universities for years, and it is heavily cited in popular literature.²

Even before Kozol's book was published, many state governments had begun a process of centralizing school funding by increasing the use of state taxes in financing public schools. This increased reliance on state taxes provided a means for reducing the school district funding disparities that had arisen because of differences in districts' ability to generate local property tax revenues.³ Michigan's Proposal A, passed by the state's voters in 1994, was a notable example of the shift toward increased state funding and equalization of school district revenues.

Additionally, the federal government's role in funding local school districts has grown dramatically over the past two decades. Federal revenue per student more than doubled in inflation-adjusted terms from 1988 to 2007.⁴ A significant component of this federal money involves supplemental funding for children from low-income families, and this funding has tended to direct additional revenue to inner-city and rural school districts.

The following report compares the revenue streams and spending patterns of urban, suburban, town and rural school districts in Michigan. The analysis is meant to provide context for public education spending discussions; it is not meant to provide answers about the "correct" levels of spending and revenue.

The findings should be of interest to school officials, education researchers, education reporters and state residents monitoring the funding of the state's public education system. The results should also provide a helpful perspective to state officials whenever they discuss changes to Michigan's school funding model or to regulations of school district expenditures.

1 Jonathon Kozol, *Savage Inequalities: Children in America's Schools* (New York: Harper Perennial, 1992).

2 Marcus A. Winters, "Savage Exaggerations," *Education Next* 6, no. 2 (2006): 71-72 <http://educationnext.org/savage-exaggerations/> (accessed Feb. 18, 2011).

3 James Guthrie and Arthur Peng, "The Phony Funding Crisis," *Education Next* 10, no. 1 (2010) <http://educationnext.org/the-phony-funding-crisis/> (accessed Oct. 7, 2010).

4 "Table 172: Revenues for Public Elementary and Secondary Schools, by Source of Funds: Selected Years, 1919-20 through 2006-07," in *Digest of Education Statistics* (Washington, D.C.: National Center for Education Statistics, 2009), http://nces.ed.gov/programs/digest/d09/tables/dt09_172.asp (accessed Feb. 23, 2011).

Definitions and Notes on the Data

This study analyzes financial data from fiscal 2004 through fiscal 2010 from the National Public Education Financial Survey, which is conducted annually by the federal government's National Center for Education Statistics. The NCES receives the raw NPEFS data on Michigan school districts from the Michigan Department of Education. Neither the MDE nor the NCES makes district-level NPEFS data available online, but the data have been provided to Mackinac Center analysts by the MDE, and the figures are now part of the Mackinac Center's publicly available Web database (see <http://www.mackinac.org/depts/epi/fiscal.aspx>).

Data from the NPEFS are used by the U.S. Department of Education to allocate federal funds to local school districts for a number of programs, such as those created under the federal Elementary and Secondary Education Act of 1965.* The NPEFS is an excellent resource for a comparative analysis, since it "provides the official revenue and expenditure statistics for public elementary and secondary education in the United States."⁵

To categorize school districts by location, the author used locale codes developed by the U.S. Census Bureau and assigned by the NCES to determine a district's geographic status.⁶ There are 12 categories: city-large, city-midsize, city-small, suburb-large, suburb-midsize, suburb-small, town-fringe, town-distant, town-remote, rural-fringe, rural-distant and rural-remote. This study analyzes data from these 12 categories and data from four combined categories: city, suburb, town and rural.[†] These four categories will be referred to as the four major "locale groups," while the constituent categories will be referred to as the 12 "locale subgroups."

These locale designations are dynamic, not static. In other words, a particular district's designation can shift from year to year, and each locale — city, rural, etc. — will typically include a different set of districts each year. The data in this study reflect this fact with the exception of one year. The NCES locale codes for 2010 have not been released as of this writing, even though the 2010 fiscal data are available. In order to include this financial data, this study assigns a district its 2009 locale code in 2010. (See Appendix C for a list of districts' locale codes.)

The current methodology for assigning locales was developed by the U.S. Census Bureau in 2005.⁷ The NCES adapted this approach for schools and school districts and applied it retroactively to school data, beginning with the 2003-2004 school year.⁸ Thus, the data provided throughout this study begin with that earliest year and conclude with the 2009-2010 school year, the most recent year for which such data are available.[‡]

In general, this study adopts the convention of referring to a school year, which spans parts of two calendar years, by the latter of the two years. This convention

* The federal No Child Left Behind Act of 2001 reauthorized the Elementary and Secondary Education Act of 1965.

† See Appendix A for more details about these NCES categories.

‡ The NCES did assign locale codes to school districts prior to 2004, but it used the Census Bureau's earlier methodology for doing so. Hence, data for previous years exists, but the pre- and post-2004 locale assignments are not consistent with each other.

5 Frank Johnson, "Comparison of the NPEFS and the F-33 Surveys: Should NCES Replace the NPEFS with State-Aggregated F-33 Data," (National Center for Education Statistics, 2008), 1, <http://www.reginfo.gov/public/do/DownloadDocument?documentID=136944&version=0> (accessed Feb. 21, 2011).

6 Tai Phan and Mark Glander, "Documentation to the NCES Common Core of Data Local Education Agency Locale Code File: School Year 2005-06" (National Center for Education Statistics, 2007), <http://nces.ed.gov/ccd/pdf/al051agen.pdf> (accessed Feb. 22, 2011).

7 Ibid., 1.

8 "Common Core of Data (CCD): Local Education Agency (School District) Locale Code Files," (National Center for Education Statistics, 2010), Common Core of Data, <http://nces.ed.gov/ccd/CCDLocaleCodeDistrict.asp> (accessed May 17, 2011).

corresponds to the standard fiscal year typically used by schools: For example, the 2009-2010 school year is usually referred to in school finance as fiscal 2010.

In the discussions below, district locale groups' revenues and expenditures are frequently compared using per-pupil figures. These per-pupil calculations use NCES average daily attendance figures to represent pupil counts. These NCES daily attendance data for Michigan are supplied by state government, and by law, Michigan defines its average daily attendance as 92 percent of total pupil membership, which is based on the state's two annual count days.* Also note that a locale group's per-pupil revenues and expenditures are calculated by dividing the locale group's total revenues and expenditures by its total average daily attendance; the figures do not represent an average of the individual districts' per-pupil revenues and expenditures.

The dollar figures in this study are nominal; they are not adjusted for inflation. The purpose of this study is not to compare school district revenues and expenditures with price increases over time, but rather to compare different locale groups to each other using financial data. As noted earlier, this study does not attempt to determine what expenditures or revenues are "justified" or "appropriate."[†]

One final note: The districts discussed in this study are conventional local school districts; both intermediate school districts and public charter schools are omitted. Intermediate school districts generally provide support services to local districts, particularly for special and vocational education services. The ISDs' revenues, spending and activities are therefore significantly different from those of conventional local school districts.

Charter schools, which are considered individual school districts under Michigan law,[‡] are omitted for a somewhat similar reason. Charter schools' revenue and expenditures differ substantially from those of conventional school districts, and these differences could confuse the analysis. For instance, Michigan's charter schools, unlike Michigan's conventional school districts, do not have the taxing authority to raise revenue through local millage elections. Compared to conventional districts, charter schools must therefore commit a larger portion of the revenue they receive from state government to spending on facilities and other capital assets.

Using the NPEFS data to compare charter schools is also challenging, since charter schools may report financial data differently. Some charter schools hire private "educational management organizations"⁹ to supervise their day-to-day activities. Since many charter schools report expenditures related to EMOs in a lump-sum "purchased services" category, the charter schools' reporting of expenditures in NCES categories is less uniform, and comparing data for specific types of expenditures among charter schools is difficult.

* MCL 388.1603(1). For more information on Michigan's "count days," see Ryan S. Olson and Michael D. LaFaive, *A Michigan School Money Primer: For Policymakers, School Officials, Media and Residents* (Midland, MI: Mackinac Center for Public Policy, 2007), 53-55. Because the Michigan Department of Education uses district total membership figures when it calculates per-pupil spending and revenues, the per-pupil figures the department publishes will be lower than those published by the NCES and provided in this study.

† Inflation adjustments that accommodate differences in locales are not necessarily straightforward. Transportation and food prices, to name two examples, can vary substantially depending on location and population density.

‡ Known legally as "public school academies," charter schools operate under a contract authorized by public universities, local school districts, intermediate school districts or community colleges. They receive state funding for operations and must comply with state regulations. Charter schools may not charge tuition or deny a student admission if space is available. MCL § 380.501 et seq.

⁹ For more information, see: "Education Management Organizations: Managing Competition," (Mackinac Center for Public Policy, 1999), <http://www.mackinac.org/2140> (accessed Feb. 21, 2011).

A Profile of Public School Locales Nationwide

The NCES provides aggregated data on public school attendance and expenditures by locale for the entire nation through the 2008-2009 and 2007-2008 school years, respectively.* Nationally, 64 percent of all students in the 2008-2009 school year attended a public school located in a city or suburb. About 35 percent of students attend suburban schools — more than any other major locale group. About 29 percent of all public school students nationwide attend schools in a large suburb — that is, schools outside a principal city, but within an urbanized area of 250,000 people or more (see Graphic 1).¹⁰

Graphic 1: Percentage of Public Schools and Enrollments by Locale Subgroup, United States, Fiscal 2009¹¹

Locale	Schools	Enrollment
City: Large	13.1	15.1
City: Midsize	5.9	6.4
City: Small	7.1	7.6
City: All	26.1	29.1
Suburb: Large	22.8	29.4
Suburb: Midsize	2.8	3.2
Suburb: Small	1.9	2.1
Suburb: All	27.5	34.7
Town: Fringe	4.3	4.3
Town: Distant	5.7	4.7
Town: Remote	4.4	3.2
Town: All	14.4	12.2
Rural: Fringe	12.8	14.1
Rural: Distant	11.9	7.2
Rural: Remote	7.3	2.4
Rural: All	32.0	23.7

Source: *Digest of Education Statistics*, National Center for Education Statistics

Nationally, in the 2007-2008 school year, the city and suburban school districts spent an average of more than \$10,000 per student on operating expenditures — \$10,321 and \$10,249, respectively. Meanwhile, the town and rural locale groups spent more than \$9,000 per pupil on operating expenditures — \$9,235 and \$9,415, respectively. The largest disparity in per-pupil operating expenditures in 2008 among the four locale groups was between the city and town locale groups, with the city school districts spending 12 percent more on average than the town school districts. The average per-pupil operating expenditure for the entire country in 2008 was \$9,992.¹²

* “Table 93: Public Elementary and Secondary Students, Schools, Pupil/Teacher Ratios, and Finances, by Type of Locale: 2007-08 and 2008-09,” in *Digest of Education Statistics* (Washington, D.C.: National Center for Education Statistics, 2010), http://nces.ed.gov/programs/digest/d10/tables/dt10_093.asp (accessed May 17, 2011). These data include charter schools.

10 “Table 93: Public Elementary and Secondary Students, Schools, Pupil/Teacher Ratios, and Finances, by Type of Locale: 2007-08 and 2008-09,” in *Digest of Education Statistics* (Washington, D.C.: National Center for Education Statistics, 2010), http://nces.ed.gov/programs/digest/d10/tables/dt10_093.asp (accessed May 17, 2011).

11 Ibid.

12 Author’s calculations based on “Table 93: Public Elementary and Secondary Students, Schools, Pupil/Teacher Ratios, and Finances, by Type of Locale: 2007-08 and 2008-09,” in *Digest of Education Statistics* (Washington, D.C.: National Center for Education Statistics, 2010), http://nces.ed.gov/programs/digest/d10/tables/dt10_093.asp (accessed May 17, 2011).

Among the 12 locale subgroups, the large city subgroup spent the most per student on operating expenditures in 2008: \$10,894 (see Graphic 2). Large suburban and remote rural subgroups also spent more than \$10,000 per pupil that year. The remote town subgroup spent the least of the 12 — \$9,108 per pupil, or 16 percent less than the large city subgroup.

There are other marked differences among locale subgroups, even within the same major locale category. For instance, the large suburban subgroup spent 12 percent more per pupil than the small suburban, and the remote rural subgroup spent 16 percent more per pupil than the fringe rural subgroup and 14 percent more per pupil than the distant rural subgroup.

Graphic 2: Operating Expenditures per Pupil by Locale Subgroup, United States, Fiscal 2008¹³

Locale	Per-Pupil Operating Expenditures
City: Large	\$10,894
City: Midsize	\$9,561
City: Small	\$9,825
City: All	\$10,321
Suburb: Large	\$10,391
Suburb: Midsize	\$9,608
Suburb: Small	\$9,246
Suburb: All	\$10,249
Town: Fringe	\$9,364
Town: Distant	\$9,155
Town: Remote	\$9,108
Town: All	\$9,235
Rural: Fringe	\$9,200
Rural: Distant	\$9,401
Rural: Remote	\$10,703
Rural: All	\$9,415

Source: *Digest of Education Statistics, National Center for Education Statistics*

¹³ Author's calculations based on "Table 93: Public Elementary and Secondary Students, Schools, Pupil/Teacher Ratios, and Finances, by Type of Locale: 2007-08 and 2008-09," in *Digest of Education Statistics* (Washington, D.C.: National Center for Education Statistics, 2010), http://nces.ed.gov/programs/digest/d10/tables/dt10_093.asp (accessed May 17, 2011).

A Profile of Michigan Public School Locales

The locale breakdown of districts, schools and students in Michigan differs in some ways from the rest of the United States. As with the nation as a whole, most students in Michigan go to suburban schools, and of those suburban students, most attend schools in large suburban areas (see Graphic 3). But in contrast to the nation as a whole, Michigan's rural schools enroll the second-largest group of students in the state, with city schools enrolling the third-largest. Reflecting national figures, the fewest students were located in town schools.

A smaller proportion of students in Michigan than in the rest of the country attend city schools. About 29 percent of students around the country are educated in city schools, but in Michigan, less than one-quarter are. The most striking difference in locale composition between Michigan and the nation pertains to large cities. Nationally, about 15 percent of students attend public schools in large cities, but in Michigan, only about 6 percent do. In fact, these students attend the only Michigan school district — the Detroit Public Schools — that meets the NCES definition of a large city district.

Graphic 3: Number of Districts, Number of Schools and School Enrollment by Locale Subgroup, Michigan, Fiscal 2009¹⁴

Locale Code	Districts	Percentage	Schools	Percentage	School Enrollment	Percentage
City: Large	1	0.2	197	5.6	94,497	6.2
City: Midsize	8	1.4	212	6.1	81,108	5.4
City: Small	27	4.9	365	10.4	171,593	11.3
City: All	36	6.5	774	22.1	347,198	22.9
Suburb: Large	105	19.0	955	27.3	495,160	32.7
Suburb: Midsize	16	2.9	117	3.3	57,196	3.8
Suburb: Small	13	2.4	108	3.1	51,930	3.4
Suburb: All	134	24.3	1,180	33.8	604,286	39.9
Town: Fringe	43	7.8	226	6.5	96,106	6.4
Town: Distant	23	4.2	125	3.6	47,689	3.2
Town: Remote	32	5.8	139	4.0	51,965	3.4
Town: All	98	17.8	490	14.0	195,760	12.9
Rural: Fringe	68	12.3	418	12.0	184,552	12.2
Rural: Distant	144	26.1	462	13.2	141,299	9.3
Rural: Remote	72	13.0	171	4.9	40,267	2.7
Rural: All	284	51.4	1,051	30.1	366,118	24.2

Source: Public Elementary/Secondary School Universe Survey, 2008-2009, National Center for Education Statistics

14 "Public Elementary/Secondary School Universe Survey, 2008-2009" (National Center for Education Statistics, 2009), <http://nces.ed.gov/ccd/bat/> (accessed Feb. 23, 2011); "Local Education Universe Survey, 2008-2009" (National Center for Education Statistics, 2009), <http://nces.ed.gov/ccd/bat/> (accessed Feb. 23, 2011).

School District Revenue in Michigan by Source and Locale

To compare district finances by locale group in Michigan, district revenue is subtotaled into three categories: local, state and federal. These revenues are compared through annual per-pupil averages using NCES average daily attendance figures. Total school district revenues per pupil are also discussed below.

Note that in Michigan, certain revenues, such as those from sinking fund millages, can be used only for various forms of capital spending — the construction and refurbishing of school buildings, the development of technology infrastructure and so forth. These revenues are included in the figures below, as are revenues more commonly used for operating purposes, such as teachers' salaries, administration and transportation.

The only substantial revenues excluded from the discussion below are those received by schools from the sale of bonds.* These revenues are, however, accounted for anyway, since the revenue from debt-service millages, which are used to pay back bondholders, are included in the local revenues and total revenues reviewed below.

Local Revenue

Even though state government began shouldering a large portion of school funding after voters passed Proposal A in 1994, districts in Michigan still receive thousands of dollars per pupil from locally raised and distributed revenues. Major sources of this local revenue include nonhomestead property taxes (limited to 18 mills), primarily used for operating expenses; local property taxes for sinking funds and debt-service payments, exclusively used for capital expenses; and in certain districts, "hold-harmless" millages, primarily used for operating purposes.^{†, ‡}

* Also excluded are "[a]ccrued interest realized from the sale of bonds ... when permitted by state law" and "amounts available from the sale of school property or compensation for the loss of fixed assets." "Ed Form 2447," (National Center for Education Statistics, 2006), I-6, <http://nces.ed.gov/ccd/pdf/stfis061aform.pdf> (accessed March 2, 2011).

† NCES provides a list of revenues that should be reported as local in the NPEFS. "Ed Form 2447," (National Center for Education Statistics, 2006), I-4, I-5, <http://nces.ed.gov/ccd/pdf/stfis061aform.pdf> (accessed March 2, 2011). Not all of the revenues included there may apply in Michigan.

‡ For a detailed discussion of these taxes, see Olson and LaFaive, *A Michigan School Money Primer: For Policymakers, School Officials, Media and Residents* (Midland, MI: Mackinac Center for Public Policy, 2007), 23-31. The state's 6 mill property tax, known as the "state education tax," is not included under local revenues. Michael Van Beek, phone interview with Glenda Rader, assistant director, Michigan Department of Education, May 20, 2011.

From 2004 to 2010, Michigan school districts' local revenue per pupil increased on average in each of the four major locales (see Graphic 4). City districts on average received about 35 percent more from local sources in 2010 than in 2004, while town and rural districts realized per-pupil local funding increases of 32 percent on average. In 2004, suburban districts on average received the most local revenue per pupil, but by 2008, city districts on average surpassed them and in 2010 received \$3,771 per pupil — \$187 more than suburban districts.

Local revenue for Detroit Public Schools (the only district in the large city subgroup) increased by 67 percent over this seven-year period, by far the largest of any of the 12 locale subgroups.* However, DPS received the least (\$2,555) of the subgroups in per-pupil local revenue in 2010, just as it had in 2004 (\$1,531). The midsize suburban subgroup, which had the highest per-pupil local revenue (\$3,765) in 2004, was the only locale subgroup where this funding decreased from 2004 to 2010, falling by 3 percent.†

Overall, differences in per-pupil local revenue between the four major locales decreased from 2004 to 2010. In 2004, the per-pupil local funding gap between the highest and lowest groups — suburban and rural, respectively — was \$696; by 2010, the local funding gap between the highest and lowest groups — city and rural, respectively — was \$480 per pupil.‡

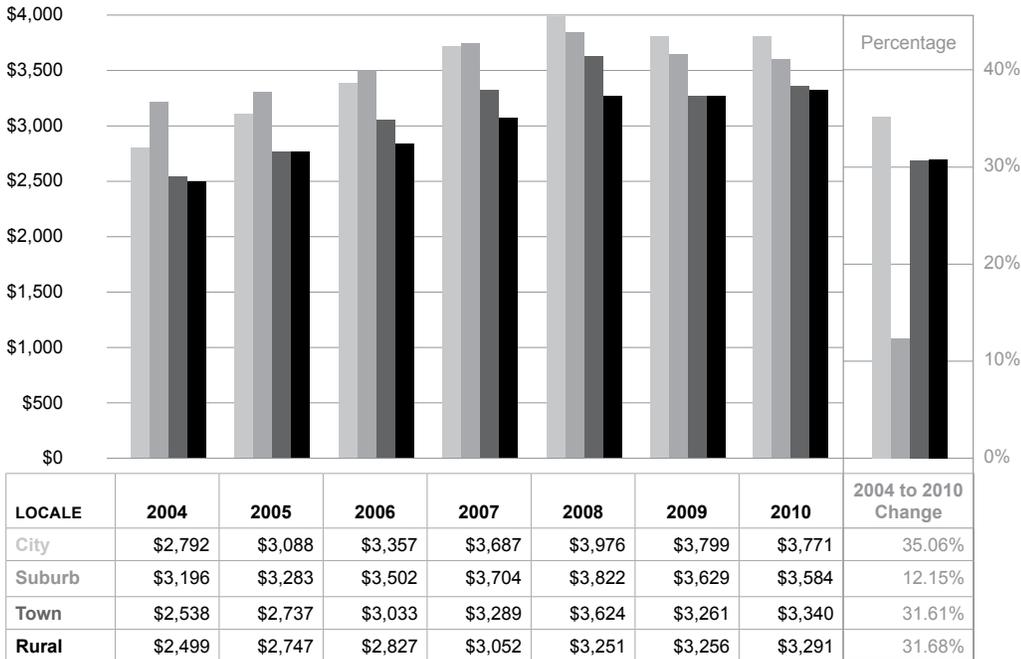
Interestingly, these findings “reverse” when the 12 subgroups are considered. The remote rural subgroup received the most per-pupil local funding (\$5,036) in 2010, and DPS, the large city school district, the least (\$2,555). Moreover, the local funding gap between highest and lowest subgroups actually increased from \$2,234 per pupil in 2004 to \$2,481 per pupil in 2010.

* See Appendix B, Graphic 30. This increase is partly due to DPS' having lost a significant number of students, yet still receiving local property tax revenues that are not tied to enrollment.

† See Appendix B, Graphic 30.

‡ Due to rounding, the 2004 difference of \$696 dollars differs slightly from the figure that would be calculated from Graphic 3.

Graphic 4: School District Revenue per Pupil From Local Sources by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

State Revenue

The per-pupil state revenue considered here is not equivalent to Michigan’s frequently discussed “state foundation allowance.” Only part of the state foundation allowance is composed of state revenues; the remainder of the allowance is composed of local revenues.¹⁵ The local revenues that are part of the foundation allowance were included in the figures provided in the previous section, while the state revenues that comprise the remainder of the foundation allowance are included in the figures presented below. Also included are state education grants and other state revenue that is provided independent of the foundation allowance. State revenues are raised primarily through the state sales tax, use tax, income tax and 6 mill property tax.*

* Olson and LaFaive, A Michigan School Money Primer: For Policymakers, School Officials, Media and Residents (Midland, MI: Mackinac Center for Public Policy, 2007), 37-40, 45. Numerous other state taxes are also included.

¹⁵ Olson and LaFaive, A Michigan School Money Primer: For Policymakers, School Officials, Media and Residents (Midland, MI: Mackinac Center for Public Policy, 2007), 55-78.

Unlike per-pupil local funding, state funding per student from 2004 to 2010 did not change much for any locale group (see Graphic 5). The suburban group received more per-pupil state funding in 2010 than in 2004, an increase from \$6,767 to \$6,943, or about 3 percent. City, towns and rural locale groups all experienced slight declines. Remote town and remote rural subgroups experienced the largest percentage decrease in state funding per pupil among the 12 subgroups from 2004 to 2010. Per-pupil money from the state dropped by 9 percent for remote town subgroups and 11 percent for remote rural subgroups.*

* See Appendix B, Graphic 31.

As noted above, Michigan's foundation allowance is comprised of both state and local tax revenue. The foundation allowance is designed so that a relative decline in the local revenue generated for a particular district's foundation allowance corresponds to a relative increase in the state revenue provided for that district's foundation allowance. Inversely, a relative increase in the local-source revenue for a district's foundation allowance corresponds to a relative decline in the state-source revenue for the district's foundation allowance.

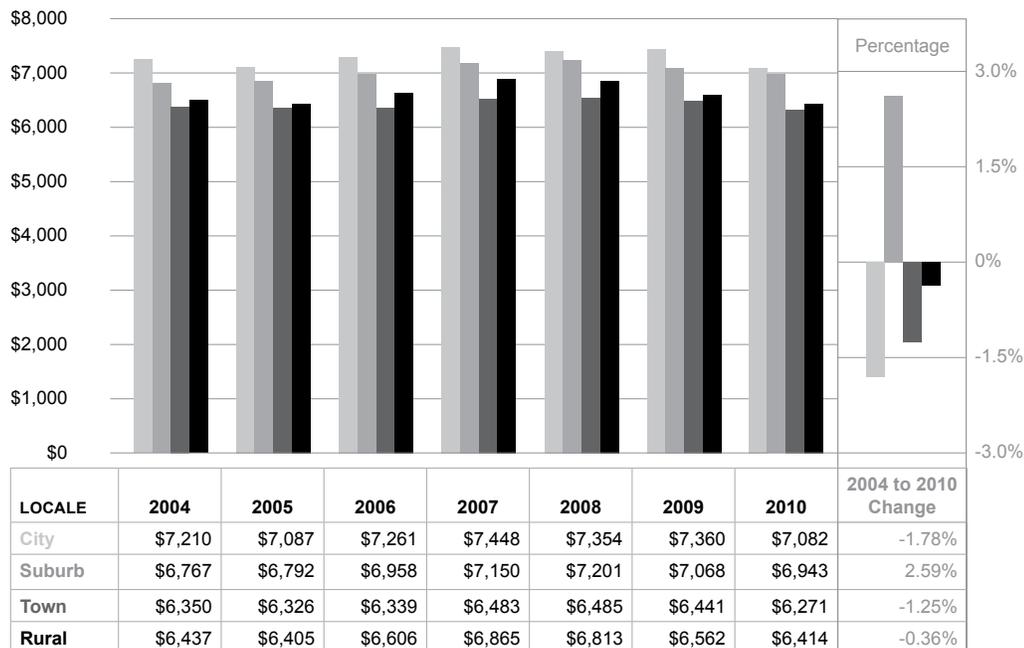
Since large portions of a district's total local revenue (discussed in the previous section) and total state revenue (discussed here) are dedicated to a district's foundation allowance, relative increases in a district's overall local revenue will tend to correspond to relative decreases in the district's overall state revenue. For instance, the remote rural subgroup saw its per-pupil local funding increase by 54 percent from 2004 to 2010 (the second highest of the 12 subgroups, behind DPS), but also had the largest per-pupil state revenue decline (11 percent) over that time.†

† See Appendix B, Graphic 31 and Graphic 30.

Among the four major locale groups, the city locale group received the most state revenue per pupil in 2010 (\$7,082). Among the 12 subgroups in 2010, DPS received the most state revenue per pupil (\$8,056), and the remote town subgroup received the least (\$5,114).‡

‡ See Appendix B, Graphic 31.

Graphic 5: School District Revenue per Pupil From State Sources by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Federal Revenue

All four school district locale groups received significantly more money from the federal government in 2010 than they did in 2004 (see Graphic 6). On average, suburban, town and rural districts saw their per-pupil federal revenue double. In city districts, federal funds grew by 71 percent on average. Among the 12 subgroups, per-pupil federal revenue increases ranged from 58 percent (the small city subgroup) to 192 percent (the fringe town subgroup).¹⁶ These considerable increases were largely due to the American Reinvestment and Recovery Act, which distributed an unprecedented amount of federal money to school districts around the country starting in 2009.¹⁶

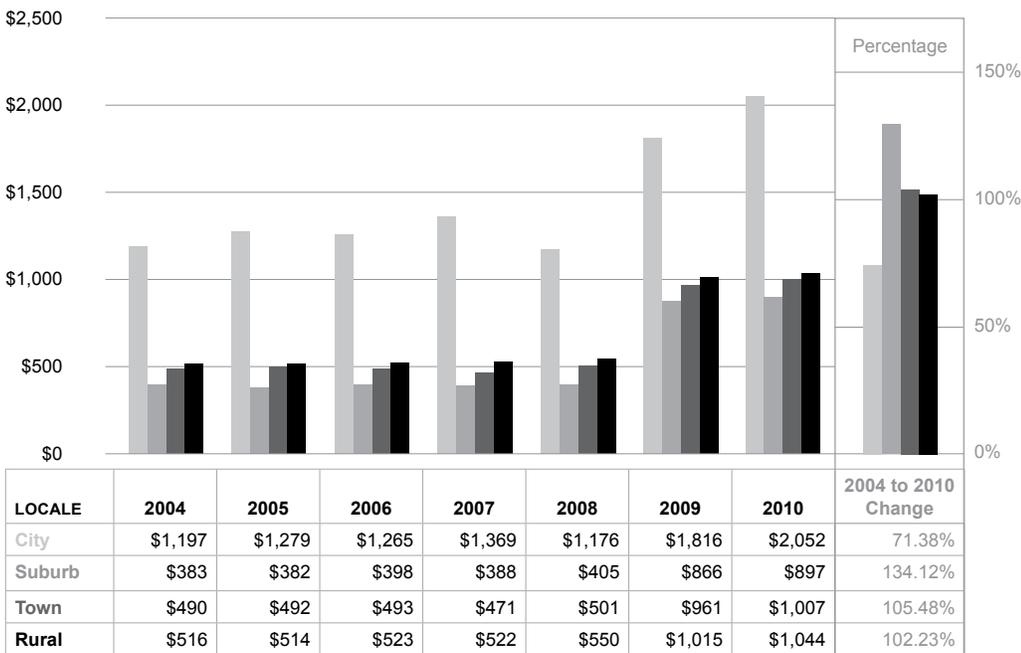
* See Appendix B, Graphic 32.

¹⁶ Lorie A. Shane, “Jobs-and-Reform Mostly Jobs-and-Jobs,” (Michigan Education Report, 2010), <http://www.educationreport.org/pubs/mer/article.aspx?id=11944> (accessed March 31, 2011).

From 2004 to 2008, per-pupil federal revenue grew modestly, though it increased more quickly in suburban and rural locale groups than in the town locale group, while the city locale group actually saw a slight decline. Through this period, though, the city locale group still averaged about twice as much federal revenue per pupil as any other. Since many federal revenues are apportioned based on the enrollment of low-income students, it is not surprising that city and rural locale groups were the largest and second-largest recipients, respectively, of federal funding per pupil.

It is also interesting to note DPS' unique position among the 12 locale subgroups: It is the only subgroup that has generally received more per-pupil federal revenue than it has per-pupil local revenue. DPS' per-pupil federal revenue exceeded its per-pupil local revenue in six of the seven years from 2004 to 2010 (the exception is 2008).*

Graphic 6: School District Revenue per Pupil From Federal Sources by Locale Subgroup, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Total Revenue

The NPEFS' total revenues include not just local, state and federal revenue, but also revenue that school districts receive from "intermediate" sources.¹⁷ Intermediate per-pupil revenues for Michigan school districts are very small compared to the other three revenue sources and have little impact on overall levels of school funding, so they were not discussed above.† They are included in the total revenue figures presented here, however.

Not surprisingly, since the city locale group in 2010 received more local, state and federal revenue per pupil than the suburban, town and rural groups did, the city

* See Appendix B, Graphic 30 and Graphic 32. Detroit does not appear to be the only Michigan school district where per-pupil federal revenue exceeded per-pupil local revenue; Flint, Marion, Pickford and Beecher school districts may also have received more federal funds than local funds per pupil in 2010. See "2009-10 Bulletin 1014," (Michigan Department of Education, 2011), http://www.michigan.gov/documents/mde/b101410_349994_7.pdf (accessed May 23, 2011).

† Intermediate revenues can include income from noneducational entities, such as casinos, libraries and units of local government. "Michigan Public School Accounting Manual (Appendix - Definition of Account Codes)," (Michigan Department of Education, 2010), 18, http://www.michigan.gov/documents/appendix_33974_7.pdf (accessed May 23, 2011).

17 "Ed Form 2447," (National Center for Education Statistics, 2006), I-5, I-6, <http://nces.ed.gov/ccd/pdf/stfis061aform.pdf> (accessed March 2, 2011).

locale group received the most total revenue per student: \$12,906 (see Graphic 7). This amount was 21 percent and 20 percent more than the town and rural locales, respectively. These two locale groups had the lowest total revenues per pupil in 2010.

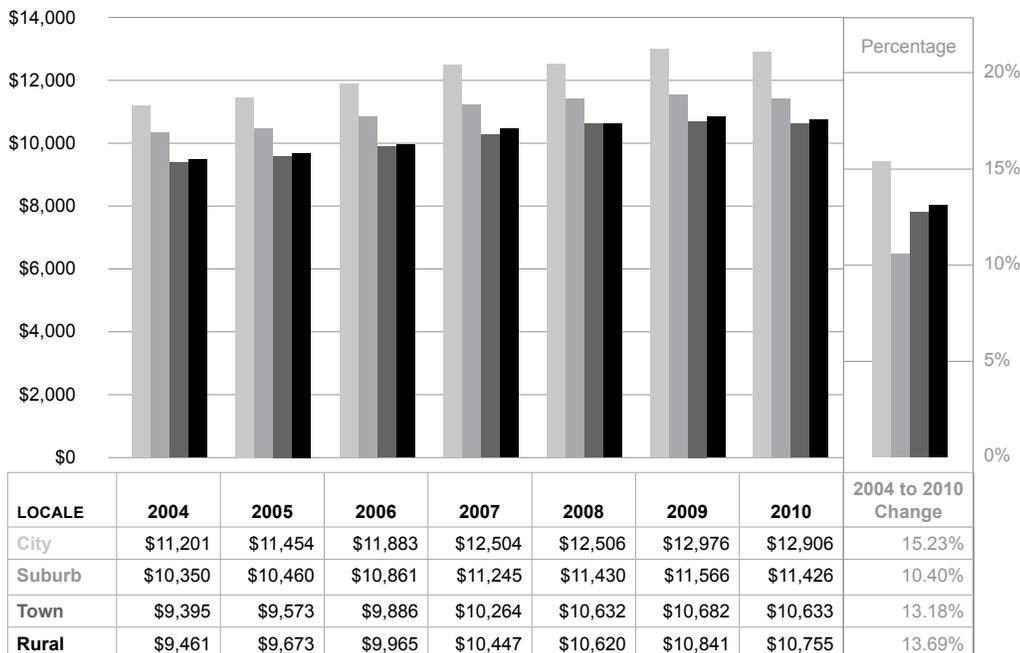
Per-pupil total revenue for the city locale group also increased more quickly than that for the other three locale groups, growing by 15 percent from 2004 to 2010. This was largely due to a 25 percent increase in per-pupil total revenue for DPS, however; the other two city locale subgroups — midsize city and small city — increased by 13 percent, slightly less than the rural group (14 percent) and about the same as the town group (13 percent). The suburban locale group had the smallest growth over this period, with total per-pupil revenues increasing by 10 percent.

Among the 12 locale subgroups in 2010, DPS received the largest amount of total revenue per student: \$14,407.* In fact, the midsize and small city subgroups ranked second and third by this measure. Next highest was the remote rural subgroup, taking in \$11,770 per pupil. The small suburban subgroup had the lowest total per-pupil revenues in 2010: \$10,486.

* See Appendix B, Graphic 33.

From 2004 to 2010, per-pupil total revenues grew fastest in DPS (25 percent, as noted above), followed by the remote rural subgroup (18 percent). Total per-pupil revenues were least in the small suburban subgroup in 2010. All of the locale subgroups received at least 10 percent more per pupil in total revenues from 2004 to 2010, except for the midsize suburban subgroup, where total revenues per pupil grew by only 3 percent.

Graphic 7: School District Total Revenue per Pupil From All Sources by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

School Operating Expenditures in Michigan by Type and Locale

NCES data were employed to compare district per-pupil operating expenditures by locale in Michigan. NCES refers to operating expenditures as “current expenditures,” which it defines as “[f]unds 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.”*

In the discussion below, total per-pupil operating expenditures are discussed first. Per-pupil operating expenditures are then divided into 10 categories used in the NPEFS: instruction, student support services, instructional staff support services, general administration, school administration, operations and maintenance, student transportation, other support services, all support services (a subtotal of the previous seven categories) and food services. As with the earlier discussion of revenues, per-pupil operational spending in each of these categories is calculated using NCES average daily attendance figures. Operating expenditures in each category will also be analyzed as a percentage of a locale group’s total operating expenditures.†

Readers may note that in some years, total per-pupil operating expenditures for large and midsize city subgroups actually exceeded the subgroups’ total per-pupil revenues. These exceptional instances occur at times when a district is either operating in deficit or spending down money carried over from previous years (i.e., fund balances).¹⁸

Total Operating Expenditures

As noted above, operating expenditures (or current expenditures) are those made by a district to carry on most of its daily activity. They include spending on personnel, materials, equipment, transportation and energy. It should be noted that spending on personnel involves all employee compensation, including wages, employee insurance benefits and employer contributions to employee pension plans.¹⁹

In 2010, the city locale group had an average operating expenditure of \$13,115 per pupil, up nearly \$2,000 per pupil from 2004 (see Graphic 8). Suburban districts generated the next-highest per-pupil operating expenditures on average: \$10,662 in 2010, up about \$1,300 from 2004. Town districts produced the lowest average per-pupil operating expenditures in 2010 — \$9,569, up a little more than \$1,000 from 2004. Thus, in 2010, Michigan city school districts’ average per-pupil operating expenditures significantly exceeded those of any other locale

¹⁸ Michael Van Beek, phone conversation with Glenda Rader, assistant director, Michigan Department of Education, May 20, 2011.

* Eunice P. Ave, Steven D. Honegger, and Frank Johnson, “Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2007-08 (Fiscal Year 2008)” (National Center for Education Statistics, 2010), B-2, <http://nces.ed.gov/ccd/pdf/stfis081agen.pdf> (accessed March 4, 2011). This study will use the term “operating expenditures,” rather than “current expenditures,” the term employed by NCES.

† “Total expenditures,” which include such items as capital spending and debt-service payments in addition to operational expenditures, is available in this NCES data set. Total expenditures are not discussed in this section, however. Capital spending can fluctuate considerably from year to year with, for instance, the renovation of a building or the construction of a new one. Factoring in these uneven expenditures would make cross-year and cross-district comparisons more difficult. (Note that the issue of uneven capital spending does not create the same problem for the earlier discussion of revenues, since the revenues for capital purposes are generally raised in relatively equal annual installments, through debt service or sinking fund millages. In any event, the NPEFS does not segregate revenues restricted to capital purposes from revenues available for general operating purposes.)

¹⁹ Ave, Honegger, and Johnson, “Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2007-08 (Fiscal Year 2008)” (National Center for Education Statistics, 2010), B-2, B-3, <http://nces.ed.gov/ccd/pdf/stfis081agen.pdf> (accessed March 4, 2011).

group — 23 percent more than suburban districts’, 35 percent more than rural districts’ and 37 percent more than town districts’.

DPS led all 12 locale subgroups, logging operating expenditures of about \$15,570 per pupil in 2010. The fringe and distant town subgroups had the lowest operating expenditures, averaging about \$9,500 per pupil in 2010.* Even excluding DPS from the city locale group, city districts on average still spent at least \$1,600 more per pupil than the other three major locale groups in 2010.†

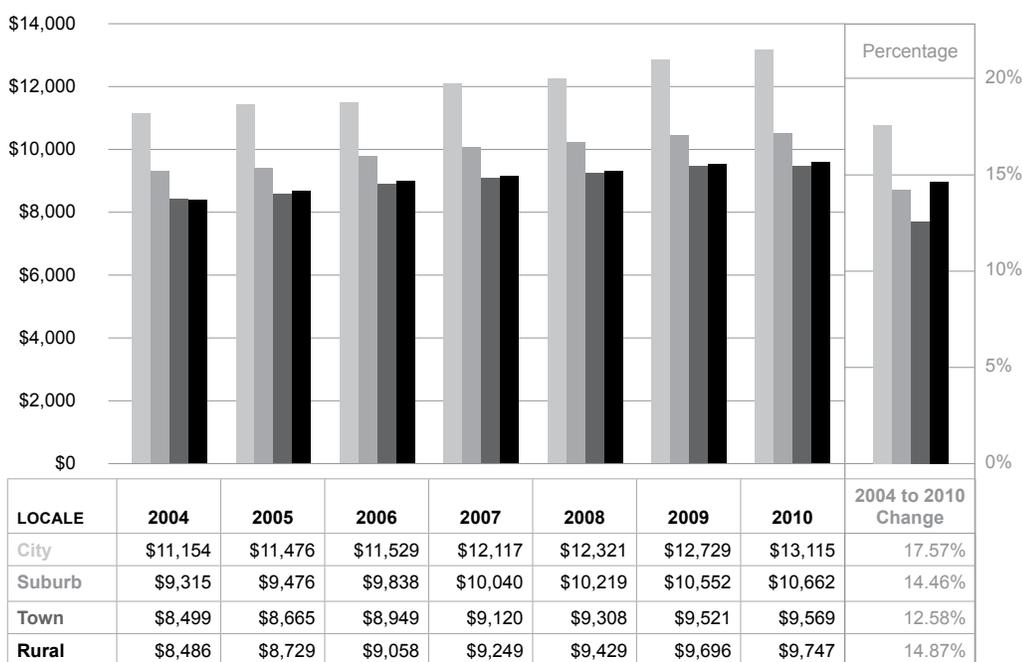
* See Appendix B, Graphic 34.

† See Appendix B, Graphic 34.

Per-pupil operating expenditures in the city locale group also grew more than any other of the four major locale groups, climbing by 18 percent from 2004 to 2010. DPS’ per-pupil operating expenditures increased faster than any of the other subgroups, yielding 30 percent growth. The midsize city, small suburban and remote rural subgroups were next, with between 18 percent and 20 percent growth.‡ Operating expenditures increased by at least 11 percent in each of the 12 subgroups from 2004 to 2010.

‡ See Appendix B, Graphic 34.

Graphic 8: School District Operating Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Instruction

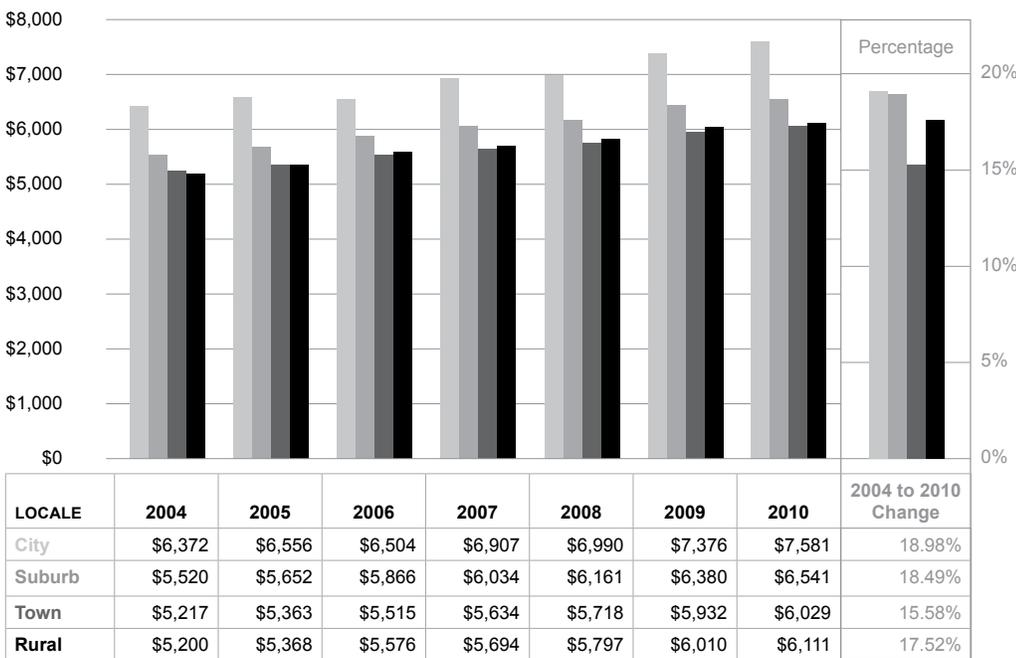
Expenditures for instruction are defined as “activities directly associated with the interaction between teachers and students.”²⁰ These include total instructional employee compensation, textbooks and other supplies, and any other purchased instructional services. Compensation for state-certified regular, special, preschool, vocational, alternative and substitute teachers consumes the vast majority of this expense category.²¹

Since instruction expenditures are typically the largest single portion of a district’s operating budget, and since city school districts had the highest operating expenditures on average, it is not entirely surprising to find that the city locale group spent the most per pupil on instruction from 2004 to 2010 (see Graphic 9). In fact, city school districts had the highest average spending for many of the 10 spending categories discussed in this study.

Instructional spending per pupil grew by at least 15 percent in all four of the locale groups from 2004 to 2010. This per-pupil instructional spending increased the most in DPS, with almost 26 percent growth, while the distant town subgroup had the smallest increase (14 percent) among the 12 subgroups.* The city locale group spent at least \$1,000 more per pupil on instruction expenditures than the other major locales in 2010.

* See Appendix B, Graphic 35.

Graphic 9: School District Instruction Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

20 Ave, Honegger, and Johnson, “Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2007-08 (Fiscal Year 2008)” (National Center for Education Statistics, 2010), B-4, <http://nces.ed.gov/ccd/pdf/stfis081agen.pdf> (accessed March 4, 2011).

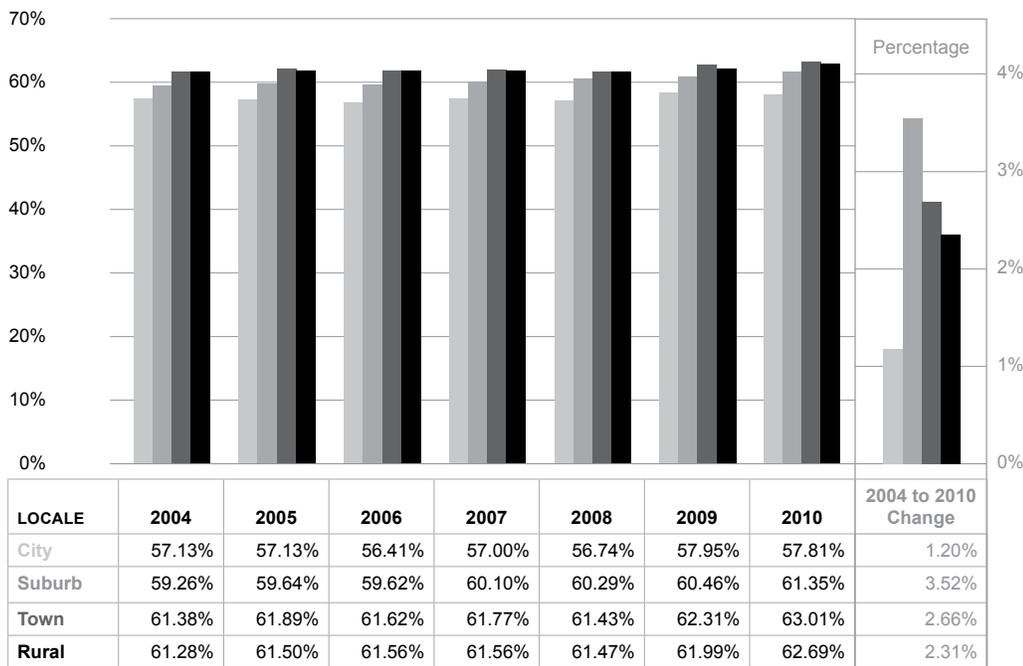
21 “The National Public Education Financial Survey Instruction Booklet” (National Center for Education Statistics, 2007), 48-49, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011).

Even though the city locale group spent more per pupil in absolute terms, it devoted a smaller share of operational spending to instruction. Among the four major locale groups, the town and rural groups allocated the largest share of their operating resources to instruction — about 63 percent in 2010 (see Graphic 10). In 2010, distant town districts allocated the most on average (63.2 percent), and DPS allocated the least (54.8 percent).^{*} From 2004 to 2010, the suburban group produced the largest growth (3.5 percent) in the portion of its operational spending devoted to instruction, and the midsize suburban subgroup led all locale subgroups with a 4 percent increase. Only DPS decreased (3.4 percent) the share of its operating expenditures dedicated to instruction.[†]

^{*} See Appendix B, Graphic 36.

[†] See Appendix B, Graphic 36.

Graphic 10: School District Instruction Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

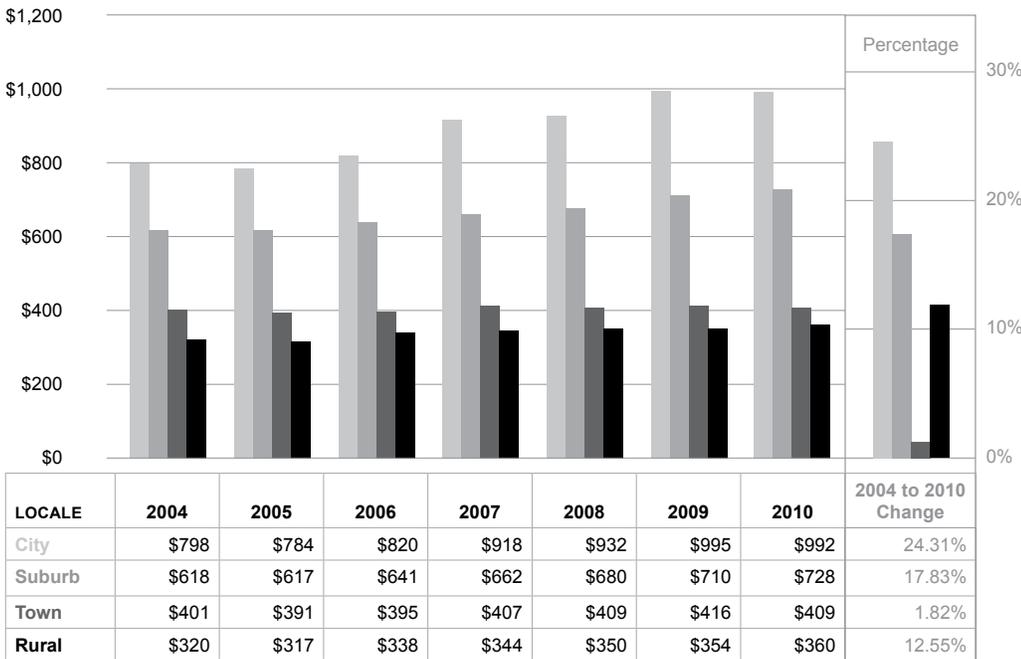
Student Support Services

These expenditures involve functions like health services, guidance counseling, attendance monitoring, social work and psychological services. These would include spending for directly hiring or purchasing the services of doctors, nurses, social workers, psychologists, psychiatrists, guidance counselors, audiologists and other similar noninstructional employees.²² These activities are “designed to improve student attendance, mental and physical health.”²³

Unlike per-pupil spending on instruction, which was relatively similar among locale groups, per-pupil spending on student support services varies significantly. The city locale group’s per-pupil expenditure on student support approached three times that of the rural group in 2010 (see Graphic 11). Among the major groups, the city locale group produced the fastest growth in per-pupil student support expenditures, with an increase of 24 percent from 2004 to 2010. Ten of the 12 subgroups spent more per pupil in 2010 than they did in 2004, with fringe and remote town subgroups decreasing these expenditures by 1 percent and 7 percent, respectively.*

* See Appendix B, Graphic 37.

Graphic 11: School District Student Support Services Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

22 Ave, Honegger, and Johnson, “Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2007-08 (Fiscal Year 2008)” (National Center for Education Statistics, 2010), B-5, B-6, <http://nces.ed.gov/ccd/pdf/stfis081agen.pdf> (accessed March 4, 2011).

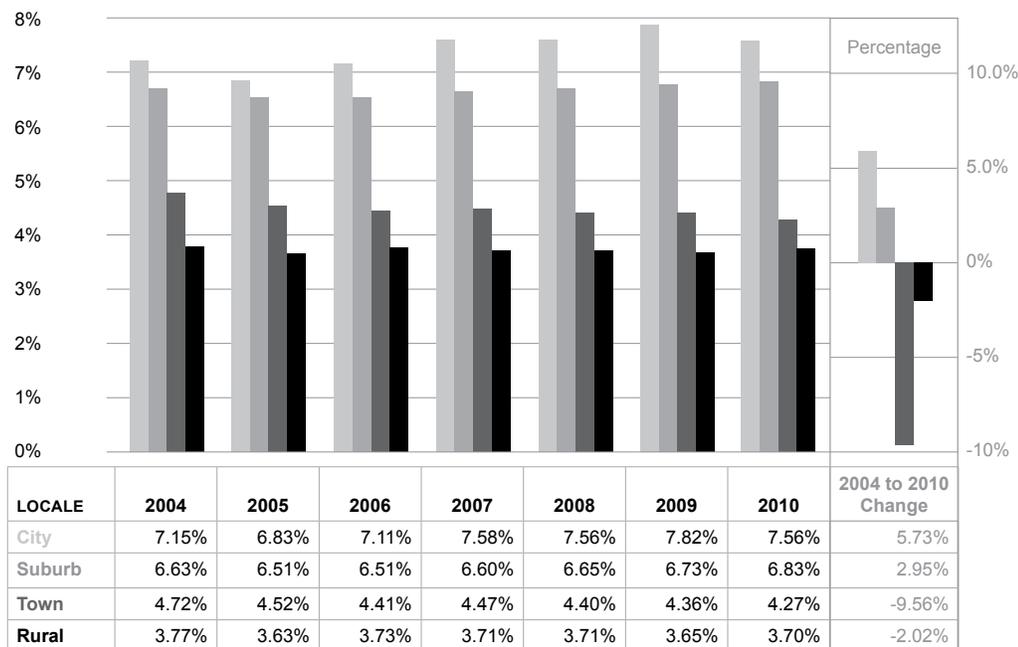
23 “The National Public Education Financial Survey Instruction Booklet,” (National Center for Education Statistics, 2007), 51, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011).

There are also large disparities when comparing student support services spending as a percent of overall operational expenditures. For instance, in 2010, spending on student support services in the city locale group consumed about twice the portion of operating expenditures that it did in the rural group (see Graphic 12). Plus, from 2004 to 2010, this portion grew by 6 percent in the city locale group, but only because DPS' share increased by 24 percent; the midsize and small city subgroups spent smaller shares at the end of the period. In fact, many of the locale subgroups dedicated a smaller portion of their operating expenditures to student support services in 2010 than they did in 2004.* The town locale group saw the largest decrease by this measure, dropping by about 10 percent, with the remote town subgroup decreasing by 17 percent.†

* See Appendix B, Graphic 38.

† See Appendix B, Graphic 38. It is difficult to ascertain what might account for these large differences. Based on the type of service being provided, one might expect to find higher levels of spending for student support services in districts with large proportions of low-income students. This hypothesis does not correspond with the relatively lower levels of spending in rural districts, however.

Graphic 12: School District Student Support Services Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

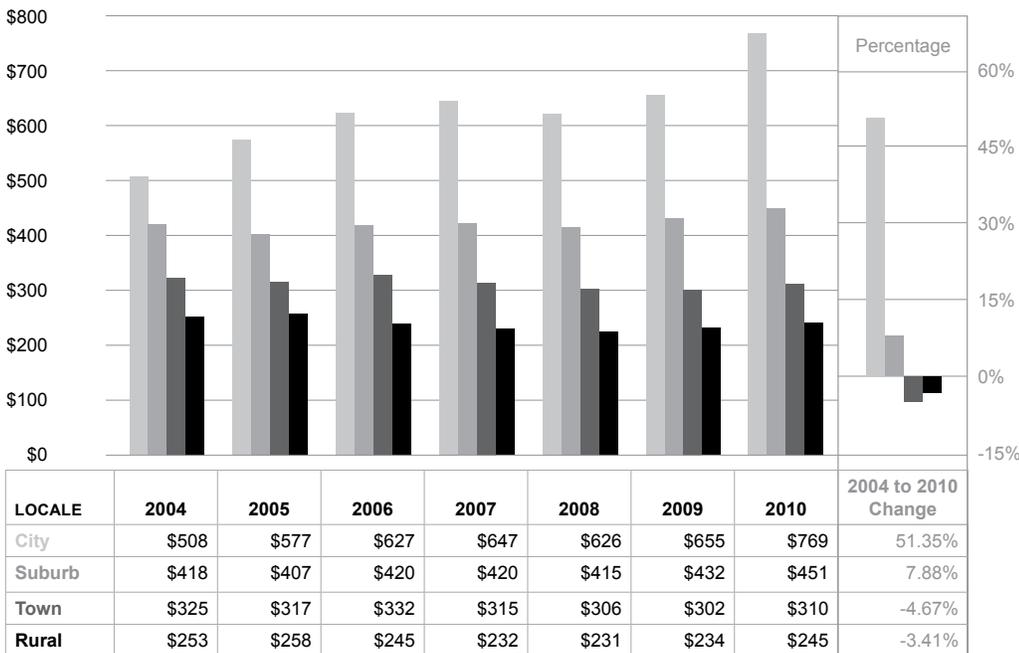
Instructional Staff Support Services

Instructional staff support services include staff training, library staff, curriculum supervision and coordination, and audiovisual and computer-assisted instruction staff. Recorded here are expenditures for labor, purchased services and equipment, operating and supplying libraries, and tuition payments and other professional development for instructional staff.²⁴

Like student support services, instructional staff support services spending differs significantly by locale group. From 2004 to 2010, the city locale group spent the most per pupil each year (\$769 in 2010), and it also increased spending more quickly (51 percent) than any of the other locale groups (see Graphic 13). The city locale group's increase was led by DPS, which in 2010 spent about three times per pupil what it did in 2004 in this category. After DPS, the midsize city and small suburban subgroups generated the largest increases — 27 percent and 33 percent, respectively. Six of the 12 subgroups cut their per-pupil spending on instructional staff support from 2004 to 2010, with the largest decrease (10 percent) occurring in the fringe town subgroup.*

* See Appendix B, Graphic 39.

Graphic 13: School District Instructional Staff Support Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

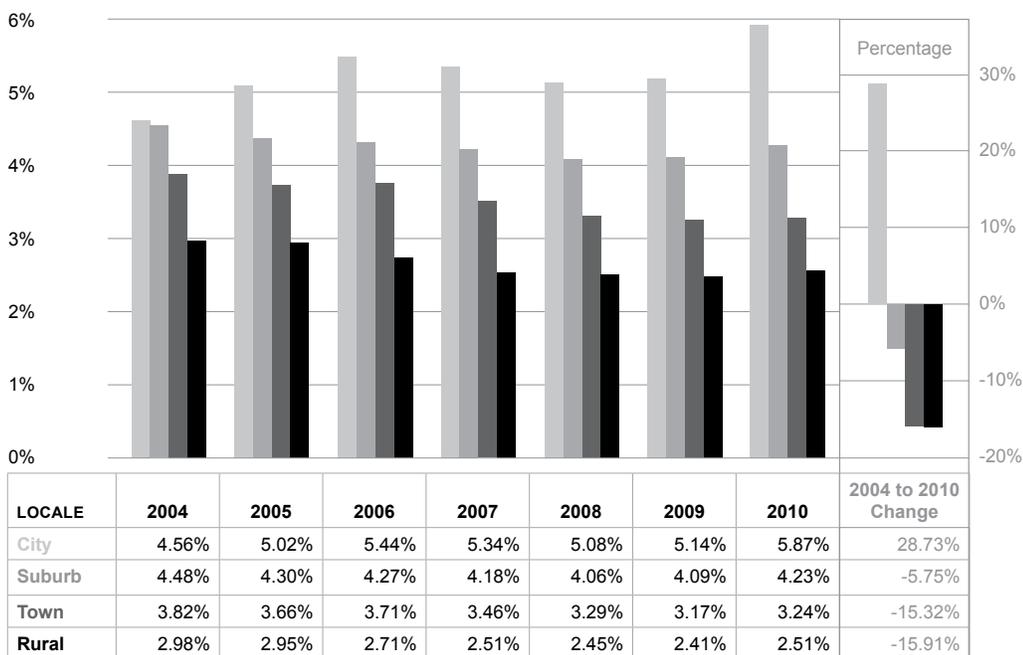
24 “Ed Form 2447,” (National Center for Education Statistics, 2006), I-9, <http://nces.ed.gov/ccd/pdf/stfis061aform.pdf> (accessed March 2, 2011); “The National Public Education Financial Survey Instruction Booklet,” (National Center for Education Statistics, 2007), 52-53, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011).

Of the four locale groups, the city group also spent the largest share of per-pupil operating expenditures on instructional staff support services (nearly 6 percent in 2010), and this amount grew by about 29 percent from 2004 to 2010 (see Graphic 14). In contrast, noncity locale groups reduced this proportion — in some cases significantly. The town and rural groups produced reductions of 15 percent and 16 percent, respectively.

Districts in the remote rural subgroup spent the smallest portion of per-pupil operating expenditures (1.9 percent) on instructional staff support in 2010, and this subgroup decreased this portion by the largest amount (24 percent) between 2004 and 2010. DPS, which led all subgroups in instructional staff support expenditures per pupil in 2010, also spent a larger portion of its per-pupil operating expenditures (6.3 percent) on this category than any of the other subgroups did. Among the 12 subgroups, DPS increased its portion the most: 132 percent.*

* See Appendix B, Graphic 40.

Graphic 14: School District Instructional Staff Support Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



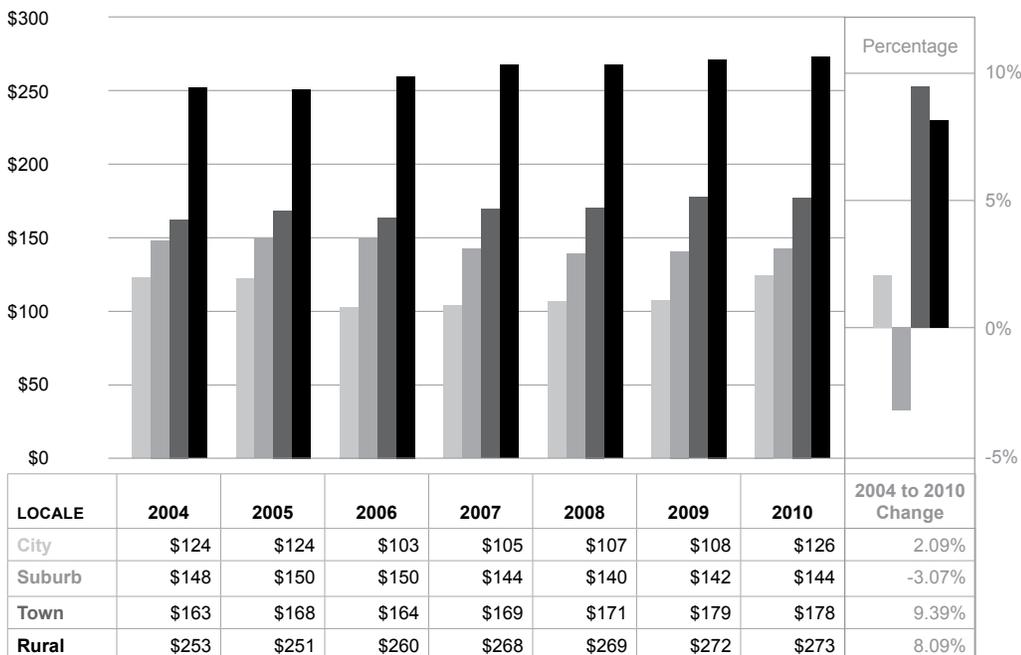
Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

General Administration

This category includes spending for district-level management, such as the expenses associated with boards of education, superintendents and other executive administrators, and community, state and federal relations services. Spending on legal services, union negotiations, elections, tax assessments, public relations and seeking and applying for state and federal grants are accounted for here.²⁵

Per-pupil expenditures for general administration reverses the pattern seen with student support services and instructional staff support services. The rural locale group spent the most per pupil on general administration — about twice that of the city locale group (see Graphic 15). Additionally, per-pupil general administration spending grew for the town (9 percent) and rural groups (8 percent) from 2004 to 2010, while it fell for the suburban group (3 percent) and increased only slightly for the city group (2 percent). In fact, city districts on average spent the least in this area — \$126 per pupil in 2010.

Graphic 15: School District General Administration Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

25 “The National Public Education Financial Survey Instruction Booklet,” (National Center for Education Statistics, 2007), 54, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011).

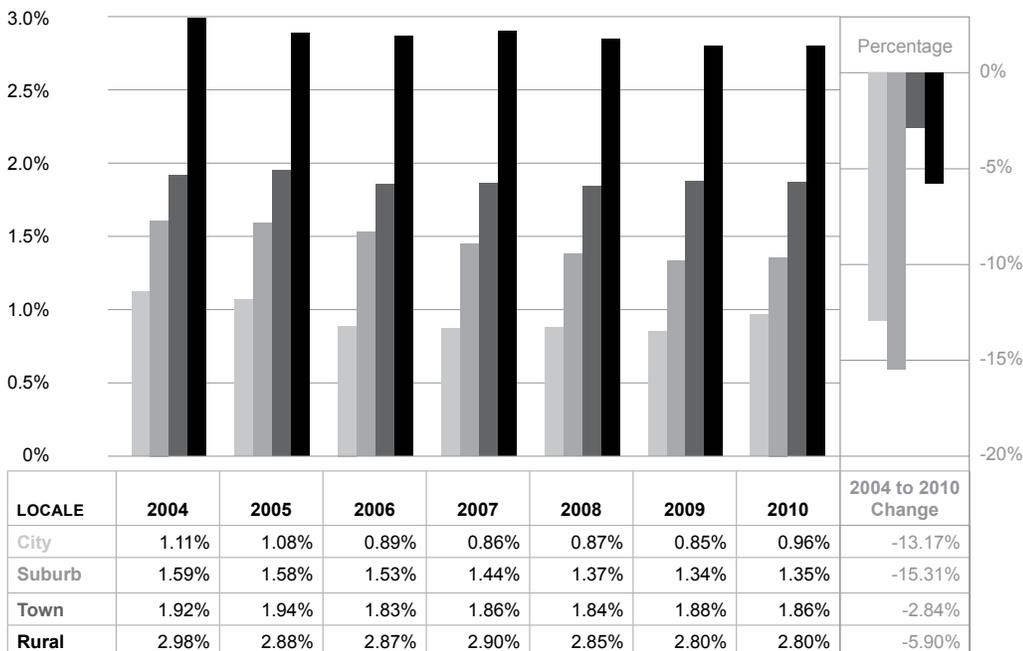
Within the 12 subgroups, the midsize city subgroup reduced per-pupil spending on general administration the most from 2004 to 2010 — expenditures dropped from \$128 to \$102, a 20 percent decline. The midsize city subgroup also spent the least of the subgroups by this measure in 2010. DPS increased general administration spending per pupil by 46 percent from 2004 to 2010, the most of any subgroup. The fringe town and remote rural subgroups also significantly increased this per-pupil spending, by 13 percent and 16 percent, respectively. The remote rural subgroup spent more per pupil (\$402) than any other locale subgroup.*

* See Appendix B, Graphic 41.

General administration makes up a relatively small portion of district operational spending in all locale groups — less than 3 percent for the four major locale types (see Graphic 16). The portion of districts' operating expenditures consumed by general administration decreased for city, suburb, town and rural locale groups from 2004 to 2010. Suburban districts averaged the largest decrease — about 15 percent. Among the subgroups in 2010, the remote rural subgroup devoted the largest portion of operational spending to this category (3.8 percent), while the midsize city subgroup spent the least, at less than 1 percent. Only DPS increased the portion of its operating expenditures dedicated to general administration (12 percent) from 2004 to 2010.†

† See Appendix B, Graphic 42.

Graphic 16: School District General Administration Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

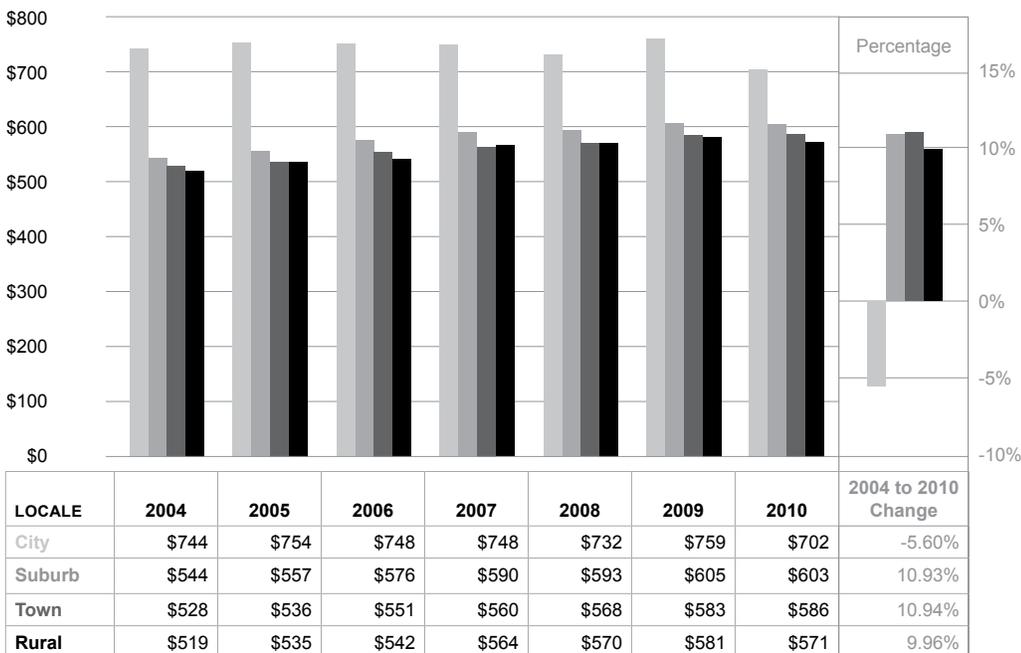
School Administration

School administration expenditures include compensation for school principals, principals' staff, vice principals and academic department chairpersons. School administrators manage the operations of individual schools, as compared to general administrators, who manage districtwide operations. They perform such activities as evaluating staff, maintaining school records, coordinating instruction and assigning duties.²⁶

There is much less difference among districts in school administration spending than in student support services, instructional staff support services and general administration. In 2010, the city locale group spent 23 percent more per pupil than the rural group did — \$702 versus \$571, respectively — but per-pupil spending in the city locale group decreased by 6 percent from 2004 to 2010 (see Graphic 17). Per-pupil school administration expenditures increased in the suburban (11 percent), town (11 percent) and rural groups (10 percent). DPS was the only locale subgroup to reduce such spending over this period, cutting per-pupil expenditures by 28 percent, primarily through a significant reduction from 2009 to 2010. Among the 12 subgroups, the midsize city subgroup increased per-pupil school administration spending the most — 18 percent from 2004 to 2010.*

* See Appendix B, Graphic 43.

Graphic 17: School District School Administration Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

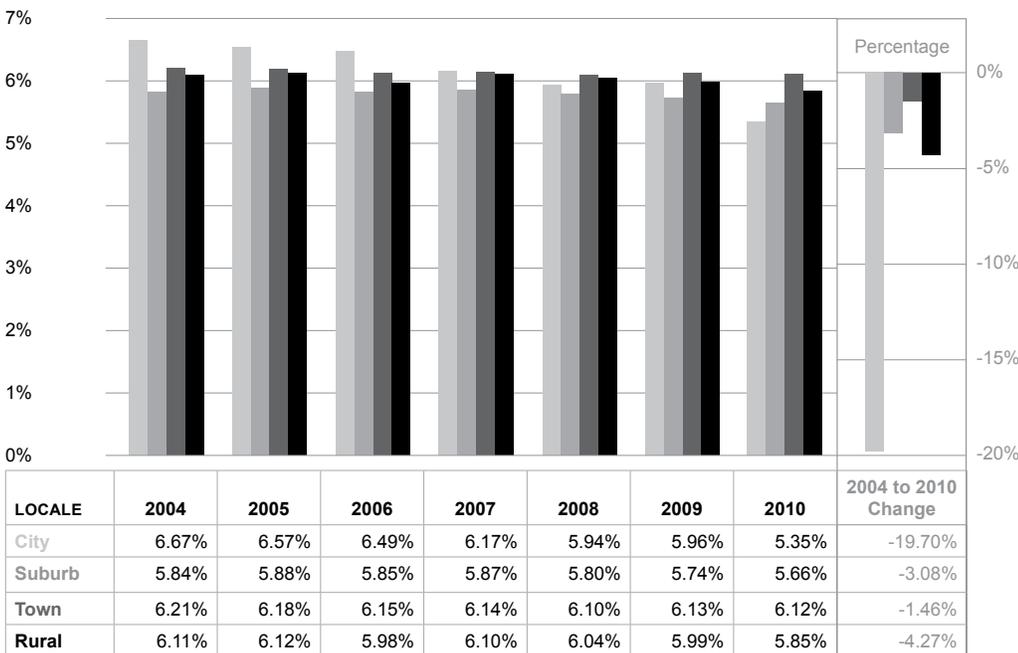
26 “The National Public Education Financial Survey Instruction Booklet,” (National Center for Education Statistics, 2007), 55, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011).

The four major locale groups assigned between 5.4 percent and 6.1 percent of their operational spending to school administration in 2010 — the smallest disparity among any of the spending categories (see Graphic 18). These percentages shrunk for districts in the four major locale groups, with the city locale group generating the largest decline from 2004 to 2010: 20 percent. For every year from 2004 to 2009, the suburban group spent the smallest portion of its operating expenditures on school administration; in 2010, the city locale group spent the smallest portion.

Among the 12 subgroups, only the midsize suburban and remote town subgroups spent a larger portion of their operating expenditures on school administration in 2010 than in 2004, but this was by less than 1 percent. DPS cut this proportion most dramatically (45 percent), followed by the remote rural subgroup (9 percent) and the small suburban subgroup (8 percent).*

* See Appendix B, Graphic 44.

Graphic 18: School District School Administration Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



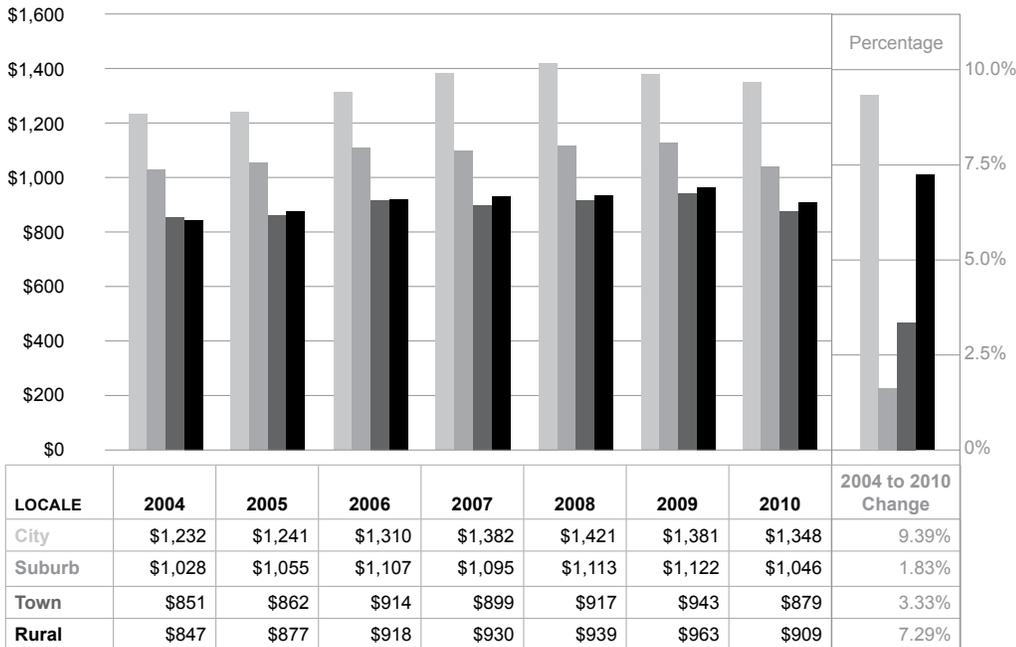
Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Operations and Maintenance

Expenditures under this category include general building operations, such as heating, lighting, ventilation and upkeep of facilities.²⁷ Also included are building security, custodial, grounds maintenance, and vehicles and other maintenance equipment.²⁸ Utility expenses are included here, as are furniture and general supplies like cleaning equipment and paper towels.²⁹

Operations and maintenance expenditures followed the same trend as student support and instructional staff support services: The city and suburban locale groups outspent the town and rural locale groups both in per-pupil terms (see Graphic 19) and as a percent of total operating expenditures per pupil (Graphic 20). In 2010, the city locale group spent about 53 percent more per pupil on operations and maintenance than the town group — \$1,348 versus \$879, respectively — and 48 percent more than the rural group, which spent \$909 per pupil. Per-pupil spending in each of the four major locale groups increased from 2004 to 2010, with the city locale group producing the largest increase (9 percent).

Graphic 19: School District Operations and Maintenance Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

27 “Ed Form 2447,” (National Center for Education Statistics, 2006), 7, <http://nces.ed.gov/ccd/pdf/stfis061aform.pdf> (accessed March 2, 2011).

28 Ave, Honegger, and Johnson, “Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2007-08 (Fiscal Year 2008)” (National Center for Education Statistics, 2010), B-4, <http://nces.ed.gov/ccd/pdf/stfis081agen.pdf> (accessed March 4, 2011).

29 “The National Public Education Financial Survey Instruction Booklet,” (National Center for Education Statistics, 2007), 56-57, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011).

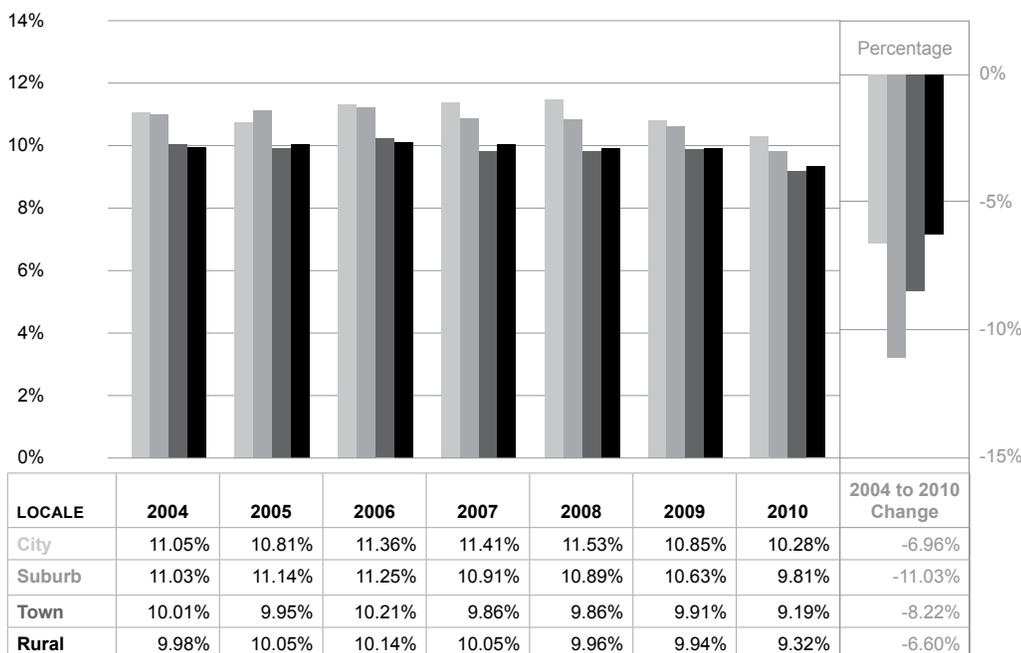
DPS led all locale subgroups with a 32 percent increase in per-pupil operations and maintenance spending, followed by the midsize city and remote rural subgroups at 12 percent and 11 percent, respectively. Districts in remote towns on average cut per-pupil spending on operations and maintenance by 2 percent over this seven-year period.*

* See Appendix B, Graphic 45.

Operations and maintenance spending as a percent of operating expenditures was relatively similar among the four major locale groups (see Graphic 20). In 2010, the town locale group spent the smallest portion at 9.2 percent, and the city locale group spent the largest at 10.3 percent. All four of the locale groups decreased spending by this measure from 2004 to 2010, with the suburban group producing the largest reduction (11 percent). Among the 12 subgroups in 2010, DPS devoted the largest portion of operating expenditures to operations and maintenance (11.5 percent), while the fringe town subgroup dedicated the least (9.1 percent).†

† See Appendix B, Graphic 46.

Graphic 20: School District Operations and Maintenance Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Student Transportation

This includes all expenditures related to transporting students to and from school. Compensation for supervisors, bus drivers, monitors and mechanics fits here, as do expenses for vehicles, fuel and equipment. This category can also include subsidies that schools pay to parents to transport children to and from school.³⁰

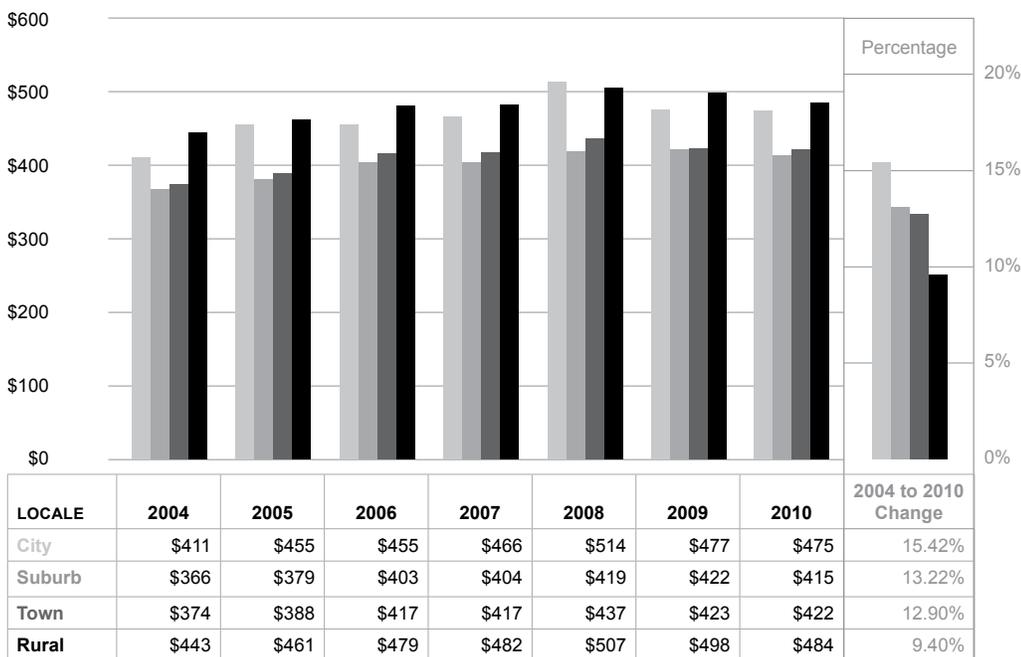
In 2010, as Graphic 21 shows, the rural locale group had the highest per-pupil transportation expenditures (\$484), followed closely by the city locale group (\$475). Per-pupil transportation spending was somewhat lower in both the town and suburban locales — \$422 and \$415, respectively, in 2010.

At \$580 per pupil, the remote rural subgroup spent the most of the 12 subgroups on transportation, but DPS increased this per-pupil spending by the largest amount from 2004 to 2010 (40 percent).^{*} Most of the 12 locale subgroups increased per-pupil transportation spending by more than 10 percent over this period. The fringe rural and fringe town subgroups increased per-pupil transportation expenditures by 5 percent and 2 percent, respectively, and the midsize city subgroup cut these expenditures by about 2 percent.[†]

^{*} See Appendix B, Graphic 47.

[†] See Appendix B, Graphic 47.

Graphic 21: School District Student Transportation Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

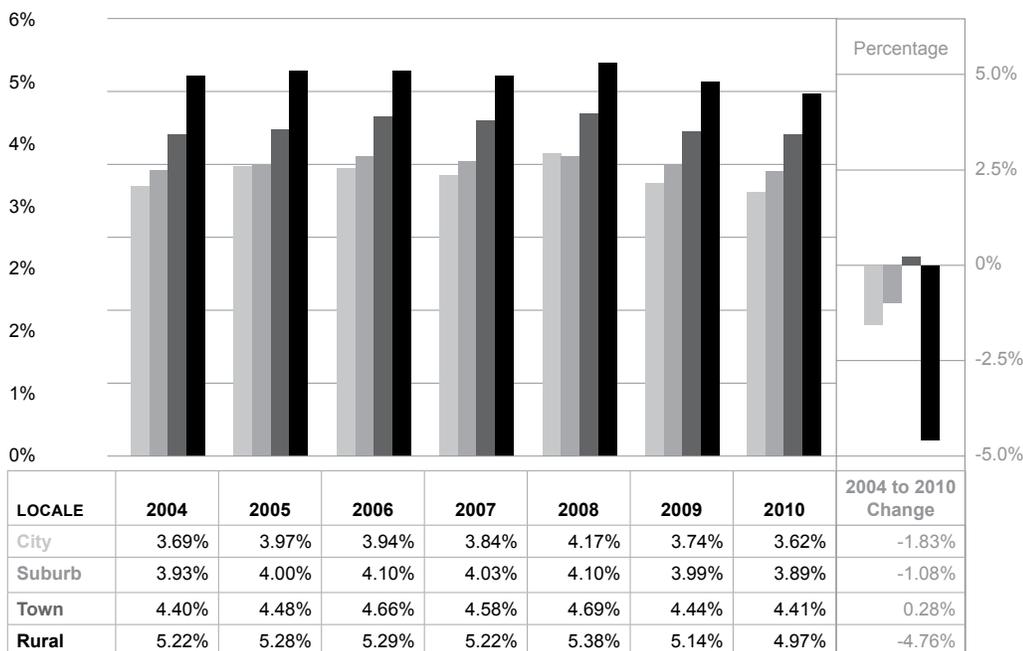
30 “The National Public Education Financial Survey Instruction Booklet,” (National Center for Education Statistics, 2007), 57-58, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011).

In 2010, the rural group devoted a larger part of its operational spending — 5 percent — to student transportation than did districts in the other locale groups (see Graphic 22). In three of the four major locale groups, the proportion of operational expenditures spent on student transportation decreased from 2004 to 2010; the portion in the town group remained essentially the same.

Among the subgroups, the midsize city subgroup decreased this transportation share the most — an 18 percent decline. The remote town subgroup increased the portion of operational expenditures dedicated to transportation by 9 percent between 2004 and 2010, the largest percentage increase of any locale subgroup.*

* See Appendix B, Graphic 48.

Graphic 22: School District Student Transportation Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Other Support Services

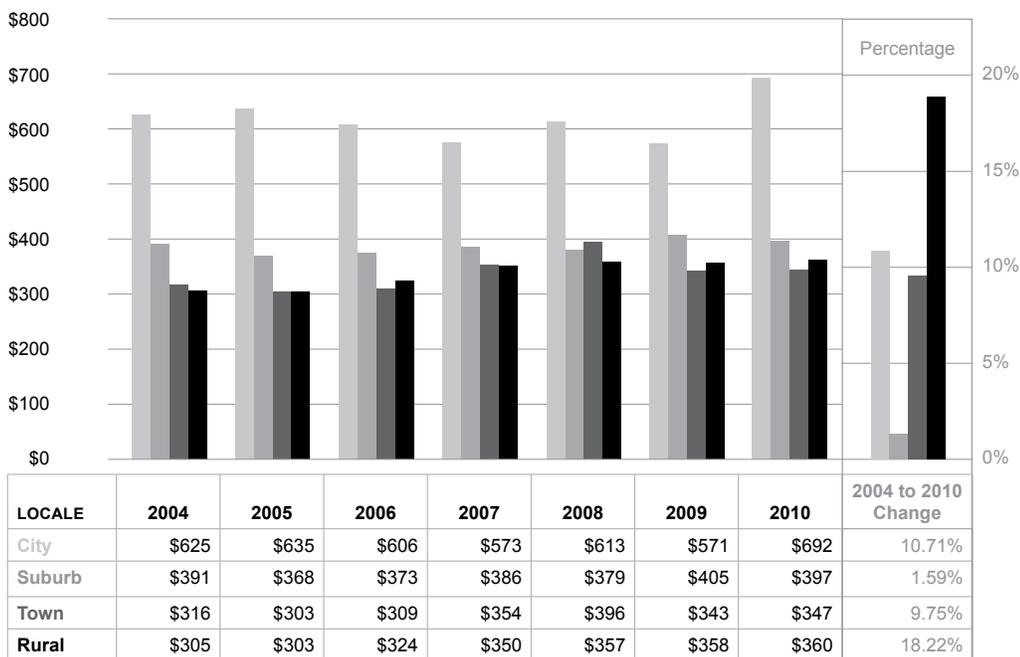
This category captures the expenditures for central financial and business operations, such as disbursements, budgeting, payroll, accounting, data processing, and planning and research of long-term goals. Also accounted for are such human resource functions as staff development, recruitment, evaluation and training.³¹

In 2010, the city locale group spent \$692 per pupil on other support services — 74 percent more than the amount spent in the suburban locale group, which had the second-highest level of such spending (see Graphic 23). The rural locale group, however, produced the largest per-pupil spending increase on other support services from 2004 to 2010: 18 percent. The other three major locale groups also increased spending in this area over this period — by around 10 percent in the city and town locales, and by 2 percent in the suburban locale.

Of the 12 subgroups, the remote rural subgroup and DPS increased per-pupil spending on other support services the most, by 38 and 33 percent, respectively. These expenditures also increased significantly for the midsize city (29 percent), remote town (26 percent) and small suburban (24 percent) subgroups. Large suburban districts cut spending by 1 percent on average, and distant town districts did so by 4 percent on average. After generally declining since 2004, DPS' expenditures in this category rose substantially in 2010, and that year DPS spent at least twice (\$1,250) what any of the other 11 locale subgroups did in per-pupil expenditures on other support services.*

* See Appendix B, Graphic 49.

Graphic 23: School District Other Support Services Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

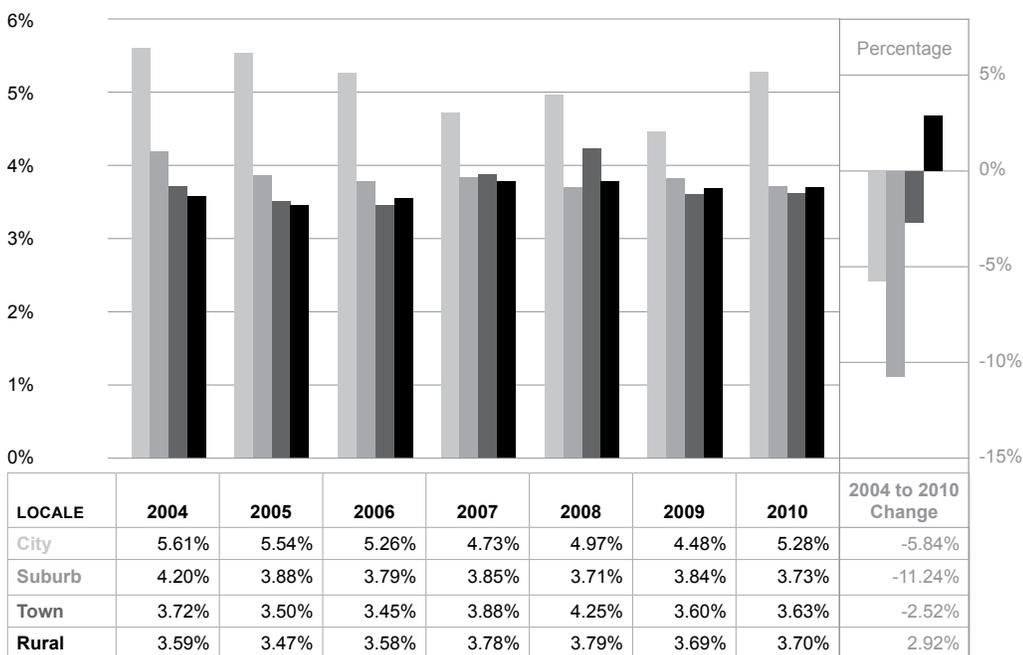
31 “The National Public Education Financial Survey Instruction Booklet,” (National Center for Education Statistics, 2007), 59-60, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011).

These expenditures generally make up a similar portion of operational spending in the various locale groups. For the four main locale groups, as Graphic 24 shows, the portion of operating expenditures dedicated to other support services in 2010 was between 3.6 percent (town) and 5.3 percent (city). Average suburban district spending on other support services as a portion of operating expenditures decreased by about 11 percent from 2004 to 2010. This portion increased only in the rural locale group over this period — about 3 percent.

From 2004 to 2010, the greatest increase in spending on other support services as a portion of operational expenditures occurred in the remote rural subgroup: 15 percent. The distant town subgroup, in contrast, decreased this portion by 15 percent. Among the 12 locale subgroups, DPS spent the largest portion of operating expenditures on other support services in 2010 (8 percent), while the smallest portion was spent by the small suburban subgroup (3.5 percent).*

* See Appendix B, Graphic 50.

Graphic 24: School District Other Support Services Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



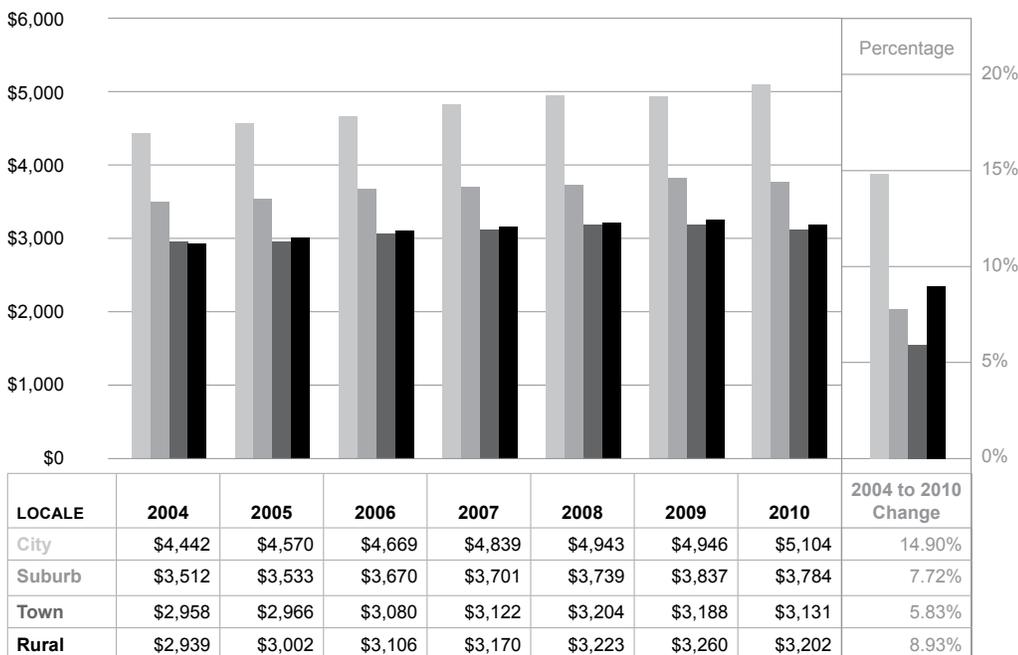
Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

All Support Services

This category is a subtotal of the spending on student support, instructional staff support, general administration, school administration, operations and maintenance, student transportation and the “other support services” discussed in the previous section. This category does not include spending on instruction and food services.

Locale groups’ spending on all support services follows the trend prevalent in many of the individual expenditure categories: In 2010, the city locale group spent the most both in per-pupil terms (see Graphic 25) and as a percent of total operational spending (see Graphic 26). This group spent at least 35 percent more per pupil than any other major locale group in 2010. Per-pupil spending on all support services increased in all four locale groups, however. On average, city districts increased this spending the most (15 percent), followed by rural districts (9 percent).

Graphic 25: School District All Support Services Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

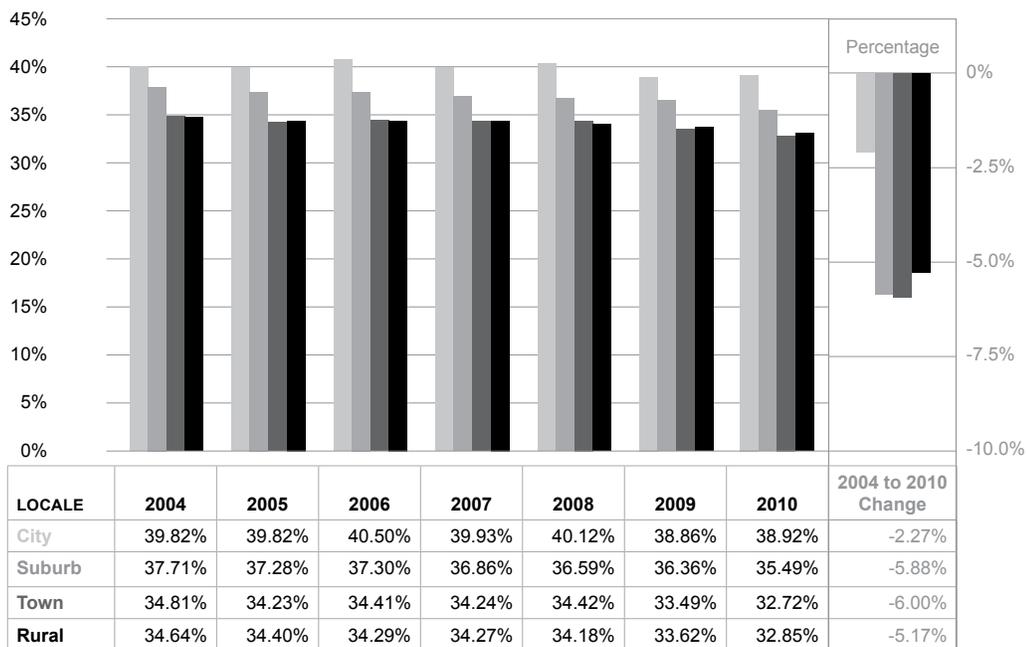
Among the 12 subgroups in 2010, the distant town subgroup spent the least per pupil on support services, at \$3,071, while DPS spent the most, at \$6,571. The midsize suburb, remote town and fringe town subgroups generated the lowest per-pupil spending increases in this category from 2004 to 2010 — 6 percent, 6 percent and 4 percent, respectively. DPS increased spending per pupil on all support services by 36 percent, more than double the percentage increase of any other locale subgroup.*

* See Appendix B, Graphic 51.

The portion of operating expenditures devoted to all support services declined from 2004 to 2010 in all four major locales. The town and suburban locale groups produced the largest decline by this measure, with 6 percent reductions, while the city locale group generated the smallest, a 2 percent decline. Among the 12 subgroups in 2010, the percentage of operational spending dedicated to support services ranged from 32 percent in the remote rural and distant town subgroups to 42 percent in DPS. From 2004 to 2010, the fringe town subgroup reduced the portion of operating expenditures for all support services by 8 percent, the most of any of the locale subgroups.†

† See Appendix B, Graphic 52.

Graphic 26: School District All Support Services Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



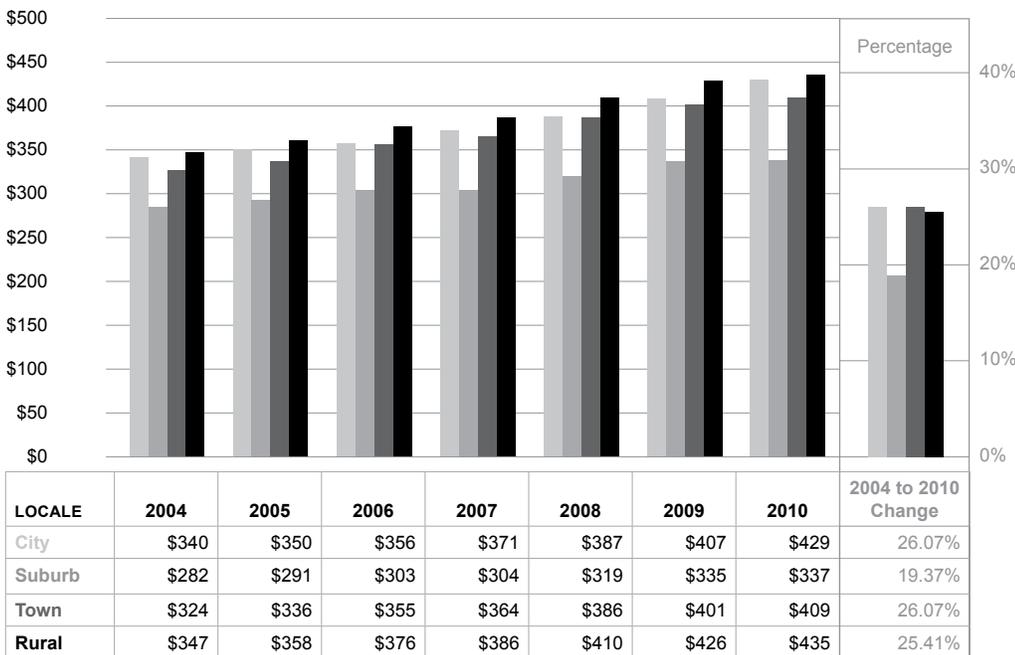
Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Food Services

This category includes operating expenditures for providing food to both students and staff. It includes compensation for cooks, servers, nutritionists, supervisors and other employees responsible for preparing and serving food.³² It also includes equipment expenses and purchased food or food services from third-party providers.³³ Many districts use federal revenues to pay for a substantial portion of their food services, and this spending is included in the food services expenditure category.*

School districts typically budget food services separately from other operating expenditures (including spending on support services), because food services generate revenue from the sale of food items. In keeping with NPEFS practices, this income is not used to adjust the food services expenditures discussed here.[†] Thus, the food services expenditures reported below are gross expenditures.

Graphic 27: School District Food Services Expenditures per Pupil by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

* “The National Public Education Financial Survey Instruction Booklet,” (National Center for Education Statistics, 2007), 61, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011). Some of this federal revenue is targeted to students from low-income families.

† Ibid., 62. Revenues generated from food sales are reported as local revenue in the NPEFS. Michael Van Beek, phone conversation with Glenda Rader, assistant director, Michigan Department of Education, May 23, 2011.

32 “The National Public Education Financial Survey Instruction Booklet,” (National Center for Education Statistics, 2007), 61, <http://www.ped.state.nm.us/div/fin/school.budget/dl08/recFinalReports0607/NPEFSManual.pdf> (accessed March 22, 2011).

33 Ave, Honegger, and Johnson, “Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2007-08 (Fiscal Year 2008)” (National Center for Education Statistics, 2010), B-3, <http://nces.ed.gov/ccd/pdf/stfis081agen.pdf> (accessed March 4, 2011).

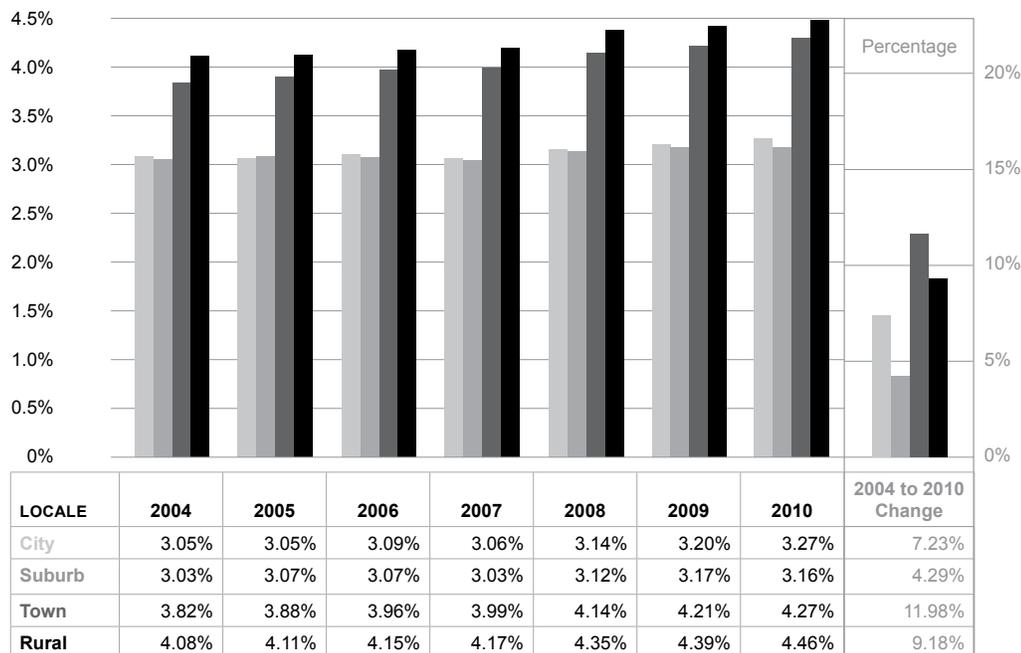
In per-pupil terms in 2010, as Graphic 27 shows, rural districts on average spent the most on food services (\$435), followed by the city locale group (\$429), with the suburban group spending the least (\$337). All four of the major locales produced net increases in per-pupil food services expenditures from 2004 to 2010, ranging from a rise of 19 percent in the suburban locale group to 26 percent in the city and town locale groups. Similarly, during the same period, all 12 of the subgroups produced net increases in per-pupil food services expenditures. Midsize suburban districts on average had the smallest per-pupil spending increase in this category (13 percent), and they also spent the least in 2010 on average (\$324 per pupil).*

* See Appendix B, Graphic 53.

Food services expenditures grew as a portion of operating expenditures in all four major locale groups, with town districts on average increasing this portion the most — 12 percent — from 2004 to 2010 (see Graphic 28). The midsize city subgroup produced the largest increase in this portion of operational spending from 2004 to 2010, with a share growing from 2.9 percent to 3.4 percent, a 15 percent increase. The midsize suburban subgroup's food services spending as a portion of operating expenditures increased by less than 0.5 percent from 2004 to 2010, the smallest of any of the locale subgroups.†

† See Appendix B, Graphic 54.

Graphic 28: School District Food Services Expenditures as a Percent of Operating Expenditures by Locale Group, Michigan, Fiscal Years 2004-2010



Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Conclusion and General Observations on the Data

This review of the finances of Michigan school districts based on locale groups should provide a useful new perspective on district revenues and expenditures. While this Policy Study is not designed to analyze the possible policy consequences of the data related here, a few general observations seem appropriate.

For example, the notion that districts located in cities generally do not have the same fiscal resources as suburban and other districts is not supported by recent data. In per-pupil terms, the city locale group received more revenue and spent more operating money than the suburban, town and rural locale groups. Of course, this fact does not answer the question of whether urban school districts' revenues and expenditures are "too high," "too low" or "just right"; it simply provides a clearer factual basis for that discussion.

This analysis also suggests that smaller districts and districts that spend less per pupil are more likely to devote a larger portion of their operating expenditures to instruction. In 2010, town and rural districts on average dedicated about 63 percent of their operating budgets to instruction, compared to averages of 61 percent for suburban districts and 58 percent for city districts. From 2004 to 2010, the town and rural locale groups also reduced the percentage of their operating expenditures dedicated to general administration, school administration, operations and maintenance, student support services and instructional staff support services.

It is also noteworthy that unlike other operational spending categories, per-pupil instruction and food services expenditures grew substantially in all 12 locale subgroups from 2004 to 2010 — for instruction, by at least 14 percent for each subgroup, and for food services, by at least 13 percent for each subgroup. In other basic operational spending categories, such as general administration or operations and maintenance, one or more of the locale subgroups decreased its per-pupil spending.*

Finally, it should also be remembered that the data above focus exclusively on revenue and expenditures — in other words, money. The data do not involve district performance in such areas as student achievement, school safety, parental satisfaction or employee retention. Hence, the revenue and spending data analyzed here, while valuable in illuminating differences between various locale groups, can do no more than provide perspective on school district operations and performance. They are simply part of the picture — not all of it.

* This statement excludes only the "all support services" category, which subtotals a number of support services expenditures and masks declines in some areas through offsetting increases in others. Two other categories showed nearly universal increases: Per-pupil operating expenditures for school administration and for student transportation increased in 11 of the 12 locale subgroups from 2004 to 2010. The exception for school administration was DPS (-28 percent), while the exception for student transportation was the midsize city subgroup (-2 percent).

Appendix A

The National Center for Education Statistics bases a particular district's locale code on the locale codes assigned to individual schools within each district. To determine a district locale code, NCES applies two rules:

- 1) If 50 percent or more of the district's students attend schools with the same locale code, the district is assigned that particular code;
- 2) if there is not a majority of students attending schools in one locale code, the district's locale code is determined by plurality — that is, the district is assigned whichever school-based locale code contains the largest number of students.*

The “urban-centric” locale code categorizes urban and suburban areas into subgroups based on their size, and categorizes town and rural areas based on their distance from urbanized areas and urban clusters. Distances are determined using straight-line or “Euclidean” distance. Although this methodology “does not account for the presence or absence of road networks that may offer point-to-point drive time estimates,” NCES justifies it by pointing out that it is not affected by transportation infrastructure modifications that could produce “significant fluctuations,” and it “provides data users with a simple and familiar concept that is analytically useful and relatively easy to implement.”†

The verbatim definitions of the 12 different locale codes appear in Graphic 29.

Graphic 29: NCES Locale Code Definitions (Verbatim From Original)‡

Locale Code	Definition
City: Large	Territory inside an urbanized area and inside a principal city with population of 250,000 or more
City: Midsize	Territory inside an urbanized area and inside a principal city with population less than 250,000 and greater than or equal to 100,000
City: Small	Territory inside an urbanized area and inside a principal city with population less than 100,000
Suburb: Large	Territory outside a principal city and inside an urbanized area with population of 250,000 or more
Suburb: Midsize	Territory outside a principal city and inside an urbanized area with population less than 250,000 and greater than or equal to 100,000
Suburb: Small	Territory outside a principal city and inside an urbanized area with population less than 100,000
Town: Fringe	Territory inside an urban cluster that is less than or equal to 10 miles from an urbanized area
Town: Distant	Territory inside an urban cluster that is more than 10 miles and less than or equal to 35 miles from an urbanized area
Town: Remote	Territory inside an urban cluster that is more than 35 miles [from] an urbanized area
Rural: Fringe	Census-defined rural territory that is less than or equal to 5 miles from an urbanized area, as well as rural territory that is less than or equal to 2.5 miles from an urban cluster
Rural: Distant	Census-defined rural territory that is more than 5 miles but less than or equal to 25 miles from an urbanized area, as well as rural territory that is more than 2.5 miles but less than or equal to 10 miles from an urban cluster
Rural: Remote	Census-defined rural territory that is more than 25 miles from an urbanized area and is also more than 10 miles from an urban cluster

Source: National Center for Education Statistics

* Phan and Glander, “Documentation to the NCES Common Core of Data Local Education Agency Locale Code File: School Year 2005-06” (National Center for Education Statistics, 2007), 5, <http://nces.ed.gov/ccd/pdf/al051agen.pdf> (accessed Feb. 22, 2011).

† Ibid., 7-8.

‡ Ibid., 3-4.

NCES uses the following definitions to clarify the terms contained in Graphic 29 (verbatim from original):*

Principal City. Principal cities include the largest place (incorporated or unincorporated) and other relatively large places that serve as the primary population and employment centers within a CBSA. Principal cities replaced the older central city term defined by OMB's 1990 metropolitan area standards, recognizing that many central cities have become much less central (functionally and structurally) within increasingly polynucleated urban areas. Although principal cities are present in both metropolitan and micropolitan statistical areas, CCD City locale classifications are currently limited to principal cities of metropolitan statistical areas only.

Rural. The Census Bureau classifies all population and territory not included in an urbanized area or urban cluster as rural.

Urban (urbanized areas and urban clusters). The Census Bureau defines an urban area as a densely settled core of census block groups and census blocks that meet minimum population density requirements, along with adjacent densely settled surrounding census 10 blocks. When a core area contains a population of 50,000 or more, it is classified as an urbanized area (UA). Core areas with population between 2,500 and 50,000 are classified as urban clusters (UC).

* Phan and Glander, "Documentation to the NCES Common Core of Data Local Education Agency Locale Code File: School Year 2005-06" (National Center for Education Statistics, 2007), 9-10, <http://nces.ed.gov/ccd/pdf/al051agen.pdf> (accessed Feb. 22, 2011).

Appendix B

The tables below provide the financial information for all 12 locale subgroups, the four major locale groups and a separate calculation for all city districts excluding Detroit Public Schools (“City: All (w/o DPS)”). DPS was the single school district in Michigan contained in the large city subgroup in fiscal years 2004-2010. Throughout this period, DPS accounted for about 29 percent of the total enrollment in the city locale group. Since the data for DPS often differed substantially from that of the small and midsize city subgroups, the separate calculation without DPS provides a clearer perspective on the average figures for these two subgroups.

Graphic 30: School District Revenue per Pupil From Local Sources by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$1,531	\$1,630	\$1,886	\$2,234	\$2,691	\$2,805	\$2,555	66.89%
City: Midsize	\$3,147	\$3,484	\$3,690	\$3,989	\$4,335	\$3,980	\$3,972	26.21%
City: Small	\$3,610	\$3,909	\$4,145	\$4,382	\$4,490	\$4,208	\$4,228	17.12%
City: All (w/o DPS)	\$3,420	\$3,766	\$3,995	\$4,254	\$4,441	\$4,135	\$4,145	21.20%
City: All	\$2,792	\$3,088	\$3,357	\$3,687	\$3,976	\$3,799	\$3,771	35.06%
Suburb: Large	\$3,189	\$3,361	\$3,555	\$3,759	\$3,842	\$3,669	\$3,617	13.42%
Suburb: Midsize	\$3,765	\$3,103	\$3,535	\$3,723	\$3,964	\$3,626	\$3,650	-3.06%
Suburb: Small	\$2,666	\$2,782	\$2,956	\$3,146	\$3,450	\$3,254	\$3,203	20.13%
Suburb: All	\$3,196	\$3,283	\$3,502	\$3,704	\$3,822	\$3,629	\$3,584	12.15%
Town: Fringe	\$2,494	\$2,622	\$2,938	\$3,174	\$3,513	\$2,975	\$2,973	19.21%
Town: Distant	\$2,026	\$2,254	\$2,390	\$2,581	\$2,955	\$2,731	\$2,826	39.44%
Town: Remote	\$3,165	\$3,437	\$3,761	\$4,102	\$4,439	\$4,207	\$4,410	39.35%
Town: All	\$2,538	\$2,737	\$3,033	\$3,289	\$3,624	\$3,261	\$3,340	31.61%
Rural: Fringe	\$2,606	\$2,953	\$2,878	\$3,091	\$3,206	\$3,134	\$3,127	20.01%
Rural: Distant	\$2,051	\$2,260	\$2,429	\$2,614	\$2,854	\$2,894	\$2,912	41.94%
Rural: Remote	\$3,267	\$3,368	\$3,726	\$4,089	\$4,668	\$4,792	\$5,036	54.15%
Rural: All	\$2,499	\$2,747	\$2,827	\$3,052	\$3,251	\$3,256	\$3,291	31.68%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 31: School District Revenue per Pupil From State Sources by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$8,132	\$7,981	\$8,282	\$8,695	\$8,472	\$8,542	\$8,056	-0.93%
City: Midsize	\$7,201	\$7,132	\$7,346	\$7,436	\$7,360	\$7,338	\$7,163	-0.53%
City: Small	\$6,439	\$6,438	\$6,559	\$6,735	\$6,756	\$6,782	\$6,601	2.52%
City: All (w/o DPS)	\$6,751	\$6,671	\$6,818	\$6,962	\$6,949	\$6,962	\$6,783	0.47%
City: All	\$7,210	\$7,087	\$7,261	\$7,448	\$7,354	\$7,360	\$7,082	-1.78%
Suburb: Large	\$6,892	\$6,914	\$7,067	\$7,263	\$7,324	\$7,205	\$7,070	2.58%
Suburb: Midsize	\$6,401	\$6,431	\$6,562	\$6,752	\$6,715	\$6,510	\$6,452	0.80%
Suburb: Small	\$6,042	\$6,094	\$6,361	\$6,499	\$6,456	\$6,336	\$6,228	3.09%
Suburb: All	\$6,767	\$6,792	\$6,958	\$7,150	\$7,201	\$7,068	\$6,943	2.59%
Town: Fringe	\$6,595	\$6,633	\$6,680	\$6,874	\$6,963	\$6,909	\$6,749	2.33%
Town: Distant	\$6,671	\$6,656	\$6,816	\$6,964	\$6,845	\$6,790	\$6,670	-0.02%
Town: Remote	\$5,650	\$5,505	\$5,477	\$5,553	\$5,356	\$5,346	\$5,114	-9.48%
Town: All	\$6,350	\$6,326	\$6,339	\$6,483	\$6,485	\$6,441	\$6,271	-1.25%
Rural: Fringe	\$6,490	\$6,421	\$6,770	\$7,149	\$7,031	\$6,756	\$6,661	2.64%
Rural: Distant	\$6,622	\$6,645	\$6,769	\$6,944	\$6,921	\$6,690	\$6,537	-1.29%
Rural: Remote	\$5,885	\$5,821	\$5,804	\$5,977	\$5,771	\$5,553	\$5,242	-10.92%
Rural: All	\$6,437	\$6,405	\$6,606	\$6,865	\$6,813	\$6,562	\$6,414	-0.36%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 32: School District Revenue per Pupil From Federal Sources by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$1,850	\$2,048	\$2,145	\$2,574	\$1,771	\$2,934	\$3,795	105.10%
City: Midsize	\$931	\$1,224	\$1,149	\$1,222	\$1,290	\$1,759	\$1,933	107.68%
City: Small	\$832	\$767	\$754	\$744	\$806	\$1,286	\$1,318	58.41%
City: All (w/o DPS)	\$872	\$921	\$884	\$898	\$961	\$1,439	\$1,516	73.81%
City: All	\$1,197	\$1,279	\$1,265	\$1,369	\$1,176	\$1,816	\$2,052	71.38%
Suburb: Large	\$377	\$374	\$380	\$376	\$403	\$856	\$894	136.71%
Suburb: Midsize	\$378	\$397	\$379	\$332	\$346	\$780	\$778	105.81%
Suburb: Small	\$440	\$428	\$586	\$568	\$492	\$1,051	\$1,055	139.73%
Suburb: All	\$383	\$382	\$398	\$388	\$405	\$866	\$897	134.12%
Town: Fringe	\$317	\$354	\$363	\$349	\$408	\$883	\$923	191.52%
Town: Distant	\$591	\$563	\$566	\$544	\$564	\$1,035	\$1,121	89.51%
Town: Remote	\$623	\$622	\$578	\$547	\$595	\$1,027	\$1,049	68.49%
Town: All	\$490	\$492	\$493	\$471	\$501	\$961	\$1,007	105.48%
Rural: Fringe	\$377	\$364	\$377	\$401	\$404	\$872	\$856	126.97%
Rural: Distant	\$551	\$525	\$529	\$517	\$559	\$1,018	\$1,089	97.77%
Rural: Remote	\$776	\$845	\$851	\$829	\$985	\$1,443	\$1,484	91.20%
Rural: All	\$516	\$514	\$523	\$522	\$550	\$1,015	\$1,044	102.23%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 33: School District Total Revenue per Pupil From All Sources by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$11,514	\$11,659	\$12,312	\$13,502	\$12,935	\$14,280	\$14,407	25.13%
City: Midsize	\$11,280	\$11,841	\$12,186	\$12,646	\$12,986	\$13,077	\$13,069	15.86%
City: Small	\$10,882	\$11,114	\$11,457	\$11,861	\$12,053	\$12,277	\$12,147	11.63%
City: All (w/o DPS)	\$11,045	\$11,359	\$11,698	\$12,115	\$12,351	\$12,536	\$12,444	12.67%
City: All	\$11,201	\$11,454	\$11,883	\$12,504	\$12,506	\$12,976	\$12,906	15.23%
Suburb: Large	\$10,462	\$10,653	\$11,005	\$11,401	\$11,571	\$11,733	\$11,582	10.71%
Suburb: Midsize	\$10,549	\$9,934	\$10,480	\$10,809	\$11,027	\$10,917	\$10,881	3.15%
Suburb: Small	\$9,149	\$9,305	\$9,903	\$10,213	\$10,397	\$10,642	\$10,486	14.62%
Suburb: All	\$10,350	\$10,460	\$10,861	\$11,245	\$11,430	\$11,566	\$11,426	10.40%
Town: Fringe	\$9,407	\$9,612	\$9,985	\$10,401	\$10,888	\$10,771	\$10,648	13.19%
Town: Distant	\$9,294	\$9,475	\$9,775	\$10,090	\$10,408	\$10,593	\$10,643	14.51%
Town: Remote	\$9,489	\$9,622	\$9,873	\$10,265	\$10,420	\$10,611	\$10,599	11.70%
Town: All	\$9,395	\$9,573	\$9,886	\$10,264	\$10,632	\$10,682	\$10,633	13.18%
Rural: Fringe	\$9,477	\$9,743	\$10,031	\$10,645	\$10,644	\$10,765	\$10,646	12.34%
Rural: Distant	\$9,236	\$9,440	\$9,739	\$10,084	\$10,344	\$10,616	\$10,548	14.21%
Rural: Remote	\$9,937	\$10,041	\$10,388	\$10,902	\$11,432	\$11,799	\$11,770	18.45%
Rural: All	\$9,461	\$9,673	\$9,965	\$10,447	\$10,620	\$10,841	\$10,755	13.69%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 34: School District Operating Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$11,947	\$12,250	\$11,926	\$13,299	\$13,530	\$14,149	\$15,570	30.33%
City: Midsize	\$11,141	\$11,637	\$11,978	\$12,495	\$12,701	\$13,061	\$13,358	19.90%
City: Small	\$10,496	\$10,853	\$11,051	\$11,254	\$11,499	\$11,863	\$11,884	13.23%
City: All (w/o DPS)	\$10,760	\$11,117	\$11,357	\$11,655	\$11,883	\$12,251	\$12,359	14.87%
City: All	\$11,154	\$11,476	\$11,529	\$12,117	\$12,321	\$12,729	\$13,115	17.57%
Suburb: Large	\$9,512	\$9,673	\$10,004	\$10,213	\$10,393	\$10,730	\$10,846	14.02%
Suburb: Midsize	\$8,436	\$8,622	\$8,882	\$9,042	\$9,256	\$9,403	\$9,540	13.08%
Suburb: Small	\$8,472	\$8,640	\$9,326	\$9,474	\$9,503	\$10,033	\$10,043	18.55%
Suburb: All	\$9,315	\$9,476	\$9,838	\$10,040	\$10,219	\$10,552	\$10,662	14.46%
Town: Fringe	\$8,372	\$8,493	\$8,844	\$9,080	\$9,280	\$9,466	\$9,478	13.22%
Town: Distant	\$8,445	\$8,628	\$8,838	\$9,039	\$9,159	\$9,347	\$9,503	12.53%
Town: Remote	\$8,739	\$8,966	\$9,180	\$9,245	\$9,492	\$9,767	\$9,780	11.91%
Town: All	\$8,499	\$8,665	\$8,949	\$9,120	\$9,308	\$9,521	\$9,569	12.58%
Rural: Fringe	\$8,411	\$8,622	\$8,986	\$9,231	\$9,379	\$9,602	\$9,620	14.37%
Rural: Distant	\$8,395	\$8,644	\$8,906	\$9,087	\$9,266	\$9,546	\$9,600	14.36%
Rural: Remote	\$8,876	\$9,178	\$9,617	\$9,713	\$10,117	\$10,470	\$10,622	19.67%
Rural: All	\$8,486	\$8,729	\$9,058	\$9,249	\$9,429	\$9,696	\$9,747	14.87%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 35: School District Instruction Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$6,775	\$6,813	\$6,354	\$7,243	\$7,318	\$8,044	\$8,527	25.86%
City: Midsize	\$6,242	\$6,546	\$6,707	\$7,002	\$7,195	\$7,403	\$7,613	21.95%
City: Small	\$6,122	\$6,382	\$6,500	\$6,668	\$6,720	\$7,030	\$7,137	16.58%
City: All (w/o DPS)	\$6,171	\$6,437	\$6,569	\$6,776	\$6,872	\$7,151	\$7,291	18.14%
City: All	\$6,372	\$6,556	\$6,504	\$6,907	\$6,990	\$7,376	\$7,581	18.98%
Suburb: Large	\$5,607	\$5,742	\$5,945	\$6,110	\$6,236	\$6,463	\$6,631	18.27%
Suburb: Midsize	\$5,064	\$5,243	\$5,370	\$5,515	\$5,642	\$5,849	\$5,957	17.63%
Suburb: Small	\$5,226	\$5,288	\$5,662	\$5,877	\$5,971	\$6,131	\$6,278	20.12%
Suburb: All	\$5,520	\$5,652	\$5,866	\$6,034	\$6,161	\$6,380	\$6,541	18.49%
Town: Fringe	\$5,074	\$5,155	\$5,369	\$5,521	\$5,651	\$5,891	\$5,971	17.67%
Town: Distant	\$5,259	\$5,463	\$5,559	\$5,699	\$5,711	\$5,887	\$6,004	14.16%
Town: Remote	\$5,370	\$5,568	\$5,645	\$5,707	\$5,835	\$6,041	\$6,149	14.50%
Town: All	\$5,217	\$5,363	\$5,515	\$5,634	\$5,718	\$5,932	\$6,029	15.58%
Rural: Fringe	\$5,103	\$5,276	\$5,504	\$5,675	\$5,749	\$5,942	\$6,034	18.24%
Rural: Distant	\$5,186	\$5,349	\$5,529	\$5,614	\$5,713	\$5,926	\$6,012	15.94%
Rural: Remote	\$5,467	\$5,633	\$5,868	\$5,948	\$6,217	\$6,492	\$6,671	22.02%
Rural: All	\$5,200	\$5,368	\$5,576	\$5,694	\$5,797	\$6,010	\$6,111	17.52%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 36: School District Instruction Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	56.71%	55.62%	53.28%	54.46%	54.09%	56.85%	54.77%	-3.43%
City: Midsize	56.03%	56.25%	56.00%	56.04%	56.65%	56.68%	56.99%	1.72%
City: Small	58.33%	58.80%	58.82%	59.25%	58.44%	59.27%	60.06%	2.96%
City: All (w/o DPS)	57.36%	57.91%	57.84%	58.14%	57.83%	58.37%	58.99%	2.85%
City: All	57.13%	57.13%	56.41%	57.00%	56.74%	57.95%	57.81%	1.20%
Suburb: Large	58.94%	59.36%	59.43%	59.83%	60.01%	60.23%	61.14%	3.72%
Suburb: Midsize	60.02%	60.81%	60.46%	60.99%	60.96%	62.20%	62.44%	4.02%
Suburb: Small	61.69%	61.20%	60.71%	62.03%	62.83%	61.11%	62.51%	1.32%
Suburb: All	59.26%	59.64%	59.62%	60.10%	60.29%	60.46%	61.35%	3.52%
Town: Fringe	60.61%	60.70%	60.71%	60.80%	60.89%	62.24%	63.00%	3.93%
Town: Distant	62.27%	63.32%	62.90%	63.05%	62.36%	62.98%	63.18%	1.45%
Town: Remote	61.45%	62.10%	61.50%	61.73%	61.47%	61.85%	62.87%	2.32%
Town: All	61.38%	61.89%	61.62%	61.77%	61.43%	62.31%	63.01%	2.66%
Rural: Fringe	60.67%	61.19%	61.25%	61.48%	61.30%	61.88%	62.72%	3.38%
Rural: Distant	61.77%	61.88%	62.08%	61.78%	61.66%	62.08%	62.63%	1.38%
Rural: Remote	61.60%	61.38%	61.02%	61.24%	61.45%	62.01%	62.81%	1.96%
Rural: All	61.28%	61.50%	61.56%	61.56%	61.47%	61.99%	62.69%	2.31%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 37: School District Student Support Services Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$682	\$718	\$754	\$964	\$1,039	\$1,117	\$1,103	61.87%
City: Midsize	\$997	\$925	\$983	\$1,083	\$1,047	\$1,124	\$1,186	18.99%
City: Small	\$758	\$759	\$782	\$813	\$820	\$872	\$849	11.95%
City: All (w/o DPS)	\$856	\$815	\$848	\$901	\$893	\$954	\$958	11.89%
City: All	\$798	\$784	\$820	\$918	\$932	\$995	\$992	24.31%
Suburb: Large	\$660	\$659	\$680	\$703	\$720	\$757	\$776	17.68%
Suburb: Midsize	\$443	\$431	\$480	\$505	\$509	\$503	\$510	15.15%
Suburb: Small	\$426	\$436	\$442	\$438	\$450	\$481	\$487	14.34%
Suburb: All	\$618	\$617	\$641	\$662	\$680	\$710	\$728	17.83%
Town: Fringe	\$425	\$397	\$425	\$444	\$424	\$422	\$420	-1.33%
Town: Distant	\$338	\$328	\$326	\$344	\$384	\$395	\$391	15.59%
Town: Remote	\$438	\$452	\$424	\$424	\$409	\$423	\$406	-7.24%
Town: All	\$401	\$391	\$395	\$407	\$409	\$416	\$409	1.82%
Rural: Fringe	\$387	\$359	\$398	\$405	\$410	\$412	\$429	10.82%
Rural: Distant	\$284	\$299	\$310	\$315	\$316	\$324	\$325	14.43%
Rural: Remote	\$240	\$258	\$267	\$268	\$268	\$271	\$261	8.75%
Rural: All	\$320	\$317	\$338	\$344	\$350	\$354	\$360	12.55%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 38: School District Student Support Services Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	5.71%	5.86%	6.32%	7.25%	7.68%	7.90%	7.09%	24.20%
City: Midsize	8.95%	7.95%	8.20%	8.67%	8.25%	8.61%	8.88%	-0.75%
City: Small	7.22%	7.00%	7.08%	7.23%	7.13%	7.35%	7.14%	-1.12%
City: All (w/o DPS)	7.95%	7.33%	7.47%	7.73%	7.51%	7.79%	7.75%	-2.59%
City: All	7.15%	6.83%	7.11%	7.58%	7.56%	7.82%	7.56%	5.73%
Suburb: Large	6.93%	6.81%	6.80%	6.89%	6.93%	7.05%	7.16%	3.21%
Suburb: Midsize	5.25%	5.00%	5.40%	5.58%	5.50%	5.35%	5.35%	1.83%
Suburb: Small	5.02%	5.05%	4.74%	4.63%	4.74%	4.79%	4.85%	-3.55%
Suburb: All	6.63%	6.51%	6.51%	6.60%	6.65%	6.73%	6.83%	2.95%
Town: Fringe	5.08%	4.67%	4.81%	4.89%	4.57%	4.46%	4.43%	-12.84%
Town: Distant	4.00%	3.81%	3.68%	3.81%	4.20%	4.22%	4.11%	2.72%
Town: Remote	5.01%	5.04%	4.62%	4.59%	4.31%	4.33%	4.16%	-17.12%
Town: All	4.72%	4.52%	4.41%	4.47%	4.40%	4.36%	4.27%	-9.56%
Rural: Fringe	4.61%	4.17%	4.43%	4.39%	4.37%	4.29%	4.46%	-3.11%
Rural: Distant	3.38%	3.46%	3.48%	3.47%	3.41%	3.39%	3.38%	0.07%
Rural: Remote	2.70%	2.81%	2.77%	2.76%	2.65%	2.59%	2.46%	-9.13%
Rural: All	3.77%	3.63%	3.73%	3.71%	3.71%	3.65%	3.70%	-2.02%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 39: School District Instructional Staff Support Services Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$323	\$417	\$614	\$653	\$508	\$544	\$977	202.79%
City: Midsize	\$638	\$743	\$699	\$730	\$748	\$758	\$811	27.25%
City: Small	\$575	\$604	\$600	\$603	\$631	\$661	\$655	13.89%
City: All (w/o DPS)	\$601	\$651	\$633	\$644	\$669	\$692	\$706	17.44%
City: All	\$508	\$577	\$627	\$647	\$626	\$655	\$769	51.35%
Suburb: Large	\$429	\$419	\$426	\$427	\$427	\$439	\$457	6.71%
Suburb: Midsize	\$383	\$362	\$364	\$360	\$343	\$337	\$363	-5.23%
Suburb: Small	\$357	\$352	\$418	\$413	\$365	\$459	\$476	33.25%
Suburb: All	\$418	\$407	\$420	\$420	\$415	\$432	\$451	7.88%
Town: Fringe	\$375	\$361	\$389	\$359	\$336	\$325	\$339	-9.67%
Town: Distant	\$283	\$273	\$280	\$275	\$272	\$270	\$285	0.59%
Town: Remote	\$300	\$298	\$313	\$302	\$289	\$292	\$282	-5.94%
Town: All	\$325	\$317	\$332	\$315	\$306	\$302	\$310	-4.67%
Rural: Fringe	\$278	\$284	\$263	\$267	\$267	\$273	\$270	-2.97%
Rural: Distant	\$242	\$246	\$234	\$211	\$207	\$211	\$234	-3.30%
Rural: Remote	\$218	\$221	\$232	\$203	\$195	\$185	\$199	-8.48%
Rural: All	\$253	\$258	\$245	\$232	\$231	\$234	\$245	-3.41%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 40: School District Instructional Staff Support Services Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	2.70%	3.41%	5.15%	4.91%	3.75%	3.84%	6.27%	132.33%
City: Midsize	5.72%	6.38%	5.84%	5.85%	5.89%	5.80%	6.07%	6.14%
City: Small	5.48%	5.56%	5.43%	5.36%	5.49%	5.57%	5.51%	0.59%
City: All (w/o DPS)	5.58%	5.85%	5.57%	5.53%	5.63%	5.65%	5.71%	2.24%
City: All	4.56%	5.02%	5.44%	5.34%	5.08%	5.14%	5.87%	28.73%
Suburb: Large	4.51%	4.33%	4.26%	4.18%	4.11%	4.09%	4.22%	-6.41%
Suburb: Midsize	4.55%	4.20%	4.09%	3.98%	3.71%	3.58%	3.81%	-16.19%
Suburb: Small	4.22%	4.08%	4.48%	4.36%	3.85%	4.58%	4.74%	12.40%
Suburb: All	4.48%	4.30%	4.27%	4.18%	4.06%	4.09%	4.23%	-5.75%
Town: Fringe	4.48%	4.25%	4.40%	3.96%	3.62%	3.43%	3.58%	-20.22%
Town: Distant	3.35%	3.16%	3.17%	3.04%	2.97%	2.89%	3.00%	-10.61%
Town: Remote	3.43%	3.33%	3.41%	3.26%	3.05%	2.99%	2.89%	-15.95%
Town: All	3.82%	3.66%	3.71%	3.46%	3.29%	3.17%	3.24%	-15.32%
Rural: Fringe	3.31%	3.30%	2.92%	2.89%	2.85%	2.85%	2.81%	-15.17%
Rural: Distant	2.88%	2.84%	2.63%	2.33%	2.23%	2.21%	2.44%	-15.44%
Rural: Remote	2.45%	2.40%	2.41%	2.09%	1.93%	1.77%	1.88%	-23.53%
Rural: All	2.98%	2.95%	2.71%	2.51%	2.45%	2.41%	2.51%	-15.91%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 41: School District General Administration Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$122	\$142	\$80	\$88	\$84	\$100	\$178	46.17%
City: Midsize	\$128	\$118	\$120	\$112	\$111	\$106	\$102	-19.98%
City: Small	\$123	\$114	\$110	\$111	\$117	\$113	\$114	-6.72%
City: All (w/o DPS)	\$125	\$115	\$113	\$111	\$115	\$111	\$110	-11.45%
City: All	\$124	\$124	\$103	\$105	\$107	\$108	\$126	2.09%
Suburb: Large	\$147	\$149	\$148	\$142	\$139	\$141	\$144	-1.96%
Suburb: Midsize	\$178	\$177	\$164	\$157	\$153	\$159	\$151	-15.19%
Suburb: Small	\$134	\$131	\$154	\$145	\$135	\$128	\$138	2.91%
Suburb: All	\$148	\$150	\$150	\$144	\$140	\$142	\$144	-3.07%
Town: Fringe	\$160	\$171	\$170	\$179	\$172	\$185	\$180	12.84%
Town: Distant	\$157	\$156	\$167	\$167	\$166	\$166	\$169	8.04%
Town: Remote	\$174	\$178	\$154	\$159	\$175	\$179	\$183	4.76%
Town: All	\$163	\$168	\$164	\$169	\$171	\$179	\$178	9.39%
Rural: Fringe	\$186	\$177	\$195	\$200	\$207	\$203	\$200	7.29%
Rural: Distant	\$282	\$284	\$281	\$291	\$292	\$299	\$303	7.45%
Rural: Remote	\$346	\$353	\$360	\$375	\$391	\$397	\$402	16.39%
Rural: All	\$253	\$251	\$260	\$268	\$269	\$272	\$273	8.09%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 42: School District General Administration Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	1.02%	1.16%	0.67%	0.66%	0.62%	0.71%	1.14%	12.15%
City: Midsize	1.15%	1.01%	1.00%	0.90%	0.87%	0.81%	0.77%	-33.26%
City: Small	1.17%	1.05%	0.99%	0.99%	1.02%	0.96%	0.96%	-17.62%
City: All (w/o DPS)	1.16%	1.04%	0.99%	0.96%	0.97%	0.91%	0.89%	-22.91%
City: All	1.11%	1.08%	0.89%	0.86%	0.87%	0.85%	0.96%	-13.17%
Suburb: Large	1.54%	1.54%	1.48%	1.39%	1.33%	1.31%	1.33%	-14.01%
Suburb: Midsize	2.11%	2.05%	1.85%	1.74%	1.66%	1.69%	1.58%	-25.00%
Suburb: Small	1.58%	1.52%	1.65%	1.54%	1.42%	1.28%	1.38%	-13.19%
Suburb: All	1.59%	1.58%	1.53%	1.44%	1.37%	1.34%	1.35%	-15.31%
Town: Fringe	1.91%	2.01%	1.92%	1.98%	1.85%	1.95%	1.90%	-0.33%
Town: Distant	1.86%	1.81%	1.89%	1.85%	1.81%	1.78%	1.78%	-3.99%
Town: Remote	2.00%	1.99%	1.68%	1.72%	1.85%	1.84%	1.87%	-6.39%
Town: All	1.92%	1.94%	1.83%	1.86%	1.84%	1.88%	1.86%	-2.84%
Rural: Fringe	2.22%	2.06%	2.16%	2.17%	2.20%	2.11%	2.08%	-6.19%
Rural: Distant	3.36%	3.29%	3.16%	3.20%	3.15%	3.13%	3.16%	-6.04%
Rural: Remote	3.90%	3.85%	3.74%	3.86%	3.87%	3.80%	3.79%	-2.75%
Rural: All	2.98%	2.88%	2.87%	2.90%	2.85%	2.80%	2.80%	-5.90%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 43: School District School Administration Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$996	\$999	\$931	\$925	\$858	\$935	\$714	-28.37%
City: Midsize	\$631	\$659	\$702	\$728	\$727	\$739	\$744	18.04%
City: Small	\$609	\$631	\$653	\$656	\$667	\$681	\$677	11.10%
City: All (w/o DPS)	\$618	\$640	\$669	\$679	\$686	\$700	\$698	13.05%
City: All	\$744	\$754	\$748	\$748	\$732	\$759	\$702	-5.60%
Suburb: Large	\$552	\$565	\$582	\$599	\$601	\$612	\$611	10.72%
Suburb: Midsize	\$489	\$511	\$521	\$527	\$540	\$556	\$554	13.23%
Suburb: Small	\$529	\$539	\$577	\$570	\$573	\$588	\$580	9.53%
Suburb: All	\$544	\$557	\$576	\$590	\$593	\$605	\$603	10.93%
Town: Fringe	\$526	\$532	\$549	\$559	\$570	\$591	\$584	10.94%
Town: Distant	\$528	\$541	\$545	\$559	\$554	\$557	\$577	9.31%
Town: Remote	\$530	\$536	\$558	\$563	\$577	\$594	\$597	12.46%
Town: All	\$528	\$536	\$551	\$560	\$568	\$583	\$586	10.94%
Rural: Fringe	\$515	\$527	\$538	\$564	\$569	\$580	\$570	10.77%
Rural: Distant	\$521	\$533	\$538	\$559	\$570	\$585	\$570	9.52%
Rural: Remote	\$525	\$556	\$562	\$574	\$571	\$572	\$573	9.12%
Rural: All	\$519	\$535	\$542	\$564	\$570	\$581	\$571	9.96%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 44: School District School Administration Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	8.34%	8.16%	7.80%	6.95%	6.34%	6.61%	4.58%	-45.04%
City: Midsize	5.66%	5.66%	5.86%	5.82%	5.72%	5.66%	5.57%	-1.55%
City: Small	5.80%	5.81%	5.91%	5.83%	5.80%	5.74%	5.69%	-1.88%
City: All (w/o DPS)	5.74%	5.76%	5.89%	5.83%	5.77%	5.71%	5.65%	-1.58%
City: All	6.67%	6.57%	6.49%	6.17%	5.94%	5.96%	5.35%	-19.70%
Suburb: Large	5.80%	5.84%	5.82%	5.87%	5.78%	5.71%	5.63%	-2.90%
Suburb: Midsize	5.80%	5.93%	5.87%	5.83%	5.83%	5.92%	5.81%	0.13%
Suburb: Small	6.25%	6.24%	6.19%	6.02%	6.03%	5.87%	5.77%	-7.61%
Suburb: All	5.84%	5.88%	5.85%	5.87%	5.80%	5.74%	5.66%	-3.08%
Town: Fringe	6.29%	6.26%	6.21%	6.16%	6.15%	6.24%	6.16%	-2.01%
Town: Distant	6.25%	6.27%	6.16%	6.18%	6.05%	5.96%	6.08%	-2.86%
Town: Remote	6.07%	5.98%	6.08%	6.09%	6.08%	6.09%	6.10%	0.49%
Town: All	6.21%	6.18%	6.15%	6.14%	6.10%	6.13%	6.12%	-1.46%
Rural: Fringe	6.12%	6.11%	5.98%	6.11%	6.07%	6.04%	5.93%	-3.15%
Rural: Distant	6.20%	6.17%	6.04%	6.16%	6.15%	6.12%	5.94%	-4.23%
Rural: Remote	5.91%	6.06%	5.84%	5.91%	5.64%	5.46%	5.39%	-8.82%
Rural: All	6.11%	6.12%	5.98%	6.10%	6.04%	5.99%	5.85%	-4.27%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 45: School District Operations and Maintenance Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$1,353	\$1,288	\$1,454	\$1,731	\$1,867	\$1,711	\$1,787	32.09%
City: Midsize	\$1,263	\$1,342	\$1,394	\$1,446	\$1,427	\$1,451	\$1,410	11.71%
City: Small	\$1,109	\$1,156	\$1,175	\$1,150	\$1,181	\$1,184	\$1,118	0.85%
City: All (w/o DPS)	\$1,172	\$1,218	\$1,248	\$1,246	\$1,260	\$1,270	\$1,212	3.48%
City: All	\$1,232	\$1,241	\$1,310	\$1,382	\$1,421	\$1,381	\$1,348	9.39%
Suburb: Large	\$1,059	\$1,087	\$1,133	\$1,123	\$1,138	\$1,149	\$1,069	0.95%
Suburb: Midsize	\$907	\$915	\$943	\$927	\$985	\$954	\$918	1.32%
Suburb: Small	\$870	\$922	\$1,044	\$1,005	\$996	\$1,033	\$956	9.88%
Suburb: All	\$1,028	\$1,055	\$1,107	\$1,095	\$1,113	\$1,122	\$1,046	1.83%
Town: Fringe	\$821	\$852	\$901	\$892	\$903	\$933	\$862	5.05%
Town: Distant	\$829	\$856	\$911	\$908	\$920	\$931	\$884	6.68%
Town: Remote	\$918	\$884	\$931	\$899	\$938	\$971	\$904	-1.55%
Town: All	\$851	\$862	\$914	\$899	\$917	\$943	\$879	3.33%
Rural: Fringe	\$860	\$881	\$943	\$946	\$945	\$961	\$899	4.59%
Rural: Distant	\$820	\$865	\$880	\$903	\$914	\$943	\$897	9.40%
Rural: Remote	\$878	\$897	\$957	\$958	\$1,000	\$1,037	\$977	11.22%
Rural: All	\$847	\$877	\$918	\$930	\$939	\$963	\$909	7.29%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 46: School District Operations and Maintenance Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	11.33%	10.51%	12.19%	13.02%	13.80%	12.09%	11.48%	1.35%
City: Midsize	11.33%	11.53%	11.64%	11.57%	11.24%	11.11%	10.56%	-6.83%
City: Small	10.56%	10.65%	10.64%	10.22%	10.27%	9.98%	9.41%	-10.93%
City: All (w/o DPS)	10.89%	10.96%	10.99%	10.69%	10.60%	10.37%	9.81%	-9.91%
City: All	11.05%	10.81%	11.36%	11.41%	11.53%	10.85%	10.28%	-6.96%
Suburb: Large	11.14%	11.24%	11.32%	11.00%	10.95%	10.71%	9.86%	-11.46%
Suburb: Midsize	10.75%	10.61%	10.61%	10.26%	10.64%	10.14%	9.63%	-10.40%
Suburb: Small	10.27%	10.67%	11.20%	10.60%	10.48%	10.30%	9.52%	-7.31%
Suburb: All	11.03%	11.14%	11.25%	10.91%	10.89%	10.63%	9.81%	-11.03%
Town: Fringe	9.81%	10.04%	10.19%	9.82%	9.73%	9.86%	9.10%	-7.21%
Town: Distant	9.82%	9.92%	10.30%	10.05%	10.04%	9.96%	9.31%	-5.19%
Town: Remote	10.50%	9.86%	10.14%	9.72%	9.88%	9.94%	9.24%	-12.03%
Town: All	10.01%	9.95%	10.21%	9.86%	9.86%	9.91%	9.19%	-8.22%
Rural: Fringe	10.22%	10.21%	10.49%	10.25%	10.08%	10.01%	9.35%	-8.55%
Rural: Distant	9.77%	10.01%	9.88%	9.94%	9.87%	9.88%	9.34%	-4.33%
Rural: Remote	9.89%	9.78%	9.95%	9.86%	9.88%	9.90%	9.20%	-7.06%
Rural: All	9.98%	10.05%	10.14%	10.05%	9.96%	9.94%	9.32%	-6.60%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 47: School District Student Transportation Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$402	\$529	\$490	\$517	\$636	\$542	\$562	39.77%
City: Midsize	\$457	\$440	\$453	\$473	\$466	\$457	\$448	-1.96%
City: Small	\$387	\$411	\$433	\$433	\$470	\$453	\$447	15.65%
City: All (w/o DPS)	\$416	\$421	\$439	\$446	\$469	\$454	\$448	7.70%
City: All	\$411	\$455	\$455	\$466	\$514	\$477	\$475	15.42%
Suburb: Large	\$369	\$381	\$405	\$406	\$421	\$423	\$416	12.72%
Suburb: Midsize	\$357	\$379	\$401	\$399	\$429	\$410	\$406	13.75%
Suburb: Small	\$351	\$368	\$392	\$394	\$384	\$414	\$411	17.04%
Suburb: All	\$366	\$379	\$403	\$404	\$419	\$422	\$415	13.22%
Town: Fringe	\$390	\$403	\$419	\$413	\$422	\$403	\$399	2.35%
Town: Distant	\$341	\$355	\$373	\$386	\$406	\$401	\$408	19.81%
Town: Remote	\$387	\$401	\$456	\$453	\$490	\$476	\$472	21.99%
Town: All	\$374	\$388	\$417	\$417	\$437	\$423	\$422	12.90%
Rural: Fringe	\$438	\$454	\$468	\$471	\$494	\$481	\$462	5.32%
Rural: Distant	\$428	\$447	\$463	\$465	\$494	\$485	\$476	11.41%
Rural: Remote	\$487	\$510	\$546	\$555	\$592	\$591	\$580	18.99%
Rural: All	\$443	\$461	\$479	\$482	\$507	\$498	\$484	9.40%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 48: School District Student Transportation Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	3.37%	4.32%	4.11%	3.89%	4.70%	3.83%	3.61%	7.25%
City: Midsize	4.10%	3.78%	3.78%	3.78%	3.67%	3.50%	3.36%	-18.23%
City: Small	3.68%	3.79%	3.92%	3.84%	4.09%	3.82%	3.76%	2.14%
City: All (w/o DPS)	3.86%	3.78%	3.87%	3.82%	3.95%	3.71%	3.62%	-6.24%
City: All	3.69%	3.97%	3.94%	3.84%	4.17%	3.74%	3.62%	-1.83%
Suburb: Large	3.88%	3.93%	4.05%	3.98%	4.05%	3.95%	3.83%	-1.14%
Suburb: Midsize	4.23%	4.40%	4.51%	4.41%	4.63%	4.37%	4.25%	0.59%
Suburb: Small	4.14%	4.26%	4.20%	4.16%	4.04%	4.13%	4.09%	-1.27%
Suburb: All	3.93%	4.00%	4.10%	4.03%	4.10%	3.99%	3.89%	-1.08%
Town: Fringe	4.66%	4.74%	4.73%	4.55%	4.55%	4.26%	4.21%	-9.60%
Town: Distant	4.04%	4.11%	4.23%	4.27%	4.43%	4.29%	4.30%	6.47%
Town: Remote	4.43%	4.47%	4.97%	4.90%	5.16%	4.87%	4.82%	9.01%
Town: All	4.40%	4.48%	4.66%	4.58%	4.69%	4.44%	4.41%	0.28%
Rural: Fringe	5.21%	5.27%	5.21%	5.10%	5.26%	5.01%	4.80%	-7.91%
Rural: Distant	5.09%	5.17%	5.20%	5.12%	5.33%	5.08%	4.96%	-2.58%
Rural: Remote	5.49%	5.56%	5.68%	5.72%	5.85%	5.65%	5.46%	-0.57%
Rural: All	5.22%	5.28%	5.29%	5.22%	5.38%	5.14%	4.97%	-4.76%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 49: School District Other Support Services Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$937	\$988	\$879	\$794	\$828	\$743	\$1,250	33.35%
City: Midsize	\$460	\$508	\$561	\$539	\$583	\$594	\$594	29.12%
City: Small	\$477	\$453	\$451	\$462	\$512	\$474	\$486	1.89%
City: All (w/o DPS)	\$470	\$471	\$488	\$487	\$535	\$513	\$521	10.81%
City: All	\$625	\$635	\$606	\$573	\$613	\$571	\$692	10.71%
Suburb: Large	\$411	\$383	\$386	\$399	\$392	\$413	\$407	-0.92%
Suburb: Midsize	\$330	\$307	\$335	\$345	\$336	\$313	\$356	8.03%
Suburb: Small	\$279	\$298	\$298	\$307	\$298	\$422	\$346	24.06%
Suburb: All	\$391	\$368	\$373	\$386	\$379	\$405	\$397	1.59%
Town: Fringe	\$300	\$307	\$300	\$382	\$445	\$343	\$340	13.45%
Town: Distant	\$372	\$305	\$309	\$319	\$342	\$322	\$356	-4.33%
Town: Remote	\$278	\$296	\$319	\$353	\$364	\$359	\$351	26.31%
Town: All	\$316	\$303	\$309	\$354	\$396	\$343	\$347	9.75%
Rural: Fringe	\$316	\$327	\$327	\$340	\$357	\$357	\$358	13.21%
Rural: Distant	\$286	\$265	\$297	\$346	\$345	\$340	\$338	18.16%
Rural: Remote	\$320	\$334	\$385	\$382	\$395	\$421	\$440	37.56%
Rural: All	\$305	\$303	\$324	\$350	\$357	\$358	\$360	18.22%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 50: School District Other Support Services Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	7.85%	8.07%	7.37%	5.97%	6.12%	5.25%	8.03%	2.32%
City: Midsize	4.13%	4.37%	4.68%	4.31%	4.59%	4.55%	4.45%	7.69%
City: Small	4.55%	4.17%	4.08%	4.11%	4.45%	4.00%	4.09%	-10.01%
City: All (w/o DPS)	4.37%	4.24%	4.29%	4.18%	4.50%	4.19%	4.21%	-3.53%
City: All	5.61%	5.54%	5.26%	4.73%	4.97%	4.48%	5.28%	-5.84%
Suburb: Large	4.32%	3.96%	3.85%	3.91%	3.77%	3.85%	3.75%	-13.10%
Suburb: Midsize	3.91%	3.56%	3.77%	3.81%	3.63%	3.33%	3.73%	-4.47%
Suburb: Small	3.29%	3.45%	3.19%	3.24%	3.13%	4.21%	3.45%	4.65%
Suburb: All	4.20%	3.88%	3.79%	3.85%	3.71%	3.84%	3.73%	-11.24%
Town: Fringe	3.58%	3.61%	3.39%	4.20%	4.79%	3.63%	3.59%	0.21%
Town: Distant	4.40%	3.54%	3.50%	3.53%	3.74%	3.45%	3.74%	-14.98%
Town: Remote	3.18%	3.30%	3.48%	3.82%	3.84%	3.68%	3.58%	12.87%
Town: All	3.72%	3.50%	3.45%	3.88%	4.25%	3.60%	3.63%	-2.52%
Rural: Fringe	3.76%	3.79%	3.63%	3.68%	3.81%	3.72%	3.72%	-1.02%
Rural: Distant	3.41%	3.07%	3.34%	3.81%	3.72%	3.56%	3.52%	3.33%
Rural: Remote	3.60%	3.64%	4.01%	3.93%	3.91%	4.02%	4.14%	14.94%
Rural: All	3.59%	3.47%	3.58%	3.78%	3.79%	3.69%	3.70%	2.92%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 51: School District All Support Services Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$4,815	\$5,082	\$5,202	\$5,671	\$5,820	\$5,692	\$6,571	36.48%
City: Midsize	\$4,572	\$4,734	\$4,911	\$5,111	\$5,110	\$5,228	\$5,297	15.84%
City: Small	\$4,038	\$4,128	\$4,204	\$4,228	\$4,399	\$4,439	\$4,346	7.65%
City: All (w/o DPS)	\$4,256	\$4,332	\$4,438	\$4,514	\$4,626	\$4,695	\$4,653	9.31%
City: All	\$4,442	\$4,570	\$4,669	\$4,839	\$4,943	\$4,946	\$5,104	14.90%
Suburb: Large	\$3,626	\$3,642	\$3,760	\$3,800	\$3,838	\$3,935	\$3,880	7.03%
Suburb: Midsize	\$3,087	\$3,082	\$3,207	\$3,220	\$3,294	\$3,233	\$3,259	5.58%
Suburb: Small	\$2,946	\$3,046	\$3,325	\$3,273	\$3,202	\$3,526	\$3,393	15.17%
Suburb: All	\$3,512	\$3,533	\$3,670	\$3,701	\$3,739	\$3,837	\$3,784	7.72%
Town: Fringe	\$2,997	\$3,022	\$3,153	\$3,228	\$3,272	\$3,202	\$3,125	4.24%
Town: Distant	\$2,848	\$2,814	\$2,910	\$2,958	\$3,044	\$3,042	\$3,071	7.83%
Town: Remote	\$3,025	\$3,046	\$3,155	\$3,153	\$3,242	\$3,294	\$3,194	5.58%
Town: All	\$2,958	\$2,966	\$3,080	\$3,122	\$3,204	\$3,188	\$3,131	5.83%
Rural: Fringe	\$2,981	\$3,010	\$3,131	\$3,193	\$3,249	\$3,268	\$3,188	6.95%
Rural: Distant	\$2,863	\$2,939	\$3,004	\$3,091	\$3,138	\$3,186	\$3,144	9.83%
Rural: Remote	\$3,013	\$3,130	\$3,309	\$3,314	\$3,412	\$3,475	\$3,431	13.88%
Rural: All	\$2,939	\$3,002	\$3,106	\$3,170	\$3,223	\$3,260	\$3,202	8.93%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 52: School District All Support Services Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	40.30%	41.49%	43.62%	42.64%	43.01%	40.23%	42.21%	4.72%
City: Midsize	41.04%	40.68%	41.00%	40.91%	40.23%	40.03%	39.65%	-3.39%
City: Small	38.47%	38.04%	38.05%	37.57%	38.25%	37.42%	36.57%	-4.93%
City: All (w/o DPS)	39.56%	38.97%	39.07%	38.73%	38.93%	38.32%	37.65%	-4.83%
City: All	39.82%	39.82%	40.50%	39.93%	40.12%	38.86%	38.92%	-2.27%
Suburb: Large	38.11%	37.65%	37.59%	37.21%	36.93%	36.67%	35.78%	-6.13%
Suburb: Midsize	36.59%	35.75%	36.11%	35.61%	35.59%	34.38%	34.16%	-6.64%
Suburb: Small	34.78%	35.26%	35.65%	34.55%	33.69%	35.15%	33.79%	-2.85%
Suburb: All	37.71%	37.28%	37.30%	36.86%	36.59%	36.36%	35.49%	-5.88%
Town: Fringe	35.81%	35.59%	35.65%	35.55%	35.26%	33.82%	32.97%	-7.92%
Town: Distant	33.72%	32.62%	32.93%	32.72%	33.23%	32.55%	32.31%	-4.17%
Town: Remote	34.62%	33.97%	34.36%	34.10%	34.16%	33.73%	32.66%	-5.66%
Town: All	34.81%	34.23%	34.41%	34.24%	34.42%	33.49%	32.72%	-6.00%
Rural: Fringe	35.44%	34.91%	34.84%	34.60%	34.65%	34.03%	33.14%	-6.49%
Rural: Distant	34.10%	34.00%	33.73%	34.02%	33.86%	33.37%	32.75%	-3.96%
Rural: Remote	33.95%	34.10%	34.40%	34.12%	33.73%	33.19%	32.30%	-4.85%
Rural: All	34.64%	34.40%	34.29%	34.27%	34.18%	33.62%	32.85%	-5.17%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 53: School District Food Services Expenditures per Pupil by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	\$357	\$354	\$369	\$385	\$392	\$413	\$472	32.15%
City: Midsize	\$326	\$356	\$360	\$381	\$397	\$430	\$448	37.47%
City: Small	\$336	\$343	\$346	\$358	\$380	\$393	\$400	19.15%
City: All (w/o DPS)	\$332	\$347	\$351	\$366	\$385	\$405	\$416	25.26%
City: All	\$340	\$350	\$356	\$371	\$387	\$407	\$429	26.07%
Suburb: Large	\$280	\$289	\$298	\$302	\$318	\$332	\$335	19.52%
Suburb: Midsize	\$286	\$296	\$305	\$308	\$320	\$322	\$324	13.48%
Suburb: Small	\$299	\$306	\$340	\$324	\$331	\$375	\$372	24.41%
Suburb: All	\$282	\$291	\$303	\$304	\$319	\$335	\$337	19.37%
Town: Fringe	\$300	\$315	\$322	\$331	\$358	\$373	\$382	27.52%
Town: Distant	\$339	\$350	\$369	\$382	\$404	\$418	\$429	26.64%
Town: Remote	\$344	\$353	\$380	\$385	\$415	\$432	\$437	27.16%
Town: All	\$324	\$336	\$355	\$364	\$386	\$401	\$409	26.07%
Rural: Fringe	\$327	\$336	\$351	\$362	\$380	\$393	\$398	21.81%
Rural: Distant	\$346	\$357	\$373	\$382	\$415	\$434	\$444	28.11%
Rural: Remote	\$395	\$415	\$440	\$451	\$488	\$502	\$519	31.37%
Rural: All	\$347	\$358	\$376	\$386	\$410	\$426	\$435	25.41%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Graphic 54: School District Food Services Expenditures as a Percent of Operating Expenditures by Locale Subgroup, Michigan, Fiscal Years 2004-2010

Locale	2004	2005	2006	2007	2008	2009	2010	2004 to 2010 Change
City: Large (DPS)	2.99%	2.89%	3.09%	2.89%	2.90%	2.92%	3.03%	1.40%
City: Midsize	2.93%	3.06%	3.00%	3.05%	3.12%	3.30%	3.36%	14.65%
City: Small	3.20%	3.16%	3.13%	3.18%	3.31%	3.31%	3.37%	5.23%
City: All (w/o DPS)	3.09%	3.13%	3.09%	3.14%	3.24%	3.31%	3.36%	9.05%
City: All	3.05%	3.05%	3.09%	3.06%	3.14%	3.20%	3.27%	7.23%
Suburb: Large	2.94%	2.99%	2.98%	2.96%	3.06%	3.10%	3.09%	4.82%
Suburb: Midsize	3.39%	3.44%	3.43%	3.40%	3.45%	3.42%	3.40%	0.35%
Suburb: Small	3.53%	3.54%	3.64%	3.42%	3.48%	3.74%	3.70%	4.94%
Suburb: All	3.03%	3.07%	3.07%	3.03%	3.12%	3.17%	3.16%	4.29%
Town: Fringe	3.58%	3.71%	3.64%	3.65%	3.85%	3.94%	4.03%	12.64%
Town: Distant	4.01%	4.06%	4.17%	4.23%	4.41%	4.47%	4.51%	12.54%
Town: Remote	3.93%	3.94%	4.14%	4.17%	4.37%	4.42%	4.47%	13.62%
Town: All	3.82%	3.88%	3.96%	3.99%	4.14%	4.21%	4.27%	11.98%
Rural: Fringe	3.89%	3.90%	3.91%	3.92%	4.05%	4.09%	4.14%	6.50%
Rural: Distant	4.13%	4.13%	4.19%	4.21%	4.48%	4.55%	4.62%	12.03%
Rural: Remote	4.45%	4.52%	4.58%	4.64%	4.82%	4.80%	4.89%	9.78%
Rural: All	4.08%	4.11%	4.15%	4.17%	4.35%	4.39%	4.46%	9.18%

Source: Local Education Agency Universe Survey; Michigan Department of Education, Data for National Public Education Financial Survey

Appendix C

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Adams Township School District	Rural: Distant	Rural: Fringe					
Addison Community Schools	Rural: Distant						
Adrian City School District	Town: Distant						
Airport Community School District	Rural: Fringe						
Akron Fairgrove Schools	Rural: Distant						
Alba Public Schools	Rural: Remote						
Albion Public Schools	Town: Distant	Town: Distant	Town: Distant	Town: Distant	Town: Fringe	Town: Fringe	Town: Fringe
Alcona Community Schools	Rural: Distant						
Algonac Community School District	Suburb: Large						
Allegan Public Schools	Town: Distant						
Allen Park Public Schools	Suburb: Large						
Allendale Public School District	Suburb: Large						
Alma Public Schools	Town: Distant						
Almont Community Schools	Rural: Fringe						
Alpena Public Schools	Town: Remote						
Anchor Bay School District	Suburb: Large						
Ann Arbor Public Schools	City: Midsize						
Arenac Eastern School District	Rural: Remote						
Armada Area Schools	Rural: Distant						
Arvon Township School District	Rural: Remote						
Ashley Community Schools	Rural: Distant						
Athens Area Schools	Rural: Distant						
Atherton Community School District	Suburb: Large						
Atlanta Community Schools	Rural: Remote						
Au Gres Sims School District	Rural: Remote						
Autrain-Onota Public Schools	Rural: Remote						
Avondale School District	Suburb: Large						
Bad Axe Public Schools	Town: Remote						
Baldwin Community Schools	Rural: Remote						
Bangor Public Schools	Rural: Distant						
Bangor Township Schools	Suburb: Small						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Bangor Twp School District #8	Rural: Distant						
Baraga Township School District	Rural: Remote						
Bark River Harris School District	Rural: Remote						
Bath Community Schools	Rural: Fringe						
Battle Creek Public Schools	City: Small						
Bay City School District	City: Small						
Beal City School	Rural: Distant						
Bear Lake School District	Rural: Remote						
Beaver Island Comm Schools	Rural: Remote						
Beaverton Rural Schools	Rural: Distant						
Bedford Public School District	Suburb: Large						
Beecher Community School District	Suburb: Large						
Belding Area School District	Town: Distant	Town: Distant	Town: Distant	Town: Distant	Town: Fringe	Town: Fringe	Town: Fringe
Bellaire Public Schools	Rural: Remote						
Bellevue Community Schools	Rural: Distant						
Bendle Public Schools	Suburb: Large						
Bentley Community School District	Suburb: Large						
Benton Harbor Area Schools	City: Small	City: Small	Suburb: Small	Suburb: Small	City: Small	Suburb: Small	Suburb: Small
Benzie County Central School	Rural: Remote						
Berkley School District	Suburb: Large						
Berlin Twp School District #3	Rural: Distant						
Berrien Springs Public School District	Town: Fringe						
Bessemer City School District	Rural: Distant						
Big Bay De Noc School District	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Big Jackson School District	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Big Rapids Public Schools	Town: Distant						
Birch Run Area School District	Rural: Fringe						
Birmingham City School District	Suburb: Large						
Blissfield Community Schools	Town: Fringe	Town: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Town: Fringe	Town: Fringe
Bloomfield Hills School District	Suburb: Large						
Bloomfield Township School District 7F	Rural: Distant						
Bloomington Public School District	Rural: Distant						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Bois Blanc Pines School District	Rural: Distant						
Boyne City Public School District	Town: Remote						
Boyne Falls Public School District	Rural: Distant	Rural: Fringe	Rural: Fringe				
Brandon School District	Town: Fringe	Rural: Fringe	Rural: Fringe				
Brandywine Public School District	Suburb: Large						
Breckenridge Community Schools	Rural: Distant						
Breitung Twp School District	Town: Remote						
Bridgeport-Spaulding Community Schools	Rural: Fringe	Suburb: Midsize	Suburb: Midsize	Suburb: Midsize	Rural: Fringe	Rural: Fringe	Rural: Fringe
Bridgman Public Schools	Rural: Fringe	Rural: Fringe	Suburb: Small	Suburb: Small	Suburb: Small	Rural: Fringe	Rural: Fringe
Brighton Area Schools	Suburb: Midsize						
Brimley Area Schools	Rural: Distant						
Britton Macon Area School District	Rural: Distant						
Bronson Community School District	Rural: Distant						
Brown City Community School District	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Buchanan Community School District	Suburb: Large						
Buckley Community School District	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Remote	Rural: Remote
Buena Vista School District	Suburb: Midsize	Suburb: Midsize	Suburb: Midsize	Rural: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe
Bullock Creek School District	Rural: Fringe						
Burr Oak Community School District	Rural: Distant						
Burt Township School District	Rural: Remote						
Byron Area Schools	Rural: Distant						
Byron Center Public Schools	Suburb: Large						
Cadillac Area Public Schools	Town: Remote						
Caledonia Community Schools	Rural: Fringe						
Calumet Public Schools	Rural: Fringe	Rural: Fringe	Town: Remote				
Camden Frontier Schools	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Remote	Rural: Remote
Capac Community School District	Rural: Distant						
Carman-Ainsworth Schools	Suburb: Large						
Carney Nadeau Public Schools	Rural: Remote						
Caro Community Schools	Town: Distant						
Carrollton School District	Suburb: Midsize						
Carson City Crystal Area School District	Town: Distant						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Caseville Public Schools	Rural: Remote						
Cass City Public Schools	Rural: Fringe						
Cassopolis Public Schools	Rural: Distant						
Cedar Springs Public Schools	Town: Fringe						
Centerline Public Schools	Suburb: Large						
Central Lake Public Schools	Rural: Remote						
Central Montcalm Public Schools	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Centreville Public Schools	Rural: Distant						
Charlevoix Public Schools	Town: Remote						
Charlotte Public Schools	Town: Fringe						
Chassell Township School District	Rural: Fringe						
Cheboygan Area Schools	Rural: Fringe						
Chelsea School District	Town: Fringe						
Chesaning Union Schools	Rural: Distant						
Chippewa Hills School District	Rural: Remote						
Chippewa Valley Schools	Suburb: Large						
Church School District	Rural: Distant						
Clare Public Schools	Town: Remote	Town: Remote	Town: Remote	Town: Remote	Town: Distant	Town: Distant	Town: Distant
Clarenceville School District	City: Midsize	City: Small					
Clarkston Community School District	Suburb: Large						
Clawson City School District	Suburb: Large						
Climax Scotts Community Schools	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Fringe	Rural: Fringe	Rural: Fringe
Clinton Community Schools	Rural: Distant						
Clintondale Comm Schools	Suburb: Large						
Clio Area School District	Suburb: Large						
Coldwater Comm Schools	Town: Distant						
Coleman Community School District	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Colfax Township School District 1F	Rural: Fringe						
Coloma Community Schools	Town: Fringe						
Colon Community School District	Rural: Distant						
Columbia School District	Rural: Fringe	Rural: Fringe	Town: Fringe	Town: Fringe	Town: Fringe	Town: Fringe	Town: Fringe
Comstock Park Public Schools	Suburb: Large						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)							
School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Comstock Public Schools	Suburb: Midsize						
Concord Community Schools	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Fringe	Rural: Fringe	Rural: Fringe
Constantine Public School District	Town: Distant	Town: Distant	Town: Distant	Town: Distant	Town: Fringe	Town: Fringe	Town: Fringe
Coopersville Public School District	Town: Fringe						
Corunna Public School District	Town: Distant	Town: Distant	Town: Distant	Town: Distant	Town: Fringe	Town: Fringe	Town: Fringe
Covert Public Schools	Rural: Distant						
Crawford Ausable Schools	Town: Remote						
Crestwood School District	Suburb: Large						
Croswell Lexington Community Schools	Rural: Fringe						
Dansville Agricultural School	Rural: Distant						
Davison Community Schools	Suburb: Large						
Dearborn City School District	City: Small						
Dearborn Heights School District #7	Suburb: Large						
Decatur Public Schools	Rural: Distant						
Deckerville Community School District	Rural: Distant						
Deerfield Public Schools	Rural: Distant						
Delton-Kellogg School District	Rural: Distant						
Detour Area Schools	Rural: Remote						
Detroit City School District	City: Large						
Dewitt Public Schools	Suburb: Large						
Dexter Community School District	Suburb: Large						
Dollar Bay-Tamarack City Area Schools	Town: Remote						
Dowagiac Union Schools	Town: Fringe						
Dryden Community Schools	Rural: Distant						
Dundee Community Schools	Town: Fringe						
Durand Area Schools	Town: Fringe	Town: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Town: Fringe	Town: Fringe
East China School District	Suburb: Small						
East Detroit Public Schools	Suburb: Large						
East Grand Rapids Public Schools	Suburb: Large						
East Jackson Public Schools	Rural: Fringe						
East Jordan Public School District	Rural: Distant						
East Lansing School District	City: Small						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Easton Twp School District #6	Rural: Fringe						
Eaton Rapids Public Schools	Town: Fringe						
Eau Claire Public Schools	Rural: Fringe	Town: Fringe	Town: Fringe	Town: Fringe	Town: Fringe	Town: Fringe	Town: Fringe
Ecorse Public School District	Suburb: Large						
Edwardsburg Public Schools	Suburb: Large						
Elk Rapids Schools	Rural: Distant						
Ellsworth Community Schools	Rural: Distant						
Elm River Township School District	Rural: Remote						
Engadine Consolidated Schools	Rural: Remote						
Escanaba Area Public Schools	Town: Remote						
Essexville Hampton School District	Suburb: Small						
Ewart Public Schools	Rural: Remote						
Ewen-Trout Creek Consolidated Schools	Rural: Remote						
Excelsior District #1	Rural: Remote	Rural: Remote	Rural: Distant				
Fairview Area School District	Rural: Remote						
Farmington Public School District	City: Small						
Farwell Area Schools	Rural: Distant						
Fennville Public Schools	Rural: Distant						
Fenton Area Public Schools	Suburb: Large						
Ferndale Public Schools	Suburb: Large						
Fitzgerald Public Schools	City: Midsize						
Flat Rock Community Schools	Suburb: Large						
Flint City School District	City: Midsize						
Flushing Community Schools	Suburb: Large						
Forest Area Community School District	Rural: Remote						
Forest Hills Public Schools	Suburb: Large						
Forest Park School District	Rural: Remote						
Fowler Public Schools	Rural: Distant						
Fowlerville Community Schools	Town: Fringe						
Frankenmuth School District	Rural: Fringe	Town: Fringe	Town: Fringe				
Frankfort-Elberta Area Schools	Rural: Remote						
Fraser Public Schools	Suburb: Large						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Freeland Community School District	Rural: Fringe						
Freesoil Community School District	Rural: Distant						
Fremont Public School District	Town: Distant						
Fruitport Community Schools	Suburb: Midsize						
Fulton Schools	Rural: Distant						
Galesburg Augusta Community Schools	Rural: Fringe						
Galien Township School District	Rural: Distant						
Garden City School District	Suburb: Large						
Gaylord Community Schools	Rural: Fringe						
Genesee School District	Rural: Fringe	Rural: Fringe	Suburb: Large	Suburb: Large	Suburb: Large	Rural: Fringe	Rural: Fringe
Gerrish Higgins School District	Rural: Distant						
Gibraltar School District	Suburb: Large						
Gladstone Area Schools	Rural: Fringe	Town: Remote	Town: Remote				
Gladwin Community Schools	Town: Remote	Town: Remote	Town: Remote	Town: Remote	Town: Distant	Town: Distant	Town: Distant
Glen Lake Community School District	Rural: Remote						
Glenn Public School	Rural: Distant						
Gobles Public School District	Rural: Distant						
Godfrey Lee Public School District	City: Small						
Godwin Heights Public Schools	City: Small						
Goodrich Area Schools	Rural: Fringe						
Grand Blanc Comm Schools	Suburb: Large						
Grand Haven City School District	Suburb: Midsize						
Grand Ledge Public Schools	Suburb: Large						
Grand Rapids City School District	City: Midsize						
Grandville Public Schools	Suburb: Large						
Grant Public School District	Rural: Distant						
Grant Township Schools	Rural: Remote						
Grass Lake Community Schools	Rural: Distant						
Greenville Public Schools	Town: Distant	Town: Distant	Town: Distant	Town: Distant	Town: Fringe	Town: Fringe	Town: Fringe
Grosse Ile Township Schools	Suburb: Large						
Grosse Pointe Public Schools	Suburb: Large						
Gull Lake Community Schools	Rural: Fringe	Town: Fringe	Town: Fringe				

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Gwinn Area Community Schools	Rural: Remote						
Hagar Twp School District #6	Rural: Fringe						
Hale Area Schools	Rural: Remote	Town: Fringe	Town: Fringe				
Hamilton Community Schools	Rural: Distant						
Hamtramck Public Schools	Suburb: Large						
Hancock Public Schools	Town: Remote	Town: Remote	Rural: Fringe	Rural: Fringe	Town: Remote	Town: Remote	Town: Remote
Hanover Horton Schools	Rural: Distant						
Harbor Beach Community Schools	Rural: Remote						
Harbor Springs School District	Rural: Distant						
Harper Creek Comm Schools	Rural: Fringe						
Harper Woods School District	Suburb: Large						
Harrison Community Schools	Rural: Fringe						
Hart Public School District	Rural: Remote						
Hartford Public School District	Town: Distant						
Hartland Consolidated Schools	Suburb: Large						
Haslett Public Schools	Suburb: Large						
Hastings Area School District	Town: Distant						
Hazel Park City School District	Suburb: Large						
Hemlock Public School District	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Fringe	Rural: Fringe	Rural: Fringe
Hesperia Community School District	Rural: Distant						
Highland Park City Schools	Suburb: Large						
Hillman Community Schools	Rural: Remote						
Hillsdale Community Public Schools	Town: Distant						
Holland City School District	City: Small						
Holly Area School District	Rural: Fringe						
Holt Public Schools	Suburb: Large						
Holton Public Schools	Rural: Distant						
Homer Community Schools	Rural: Distant						
Hopkins Public Schools	Rural: Distant						
Houghton Lake Comm Schools	Town: Remote						
Houghton-Portage Township Schools	Rural: Fringe						
Howell Public Schools	Suburb: Midsize						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Hudson Area Schools	Rural: Distant						
Hudsonville Public School District	Suburb: Large						
Huron School District	Rural: Fringe						
Huron Valley Schools	Suburb: Large						
Ida Public School District	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Fringe	Rural: Fringe	Rural: Fringe
Imlay City Community Schools	Town: Distant						
Inkster City School District	Suburb: Large						
Inland Lakes School District	Rural: Remote						
Ionia Public Schools	Town: Distant						
Ionia Twp School District #2	Rural: Fringe						
Iron Mountain City School District	Town: Remote						
Ironwood Area Schools	Town: Remote						
Ishpeming Public School District	Town: Remote						
Ithaca Public Schools	Town: Distant						
Jackson Public Schools	City: Small						
Jefferson Schools-Monroe Co.	Rural: Fringe						
Jenison Public Schools	Suburb: Large						
Johannesburg-Lewiston Schools	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Jonesville Community Schools	Rural: Distant						
Kalamazoo City School District	City: Small						
Kaleva Norman - Dickson Schools	Rural: Remote						
Kalkaska Public Schools	Town: Remote						
Kearsley Community Schools	Suburb: Large						
Kelloggsville Public Schools	City: Small	Suburb: Large	Suburb: Large	City: Small	Suburb: Large	City: Small	City: Small
Kenowa Hills Public Schools	Suburb: Large	Suburb: Large	Suburb: Large	Suburb: Large	Rural: Fringe	Suburb: Large	Suburb: Large
Kent City Community Schools	Rural: Fringe						
Kentwood Public Schools	Suburb: Large						
Kingsley Area School	Rural: Distant						
Kingston Community School District	Rural: Remote						
Laingsburg Community School District	Rural: Distant						
Lake City Area School District	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Lake Fenton Schools	Rural: Fringe						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Lake Linden Hubbell School District	Rural: Distant						
Lake Orion Community Schools	Rural: Fringe	Suburb: Large	Suburb: Large				
Laker Schools	Rural: Remote						
Lakeshore Public Schools	Suburb: Large						
Lakeshore School District	Suburb: Small						
Lakeview Community Schools	Rural: Remote	Rural: Remote	Rural: Distant				
Lakeview Public Schools	Suburb: Large						
Lakeview School District	City: Small						
Lakeville Community School District	Rural: Distant						
Lakewood Public Schools	Rural: Fringe						
Lamphere Public Schools	Suburb: Large						
L'Anse Area Schools	Rural: Remote						
L'Anse Creuse Public Schools	Suburb: Large						
Lansing Public School District	City: Midsize						
Lapeer Community Schools	Town: Fringe						
Lawrence Public School District	Rural: Distant						
Lawton Community School District	Town: Fringe						
Leland Public School District	Rural: Remote						
Les Cheneaux Community School District	Rural: Remote						
Leslie Public Schools	Rural: Distant						
Lincoln Consolidated School District	Rural: Fringe						
Lincoln Park Public Schools	Suburb: Large						
Linden Community School District	Rural: Fringe						
Litchfield Community Schools	Rural: Distant						
Littlefield Public School District	Rural: Distant						
Livonia Public Schools	City: Midsize	City: Small					
Lowell Area School District	Rural: Fringe						
Ludington Area School District	Town: Remote						
Mackinac Island Pub Schools	Rural: Distant						
Mackinaw City Public Schools	Rural: Distant						
Madison Public Schools	Suburb: Large						
Madison School District	Rural: Fringe						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Mancelona Public Schools	Rural: Remote						
Manchester Community School District	Rural: Distant						
Manistee Area Public Schools	Town: Remote						
Manistique Area Schools	Town: Remote						
Manton Consolidated Schools	Rural: Distant						
Maple Valley School District	Rural: Distant						
Mar Lee School District	Rural: Distant						
Marcellus Community Schools	Rural: Distant						
Marenisco School District	Rural: Remote	n/a	n/a	n/a	n/a	n/a	n/a
Marion Public Schools	Rural: Remote						
Marlette Community Schools	Rural: Remote						
Marquette City School District	Town: Remote						
Marshall Public Schools	Town: Fringe						
Martin Public Schools	Rural: Distant						
Marysville Public School District	Suburb: Small						
Mason Consolidated School District	Rural: Fringe						
Mason County Central School District	Rural: Distant						
Mason County Eastern School District	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Mason Public Schools	Rural: Fringe						
Mattawan Consolidated School District	Town: Fringe						
Mayville Community School District	Rural: Distant						
Mcbain Agricultural School District	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Melvindale Allen Park Schools	Suburb: Large						
Memphis Community Schools	Rural: Distant						
Mendon Community School District	Rural: Distant						
Menominee Area Public Schools	Town: Distant						
Meridian Public Schools	Rural: Fringe						
Merrill Community School District	Rural: Distant						
Mesick Consolidated School District	Rural: Remote						
Michigan Center School District	Suburb: Small						
Mid Peninsula School District	Rural: Distant						
Midland Public Schools	Town: Fringe						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Milan Area Schools	Town: Fringe	Town: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe
Millington Community Schools	Rural: Distant						
Mio Au Sable Schools	Rural: Remote						
Mona Shores School District	City: Small						
Monroe Public Schools	Suburb: Small	Suburb: Small	City: Small	City: Small	City: Small	Suburb: Small	Suburb: Small
Montabella Community School District	Rural: Remote						
Montague Area Public Schools	Rural: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Town: Fringe	Town: Fringe	Town: Fringe
Montrose Community Schools	Rural: Fringe						
Moran Township School District	Rural: Distant						
Morenci Area Schools	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Morley Stanwood Comm Schools	Rural: Distant						
Morrice Area Schools	Town: Fringe	Town: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe
Mt. Clemens Community Schools	Suburb: Large						
Mt. Morris Consolidated Schools	Suburb: Large						
Mt. Pleasant City School District	Town: Remote	Town: Remote	Town: Remote	Town: Remote	Town: Distant	Town: Distant	Town: Distant
Munising Public Schools	Rural: Remote						
Muskegon City School District	City: Small						
Muskegon Heights School District	Suburb: Midsize						
N.I.C.E. Community Schools	Rural: Fringe						
Napoleon Community Schools	Suburb: Small	Suburb: Small	Rural: Distant	Rural: Distant	Rural: Fringe	City: Small	City: Small
Negaunee Public Schools	Town: Remote						
New Buffalo Area School District	Rural: Fringe	Rural: Fringe	Town: Fringe	Town: Fringe	Town: Fringe	Town: Fringe	Town: Fringe
New Haven Community Schools	Suburb: Large						
New Lothrop Area Public School District	Rural: Distant						
Newaygo Public School District	Town: Distant						
Niles Community School District	City: Small						
North Adams-Jerome Public Schools	Rural: Distant						
North Branch Area Schools	Rural: Distant						
North Central Area Schools	Rural: Remote						
North Dickinson County School District	Rural: Remote						
North Huron School District	Rural: Distant						
North Muskegon Public Schools	Suburb: Midsize						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Northport Public School District	Rural: Remote						
Northview Public School District	Suburb: Large						
Northville Public Schools	Suburb: Large						
Northwest School District	Suburb: Small	Rural: Fringe	Rural: Fringe				
Norway Vulcan Area Schools	Rural: Fringe	Town: Remote	Town: Remote				
Nottawa Community School	Rural: Distant	Rural: Fringe	Rural: Fringe				
Novi Community Schools	Suburb: Large	City: Small					
Oak Park City School District	Suburb: Large						
Oakridge Public Schools	Suburb: Midsize						
Okemos Public Schools	Suburb: Large						
Olivet Community Schools	Rural: Distant						
Onaway Area Community School District	Rural: Remote						
Oneida Twp School District #3	Rural: Fringe						
Onekama Consolidated Schools	Rural: Distant						
Onsted Community Schools	Rural: Distant						
Ontonagon Area Schools	Rural: Remote						
Orchard View Schools	Rural: Fringe						
Oscoda Area Schools	Town: Remote	Town: Remote	Rural: Fringe				
Otsego Public Schools	Rural: Fringe						
Ovid Elsie Area Schools	Rural: Distant						
Owendale Gagetown Area School District	Rural: Distant						
Owosso Public Schools	Town: Distant	Town: Distant	Town: Distant	Town: Distant	Town: Fringe	Town: Fringe	Town: Fringe
Oxford Area Community School District	Suburb: Large						
Palo Community School District	Rural: Distant						
Parchment School District	Suburb: Midsize						
Paw Paw Public School District	Rural: Fringe						
Peck Community School District	Rural: Distant						
Pellston Public School District	Rural: Remote						
Pennfield School District	Rural: Fringe						
Pentwater Public School District	Rural: Remote						
Perry Public School District	Town: Fringe						
Petoskey Public Schools	Town: Remote						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Pewamo Westphalia Comm Schs	Rural: Distant						
Pickford Public Schools	Rural: Distant						
Pinckney Community Schools	Suburb: Midsize						
Pinconning Area Schools	Rural: Distant						
Pine River Area Schools	Rural: Remote						
Pittsford Area Schools	Rural: Distant						
Plainwell Community Schools	Town: Fringe						
Plymouth Canton Community Schools	Suburb: Large						
Pontiac City School District	City: Small						
Port Hope Community Schools	Rural: Remote						
Port Huron Area School District	Suburb: Small						
Portage Public Schools	City: Small						
Portland Public School District	Town: Fringe						
Posen Cons School District	Rural: Remote						
Potterville Public Schools	Town: Fringe	Town: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Town: Fringe	Town: Fringe
Powell Township School District	Rural: Remote						
Quincy Community School District	Rural: Distant						
Rapid River Public Schools	Rural: Remote	Rural: Remote	Rural: Distant				
Ravenna Public Schools	Rural: Distant						
Reading Community Schools	Rural: Distant						
Redford Union School District	Suburb: Large						
Reed City Area Public Schools	Rural: Fringe	Town: Remote	Town: Remote				
Reese Public Schools	Rural: Distant						
Reeths Puffer Schools	Suburb: Midsize						
Republic Michigamme Schools	Rural: Remote						
Richmond Community Schools	Town: Fringe						
River Rouge City Schools	Suburb: Large						
River Valley School District	Rural: Distant						
Riverview Community School District	Suburb: Large						
Rochester Community School District	Suburb: Large						
Rockford Public Schools	Rural: Fringe	Rural: Fringe	Suburb: Large	Suburb: Large	Suburb: Large	Rural: Fringe	Rural: Fringe
Rogers City Area Schools	Town: Remote						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)							
School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Romeo Community Schools	Suburb: Large						
Romulus Community Schools	Suburb: Large						
Roseville Community Schools	Suburb: Large						
Royal Oak School District	Suburb: Large						
Rudyard Area Schools	Rural: Distant						
Saginaw City School District	City: Small						
Saginaw Township Community Schools.	City: Small						
Saline Area School District	Suburb: Large						
Sand Creek Community Schools	Rural: Distant						
Sandusky Community School District	Rural: Fringe	Town: Distant	Town: Distant				
Saranac Community Schools	Rural: Distant						
Saugatuck Public Schools	Rural: Distant						
Sault Ste Marie Area Schools	Town: Remote						
Schoolcraft Community Schools	Suburb: Midsize						
Shelby Public Schools	Rural: Distant						
Shepherd Public School District	Rural: Distant						
Sigel Twp School Dist #3 - Adams School	Rural: Distant						
Sigel Twp School District #4	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Sigel Twp School District #6	Rural: Remote	Rural: Remote	Rural: Distant				
Sodus Twp School District #5	Rural: Fringe						
South Haven Public Schools	Town: Distant	Rural: Fringe	Rural: Fringe				
South Lake Schools	Suburb: Large						
South Lyon Community Schools	Suburb: Midsize						
South Redford School District	Suburb: Large						
Southfield Public School District	City: Small						
Southgate Community School District	Suburb: Large						
Sparta Area Schools	Suburb: Large						
Spring Lake Public School District	Rural: Fringe						
Springport Public Schools	Rural: Distant						
St. Charles Community Schools	Rural: Distant						
St. Ignace City School District	Rural: Fringe	Town: Remote	Town: Remote				
St. Johns Public Schools	Rural: Fringe	Town: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe	Rural: Fringe

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
St. Joseph Public Schools	Suburb: Small						
St. Louis Public Schools	Town: Distant	Rural: Fringe	Town: Distant	Rural: Fringe	Town: Distant	Town: Distant	Town: Distant
Standish Sterling School District	Rural: Distant						
Stanton Township School District	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Distant	Rural: Fringe	Rural: Distant	Rural: Distant
Stephenson Area Public Schools	Rural: Remote						
Stockbridge Community Schools	Rural: Distant						
Sturgis Public School District	Town: Distant						
Summerfield School District	Rural: Distant						
Superior Central School District	Rural: Remote						
Suttons Bay Public School District	Rural: Distant						
Swan Valley School District	Suburb: Midsize						
Swartz Creek Community Schs	Suburb: Large						
Tahquamenon Area Schools	Town: Remote						
Tawas Area Schools	Town: Remote	Rural: Fringe	Rural: Fringe				
Taylor School District	City: Small						
Tecumseh Public Schools	Town: Distant						
Tekonsha Community Schools	Rural: Distant						
Thornapple-Kellogg School District	Rural: Fringe						
Three Rivers Community Schools.	Town: Fringe						
Traverse City School District	Rural: Fringe	Rural: Fringe	Town: Remote				
Trenton Public Schools	Suburb: Large						
Tri County Area Schools	Rural: Distant						
Troy Public School District	City: Small						
Ubyly Community Schools	Rural: Distant						
Union City Community School District	Rural: Distant						
Unionville Sebewaing Area Schools	Rural: Distant						
Utica Community Schools	Suburb: Large						
Van Buren Public Schools	Suburb: Large						
Van Dyke Public Schools	City: Midsize						
Vanderbilt Area School	Rural: Distant						
Vandercook Lake Public Schools	Suburb: Small						
Vassar Public Schools	Rural: Fringe	Town: Fringe	Town: Fringe				

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)							
School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Verona Township School District 1F	Rural: Distant						
Vestaburg Community Schools	Rural: Remote						
Vicksburg Community Schools	Suburb: Midsize						
Wakefield Township School District	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Distant
Waldron Area Schools	Rural: Remote						
Walkerville Public Schools	Rural: Remote						
Walled Lake Consolidated School District	Suburb: Large						
Warren Consolidated Schools	City: Midsize						
Warren Woods Public Schools	City: Midsize						
Waterford School District	Suburb: Large						
Watersmeet Township School District	Rural: Remote						
Watervliet School District	Town: Fringe						
Waverly Schools	Suburb: Large						
Wayland Union Schools	Town: Fringe						
Wayne-Westland Community School District	Suburb: Large						
Webberville Community Schools	Town: Fringe						
Wells Township School District	Rural: Remote						
West Bloomfield School District	Suburb: Large						
West Branch-Rose City Area Schools	Rural: Remote						
West Iron County School District	Town: Remote						
West Ottawa Public School District	Suburb: Small						
Western School District	Rural: Fringe						
Westwood Community Schools	Suburb: Large						
Westwood Heights School District	Suburb: Large						
White Cloud Public Schools	Rural: Distant						
White Pigeon Community School District	Rural: Fringe	Rural: Fringe	Rural: Fringe	Town: Distant	Town: Fringe	Town: Fringe	Town: Fringe
White Pine School District	Rural: Remote	Rural: Distant	Rural: Distant	Rural: Remote	Rural: Remote	Rural: Remote	n/a
Whitefish Schools	Rural: Remote						
Whiteford Agricultural School District	Rural: Fringe						
Whitehall School District	Town: Fringe						
Whitmore Lake Public School District	Suburb: Midsize	Rural: Fringe	Rural: Fringe				
Whittemore Prescott Area School District	Rural: Remote						

Locale Codes for Michigan School Districts, Fiscal Years 2004-2010 (Continued)

School District Name	2004 Locale Code	2005 Locale Code	2006 Locale Code	2007 Locale Code	2008 Locale Code	2009 Locale Code	2010 Locale Code
Williamston Community Schools	Town: Fringe						
Willow Run Community Schools	Suburb: Large						
Wolverine Community School District	Rural: Remote						
Woodhaven Public Schools	Suburb: Large						
Wyandotte City School District	Suburb: Large						
Wyoming Public Schools	City: Small						
Yale Public Schools	Rural: Distant						
Ypsilanti School District	Suburb: Large						
Zeeland Public Schools	Suburb: Small						

About the Author

Michael Van Beek is director of education policy at the Mackinac Center for Public Policy, where he oversees the Center's education research and publications. His analysis and commentary has been published in *The Wall Street Journal*, *The Detroit News*, the *Detroit Free Press*, *The Grand Rapids Press* and *The Oakland Press*, among other newspapers.

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