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Revenues and Expenditures by Public School Districts: School Year 2002–03

E.D. TAB



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November 2005

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Introduction

This report presents findings from the Common Core of Data (CCD), “School District Finance Survey (F-33),” 2002–03. These data are collected annually from state education agencies through U.S. Census Bureau: “Survey of Local Government Finances: School Systems.” Data in the “School District Finance Survey” include revenues by source, expenditures by function and object, long-term and short-term debt, and student membership (fall enrollment) for each public school district in the United States.

This short report on revenues and expenditures at the school district level is a companion to the state-level E.D. TAB, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2002–03* (NCES 2005-353R), which presents total state and national spending on public elementary and secondary education. This report provides data on what the average district is receiving in total revenue per student and spending per student for certain activities. The range in revenues per student and expenditures by school districts for each state and for the nation is also reported. These data were collected and edited between March 2004 and December 2004.

Only regular school districts (see Glossary) with student counts greater than zero, with current expenditures per student between \$2,500 and \$35,000 per annum, and that are on the CCD “Local Education Agency Universe Survey” file were included in these analyses. There were 14,031 such districts in school year 2002–03. National figures do not include independent charter school districts, i.e., those not affiliated with a noncharter school district. Charter schools that are affiliated with regular school districts are included in the national and state figures. For more information about how this study was conducted, see the Methodology section.

Data on the number of students and districts within each state also show the variation in the organization of education across the country. For example, Florida, with over 2.5 million students, has 67 school districts, whereas Nebraska, with fewer than 300,000 students, has 503 school districts. The number and size of school districts may affect administrative and other overhead costs.

The District of Columbia is a single urban school district. It is treated separately from the states in the analysis below because it is often an outlier with larger revenues and expenditures per student than most other school districts. The District of Columbia did not report any finance data for their charter schools. Similarly, Hawaii is a single school district and funds public education primarily through states taxes.

The federal range ratio is used in this report as an indicator of the difference between districts with relatively high revenues (or expenditures) per student and districts with relatively low revenues (or expenditures) per student. As used by Berne and Stiefel (1984) and in previous NCES publications (Parish, Matsumoto, and Fowler 1995; Hussar and Sonnenberg 2000), the federal range ratio excludes the top and bottom 5 percent of districts in order to reduce the influence of extreme cases. It is the difference between the amount per student of the district at the 95th percentile and the district at the 5th percentile, divided by the amount for the district at the 5th percentile.

Selected Findings

Total Revenues per Student Received by Regular School Districts

- In the 2002–03 school year, the median school district received \$8,891 per student in revenues from state, local, and federal sources (table 1). The median revenue per student indicates that half of the districts received less than \$8,891 per student and half of the districts received more than \$8,891 per student.
- Median school district revenues per student among the states ranged from \$6,298 in Tennessee to \$16,333 in Alaska. Revenues per student in the District of Columbia were \$16,499.

- Ninety percent of the school districts in the country received between \$6,340 and \$17,078 per student. When school district revenues per student are ranked from the lowest to the highest, the value for the district at the 5th percentile was \$6,340, and the value for the district at the 95th percentile was \$17,078. The federal range ratio indicates the difference, or “disparity,” between the 5th and 95th percentile. The federal range ratio for total revenues per student was 1.69, indicating that the district at the 95th percentile received 169 percent more revenue per student than the district at the 5th percentile.
- The federal range ratio varied from 0.28 in West Virginia to 3.52 in Alaska. In 25 states the federal range ratio was less than 1.0. That is, the revenues per student for districts at the 95th percentile (in each of these 25 states) reported less than twice the amount of revenue per student as the district at the 5th percentile. On the other hand, the top 5 percent of the districts in 5 states received revenues per student of more than 3 times that for the districts at the bottom 5 percent. That is, their federal range ratios were greater than 2.0.

Total Expenditures per Student by Regular School Districts

- In 2002–03, the median total expenditure by school districts in the nation was \$8,724 per student (table 2). This included current operating expenditures, capital outlays (for school construction and equipment), expenditures for programs other than elementary/secondary education (such as adult education and community service programs), interest payments on debt, and payments to state and local governments. Total expenditures do not include payments to other school districts and payments to private schools. (Revenues received from other school districts are included in total revenues.)
- Tables 2 and 3 include median expenditures across districts in all states for specific types of expenditures and for the total of these expenditures. The median district in total expenditures is not necessarily the median district in current expenditures or other types of expenditures. Therefore, the median expenditures for the components (e.g., current, instruction, support services, etc.) do not sum to the median for total expenditures.
- Total expenditures per student ranged between \$6,145 and \$16,720 for 90 percent of the school districts in the country (i.e., those districts between the 5th and 95th percentiles, table 2). The federal range ratio for total expenditures per student was 1.72, indicating that the district at the 95th percentile spent 172 percent more per student than the district at the 5th percentile. The federal range ratio was less for total current expenditures (1.40) and current expenditures on instruction (1.42) and more for current expenditures on support services (1.92).
- Per-student spending on capital outlay (for school construction and equipment) in districts with expenditures per student at the 95th percentile was 13,494 percent more than that of districts at the 5th percentile. School districts with stable student populations may not need to make large expenditures for school construction, whereas districts experiencing a growing population of children may need to spend more money on school construction. In addition, expenditures for construction do not appear regularly from one year to the next. Districts may build several schools at the same time. This could result in a large expenditure for capital outlays one year and small expenditures in subsequent years.
- Spending per student for programs other than elementary/secondary education was approximately 26 times greater in high-spending districts than the national median (\$273 vs. \$10). The adult education and community service programs that are included in other program spending do not exist in many school districts. Of all school districts, 41 percent had no other programs, 30 percent of all districts had no interest payments, and 29 percent of all districts had no payments to other government agencies or payments to other school districts.
- Median total expenditures per student ranged from \$6,387 in Mississippi to \$16,665 in Alaska (table 3). The median total expenditure per student in the District of Columbia was \$16,344. The median total expenditure per student was over \$10,000 in Alaska, Connecticut, Delaware, the District of Columbia, New Jersey, New Mexico, New York, Rhode Island, and Wyoming.

- Median expenditures per student for instruction (teacher salaries, classroom supplies, etc.) ranged from \$3,194 in Arizona to \$8,761 in Alaska. Among the 10 states with the highest median expenditures per student for instruction, seven were in the Northeast (Connecticut, Maine, Massachusetts, New Jersey, New York, Rhode Island, and Vermont). Conversely, of the 10 states with the lowest median expenditures per student for instruction, seven were in the Southeast (Alabama, Arkansas, Florida, Kentucky, Mississippi, Oklahoma, and Tennessee). Instruction expenditures per student in the District of Columbia were higher than any state's median instruction expenditures per student, except in Alaska and New York.
- Median expenditures per student for capital projects (primarily school construction) ranged from \$97 in Massachusetts to \$1,655 in Delaware among the 50 states. Capital expenditures per student were \$2,877 in the District of Columbia.

Current Expenditures per Student by Regular School Districts

Because of the variation in the kinds of programs run by school districts and the large swings in school construction expenditures, researchers often use current rather than total expenditures when reporting and comparing school district expenditures. Current expenditures are expenditures for the day-to-day operations of schools and school districts. Current expenditures include salaries, benefits, supplies, and purchased services, but do not include expenditures for construction, equipment, debt financing, and programs outside of public elementary/secondary education.

- The median current expenditure per student for the nation was \$7,602 (table 4).
- Current expenditures per student in districts at the 95th percentile were more than 140 percent more than current expenditures per student in districts at the 5th percentile (i.e., the federal range ratio was greater than 1.40). In 13 states, current expenditures per student in districts at the 95th percentile were less than 1.50 times current expenditures per student in districts at the 5th percentile (i.e., the federal range ratio was less than 0.50).
- The median current expenditure per student in Alaska (\$15,207) was larger than the current expenditure per student in 95 percent of all districts in the nation (in other words, greater than \$13,541, the value at the 95th percentile for the United States).
- The four states with the highest federal range ratio in current expenditures per student were Alaska, Arizona, Montana, and Nevada. Expenditures per students were more than 4 times the district at the 95th percentile than the district at the 5th percentile in these states (i.e., their federal range ratio was greater than 2.0). The ratio was lowest in Alabama, Delaware, Maryland, and West Virginia. In the four lowest states, current expenditures per student at the 95th percentile were less than 135 percent of spending at the 5th percentile (i.e., their federal range ratio was less than 0.35).

Current Expenditures by Charter Schools

Independent charter schools are public schools that are exempt from significant state or local rules that normally govern the operation and management of public schools. A charter school may be affiliated with a regular school district, a university, or a private organization. In order to include all charter schools in its files, NCES created a separate school district record for each charter school (or charter school organization) that is not affiliated with a school district. In this report, data for charter schools that are associated with regular school districts are included with the data reported for the entire school district, and the data for those schools and the affiliated districts are indistinguishable from districts that do not have charter schools.

Data for independent charter schools that are not affiliated with a regular school district were included in this report if they could be matched to the CCD "Local Education Agency Universe Survey," if they had a student membership count greater than zero, and if they had both total revenues and total expenditures greater than zero. Data for independent charter school districts are reported at the bottom of each table in this report and are not included in the national totals or averages. Certain charter school districts in

Arizona, Arkansas, California, Connecticut, Delaware, Georgia, Michigan, Minnesota, New Jersey, North Carolina, Ohio, Pennsylvania, and Texas fell into this category. These data are kept separate because in many cases the data are not complete or fail to meet NCES editing standards. In some cases a charter school district may operate more than one charter school.

- The median revenue per student for independent charter schools (not affiliated with a public school district) was \$7,593. The median revenue for 90 percent of these districts ranged from \$4,973 to \$14,912 (table 1).
- The median total expenditure per student for independent charter schools was \$7,201 (table 2).
- Current expenditures per student in charter schools ranged from \$4,109 to \$12,815 for 90 percent of the charter school districts.

Current Expenditures by Unified Districts

District-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in regular school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that are coterminous with counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school, or in larger communities where all elementary schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; in other states, each district may have all kinds of different schools and programs.* This variety in the types of school districts makes comparison of expenditures across school districts difficult.

The information presented in tables 1 through 4 is based on all regular education school districts reporting student counts that are reported on the CCD “Local Education Agency Universe Survey” regardless of grades served. Table 5 presents current expenditures per student in regular unified districts only. Unified districts are school districts with both elementary and secondary education programs.

In eight states (Arizona, California, Illinois, Montana, Nebraska, New Hampshire, New Jersey, and Vermont), fewer than half of the school districts were unified. In two states, Montana and Vermont, fewer than half of the students attended schools in unified districts. The federal range ratio for the United States was reduced from 1.40 to 1.18 when only unified school districts were analyzed (tables 4 and 5).

- Unified school districts serve students in all grades. The median current expenditure for unified school districts in the nation was \$7,456 per student, with 90 percent of all districts ranging between \$5,683 and \$12,377 (table 5). The federal range ratio was 1.18, indicating a slight reduction in variation of spending per student compared with all regular school districts (1.40) reported in table 4.

* Special education districts were not included in regular districts.

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Table 1. Revenues per student for public elementary and secondary school districts, by state: School year 2002–03

State	Revenues per student			Federal range ratio ¹	Number of districts	Number of students
	5 th percentile	Median	95 th percentile			
United States	\$6,340	\$8,891	\$17,078	1.69	14,031	47,439,756
Alabama	6,200	6,942	8,589	0.39	128	727,900
Alaska	7,684	16,333	34,753	3.52	53	133,303
Arizona	5,167	7,647	17,272	2.34	288	893,609
Arkansas	6,227	6,826	9,416	0.51	310	450,158
California	6,765	8,669	15,261	1.26	970	6,157,386
Colorado	7,003	8,890	15,521	1.22	178	751,049
Connecticut	9,872	11,729	17,203	0.74	166	548,466
Delaware	9,335	10,302	13,742	0.47	16	105,663
District of Columbia	†	16,499	†	†	1	67,522
Florida	6,684	7,515	10,268	0.54	67	2,536,699
Georgia	7,170	8,429	11,499	0.60	178	1,491,599
Hawaii	†	11,309	†	†	1	183,829
Idaho	5,710	7,527	14,641	1.56	114	248,515
Illinois	6,422	8,150	13,686	1.13	890	2,062,664
Indiana	6,355	7,439	10,287	0.62	292	999,713
Iowa	7,586	8,764	13,251	0.75	371	482,210
Kansas	7,417	9,102	12,388	0.67	302	470,264
Kentucky	6,424	7,224	8,888	0.38	176	660,782
Louisiana	6,522	7,499	9,987	0.53	66	723,252
Maine	8,603	11,261	23,824	1.77	223	203,476
Maryland	8,441	9,436	11,066	0.31	24	866,743
Massachusetts	9,130	11,253	18,613	1.04	301	942,736
Michigan	7,521	8,708	11,996	0.59	568	1,702,664
Minnesota	8,003	9,350	12,993	0.62	341	825,585
Mississippi	5,682	6,659	8,813	0.55	152	491,623
Missouri	6,184	7,551	11,255	0.82	522	921,625
Montana	5,632	8,869	19,985	2.55	438	149,780
Nebraska	5,792	9,151	19,000	2.28	503	283,934
Nevada	7,115	8,592	20,122	1.83	17	369,498
New Hampshire	8,150	11,234	23,636	1.90	162	203,702
New Jersey	10,557	13,458	22,705	1.15	551	1,329,992
New Mexico	7,066	10,602	23,687	2.35	89	320,264
New York	10,766	13,428	21,971	1.04	683	2,879,412
North Carolina	6,408	7,422	10,221	0.59	117	1,314,632
North Dakota	6,323	8,919	17,882	1.83	216	103,739
Ohio	7,017	8,135	13,357	0.90	611	1,803,963
Oklahoma	5,529	6,965	11,231	1.03	541	624,202
Oregon	6,725	7,968	18,313	1.72	196	552,131
Pennsylvania	8,075	9,688	13,185	0.63	499	1,757,066
Rhode Island	9,094	10,900	16,442	0.81	36	157,286
South Carolina	6,830	8,399	10,685	0.56	85	691,736
South Dakota	6,635	7,944	14,318	1.16	170	127,615
Tennessee	5,540	6,298	7,816	0.41	137	905,050
Texas	7,116	8,581	16,636	1.34	1,045	4,205,770
Utah	5,368	6,845	12,129	1.26	40	483,066
Vermont	8,970	15,470	26,040	1.90	240	94,901
Virginia	7,205	8,315	11,748	0.63	132	1,175,458
Washington	7,105	8,657	19,000	1.67	296	1,014,577
West Virginia	7,850	8,627	10,061	0.28	55	281,591
Wisconsin	8,800	10,104	12,872	0.46	426	875,390
Wyoming	9,562	12,463	22,442	1.35	48	85,966
Independent charter school districts	4,973	7,593	14,912	2.00	1,020	289,975

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

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

NOTE: National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD), "Agency Universe", with student membership greater than zero, and current expenditures per student between \$2,500 and \$35,000 were used in creating the national and state figures; 99.44 percent of the school districts met this criterion. Charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 100 percent of charter school districts met this criterion.

SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), FY 2003, version 1a.

Table 2. Expenditures per student for elementary and secondary education, by type of expenditure for regular districts and for independent charter school districts: School year 2002–03

Type of expenditure	Expenditures per student			Federal range ratio ¹
	5 th percentile	Median	95 th percentile	
Regular Districts				
Total expenditures	\$6,145	\$8,724	\$16,720	1.72
Total current	5,637	7,602	13,541	1.40
Instruction	3,398	4,671	8,226	1.42
Support services	1,725	2,609	5,040	1.92
Noninstruction services	20	330	662	32.10
Capital outlay	32	414	4,350	134.94
Other programs ²	0	10	273	†
Payments to state and local governments	0	0	158	†
Interest on debt	0	128	682	†
Payments to other school districts and private schools ³	0	76	1,444	†
Independent charter school districts				
Total	4,247	7,201	14,285	2.36
Current	4,109	6,812	12,815	2.12
Instruction	1,672	3,494	7,213	3.31
Support services	1,413	2,968	6,690	3.73
Non-instruction services	0	75	615	†
Capital outlay	0	0	2,060	†
Other programs ²	0	0	321	†
Payments to state and local governments	0	0	0	†
Interest on long-term debt	0	0	251	†
Payments to other school districts and private schools ³	0	0	89	†

† Not applicable.

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

² Other programs include expenditures for community services, adult education, and community colleges.

³ Total expenditures, current expenditures, and instruction expenditures exclude payments to other school districts and payments to private schools.

NOTE: National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD), "Agency Universe", with student membership greater than zero, and current expenditures per student between \$2,500 and \$35,000 were used in creating the national and state figures; 99.44 percent of the school districts met this criterion. Charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 100 percent of charter school districts met this criterion.

SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), FY 2003, version 1a.

Table 3. School district expenditures per student, by type of expenditure and state: School year 2002–03

State	Median expenditures per student						
	Total expenditures						
	Total ¹	Total ²	Instruction expenditures	Capital outlay expenditures ³	Other programs ⁴ and payments to other govt. agencies	Interest on debt	Payments to other districts and private schools ¹
United States	\$8,724	\$7,602	\$4,671	\$414	\$17	\$128	\$76
Alabama	6,942	6,312	3,842	319	131	79	2
Alaska	16,665	15,207	8,761	612	31	0	0
Arizona	6,933	5,983	3,194	467	0	0	0
Arkansas	6,774	6,153	3,832	285	0	130	0
California	8,262	7,133	4,520	644	24	57	63
Colorado	8,948	7,503	4,476	696	31	168	132
Connecticut	10,765	9,997	6,179	271	15	227	380
Delaware	10,874	9,087	5,751	1,655	20	116	353
District of Columbia ⁵	16,344	13,328	6,976	2,877	139	0	35
Florida	7,571	6,407	3,673	775	105	85	0
Georgia	8,393	7,399	4,689	739	5	76	6
Hawaii ⁵	8,632	8,016	4,749	343	273	0	84
Idaho	7,554	6,609	4,006	363	0	120	0
Illinois	8,465	7,358	4,480	509	1	123	301
Indiana	8,673	7,163	4,376	576	612	26	241
Iowa	7,789	6,956	4,274	453	0	92	745
Kansas	8,620	7,927	4,796	458	0	109	7
Kentucky	6,934	6,481	4,023	185	95	181	0
Louisiana	7,443	6,843	4,130	395	28	107	2
Maine	9,787	9,225	6,097	119	27	60	309
Maryland	9,298	8,491	5,107	724	31	91	106
Massachusetts	9,952	9,480	5,908	97	0	349	585
Michigan	8,651	7,485	4,631	442	78	340	10
Minnesota	9,133	7,411	4,779	635	304	328	287
Mississippi	6,387	5,856	3,504	369	12	98	0
Missouri	7,462	6,646	4,100	377	77	90	62
Montana	8,927	8,344	5,203	226	0	0	27
Nebraska	8,714	7,994	5,383	273	0	0	12
Nevada	8,458	7,810	4,814	469	44	255	0
New Hampshire	9,731	8,773	5,414	259	0	164	522
New Jersey	12,419	11,082	6,589	418	51	189	580
New Mexico	10,602	8,719	4,581	1,188	34	140	0
New York	13,989	11,659	7,628	884	51	300	134
North Carolina	7,469	6,730	4,214	318	24	129	0
North Dakota	8,552	7,996	4,600	456	0	0	429
Ohio	8,208	7,100	4,243	433	100	117	53
Oklahoma	6,817	6,421	3,743	182	4	17	0
Oregon	8,577	7,444	4,399	273	1	143	24
Pennsylvania	9,298	7,999	4,948	428	16	391	489
Rhode Island	10,189	9,365	5,908	109	91	173	536
South Carolina	8,226	6,963	4,124	690	85	184	10
South Dakota	8,001	6,964	4,104	555	0	70	44
Tennessee	6,460	5,690	3,746	337	71	148	0
Texas	8,826	7,486	4,574	453	6	185	45
Utah	6,859	5,663	3,480	888	153	165	0
Vermont	9,614	9,201	5,843	143	0	107	5,866
Virginia	8,087	7,317	4,505	426	15	172	71
Washington	8,454	7,293	4,463	411	0	246	9
West Virginia	8,845	8,148	4,999	488	46	0	8
Wisconsin	9,805	8,707	5,315	349	143	339	130
Wyoming	12,116	10,130	5,775	1,248	6	68	0
Independent charter school districts	7,201	6,812	3,494	0	0	0	0

¹ Total expenditures do not include payments to other school districts and payments to private schools.

² Current expenditures includes instruction, support services and noninstruction services, but exclude payments to other school districts and payments to private schools.

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

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

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

NOTE: National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD), "Agency Universe", with student membership greater than zero, and current expenditures per student between \$2,500 and \$35,000 were used in creating the national and state figures; 99.44 percent of the school districts met this criterion. Charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 100 percent of charter school districts met this criterion.

SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), FY 2003, version 1a.

Table 4. Current expenditures per student for public elementary and secondary school districts, by state: School year 2002–03

State	Expenditures per student			Federal range ratio ¹	Number of districts	Number of students
	5 th percentile	Median	95 th percentile			
United States	\$5,637	\$7,602	\$13,541	1.40	14,031	47,439,756
Alabama	5,605	6,312	7,499	0.34	128	727,900
Alaska	7,782	15,207	23,818	2.06	53	133,303
Arizona	4,285	5,983	14,216	2.32	288	893,609
Arkansas	5,404	6,153	8,739	0.62	310	450,158
California	6,019	7,133	12,045	1.00	970	6,157,386
Colorado	5,828	7,503	12,896	1.21	178	751,049
Connecticut	8,675	9,997	13,271	0.53	166	548,466
Delaware	7,919	9,087	10,532	0.33	16	105,663
District of Columbia	†	13,328	†	†	1	67,522
Florida	5,782	6,407	7,858	0.36	67	2,536,699
Georgia	6,382	7,399	9,700	0.52	178	1,491,599
Hawaii	†	8,016	†	†	1	183,829
Idaho	5,066	6,609	11,582	1.29	114	248,515
Illinois	5,686	7,358	11,704	1.06	890	2,062,664
Indiana	6,317	7,163	9,330	0.48	292	999,713
Iowa	6,086	6,956	8,817	0.45	371	482,210
Kansas	6,332	7,927	10,474	0.65	302	470,264
Kentucky	5,560	6,481	8,008	0.44	176	660,782
Louisiana	6,125	6,843	8,600	0.40	66	723,252
Maine	7,577	9,225	15,072	0.99	223	203,476
Maryland	7,769	8,491	10,189	0.31	24	866,743
Massachusetts	7,713	9,480	14,169	0.84	301	942,736
Michigan	6,446	7,485	10,209	0.58	568	1,702,664
Minnesota	6,310	7,411	10,047	0.59	341	825,585
Mississippi	4,985	5,856	8,078	0.62	152	491,623
Missouri	5,469	6,646	9,421	0.72	522	921,625
Montana	5,330	8,344	18,500	2.47	438	149,780
Nebraska	5,236	7,994	15,600	1.98	503	283,934
Nevada	5,774	7,810	19,703	2.41	17	369,498
New Hampshire	7,011	8,773	12,637	0.80	162	203,702
New Jersey	9,058	11,082	15,702	0.73	551	1,329,992
New Mexico	5,938	8,719	14,526	1.45	89	320,264
New York	9,419	11,659	18,267	0.94	683	2,879,412
North Carolina	5,905	6,730	8,553	0.45	117	1,314,632
North Dakota	5,333	7,996	15,667	1.94	216	103,739
Ohio	6,209	7,100	9,787	0.58	611	1,803,963
Oklahoma	5,017	6,421	9,966	0.99	541	624,202
Oregon	6,261	7,444	16,206	1.59	196	552,131
Pennsylvania	6,641	7,999	10,652	0.60	499	1,757,066
Rhode Island	7,869	9,365	12,138	0.54	36	157,286
South Carolina	6,105	6,963	8,647	0.42	85	691,736
South Dakota	5,605	6,964	10,949	0.95	170	127,615
Tennessee	4,918	5,690	7,331	0.49	137	905,050
Texas	6,129	7,486	12,373	1.02	1,045	4,205,770
Utah	4,393	5,663	10,358	1.36	40	483,066
Vermont	7,096	9,201	12,553	0.77	240	94,901
Virginia	6,425	7,317	10,330	0.61	132	1,175,458
Washington	6,237	7,293	17,212	1.76	296	1,014,577
West Virginia	7,415	8,148	9,223	0.24	55	281,591
Wisconsin	7,363	8,707	10,673	0.45	426	875,390
Wyoming	8,137	10,130	19,123	1.35	48	85,966
Independent charter school districts	4,109	6,812	12,815	2.12	1,020	289,975

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

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

NOTE: Current expenditures includes instruction, support services and noninstruction services, but exclude payments to other school districts and payments to private schools. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD), "Agency Universe", with student membership greater than zero, and current expenditures per student between \$2,500 and \$35,000 were used in creating the national and state figures; 99.44 percent of the school districts met this criterion. Charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 100 percent of charter school districts met this criterion.

SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), FY 2003, version 1a.

Table 5. Current expenditures per student for unified school districts, by state: School year 2002–03

State	Expenditures per student			Federal range ratio ¹	Number of districts unified	Percent of districts unified	Number of students	Percent of students in unified districts
	5 th percentile	Median	95 th percentile					
United States	\$5,683	\$7,456	\$12,377	1.18	10,621	75.7	43,749,990	92.2
Alabama	5,605	6,312	7,499	0.34	128	100.0	727,900	100.0
Alaska	7,782	15,207	23,818	2.06	53	100.0	133,303	100.0
Arizona	4,261	5,781	10,546	1.48	127	44.1	592,667	66.3
Arkansas	5,404	6,153	8,739	0.62	310	100.0	450,158	100.0
California	6,273	7,075	11,164	0.78	334	34.4	4,427,878	71.9
Colorado	5,828	7,503	12,896	1.21	178	100.0	751,049	100.0
Connecticut	8,711	9,831	12,902	0.48	113	68.1	515,315	94.0
Delaware	7,919	9,087	10,532	0.33	16	100.0	105,663	100.0
District of Columbia	†	13,328	†	†	1	100.0	67,522	100.0
Florida	5,782	6,407	7,858	0.36	67	100.0	2,536,699	100.0
Georgia	6,382	7,373	9,455	0.48	173	97.2	1,489,683	99.9
Hawaii	†	8,016	†	†	1	100.0	183,829	100.0
Idaho	5,066	6,428	11,011	1.17	108	94.7	248,386	99.9
Illinois	5,791	7,125	9,029	0.56	403	45.3	1,296,970	62.9
Indiana	6,332	7,169	9,330	0.47	291	99.7	999,476	100.0
Iowa	6,109	6,936	8,403	0.38	348	93.8	478,477	99.2
Kansas	6,298	7,925	10,487	0.67	300	99.3	470,052	100.0
Kentucky	5,595	6,432	7,847	0.40	171	97.2	658,956	99.7
Louisiana	6,125	6,843	8,600	0.40	66	100.0	723,252	100.0
Maine	7,514	8,979	11,832	0.57	112	50.2	176,931	87.0
Maryland	7,769	8,491	10,189	0.31	24	100.0	866,743	100.0
Massachusetts	7,738	9,234	13,177	0.70	210	69.8	875,932	92.9
Michigan	6,523	7,482	10,131	0.55	536	94.4	1,700,184	99.9
Minnesota	6,310	7,402	9,768	0.55	327	95.9	823,724	99.8
Mississippi	4,985	5,823	7,199	0.44	148	97.4	490,270	99.7
Missouri	5,469	6,548	9,036	0.65	447	85.6	909,846	98.7
Montana	5,860	9,395	23,714	3.05	54	12.3	18,050	12.1
Nebraska	6,593	7,962	11,153	0.69	243	48.3	271,846	95.7
Nevada	5,774	7,618	18,197	2.15	16	94.1	369,424	100.0
New Hampshire	6,871	8,576	11,396	0.66	67	41.4	158,392	77.8
New Jersey	9,365	11,191	14,926	0.59	218	39.6	997,058	75.0
New Mexico	5,938	8,719	14,526	1.45	89	100.0	320,264	100.0
New York	9,409	11,561	17,308	0.84	637	93.3	2,828,342	98.2
North Carolina	5,905	6,730	8,553	0.45	117	100.0	1,314,632	100.0
North Dakota	5,379	7,559	12,949	1.41	165	76.4	100,795	97.2
Ohio	6,211	7,101	9,787	0.58	610	99.8	1,803,901	100.0
Oklahoma	5,025	6,385	9,694	0.93	430	79.5	601,798	96.4
Oregon	6,247	7,363	13,564	1.17	178	90.8	551,664	99.9
Pennsylvania	6,653	7,999	10,652	0.60	497	99.6	1,756,198	100.0
Rhode Island	7,869	9,327	12,138	0.54	32	88.9	155,219	98.7
South Carolina	6,105	6,963	8,647	0.42	85	100.0	691,736	100.0
South Dakota	5,605	6,903	10,172	0.81	163	95.9	126,457	99.1
Tennessee	4,958	5,690	7,276	0.47	123	89.8	883,491	97.6
Texas	6,121	7,434	11,914	0.95	982	94.0	4,195,732	99.8
Utah	4,393	5,663	10,358	1.36	40	100.0	483,066	100.0
Vermont	7,509	9,256	11,554	0.54	36	15.0	33,521	35.3
Virginia	6,425	7,317	10,330	0.61	132	100.0	1,175,458	100.0
Washington	6,283	7,221	14,147	1.25	246	83.1	1,005,915	99.1
West Virginia	7,415	8,148	9,223	0.24	55	100.0	281,591	100.0
Wisconsin	7,508	8,705	10,533	0.40	368	86.4	839,162	95.9
Wyoming	8,137	9,916	16,817	1.07	46	95.8	85,413	99.4
Independent charter school districts	3,963	6,580	16,078	3.06	271	26.6	95,062	32.8

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

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

NOTE: Current expenditures includes instruction, support services and noninstruction services, but exclude payments to other school districts and payments to private schools. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD), "Agency Universe", with student membership greater than zero, and current expenditures per student between \$2,500 and \$35,000 were used in creating the national and state figures; 99.44 percent of the school districts met this criterion. Charter school districts with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 100 percent of charter school districts met this criterion.

SOURCE: Data reported by states to U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), FY 2003, version 1a.

Methodology

The “School District Finance Survey (F-33)” is an annual local education agency-level collection of revenue and expenditure data for public education in grades prekindergarten through 12. It is part of the Common Core of Data (CCD) collection of surveys of administrative records data relating to public elementary and secondary education. This survey is also part of the U.S. Census Bureau: “Annual Survey of Local Government Finances: School Systems.” The Census Bureau acts as the collection agent for the National Center for Education Statistics (NCES) for this survey.

Local education agencies (LEAs) send revenue and expenditure data to their state education agency, which may review and edit the data before sending them on to the Census Bureau. The NCES and Census Bureau review and edit the data before they are published. These edits include the addition of NCES district identification codes and nonfiscal variables, as well as the resolution of inconsistent or unusual data in collaboration with state data coordinators. Every state and the District of Columbia reported data on all school districts with financial activity.

Median revenue per student or median expenditure per student data, and data for the school district at the 5th and 95th percentiles are shown in tables 1 through 5. These percentile points were chosen to exclude any outlier data.

There are many different types of LEAs. In addition to the types discussed earlier, there are districts whose only function is to collect and allocate funds, or to provide certain administrative services for a group of LEAs. Only regular education districts with students greater than zero were considered in the analyses resulting in tables 1 through 5.

In order to have comparable LEAs for analysis, those districts that did not have schools reporting students or that were not recognized in the CCD “Local Education Agency Universe Survey,” were removed from consideration. School districts whose primary function was providing special education or vocational education services were also removed from consideration in this report. Charter schools that are not affiliated with a school district were treated separately from regular districts. Furthermore, districts with current expenditures per student less than \$2,500 or greater than \$35,000 (.56 percent of regular districts) were removed because they are outliers representing extraordinary school districts. Thus, regular school districts with students, school districts with current expenditures per student greater than \$2,500 and less than \$35,000, and school districts that have charter as well as noncharter schools were included in the national and state analyses.

Independent charter schools are not affiliated with school districts. Data for these schools were reported separately at the bottom of the tables. To be included, these schools must have been in the CCD Local Education Agency Universe, have students, and report revenues and expenditures greater than zero. Some education agencies may be providing services to students who are counted in another agency. For some charter schools, only revenue data were reported.

Total expenditures in this report do not include payments to other school districts. Payments to other school districts are primarily for services to students attending schools in other school districts. These children are not included in the student count of the district making this payment. Total expenditures on the F-33 data file include payments to other districts. Total revenues include funds received from other school districts. The student counts reflect all of the students enrolled in the school district on October 1, 2002 (or nearest school day to October 1).

A number of factors affecting expenditures per student are beyond the scope of this report. These include differences in student needs, regional costs, and urbanicity. Student membership counts used in this report are those reported on the F-33 survey.

The F-33 file can be matched to the CCD “Local Education Agency Universe Survey” and “Public Elementary/Secondary School Universe Survey” files using a common identification code. This makes it possible to match nonfiscal data on students, staff, schools, and districts to the finance data.

Glossary

Capital outlay expenditures are those for school construction, property, and equipment. They do not include interest payments or other financing costs that may be attributable to capital outlay expenditures.

Charter schools are public schools that are exempt from significant state or local rules that normally govern the operation and management of public schools. They usually operate in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the public chartering agency. Charter schools may be affiliated with a regular school district, or they may be self-governing entities.

Current expenditures are those for the day-to-day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g., purchases of land, school construction and repair, and equipment). Programs outside the scope of preschool to grade 12, transfer payments, and expenditures for items lasting more than 1 year (e.g., school buses and computers) are not included in current expenditures.

Independent charter school districts include only charter schools.

Instructional expenditures are current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (e.g., textbooks), and purchased instructional services. Tuition payments for special needs students to attend private schools and payments to public charter schools are not included here.

Interest on debt expenditures are interest expenditures on long-term and short-term debt.

Local education agencies (LEAs), often called school districts, are those agencies at the local level whose primary responsibility is to operate public schools or to contract for public school services.

Noninstructional expenditures are composed predominantly of food services, as well as enterprise operations, such as bookstores and interscholastic athletics.

Other program expenditures include expenditures for community services, adult education, community colleges, and other programs that are not part of public elementary and secondary education.

Payments to state and local governments are expenditures to other governments (except school districts) for services and loans.

Payments to other school districts and private schools are expenditures made to private schools and other LEAs. These expenditures include tuition, transportation, and computer and purchasing services.

Regular school districts are public elementary and/or secondary school districts that provide instruction and other education services and that do not focus primarily on special education or vocational education. Education service agencies are also excluded from this category.

Revenues are the total revenues for local, state, and federal sources. They include revenues from student fees and the sale of property, but exclude revenues raised through bond sales.

Students are the count of students enrolled on or about October 1, 2002.

Support services expenditures are current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff support (e.g., librarians, instructional specialists), school district administration, business services, research, and data processing.

Total expenditures for public elementary and secondary education and other programs include current expenditures for public elementary and secondary education, capital outlays, other programs, interest on debt, and payments to state and local governments. Payments to other school districts and private schools are excluded from total expenditures.

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

For More Information

This report used information from the Common Core of Data (CCD), “School District Finance Survey,” 2002–03, version 1a. The complete data file, survey form, and documentation may be accessed from the NCES website at <http://nces.ed.gov/ccd/f33agency.asp>.

For more information on CCD nonfiscal data, readers may want to read the *Overview of Public Elementary and Secondary Schools and Districts: School Year 2001–02* (NCES 2003-411). For data on and analysis of state-level education finance data, readers should use the CCD “National Public Education Financial Survey.” The Ed Tab report with the state-level school year 2002–03 data is *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2002–03* (NCES 2005-353). The Census Bureau provides demographic data from the Census 2000 that have been mapped to school districts. These data can be found on the NCES website (<http://nces.ed.gov>) when they become available.

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