



# Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2005–06 (Fiscal Year 2006)

**U.S. Department of Education**  
NCES 2008-345

F I R S T L O O K





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July 2008

Lei Zhou  
Education Statistics Services Institute –  
MacroSys Research and Technology

Frank Johnson  
*Project Officer*  
National Center for Education Statistics

**U.S. Department of Education**

Margaret Spellings  
*Secretary*

**Institute of Education Sciences**

Grover J. Whitehurst  
*Director*

**National Center for Education Statistics**

Mark Schneider  
*Commissioner*

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**Content Contact**

Frank Johnson  
202-502-7362  
[frank.johnson@ed.gov](mailto:frank.johnson@ed.gov)

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## Contents

	<b>Page</b>
Acknowledgments .....	iii
List of Tables .....	vi
Introduction .....	1
Selected Findings: Fiscal Year 2006 .....	2
References and Related Data Files .....	3
Appendix A: Methodology and Technical Notes .....	14
Appendix B: Common Core of Data Glossary .....	17

## List of Tables

Table	Page
1. Total revenues per pupil at the 5 <sup>th</sup> , median, and 95 <sup>th</sup> percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2006 .....	4
2. Median expenditures per pupil and median payments per pupil to other districts, private schools, and charter schools from elementary and secondary regular school districts, by type of expenditure in states and independent charter school districts: Fiscal year 2006 .....	5
3. Current expenditures per pupil at the 5 <sup>th</sup> , median, and 95 <sup>th</sup> percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2006 .....	6
4. Current expenditures per pupil at the 5 <sup>th</sup> , median, and 95 <sup>th</sup> percentile cutpoints, federal range ratio, and number and percentage of unified school districts and students for public elementary and secondary unified school districts, by state and unified independent charter school districts: Fiscal year 2006 .....	7
5. Expenditures per pupil at the 5 <sup>th</sup> , median, and 95 <sup>th</sup> percentile cutpoints and federal range ratio for public elementary and secondary school districts in the United States, by district type and type of expenditure: Fiscal year 2006 .....	8
6. Median current expenditures per pupil and numbers of districts and students for public elementary and secondary regular school districts with no charter schools and independent charter school districts in states that have reported independent charter school district data, by function, district type, and state: Fiscal year 2006 .....	9
7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2006 .....	10
8. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2006 .....	13



## Introduction

This report presents data from the School District Finance Survey for School Year 2005-06 (fiscal year 2006, or FY 06). The School District Finance Survey is a district-level survey that consists of data submitted annually to the National Center for Education Statistics (NCES) by state education agencies (SEAs) in the 50 states and the District of Columbia. All financial transactions associated with assets, expenditures, revenues, and indebtedness are accounted for, including revenues from federal, state, and local sources and expenditures in categories such as instruction and instruction-related activities, student support services, administration, operation, capital outlay, and debt services.

The School District Finance survey is part of the Common Core of Data (CCD) surveys that collect administrative records data from SEAs. The data are collected and edited by the Governments Division of the U.S. Census Bureau for NCES. All 50 states and the District of Columbia provided data for FY 06.

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

For tables 1 through 6 in this report, all regular school districts that have student counts greater than zero and that are listed in the CCD Local Education Agency Universe Survey file for school year 2005–06 were included in the analyses. There were 15,335 such districts in FY 06. National figures do not include independent charter school districts; however, charter schools affiliated with regular school districts are included in the national and state figures. Data for independent charter school districts are reported separately at the end of tables 1 through 4 and are included in tables 5 and 6.

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

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

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

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

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

## Selected Findings: Fiscal Year 2006

- Regular school districts had median total revenues per pupil of \$10,173 in fiscal year (FY) 2006 (table 1). The federal range ratio<sup>2</sup> was 1.9, which indicates that the magnitude of the difference between total revenues per pupil at the 5<sup>th</sup> (\$7,349) and 95<sup>th</sup> (\$21,048) percentiles of districts was approximately 190 percent. Independent charter school districts had median total revenues per pupil of \$8,357 in FY 06, with a federal range ratio of 1.9.
- For regular school districts, median current expenditures per pupil were \$8,587 in FY 06 (table 2). Median expenditures per pupil on instruction and instruction-related activities in regular school districts were \$5,528. For independent charter school districts, median current expenditures per pupil were \$7,499 in FY 06. Median expenditures per pupil on instruction and instruction-related activities in independent charter school districts were \$4,123.
- In FY 06, the lowest five percent of regular school districts had current expenditures per pupil of \$6,464 or less, while the highest 5 percent had current expenditures per pupil of \$16,150 or more, with a federal range ratio of 1.5 (table 3). The lowest five percent of independent charter school districts had current expenditures per pupil of \$4,728 or less, while the highest 5 percent had current expenditures per pupil of \$15,095 or more, with a federal range ratio of 2.2.
- Unified regular school districts<sup>3</sup> had median current expenditures per pupil of \$8,401 in FY 06, with a federal range ratio of 1.3, while unified independent charter school districts had median current expenditures per pupil of \$7,076, with a federal range ratio of 2.7 (table 4).
- Table 5 compares regular school districts with independent charter school districts. The independent charter school districts had greater variation in spending (e.g., the federal range ratio for total expenditures per pupil for regular school districts was 1.7, while the federal range ratio for independent charter school districts was 2.4).
- There were 20 states that reported data for independent charter school districts in FY 06. Median current expenditures per pupil ranged from a low of \$6,321 in Utah to a high of \$13,446 in the District of Columbia for regular noncharter school districts that included no charter schools (table 6). Median current expenditures per pupil ranged from \$4,952 in Idaho to \$13,970 in Oregon for independent charter school districts in the same set of states.
- In FY 06, current expenditures per pupil in the 100 largest public school districts ranged from a low of \$4,918 in Alpine School District, Utah, to a high of \$17,421 in Boston City Schools, Massachusetts (table 7).
- Approximately \$47.5 billion was received by local education agencies from the federal government for public elementary and secondary education in FY 06 (table 8).

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

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

## References and Related Data Files

### References

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

### Related Data Files

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

Table 1. Total revenues per pupil at the 5<sup>th</sup>, median, and 95<sup>th</sup> percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2006

State and independent charter school districts	Total revenues per pupil			Federal range ratio <sup>1</sup>	Number of districts	Number of students
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile			
<b>United States</b>	<b>\$7,349</b>	<b>\$10,173</b>	<b>\$21,048</b>	<b>1.9</b>	<b>13,766</b>	<b>48,097,541</b>
Alabama	7,267	8,190	10,739	0.5	131	743,265
Alaska	9,601	17,602	36,429	2.8	53	132,893
Arizona	6,788	9,358	19,750	1.9	216	947,250
Arkansas	7,473	8,493	10,297	0.4	252	472,609
California	7,471	9,384	18,481	1.5	965	6,221,828
Colorado	7,862	9,864	18,532	1.4	178	778,842
Connecticut	11,712	14,316	21,220	0.8	166	549,744
Delaware	10,425	12,303	15,483	0.5	16	108,535
District of Columbia	†	18,332	†	†	1	59,616
Florida	7,970	9,127	12,007	0.5	67	2,663,973
Georgia	8,279	9,566	12,504	0.5	179	1,597,421
Hawaii	†	14,799	†	†	1	182,818
Idaho	6,188	7,851	15,464	1.5	114	258,314
Illinois	7,133	9,124	15,508	1.2	872	2,097,585
Indiana	8,731	10,399	13,901	0.6	292	1,026,106
Iowa	8,451	9,725	15,492	0.8	365	483,482
Kansas	8,603	10,311	13,678	0.6	293	465,926
Kentucky	7,597	8,511	10,461	0.4	176	679,621
Louisiana	7,861	9,004	24,648	2.1	68	648,313
Maine	9,804	13,174	22,950	1.3	222	195,174
Maryland	10,479	11,504	14,809	0.4	24	860,021
Massachusetts	10,488	13,525	24,981	1.4	302	924,420
Michigan	8,100	9,218	13,338	0.6	551	1,635,076
Minnesota	8,663	10,384	13,978	0.6	345	811,907
Mississippi	6,817	8,248	13,685	1.0	152	493,952
Missouri	7,003	8,785	12,830	0.8	521	913,765
Montana	6,797	10,414	27,381	3.0	430	145,259
Nebraska	6,659	10,916	24,400	2.7	449	285,547
Nevada	8,414	9,939	34,651	3.1	17	412,747
New Hampshire	10,014	14,112	28,351	1.8	162	201,044
New Jersey	12,252	15,647	25,559	1.1	551	1,350,392
New Mexico	8,426	12,546	21,366	1.5	89	326,761
New York	12,704	16,171	33,521	1.6	694	2,789,776
North Carolina	7,282	8,592	12,204	0.7	115	1,378,306
North Dakota	7,716	10,773	26,067	2.4	198	98,172
Ohio	8,066	9,438	15,909	1.0	614	1,769,331
Oklahoma	6,317	7,851	12,173	0.9	540	634,468
Oregon	7,762	9,475	21,758	1.8	195	555,967
Pennsylvania	9,585	11,643	15,753	0.6	500	1,752,402
Rhode Island	10,405	13,459	21,397	1.1	36	150,112
South Carolina	7,714	9,187	12,552	0.6	85	699,027
South Dakota	7,560	9,306	15,855	1.1	165	121,718
Tennessee	6,289	7,123	9,296	0.5	135	953,514
Texas	7,853	9,616	20,871	1.7	1,034	4,451,163
Utah	6,161	7,614	14,169	1.3	40	496,507
Vermont	10,944	19,521	31,500	1.9	238	92,049
Virginia	8,455	9,788	14,414	0.7	132	1,213,616
Washington	7,938	9,491	21,397	1.7	296	1,031,668
West Virginia	8,862	9,922	12,339	0.4	55	279,788
Wisconsin	9,951	11,407	14,689	0.5	426	869,596
Wyoming	10,493	14,557	31,032	2.0	48	86,155
<b>Independent charter school districts<sup>2</sup></b>	<b>5,811</b>	<b>8,357</b>	<b>16,976</b>	<b>1.9</b>	<b>1,569</b>	<b>487,783</b>

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

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

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

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of school districts have total revenues per pupil of \$7,267 or less. If all school districts were listed by size of total revenues per pupil, the district at the midpoint (median) would have total revenues per pupil of \$8,190. Five percent of school districts have total revenues per pupil of \$10,739 or more. The federal range ratio shows that the total revenues per pupil for district at the 95<sup>th</sup> percentile are approximately 50 percent higher than the total revenues per pupil for district at the 5<sup>th</sup> percentile. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.1 percent of all school districts met these criteria. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 97.6 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Table 2. Median expenditures per pupil and median payments per pupil to other districts, private schools, and charter schools from elementary and secondary regular school districts, by type of expenditure in states and independent charter school districts: Fiscal year 2006

State and independent charter school districts	Median expenditures per pupil						Median payments per pupil to other districts, private schools, and charter schools
	Total <sup>1</sup>	Current expenditures		Capital outlay <sup>3</sup>	Other programs <sup>4</sup> and payments to state and local governments	Interest on long-term debt	
		Total current <sup>2</sup>	Instruction and instruction-related				
<b>United States</b>	<b>\$9,799</b>	<b>\$8,587</b>	<b>\$5,528</b>	<b>\$396</b>	<b>\$21</b>	<b>\$143</b>	<b>\$95</b>
Alabama	8,353	7,590	4,708	424	132	99	3
Alaska	18,096	15,827	9,657	1,149	7	0	0
Arizona	9,181	7,713	4,307	648	1	35	0
Arkansas	8,311	7,547	4,987	329	1	169	12
California	9,245	7,848	5,141	646	21	86	84
Colorado	9,778	8,321	5,116	603	33	199	126
Connecticut	12,866	11,898	7,822	217	17	218	393
Delaware	11,838	10,754	6,808	640	8	120	349
District of Columbia <sup>5</sup>	15,798	13,446	6,898	2,127	225	0	2,350
Florida	9,326	7,630	4,924	1,318	110	74	0
Georgia	9,172	8,223	5,533	550	0	57	6
Hawaii <sup>5</sup>	10,376	9,640	6,018	410	325	0	236
Idaho	7,894	7,313	4,681	367	0	125	0
Illinois	8,704	7,798	4,857	349	1	160	321
Indiana	9,646	7,913	4,893	652	758	87	242
Iowa	8,733	7,788	5,104	587	0	126	440
Kansas	10,042	9,151	5,854	713	0	127	7
Kentucky	8,603	7,484	4,856	540	97	187	0
Louisiana	8,586	7,898	5,093	412	23	128	1
Maine	11,639	10,927	7,285	187	32	72	324
Maryland	11,324	10,138	6,670	1,167	29	108	111
Massachusetts	12,125	11,114	7,478	145	0	272	832
Michigan	9,160	8,218	5,328	261	69	358	1
Minnesota	10,051	8,389	5,666	573	330	314	331
Mississippi	7,862	7,274	4,640	330	13	93	0
Missouri	8,389	7,543	4,878	376	85	87	62
Montana	10,405	9,682	6,178	202	0	0	31
Nebraska	10,012	9,278	6,336	397	0	0	0
Nevada	9,846	8,819	5,877	699	36	265	2
New Hampshire	11,632	10,922	7,045	252	0	145	682
New Jersey	14,563	13,165	8,226	450	55	264	669
New Mexico	11,678	9,991	5,838	1,154	47	124	6
New York	16,035	14,292	9,779	487	51	367	160
North Carolina	8,383	7,790	5,006	312	20	136	0
North Dakota	10,101	9,463	5,554	470	0	0	487
Ohio	8,816	7,960	5,085	303	116	135	102
Oklahoma	7,836	7,359	4,357	266	0	27	0
Oregon	9,130	8,458	5,151	188	3	170	26
Pennsylvania	10,417	9,318	6,029	299	29	389	634
Rhode Island	12,336	11,949	7,642	112	130	162	659
South Carolina	9,098	8,120	5,221	480	97	176	17
South Dakota	8,867	8,000	4,990	426	0	90	22
Tennessee	7,130	6,457	4,584	291	65	151	1
Texas	9,420	8,099	5,183	427	9	203	50
Utah	7,878	6,321	4,230	758	190	173	0
Vermont	12,060	11,413	7,610	169	0	87	7,388
Virginia	9,595	8,692	5,839	501	11	165	80
Washington	9,134	8,074	5,158	295	0	161	8
West Virginia	10,126	9,338	5,933	316	48	0	0
Wisconsin	10,657	9,706	6,312	258	170	286	203
Wyoming	15,064	12,133	7,694	1,388	3	16	0
Independent charter school districts <sup>6</sup>	7,971	7,499	4,123	52	0	0	0

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

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

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

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

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

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

NOTE: How to read this table: Using Alabama, total expenditures as an example, if all school districts were listed by size of total expenditures per pupil, the district at the midpoint (median) would have total expenditures per pupil of \$8,353. Median expenditures are reported for each data item, so details do not sum to totals. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.1 percent of all school districts met these criteria. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 97.6 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Table 3. Current expenditures per pupil at the 5<sup>th</sup>, median, and 95<sup>th</sup> percentile cutpoints, federal range ratio, and numbers of districts and students for public elementary and secondary regular school districts, by state and independent charter school districts: Fiscal year 2006

State and independent charter school districts	Current expenditures <sup>1</sup> per pupil			Federal range ratio <sup>2</sup>	Number of districts	Number of students
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile			
<b>United States</b>	<b>\$6,464</b>	<b>\$8,587</b>	<b>\$16,150</b>	<b>1.5</b>	<b>13,766</b>	<b>48,097,541</b>
Alabama	6,687	7,590	9,162	0.4	131	743,265
Alaska	9,142	15,827	29,967	2.3	53	132,893
Arizona	5,694	7,713	17,063	2.0	216	947,250
Arkansas	6,690	7,547	9,241	0.4	252	472,609
California	6,519	7,848	14,342	1.2	965	6,221,828
Colorado	6,627	8,321	13,680	1.1	178	778,842
Connecticut	10,143	11,898	15,995	0.6	166	549,744
Delaware	8,766	10,754	13,798	0.6	16	108,535
District of Columbia	†	13,446	†	†	1	59,616
Florida	7,057	7,630	9,594	0.4	67	2,663,973
Georgia	7,164	8,223	10,816	0.5	179	1,597,421
Hawaii	†	9,640	†	†	1	182,818
Idaho	5,325	7,313	14,052	1.6	114	258,314
Illinois	6,117	7,798	12,478	1.0	872	2,097,585
Indiana	6,858	7,913	10,827	0.6	292	1,026,106
Iowa	6,671	7,788	11,623	0.7	365	483,482
Kansas	7,269	9,151	12,042	0.7	293	465,926
Kentucky	6,645	7,484	9,018	0.4	176	679,621
Louisiana	6,757	7,898	12,475	0.8	68	648,313
Maine	8,674	10,927	16,337	0.9	222	195,174
Maryland	9,359	10,138	12,402	0.3	24	860,021
Massachusetts	9,073	11,114	17,346	0.9	302	924,420
Michigan	7,270	8,218	11,483	0.6	551	1,635,076
Minnesota	6,908	8,389	11,551	0.7	345	811,907
Mississippi	6,018	7,274	10,695	0.8	152	493,952
Missouri	5,961	7,543	10,948	0.8	521	913,765
Montana	6,267	9,682	23,581	2.8	430	145,259
Nebraska	6,030	9,278	16,143	1.7	449	285,547
Nevada	7,092	8,819	23,047	2.2	17	412,747
New Hampshire	8,384	10,922	15,551	0.9	162	201,044
New Jersey	10,759	13,165	19,234	0.8	551	1,350,392
New Mexico	7,298	9,991	18,137	1.5	89	326,761
New York	11,227	14,292	25,058	1.2	694	2,789,776
North Carolina	6,611	7,790	10,064	0.5	115	1,378,306
North Dakota	6,360	9,463	21,778	2.4	198	98,172
Ohio	6,989	7,960	10,974	0.6	614	1,769,331
Oklahoma	5,783	7,359	11,560	1.0	540	634,468
Oregon	7,134	8,458	17,727	1.5	195	555,967
Pennsylvania	7,819	9,318	12,678	0.6	500	1,752,402
Rhode Island	9,640	11,949	14,980	0.6	36	150,112
South Carolina	6,906	8,120	10,608	0.5	85	699,027
South Dakota	6,405	8,000	13,434	1.1	165	121,718
Tennessee	5,570	6,457	8,241	0.5	135	953,514
Texas	6,674	8,099	13,434	1.0	1,034	4,451,163
Utah	4,939	6,321	11,628	1.4	40	496,507
Vermont	7,887	11,413	15,567	1.0	238	92,049
Virginia	7,655	8,692	12,479	0.6	132	1,213,616
Washington	6,883	8,074	18,618	1.7	296	1,031,668
West Virginia	8,376	9,338	10,470	0.3	55	279,788
Wisconsin	8,371	9,706	12,169	0.5	426	869,596
Wyoming	9,809	12,133	22,109	1.3	48	86,155
Independent charter school districts <sup>3</sup>	4,728	7,499	15,095	2.2	1,569	487,783

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

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

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

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

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of school districts have current expenditures per pupil of \$6,687 or less. If all school districts were listed by size of current expenditures per pupil, the district at the midpoint (median) would have current expenditures per pupil of \$7,590. Five percent of school districts have current expenditures per pupil of \$9,162 or more. The federal range ratio shows that the current expenditures per pupil for district at the 95<sup>th</sup> percentile are approximately 40 percent higher than the current expenditures per pupil for district at the 5<sup>th</sup> percentile. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.1 percent of all school districts met these criteria. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 97.6 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Table 4. Current expenditures per pupil at the 5<sup>th</sup>, median, and 95<sup>th</sup> percentile cutpoints, federal range ratio, and number and percentage of unified school districts and students for public elementary and secondary unified school districts, by state and unified independent charter school districts: Fiscal year 2006

State and unified charter school districts	Current expenditures <sup>1</sup> per pupil			Federal range ratio <sup>2</sup>	Number of unified school districts <sup>3</sup>	Percentage of regular districts that are unified <sup>3</sup>	Number of students in unified school districts <sup>3</sup>	Percentage of students in unified school districts <sup>3</sup>
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile					
<b>United States</b>	<b>\$6,498</b>	<b>\$8,401</b>	<b>\$14,878</b>	<b>1.3</b>	<b>10,502</b>	<b>76.3</b>	<b>44,322,387</b>	<b>92.2</b>
Alabama	6,687	7,590	9,162	0.4	131	100.0	743,265	100.0
Alaska	9,142	15,827	29,967	2.3	53	100.0	132,893	100.0
Arizona	5,832	7,402	13,981	1.4	104	48.1	601,835	63.5
Arkansas	6,690	7,547	9,241	0.4	252	100.0	472,609	100.0
California	6,622	7,741	12,749	0.9	335	34.7	4,459,987	71.7
Colorado	6,627	8,321	13,680	1.1	178	100.0	778,842	100.0
Connecticut	10,143	11,816	15,854	0.6	114	68.7	516,569	94.0
Delaware	8,766	10,754	13,798	0.6	16	100.0	108,535	100.0
District of Columbia	†	13,446	†	†	1	100.0	59,616	100.0
Florida	7,057	7,630	9,594	0.4	67	100.0	2,663,973	100.0
Georgia	7,164	8,206	10,489	0.5	175	97.8	1,596,005	99.9
Hawaii	†	9,640	†	†	1	100.0	182,818	100.0
Idaho	5,325	7,174	11,400	1.1	108	94.7	258,200	100.0
Illinois	6,227	7,491	9,949	0.6	388	44.5	1,304,749	62.2
Indiana	6,858	7,916	10,827	0.6	291	99.7	1,025,865	100.0
Iowa	6,664	7,745	9,881	0.5	348	95.3	481,143	99.5
Kansas	7,269	9,148	12,042	0.7	291	99.3	465,726	100.0
Kentucky	6,652	7,483	8,940	0.3	171	97.2	677,792	99.7
Louisiana	6,757	7,898	12,475	0.8	68	100.0	648,313	100.0
Maine	8,658	10,480	14,679	0.7	112	50.5	170,228	87.2
Maryland	9,359	10,138	12,402	0.3	24	100.0	860,021	100.0
Massachusetts	9,041	10,787	15,647	0.7	212	70.2	861,617	93.2
Michigan	7,336	8,216	11,197	0.5	523	94.9	1,633,555	99.9
Minnesota	6,908	8,339	11,391	0.6	329	95.4	809,222	99.7
Mississippi	6,018	7,241	10,314	0.7	148	97.4	492,622	99.7
Missouri	5,936	7,411	10,230	0.7	447	85.8	902,855	98.8
Montana	6,731	11,286	24,400	2.6	52	12.1	16,847	11.6
Nebraska	7,424	9,220	13,179	0.8	239	53.2	275,355	96.4
Nevada	7,092	8,808	21,314	2.0	16	94.1	412,661	100.0
New Hampshire	8,063	10,344	13,556	0.7	65	40.1	155,215	77.2
New Jersey	11,039	13,161	19,101	0.7	221	40.1	1,016,098	75.2
New Mexico	7,298	9,991	18,137	1.5	89	100.0	326,761	100.0
New York	11,213	14,095	21,837	0.9	646	93.1	2,741,927	98.3
North Carolina	6,611	7,790	10,064	0.5	115	100.0	1,378,306	100.0
North Dakota	6,455	8,968	15,818	1.5	155	78.3	95,614	97.4
Ohio	6,994	7,960	10,974	0.6	612	99.7	1,769,200	100.0
Oklahoma	5,747	7,216	11,034	0.9	429	79.4	612,462	96.5
Oregon	6,984	8,355	16,400	1.3	178	91.3	555,580	99.9
Pennsylvania	7,778	9,318	12,701	0.6	498	99.6	1,751,508	99.9
Rhode Island	9,640	11,823	14,980	0.6	32	88.9	148,241	98.8
South Carolina	6,906	8,120	10,608	0.5	85	100.0	699,027	100.0
South Dakota	6,311	7,914	12,767	1.0	159	96.4	120,513	99.0
Tennessee	5,589	6,439	7,979	0.4	122	90.4	932,006	97.7
Texas	6,672	8,057	12,746	0.9	975	94.3	4,442,653	99.8
Utah	4,939	6,321	11,628	1.4	40	100.0	496,507	100.0
Vermont	8,512	11,404	15,207	0.8	36	15.1	32,190	35.0
Virginia	7,655	8,692	12,479	0.6	132	100.0	1,213,616	100.0
Washington	6,901	7,995	15,946	1.3	250	84.5	1,023,789	99.2
West Virginia	8,376	9,338	10,470	0.3	55	100.0	279,788	100.0
Wisconsin	8,558	9,712	11,903	0.4	368	86.4	832,269	95.7
Wyoming	9,809	12,005	21,997	1.2	46	95.8	85,399	99.1
Unified independent charter school districts <sup>4</sup>	4,734	7,076	17,346	2.7	425	27.1	181,192	37.1

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

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

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

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

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

NOTE: How to read this table: Using Alabama as an example, this table shows that 5 percent of unified school districts have current expenditures per pupil of \$6,687 or less. If all unified school districts were listed by size of current expenditures per pupil, the district at the midpoint (median) would have current expenditures per pupil of \$7,590. Five percent of unified school districts have current expenditures per pupil of \$9,162 or more. The federal range ratio shows that the current expenditures per pupil for district at the 95<sup>th</sup> percentile are approximately 40 percent higher than the current expenditures per pupil for district at the 5<sup>th</sup> percentile. National figures do not include independent charter school districts. National and state figures include charter schools that are affiliated with regular school districts. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating the national and state figures; 92.1 percent of all school districts met these criteria. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 97.6 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006 Version 1a.

Table 5. Expenditures per pupil at the 5<sup>th</sup>, median, and 95<sup>th</sup> percentile cutpoints and federal range ratio for public elementary and secondary school districts in the United States, by district type and type of expenditure: Fiscal year 2006

District type and expenditure type	Expenditures per pupil			Federal range ratio <sup>1</sup>
	5 <sup>th</sup> percentile	Median	95 <sup>th</sup> percentile	
<b>Regular school districts<sup>2</sup></b>				
Total expenditures <sup>3</sup>	\$7,061	\$9,799	\$19,066	1.7
Total current <sup>4</sup>	6,464	8,587	16,150	1.5
Instruction and instruction-related	4,062	5,528	10,351	1.5
Support services	2,013	3,005	6,125	2.0
Other elementary/secondary current	53	379	733	12.8
Capital outlay <sup>5</sup>	29	396	3,719	129.2
Other programs <sup>6</sup>	0	11	296	†
Payments to state and local governments	0	0	218	†
Interest on long-term debt	0	143	729	†
Payments to other districts, private schools, and charter schools	0	95	2,006	†
<b>Independent charter school districts<sup>7</sup></b>				
Total expenditures <sup>3</sup>	\$4,993	\$7,971	\$16,937	2.4
Total current <sup>4</sup>	4,728	7,499	15,095	2.2
Instruction and instruction-related	2,177	4,123	8,977	3.1
Support services	1,253	3,250	6,750	4.4
Other elementary/secondary current	0	108	716	†
Capital outlay <sup>5</sup>	0	52	2,487	†
Other programs <sup>6</sup>	0	0	376	†
Payments to state and local governments	0	0	46	†
Interest on long-term debt	0	0	389	†
Payments to other districts, private schools, and charter schools	0	0	128	†

† Not applicable.

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

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

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

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

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

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

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

NOTE: How to read this table: Using regular school districts, total expenditures as an example, this table shows that 5 percent of regular school districts have total expenditures per pupil of \$7,061 or less. If all regular school districts were listed by size of total expenditures per pupil, the district at the midpoint (median) would have total expenditures per pupil of \$9,799. Five percent of regular districts have total expenditures per pupil of \$19,066 or more. The federal range ratio shows that the total expenditures per pupil for district at the 95<sup>th</sup> percentile are approximately 170 percent higher than the total expenditures per pupil for district at the 5<sup>th</sup> percentile. Median expenditures are reported for each data item, so details do not sum to totals. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero were used in creating this table; 92.1 percent of all school districts met these criteria. Regular independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 97.6 percent of charter school districts met these criteria.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.



Table 6. Median current expenditures per pupil and numbers of districts and students for public elementary and secondary regular school districts with no charter schools and independent charter school districts in states that have reported independent charter school district data, by function, district type, and state: Fiscal year 2006

District type and state	Median current expenditures <sup>1</sup> per pupil					Number of districts	Number of students
	Total	Instruction and instruction-related	Student support service	Administration	Operations		
<b>Regular school districts<sup>2</sup></b>							
Arizona	\$7,787	\$4,333	\$368	\$1,101	\$1,817	210	928,303
Arkansas	7,546	4,978	293	825	1,384	243	412,075
California	7,953	5,210	221	1,120	1,393	756	3,111,003
Colorado	8,781	5,272	234	1,431	1,738	131	118,890
Connecticut	11,898	7,822	770	1,296	2,210	166	549,744
Delaware	10,754	6,808	538	1,366	2,141	16	108,535
District of Columbia	13,446	6,898	917	1,888	3,743	1	59,616
Georgia	8,221	5,523	411	863	1,431	162	1,063,004
Idaho	7,468	4,789	280	844	1,511	100	131,892
Indiana	7,910	4,888	257	1,011	1,738	291	1,012,643
Michigan	8,218	5,328	301	974	1,570	551	1,635,076
Minnesota	8,389	5,666	168	851	1,658	345	811,907
New Jersey	13,165	8,226	1,238	1,435	2,281	551	1,350,392
North Carolina	7,790	5,006	427	823	1,380	115	1,378,306
Ohio	7,960	5,086	379	1,027	1,499	611	1,763,927
Oregon	8,687	5,322	301	1,278	1,794	163	294,684
Pennsylvania	9,318	6,029	408	941	1,924	500	1,752,402
Rhode Island	11,949	7,642	1,286	979	1,892	34	113,565
Texas	8,098	5,183	279	975	1,611	1,033	4,450,139
Utah	6,321	4,230	169	638	1,293	40	496,507
<b>Independent charter school districts<sup>3</sup></b>							
Arizona	\$6,006	\$3,099	\$96	\$1,451	\$1,141	339	87,972
Arkansas	7,097	4,155	104	1,576	1,212	8	1,381
California	7,011	4,377	37	1,093	1,475	8	6,306
Colorado	6,082	4,215	—	1,756	111	1	377
Connecticut	9,055	5,257	909	1,447	1,370	14	2,927
Delaware	8,488	4,827	391	1,120	2,269	13	6,566
District of Columbia	12,431	8,000	—	—	4,034	43	14,790
Georgia	12,395	7,989	437	1,820	2,149	1	261
Idaho	4,952	3,585	—	626	667	8	3,593
Indiana	6,650	4,748	86	1,304	775	14	4,077
Michigan	7,783	3,890	192	1,942	1,675	216	91,508
Minnesota	8,494	5,343	13	1,870	1,016	123	20,321
New Jersey	11,313	6,483	—	2,284	2,195	50	14,769
North Carolina	7,197	4,262	133	2,093	528	99	27,364
Ohio	8,405	4,750	132	1,715	473	282	68,198
Oregon	13,970	7,194	441	2,801	3,534	2	218
Pennsylvania	9,105	5,051	282	1,841	1,495	115	55,266
Rhode Island	10,719	6,195	1,093	2,014	939	8	1,625
Texas	7,049	3,833	109	1,543	1,400	189	68,825
Utah	5,317	3,411	74	798	1,054	36	11,439

— Not available.

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

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

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

NOTE: How to read this table: Using Arizona (under regular school districts) as an example, if all regular school districts were listed by size of total current expenditures per pupil, the district at the midpoint (median) would have total current expenditures per pupil of \$7,787. Median expenditures are reported for each data item, so details do not sum to totals. Only regular school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" and with student membership greater than zero and no charter schools were used in creating the state figures. Independent charter school districts matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with revenues greater than zero and expenditures greater than zero were included in the charter school analysis; 97.6 percent of charter school districts met these criteria. Only the 20 states that have reported independent charter school district data are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Table 7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2006

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
New York City School District	New York	1,014,058	\$17,451,165	\$1,936,055	\$7,472,905	\$8,042,205	\$15,171,262	\$11,750,206	\$14,961
Los Angeles Unified School District	California	727,319	8,297,754	1,174,255	5,671,268	1,452,231	6,960,609	4,860,383	9,570
City Of Chicago School District 299	Illinois	420,982	4,391,252	720,709	1,600,736	2,069,807	3,907,503	2,636,595	9,282
Miami-Dade County Public School District	Florida	362,070	3,547,190	396,597	1,473,041	1,677,552	3,078,422	2,024,368	8,502
Clark County School District	Nevada	294,131	2,608,292	178,590	580,123	1,849,579	2,085,834	1,301,609	7,092
Broward County School District	Florida	271,630	2,509,376	237,826	1,055,493	1,216,057	2,116,365	1,403,254	7,791
Houston Independent School District 912	Texas	210,292	1,900,199	295,857	275,291	1,329,051	1,571,231	1,027,253	7,472
Hillsborough County School District	Florida	193,757	1,767,683	246,951	886,776	633,956	1,369,437	915,198	7,068
Philadelphia School District	Pennsylvania	184,560	2,350,846	342,845	1,211,038	796,963	1,653,365	977,817	8,958
Hawaii Public Schools	Hawaii	182,818	2,705,532	225,393	2,431,735	48,404	1,762,437	1,100,130	9,640
Orange County School Board	Florida	175,609	1,738,157	146,724	699,562	891,871	1,297,445	882,193	7,388
Palm Beach County School District	Florida	174,935	1,928,698	142,941	443,563	1,342,194	1,459,819	1,010,921	8,345
Fairfax County Schools	Virginia	163,753	2,067,838	83,028	392,286	1,592,524	1,950,204	1,304,725	11,909
Dallas Independent School District 905	Texas	161,244	1,556,872	210,079	226,097	1,120,696	1,261,081	841,380	7,821
Gwinnett County School District	Georgia	144,598	1,424,897	81,934	552,630	790,333	1,205,141	796,099	8,334
Montgomery County Schools	Maryland	139,398	2,157,876	91,123	418,717	1,648,036	1,792,567	1,249,147	12,859
Prince Georges County Schools	Maryland	133,325	1,656,012	107,664	794,996	753,352	1,362,659	830,633	10,221
Detroit Public School District	Michigan	133,255	1,527,457	252,659	984,243	290,555	1,409,317	828,163	10,576
San Diego City Unified School District	California	132,482	1,404,140	159,576	566,739	677,825	1,192,798	757,035	9,003
Duval County School District	Florida	126,662	1,091,677	115,047	515,553	461,077	966,794	642,753	7,633
Charlotte-Mecklenburg Schools	North Carolina	123,789	1,138,805	94,611	571,174	473,020	956,038	615,193	7,723
Wake County Schools	North Carolina	120,504	1,052,989	67,553	552,264	433,172	883,716	568,164	7,333
Memphis City Schools	Tennessee	120,275	1,032,125	140,491	368,104	523,530	928,391	628,049	7,719
Pinellas County School District	Florida	112,174	1,047,447	102,366	393,445	551,636	882,775	565,090	7,870
Baltimore County Schools	Maryland	107,043	1,210,105	85,998	458,372	665,735	1,105,429	717,986	10,327
Cobb County School District	Georgia	106,724	1,123,467	68,185	400,985	654,297	860,307	605,548	8,061
Dekalb County School District	Georgia	102,310	1,102,028	85,470	444,185	572,373	1,019,481	708,749	9,965
Jefferson County School District	Kentucky	98,537	986,526	114,949	409,390	462,187	861,271	546,054	8,741
Albuquerque School District	New Mexico	94,022	805,387	82,042	603,903	119,442	703,818	450,611	7,486
Long Beach Unified School District	California	93,589	866,173	140,614	605,509	120,050	758,072	495,388	8,100
Milwaukee City School District	Wisconsin	92,395	1,133,742	172,212	717,236	244,294	1,041,911	694,463	11,277
Polk County School District	Florida	89,443	837,268	83,205	425,406	328,657	705,767	485,145	7,891
Baltimore City Schools	Maryland	87,643	1,111,963	130,664	736,766	244,533	956,167	623,027	10,910
Jefferson County School District R-1	Colorado	86,332	807,076	37,259	328,874	440,943	717,691	426,547	8,313
Cypress-Fairbanks Independent School District	Texas	86,256	664,646	42,698	175,697	446,251	572,273	399,787	6,635
Austin Independent School District 901	Texas	81,155	861,984	84,971	83,088	693,925	660,697	430,826	8,141
Fulton County School District	Georgia	81,100	917,282	53,330	253,089	610,863	741,109	502,905	9,138
Fort Worth Independent School District 905	Texas	80,336	712,933	119,688	246,250	346,995	616,864	401,481	7,679
Fresno Unified School District	California	79,046	719,209	113,778	505,426	100,005	636,239	442,782	8,049
Northside Independent School District 915	Texas	78,711	672,158	52,375	236,073	383,710	537,869	359,680	6,833
Jordan School District	Utah	77,110	515,240	37,854	262,114	215,272	382,436	261,625	4,960
Lee County School District	Florida	75,634	796,722	65,221	148,090	583,411	559,642	349,563	7,399
Brevard County School District	Florida	75,233	649,861	51,463	290,653	307,745	548,972	381,834	7,297
Mesa Unified School District	Arizona	74,626	570,482	40,514	273,960	256,008	484,868	311,086	6,497
Virginia Beach City Schools	Virginia	74,303	729,334	58,432	336,273	334,629	656,756	448,806	8,839

See notes at end of table.

Table 7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2006

—Continued

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
Anne Arundel County Schools	Maryland	73,565	843,819	45,111	250,654	548,054	740,389	489,190	10,064
Nashville Davidson County Schools	Tennessee	72,713	681,050	68,208	173,087	439,755	603,700	400,036	8,303
Denver School District 1	Colorado	72,312	785,638	81,417	234,878	469,343	703,427	407,902	9,728
Guilford County Schools	North Carolina	68,797	590,880	54,756	327,400	208,724	525,044	336,664	7,632
Prince William County Schools	Virginia	68,458	768,833	31,853	306,983	429,997	633,461	412,017	9,253
Greenville County School District	South Carolina	67,551	594,646	49,035	272,239	273,372	468,036	308,718	6,929
Seminole County School District	Florida	67,530	553,790	40,497	272,416	240,877	476,667	320,790	7,059
Granite School District	Utah	67,345	438,162	49,884	238,873	149,405	350,329	243,557	5,202
Fort Bend Independent School District 907	Texas	66,104	525,094	34,405	173,083	317,606	438,777	295,999	6,638
Mobile County School District	Alabama	65,643	555,247	97,090	301,108	157,049	498,258	305,681	7,590
Volusia County School District	Florida	65,627	621,029	48,969	238,959	333,101	500,570	335,068	7,628
Washoe County School District	Nevada	64,246	540,590	40,943	142,288	357,359	468,101	316,079	7,286
El Paso Independent School District 902	Texas	63,811	539,616	87,228	263,772	188,616	483,798	330,651	7,582
Arlington Independent School	Texas	63,397	503,710	50,029	117,254	336,427	433,202	296,928	6,833
Pasco County School Board	Florida	62,768	568,273	51,721	282,171	234,381	456,101	296,186	7,266
Davis County School District	Utah	61,735	387,460	33,373	232,883	121,204	325,083	215,694	5,266
Elk Grove Unified School District	California	60,735	653,443	41,007	430,227	182,209	464,765	313,149	7,652
Tucson Unified School District 1	Arizona	60,557	507,545	70,587	230,316	206,642	448,735	254,073	7,410
North East Independent School District 910	Texas	59,817	518,662	35,735	91,958	390,969	439,072	301,880	7,340
DC Public Schools	District Of Columbia	59,616	1,092,863	127,371	†	965,492	801,591	411,246	13,446
Santa Ana Unified School District	California	59,310	548,889	78,647	322,882	147,360	478,578	323,227	8,069
Columbus City School District	Ohio	58,961	792,623	113,564	298,687	380,372	675,537	427,270	11,457
Cleveland City School District	Ohio	58,788	897,692	122,333	514,940	260,419	650,949	438,688	11,073
San Bernardino City Unified School District	California	58,661	550,927	85,134	416,054	49,739	491,946	321,525	8,386
Aldine Independent School District 902	Texas	58,093	505,685	71,825	247,412	186,448	446,131	294,888	7,680
Garland Independent School District 909	Texas	57,425	443,113	36,609	173,655	232,849	372,709	247,387	6,490
Boston City Schools	Massachusetts	57,349	1,257,800	106,327	431,582	719,891	999,058	676,708	17,421
Chesterfield County Schools	Virginia	57,239	510,235	24,816	237,277	248,142	438,160	291,409	7,655
San Antonio Independent School District 907	Texas	56,422	522,507	96,815	261,726	163,966	466,716	313,933	8,272
San Francisco Unified School District	California	56,236	593,468	65,909	217,610	309,949	461,969	301,503	8,215
Alpine School District	Utah	55,383	338,381	30,990	201,345	106,046	272,383	196,519	4,918
Knox County School District	Tennessee	54,427	423,436	38,784	127,920	256,732	373,032	266,478	6,854
Plano Independent School District 910	Texas	53,238	615,912	22,310	47,903	545,699	386,704	271,790	7,264
Clayton County School District	Georgia	52,657	508,169	54,562	251,142	202,465	445,514	308,260	8,461
Cumberland County Schools	North Carolina	52,439	397,269	55,349	246,604	95,316	372,850	242,896	7,110
Capistrano Unified School District	California	51,245	408,696	22,158	140,735	245,803	364,273	251,974	7,108
Atlanta Public Schools	Georgia	50,770	744,569	83,834	146,665	514,070	631,319	430,985	12,435
Sacramento City Unified School District	California	50,408	573,623	80,420	360,147	133,056	447,511	290,548	8,878
East Baton Rouge Parish School District	Louisiana	49,945	531,036	103,663	160,215	267,158	424,169	264,507	8,493
Osceola County School District	Florida	49,798	477,114	41,629	227,590	207,895	351,831	231,519	7,065
Anchorage School District	Alaska	49,714	495,404	60,822	268,984	165,598	480,403	314,218	9,663
Forsyth County-Winston Salem Schools	North Carolina	49,599	426,327	40,184	242,673	143,470	384,976	263,664	7,762
Garden Grove Unified School Dist	California	49,574	419,282	45,741	265,465	108,076	395,798	267,926	7,984
Pasadena Independent School District 917	Texas	49,227	397,550	43,518	196,018	158,014	350,710	231,615	7,124
Howard County Schools	Maryland	48,596	626,100	18,334	181,901	425,865	568,709	391,615	11,703

See notes at end of table.

Table 7. Total students, revenues, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by school district: Fiscal year 2006

—Continued

Name of reporting district	State	Total students (fall membership) <sup>1</sup>	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local	Total current <sup>2</sup>	Instruction and instruction-related	
Cherry Creek School District 5	Colorado	48,573	448,399	17,447	177,191	253,761	380,955	263,551	7,843
Wichita Unified School District 259	Kansas	48,547	484,596	58,489	278,891	147,216	417,521	253,943	8,600
San Juan Unified School District	California	48,325	452,930	41,671	273,659	137,600	378,091	260,077	7,824
Brownsville Independent School District 901	Texas	48,260	426,935	77,055	278,380	71,500	378,735	253,218	7,848
Katy Independent School District 914	Texas	48,247	414,227	21,900	120,600	271,727	341,944	231,502	7,087
Oakland Unified School District	California	48,135	544,354	78,128	303,382	162,844	407,060	262,966	8,457
Douglas County School District Re 1	Colorado	48,041	432,175	10,599	169,336	252,240	374,361	232,446	7,793
Henrico County Schools	Virginia	47,747	417,032	21,940	179,906	215,186	364,008	247,529	7,624
Alief Independent School District 903	Texas	47,595	408,334	56,626	181,106	170,602	349,246	243,756	7,338
Corona Norco Unified School District	California	47,510	475,912	26,873	288,824	160,215	341,520	232,638	7,188

† Not applicable.

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

Table 8. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2006  
[in thousands of dollars]

State	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition	Other and unspecified revenues through state <sup>1</sup>	Impact aid	Other revenues direct to school districts <sup>2</sup>
<b>Reporting states<sup>3</sup></b>	<b>\$47,483,019</b>	<b>\$11,445,968</b>	<b>\$9,678,791</b>	<b>‡</b>	<b>‡</b>	<b>\$643,440</b>	<b>\$8,957,424</b>	<b>‡</b>	<b>\$1,237,733</b>	<b>‡</b>
Alabama	730,112	220,121	171,291	45,538	16,136	19,195	177,851	19,321	40,278	20,381
Alaska	289,855	42,170	31,861	11,294	1,613	3,099	25,559	25,037	108,902	40,320
Arizona	1,027,648	255,591	140,447	53,727	10,368	18,224	180,891	‡	144,918	43,656
Arkansas	482,885	118,417	110,305	‡	7,157	11,431	116,639	83,939	1,097	32,893
California	7,421,484	2,174,622	1,714,099	350,211	41,560	71,578	1,223,054	1,189,655	95,743	560,962
Colorado	520,956	144,202	133,728	30,624	3,541	6,561	90,139	49,124	26,122	‡
Connecticut	390,338	113,992	106,875	24,946	3,391	7,622	68,884	19,016	—	45,612
Delaware	113,810	33,352	27,107	—	1,809	4,184	20,336	‡	—	†
District of Columbia	150,119	64,248	10,035	—	1,189	5,960	15,446	51,627	1,473	141
Florida	2,460,004	612,907	571,194	100,378	13,758	41,549	519,260	439,260	10,196	‡
Georgia	1,455,212	—	—	—	—	—	392,267	‡	61,158	‡
Hawaii	225,393	46,525	33,674	916	1,658	2,416	29,600	‡	40,485	‡
Idaho	202,632	48,324	42,685	13,018	4,439	3,501	45,772	26,347	7,410	‡
Illinois	1,887,530	542,370	492,176	‡	14,659	25,444	345,197	313,354	23,386	83,815
Indiana	743,056	177,988	221,177	‡	5,869	12,012	168,452	140,658	2,530	12,151
Iowa	397,290	64,242	133,308	‡	3,056	6,985	72,759	74,183	793	41,718
Kansas	340,728	88,184	—	—	7,798	1,605	83,284	136,804	20,453	2,600
Kentucky	680,251	—	—	—	—	—	163,243	‡	—	46,909
Louisiana	1,276,913	228,160	136,076	50,376	5,080	10,296	184,590	561,070	20,615	‡
Maine	201,447	47,553	80,240	—	—	2,322	26,043	37,169	2,550	5,570
Maryland	663,284	161,911	177,615	47,217	4,883	11,271	119,469	74,814	8,655	57,449
Massachusetts	749,362	215,796	239,215	—	—	13,005	117,677	118,072	—	45,597
Michigan	1,537,241	406,751	384,139	75,105	10,826	23,012	229,182	257,536	3,448	147,242
Minnesota	582,711	99,340	178,061	34,854	4,685	1,706	111,474	104,792	15,113	32,686
Mississippi	856,762	176,021	110,710	—	4,604	6,170	162,475	357,160	3,510	36,112
Missouri	740,742	191,847	196,481	45,165	6,238	‡	166,400	58,709	24,798	37,018
Montana	190,226	45,111	31,952	13,183	1,703	3,291	20,197	‡	45,287	12,451
Nebraska	301,764	62,694	65,803	11,316	2,056	3,372	45,082	56,049	15,271	40,121
Nevada	258,814	71,280	60,188	12,908	1,770	5,281	58,308	25,578	3,195	20,306
New Hampshire	130,088	29,550	26,144	—	—	3,696	16,962	‡	—	7,644
New Jersey	1,001,813	267,513	301,013	—	—	8,968	178,821	230,615	14,883	—
New Mexico	446,994	99,778	58,256	16,536	1,909	5,895	76,259	‡	80,780	70,465
New York	3,347,283	1,276,256	650,141	—	30,180	41,231	478,555	848,515	22,288	‡
North Carolina	1,199,703	—	—	—	—	—	329,298	‡	14,857	‡
North Dakota	151,248	38,167	24,033	11,758	2,679	2,589	12,590	‡	31,148	18,915
Ohio	1,553,075	—	451,828	—	11,656	39,024	240,445	‡	—	‡
Oklahoma	654,807	166,410	133,789	34,809	3,946	32,854	140,680	‡	47,217	84,245
Oregon	516,962	160,451	120,623	28,213	10,671	8,488	92,022	52,670	2,306	41,518
Pennsylvania	1,835,759	504,727	435,703	130,478	25,571	32,888	284,538	262,720	5,555	153,579
Rhode Island	151,219	48,445	36,779	13,906	‡	4,208	23,755	‡	3,131	2,881
South Carolina	664,113	169,383	163,000	36,117	4,274	13,176	173,221	95,609	2,721	6,612
South Dakota	177,452	37,311	25,268	15,049	1,606	954	17,907	15,676	49,405	14,276
Tennessee	793,477	190,906	197,832	—	—	23,988	207,903	144,010	4,153	‡
Texas	4,814,201	1,185,364	717,319	205,873	25,791	48,959	1,117,260	1,131,779	99,560	‡
Utah	351,021	53,281	92,134	17,307	1,892	5,859	78,002	‡	8,113	‡
Vermont	102,937	29,714	21,561	663	1,498	2,417	10,635	25,560	847	10,042
Virginia	866,982	220,177	238,347	53,220	6,744	17,599	172,312	38,957	43,062	76,564
Washington	801,941	205,066	201,525	—	—	7,879	145,914	‡	55,286	‡
West Virginia	346,628	110,808	—	—	—	—	63,683	160,639	—	‡
Wisconsin	580,810	168,729	160,816	—	—	5,092	106,171	103,468	11,871	‡
Wyoming	115,937	30,213	22,238	17,957	1,781	2,498	10,961	15,102	13,164	2,023

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

† Not applicable.

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

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

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

<sup>3</sup>Federal revenues were missing for 8 percent of school districts in the 50 states and the District of Columbia for Title I, 7 percent for special education, 38 percent for mathematics and science, 18 percent for drug-free schools, 8 percent for vocational education, 1 percent for child nutrition, 25 percent for other and unspecified revenues through state, 1 percent for impact aid, and 17 percent for other revenues direct to school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2006, Version 1a.

## Appendix A: Methodology and Technical Notes

**Common Core of Data survey system.** The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components of the Common Core of Data (CCD) survey system, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components. The Teacher Compensation Survey (TCS) became part of CCD in 2007. Three finance surveys are reported annually by state education agencies (SEAs) through the efforts of state CCD coordinators. Participation in the CCD is voluntary. All states and the District of Columbia reported in the fiscal year (FY) 2006 F-33.

Data for CCD finance surveys are collected from SEAs through an online reporting system. They are then processed, edited, and verified by the U.S. Census Bureau, the National Center for Education Statistics (NCES), and the Education Statistics Services Institute (ESSI) of the American Institutes for Research (AIR). The FY 06 CCD F-33 collection opened on January 2, 2007 and closed on September 28, 2007.

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

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

**Missing data.** When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state. When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals; if information is missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as "reporting states" totals (rather than totals for the United States). A "reporting states" total is calculated for federal revenues by program in table 8 in this report, because not all the 50 states and the District of Columbia reported all the specific federal revenues in FY 06. The missing federal revenues are included in "other and unspecified revenues through state" and/or "other revenues direct to school districts" categories.

The federal revenue data collected on the F-33 are supplemented with data collected from the General Education Provisions Act (GEPA) data collection. The GEPA survey collects data on federal revenues directly from school districts, and is conducted every other year. In order to determine whether a zero response on the FY 06 F-33 is missing or not applicable, the data were compared to the FY 04 F-33 data file, the last year for which GEPA adjustments were made. If a

specific federal revenue item for a district is zero on the FY 06 F-33, NCES looked at the same item and district on the FY 04 F-33. If the FY 04 F-33 showed the item as zero, then it was assumed to be not applicable for FY 06. If a value greater than zero was found for the item on the FY 04 F-33, then the item was assumed to be missing for FY 06. This information was used to determine if data should be suppressed in table 8.

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

- are listed in the CCD Local Education Agency Universe Survey file for school year 2005–06;
- provide instruction and other education services and do not focus primarily on special education or vocational education; and
- have student membership greater than zero (because per pupil dollar amounts can not be calculated if a district has zero enrollment).

Charter schools that are not affiliated with a regular school district are treated separately from regular school districts in tables 1 through 6. To be included, these independent charter school districts must be listed in the CCD Local Education Agency Universe Survey file for school year 2005–06, have students, and report revenues and expenditures greater than zero.

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

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

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

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

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



## Appendix B: Common Core of Data Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**special education school**—A public elementary/secondary school that (1) focuses primarily on special education, including instruction for any of the following: hard of hearing, deaf, speech impaired, health impaired, orthopedically impaired, mentally retarded, seriously emotionally

disturbed, multi-handicapped, visually handicapped, and deaf and blind; and (2) adapts curriculum, materials, or instruction for students served.

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

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

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

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

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

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

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

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

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

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