
NATIONAL CENTER FOR EDUCATION STATISTICS

Statistics in Brief

May 2003

Revenues and Expenditures by Public School Districts: School Year 1999–2000

This report presents findings from the Common Core of Data (CCD) “School District Finance Survey.” These data are collected annually from state education agencies through the Census Bureau “Survey of Local Government Finances: School Systems,” also called the F-33. 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 for each school district in the United States. These data were collected and edited between March 2001 and April 2002. This short report on school district revenues and expenditures is a companion to the state-level Statistics in Brief, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1999–2000* (NCES 2002–367), which presents total state and national spending on public elementary and secondary education.

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Only regular education school districts reporting student counts and matching the CCD “Local Education Agency Universe Survey” file were included in this analysis. For more information about how this study was conducted, see the technical notes section of this report.

Revenues per Student

In the 1999–2000 school year, the median school district received \$7,693 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 \$7,693 per student and half of the districts received more than \$7,693 per student.

Revenues and expenditures of school districts vary both within states and across states. Reporting the revenue per student at the 10th percentile and the 90th percentile is one way of communicating this variation or disparity in revenues. The national revenue per student at the 10th percentile (\$5,940) indicates that 10 percent of all school districts received \$5,940 or less in revenues per student. At the 90th percentile, the top 10 percent of districts had revenues in excess of \$11,952 per pupil. Eighty percent of all school districts received between \$5,940 and \$11,952 per student in revenues. The 90/10 ratio indicates the disparity between revenues at the 10th and 90th percentiles. The higher this factor, the wider the difference or disparity between revenues at the 10th and 90th percentiles. For the nation as a whole, revenues going to the 90th percentile

school district were twice as high as revenues going to the 10th percentile school district.

The numbers of students and school districts included in the analysis are shown in table 1. Hawaii and the District of Columbia have only one school district each, so it was not possible to report revenues at the 10th and 90th percentiles, or to calculate a 90/10 ratio. The 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 million students, has 67 school districts, whereas Nebraska, with fewer than 300,000 students, has 570 school districts.

The median revenues per student varied from \$5,354 per student in Mississippi to \$14,842 in Alaska. The median revenues per student were lower in Mississippi, Tennessee, and Utah than those in 90 percent of the school districts in the country. The median revenues per student in Alaska, the District of Columbia, and Vermont were higher than the median revenues per student in 90 percent of the school districts in the country. The 90/10 ratio indicates that the variation in revenues per student was greatest in Montana, and lowest in Maryland and West Virginia.

Total Expenditures per Student

In 1999–2000, the median total expenditure by school districts in the nation was \$7,463 per student (table 2). This included current operating expenditures, capital outlays for school construction and equipment, and expenditures that are for programs outside of elementary/secondary education such as adult education and community service programs. Total expenditures also include interest on long-term debt, payments to other school districts, and payments to state and local governments.

The data in tables 2 and 3 in the individual categories do not sum to the totals because the median district in total expenditures is not the same district that generates the median in the specific expenditure categories (such as current expenditures or capital outlay). The school

district representing the median expenditure per student for current expenditures (\$6,464) is unlikely to be the same as the district with the total expenditure median of \$7,463 per student.

Total expenditures per student ranged between \$5,723 and \$11,643 for 80 percent of the school districts in the country. School districts with the highest 10 percent of total expenditures per pupil spent twice as much money per student as those districts with the lowest 10 percent of expenditures. The range in per student spending was similar for instruction, support services, and current expenditures. Expenditures for noninstructional services indicated a somewhat wider variation in per pupil expenditures between districts with high noninstructional expenditures per pupil and districts with low noninstructional expenditures. This is possibly due to the inclusion of expenditures for enterprise operations that are only reported in 30 states.

Expenditures for capital outlay, programs other than elementary/secondary education, transfer payments, and interest on long-term debt have a large difference between per pupil expenditures in the district at the 90th percentile and the 10th percentile. Per student spending on capital outlay (school construction and equipment) in districts with per pupil expenditures above the 90th percentile was more than 17 times that of low-spending districts. Small districts or districts with stable student populations do not need or be able to make large expenditures for school construction, whereas large districts or districts experiencing a growing population of children need to spend more money on school construction. Often, districts will build several schools at the same time, showing a large expenditure for capital outlays one year and small expenditures for subsequent years.

Per pupil spending for programs other than elementary/secondary education was more than 20 times greater in high-spending districts than the national median (\$143 vs. \$7). The adult education and community service programs that make up most of the other program spending do not exist in many school districts. At least 10

percent of all school districts do not have programs other than elementary and secondary education, nor do they have interest payments or payments to other school districts or governments.

Payments to other school districts are not included in the total expenditures reported here. In most cases, these are transfer payments to educate children in other districts. These amounts are reported as payments to other districts by the sending district and are included in the current expenditures reported by the receiving district. The students are only counted by the receiving district, which actually educates the child. Thus, reporting the expenditure for only the receiving district leads to more accurate per pupil estimates.

Median total expenditures per student ranged from \$14,320 in Alaska to \$5,624 in Arkansas (table 3). The median total expenditure per student was over \$10,000 in Alaska, New Jersey, New York, and the District of Columbia. Median per pupil expenditures for classroom instruction ranged from \$7,963 in Alaska to \$3,029 in Utah. With the exception of Alaska, the eight states with the highest median expenditures per student for instruction were in the Northeast.¹ Median per student expenditures for capital projects (primarily school construction) ranged from \$1,237 in the District of Columbia to \$127 in Rhode Island.

Current Expenditures per Student

Because of the variation in programs run by school districts and the large swings in school construction expenditures, researchers typically use current expenditures when reporting and comparing school district expenditures. Current expenditures are expenditures for the day-to-day operations of schools and school districts. They do not include expenditures for construction, equipment, debt financing, and programs outside of public elementary/secondary education.

Current expenditures per student by state are presented in table 4. The median expenditure per student for the nation was \$6,464. Per pupil spending in districts at the 90th percentile was almost twice that of per pupil spending in districts at the 10th percentile (i.e., the 90/10 ratio was 1.9). Spending in districts at the 90th percentile was less than 50 percent higher than spending in districts at the 10th percentile in 23 states (i.e., the 90/10 ratio was less than 1.5). The median current expenditure per student in Alaska, the District of Columbia, and New York was larger than the current expenditure per student in 90 percent of all districts in the nation.

The five states with the highest 90/10 ratio in current expenditures per pupil were Alaska, Arizona, Montana, Nevada, and North Dakota. This ratio was lowest in Alabama, Delaware, Florida, Iowa, Maryland, and West Virginia. In these six states, current expenditures per student at the 90th percentile was less than 25 percent greater than spending at the 10th percentile.

Variations in Types of 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; while in other states each district may have all kinds of different schools and programs.² This variety in the types of school districts makes comparison of school districts difficult.

¹The Northeast is made up of the following states: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.

²Special education districts were not included in regular districts.

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.” Table 5 presents current expenditures per pupil in regular unified districts only. Unified districts are school districts with both elementary and secondary education programs. The median current expenditure per student for the nation was \$6,389, with 80 percent of all districts ranging between \$5,205 and \$9,208. The 90/10 ratio was 1.8, indicating a slight reduction in variation of per student spending compared with all regular school districts (1.9) reported in table 4. In eight states, less than half of the school districts were unified (Arizona, California, Illinois, Montana, Nebraska, New Hampshire, New Jersey, and Vermont). In two states, Montana and Vermont, fewer than half of the students attended schools in unified districts. Of the five states listed above as having the widest disparity in current expenditures per student at the 10th and 90th percentiles, this disparity was reduced in Arizona, Montana, Nevada, and North Dakota when the analysis was limited to unified school districts.³

Technical Notes

The “School District Finance Survey” (or F-33) is an annual 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 a Census Bureau survey, part of the Survey of Local Governments. The Census Bureau acts as the collection agent for the National Center for Education Statistics (NCES) for this survey.

Local Education Agencies (LEAs) send their revenue and expenditure data to their state education agency, which may edit the data before sending it on to the Census Bureau. The NCES and Census Bureau edit and review the data before they are published.

There are many different types of LEAs. In addition to the types discussed earlier (elementary only, secondary only, unified, etc.), are districts whose only function is to collect and allocate funds, or who provide certain administrative services for a group of LEAs. 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 (nonfiscal) Survey,” were removed from consideration. School districts whose primary function was providing special education or vocational education services were also removed from consideration. School districts that have special education programs along with regular education programs were included in the analysis of this report. There are a number of factors that affect per pupil expenditures that 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. For more information on CCD nonfiscal data, readers may want to read the *Overview of Public Elementary and Secondary Schools and Districts: School Year 1999–2000* (NCES 2001–339). For data and analysis of state level education finance data, readers should use the CCD “National Public Education Financial Survey.” The Statistics in Brief report with the state-level School Year 1999–2000 data is *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1999–2000* (NCES 2002–367). The Census Bureau provides demographic data from the Census 2000 that have been mapped to school districts. These data will be available on the NCES web site (<http://nces.ed.gov>) when they become available.

³The disparity in Alaska was not changed because all 53 of its districts are unified.

For More Information

This report used information from the Common Core of Data, “School District Finance Survey: Fiscal Year 1999–2000.” For more information about this Statistics in Brief or the data set, contact Frank Johnson, National Center for Education Statistics, 1990 K Street NW, Washington, DC 20006–5651; or call 202–502–7362; fax 202–502–7475; or e-mail frank.johnson@ed.gov.

Definitions

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.

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, and transfer payments. Expenditures for items lasting more than 1 year (e.g., school buses and computers) are not included in current expenditures.

Enterprise operations are activities that are financed and operated in a manner similar to private business enterprises—where the stated intent is that the costs are financed or recovered primarily from user charges.

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 are also included here.

Interest on debt expenditures are expenditures for interest on long-term debt (i.e., obligations of more than 1 year).

Local education agencies (LEAs) are local government agencies responsible for providing free elementary/secondary instruction or services that support free elementary/secondary education.

Noninstructional expenditures go mostly toward food service, with some expenditures going toward 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 for services and loans.

Payments to other school districts are expenditures made to other LEAs for 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 that do not focus primarily on special education or vocational education. Education service agencies are also excluded.

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

Student membership is the count of students enrolled on or about October 1.

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.

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

Table 1. Revenues per student for public elementary and secondary education, by state: School year 1999–2000

State	Revenues per student			90/10 ratio	Number of districts	Number of students
	10th percentile	Median	90th percentile			
United States	\$5,940	\$7,693	\$11,952	2.0	14,073	46,248,784
Alabama	5,857	6,442	7,774	1.3	128	730,184
Alaska	8,886	14,842	20,935	2.4	53	132,822
Arizona	5,569	6,976	12,418	2.2	215	814,716
Arkansas	5,552	5,943	7,243	1.3	310	450,751
California	6,074	7,051	10,323	1.7	978	5,872,863
Colorado	6,237	7,579	11,526	1.8	176	707,436
Connecticut	8,911	10,165	13,332	1.5	166	530,363
Delaware	8,007	9,413	12,433	1.6	16	107,048
District of Columbia	†	12,456	†	†	1	70,762
Florida	6,365	7,051	8,641	1.4	67	2,377,271
Georgia	6,297	7,100	8,487	1.3	179	1,419,497
Hawaii	†	7,559	†	†	1	185,860
Idaho	5,297	6,696	9,033	1.7	113	245,226
Illinois	6,309	7,509	11,082	1.8	894	2,003,839
Indiana	7,187	7,930	9,371	1.3	292	987,214
Iowa	6,808	7,500	8,821	1.3	375	497,301
Kansas	6,503	7,824	9,770	1.5	304	469,377
Kentucky	5,944	6,582	7,473	1.3	176	646,467
Louisiana	5,603	6,274	7,209	1.3	66	750,755
Maine	7,375	9,093	14,400	2.0	225	208,589
Maryland	7,366	8,226	9,064	1.2	24	846,582
Massachusetts	7,272	8,988	12,806	1.8	303	934,652
Michigan	6,852	7,603	9,806	1.4	556	1,653,533
Minnesota	6,955	7,866	9,759	1.4	344	839,839
Mississippi	4,850	5,354	6,563	1.4	152	499,362
Missouri	5,650	6,717	9,217	1.6	522	906,066
Montana	5,148	7,400	14,022	2.7	452	157,381
Nebraska	4,640	7,524	10,970	2.4	570	286,399
Nevada	6,825	7,596	13,771	2.0	17	325,610
New Hampshire	6,603	8,695	14,275	2.2	163	203,178
New Jersey	9,427	11,374	15,223	1.6	552	1,255,634
New Mexico	6,334	8,445	11,880	1.9	89	324,489
New York	9,346	11,252	15,746	1.7	685	2,859,651
North Carolina	6,534	7,311	8,714	1.3	117	1,261,586
North Dakota	5,714	7,471	12,611	2.2	229	112,349
Ohio	6,045	6,926	9,698	1.6	610	1,822,564
Oklahoma	5,091	5,944	7,949	1.6	544	627,032
Oregon	6,704	7,495	14,231	2.1	197	542,739
Pennsylvania	7,424	8,315	10,128	1.4	500	1,782,444
Rhode Island	8,289	9,206	11,138	1.3	36	155,351
South Carolina	6,045	6,818	8,262	1.4	86	666,780
South Dakota	5,909	6,825	9,580	1.6	173	130,279
Tennessee	5,035	5,512	6,494	1.3	137	907,222
Texas	6,509	7,589	10,822	1.7	1,040	3,965,860
Utah	4,951	5,771	9,097	1.8	40	477,835
Vermont	7,956	12,279	19,146	2.4	243	99,609
Virginia	6,586	7,387	9,597	1.5	132	1,132,673
Washington	6,503	7,525	12,121	1.9	296	1,003,714
West Virginia	6,961	7,696	8,454	1.2	55	290,982
Wisconsin	7,860	8,864	10,302	1.3	426	877,165
Wyoming	7,627	9,555	13,753	1.8	48	91,883

†Not applicable.

NOTE: Only regular school districts, matching the Common Core of Data (CCD) "Local Education Agency Universe Survey" with student membership >0 were used in creating this table. The District of Columbia and Hawaii consist of only one school district each.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), Fiscal year 2000.

Table 2. Total expenditures per pupil, for elementary and secondary education: School year 1999–2000

	Expenditures per student			90/10 ratio
	10th percentile	Median	90th percentile	
Total	\$5,723	\$7,463	\$11,643	2.0
Current	5,169	6,464	9,783	1.9
Instruction	3,149	4,000	6,160	2.0
Support services	1,577	2,168	3,462	2.2
Noninstruction services	151	291	489	3.2
Capital outlay	115	440	1,985	17.2
Other programs	0	7	143	†
Payments to state and local governments	0	0	18	†
Interest on long-term debt	0	85	432	†
Payments to other school districts	0	45	559	†

†Not applicable.

NOTE: Only regular school districts, matching the Common Core of Data (CCD) "Local Education Agency Universe Survey," with student membership >0 were used in creating this table. Other programs include community services, adult education, and community colleges. Total expenditures do not include payments to other school districts. Detail does not sum to total. Statistics were calculated independently for each row.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), Fiscal year 2000.

Table 3. Median school district expenditures per pupil, by function and by state: School year 1999–2000

State	Median per pupil expenditures						
	Total expenditures ¹	Current expenditures	Instruction expenditures	Capital outlay expenditures	Other programs and payments to other government agencies	Interest on debt expenditures	Payments to other districts ¹
United States	\$7,463	\$6,464	\$4,000	\$440	\$12	\$85	\$45
Alabama	6,510	5,551	3,490	609	141	70	0
Alaska	14,320	12,909	7,963	1,082	29	0	0
Arizona	6,947	5,771	3,153	697	0	62	0
Arkansas	5,624	5,252	3,266	229	0	96	0
California	6,908	5,893	3,743	651	6	0	21
Colorado	7,555	6,421	3,734	573	0	123	111
Connecticut	9,427	8,736	5,654	212	13	198	115
Delaware	8,499	7,624	4,744	436	13	68	278
District of Columbia	12,137	10,874	4,498	1,237	25	0	0
Florida	7,055	5,574	3,166	1,189	103	79	0
Georgia	7,000	6,103	3,859	670	3	67	5
Hawaii	7,336	6,531	4,117	624	181	0	0
Idaho	6,631	5,629	3,451	418	0	86	0
Illinois	7,144	6,188	3,789	519	0	97	250
Indiana	7,637	6,303	3,830	606	568	27	211
Iowa	6,745	6,018	3,686	415	0	61	623
Kansas	7,293	6,528	3,548	443	10	46	249
Kentucky	6,764	5,788	3,560	587	99	152	0
Louisiana	6,311	5,611	3,379	379	21	89	0
Maine	8,382	7,722	5,095	186	23	34	210
Maryland	7,979	7,048	4,329	775	21	71	58
Massachusetts	8,632	7,988	5,397	142	1	112	256
Michigan	7,612	6,529	4,080	439	72	270	7
Minnesota	7,715	6,468	4,098	470	237	265	242
Mississippi	6,024	5,012	3,069	716	4	102	0
Missouri	6,506	5,679	3,533	417	48	64	51
Montana	6,907	6,463	4,069	165	0	0	0
Nebraska	7,163	6,508	4,420	368	0	0	25
Nevada	7,669	6,585	3,997	317	35	245	1
New Hampshire	7,909	7,222	4,600	219	0	111	214
New Jersey	10,814	9,777	5,926	441	49	106	209
New Mexico	8,204	7,085	3,696	895	15	106	0
New York	11,344	9,860	6,571	672	39	223	23
North Carolina	7,264	6,179	3,882	933	30	93	0
North Dakota	6,778	6,248	3,576	359	0	0	351
Ohio	6,603	5,870	3,549	408	70	42	24
Oklahoma	5,872	5,524	3,230	213	0	0	0
Oregon	7,341	6,748	4,155	234	0	45	2
Pennsylvania	8,031	6,827	4,303	367	14	366	368
Rhode Island	8,557	8,242	5,379	127	55	79	69
South Carolina	7,031	6,087	3,591	609	62	151	4
South Dakota	6,791	5,903	3,515	619	0	9	25
Tennessee	5,694	4,921	3,250	422	49	118	0
Texas	7,751	6,583	4,161	571	4	111	34
Utah	5,632	4,777	3,029	515	135	154	0
Vermont	7,933	7,541	4,906	166	0	97	3,948
Virginia	7,309	6,459	4,051	573	16	120	48
Washington	7,391	6,325	3,856	337	2	184	10
West Virginia	7,677	7,008	4,328	361	43	0	5
Wisconsin	8,743	7,465	4,646	478	125	322	52
Wyoming	9,039	8,053	4,703	692	2	87	0

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

NOTE: Only regular school districts, matching the Common Core of Data (CCD) "Local Education Agency Universe Survey," with student membership >0 were used in creating this table. The District of Columbia and Hawaii consist of only one school district each. Instruction expenditures are included in current expenditures. This table reports the median school district expenditure for each category; therefore, totals do not equal the sum of the detail. Other programs include community services, adult education, and community colleges.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), Fiscal year 2000.

Table 4. Current expenditures per student for public elementary and secondary education, by state: School year 1999–2000

State	Expenditures per student			90/10 ratio	Number of districts	Number of students
	10th percentile	Median	90th percentile			
United States	\$5,169	\$6,464	\$9,783	1.9	14,073	46,248,784
Alabama	5,176	5,551	6,392	1.2	128	730,184
Alaska	7,776	12,909	17,629	2.3	53	132,822
Arizona	4,479	5,771	9,891	2.2	215	814,716
Arkansas	4,748	5,252	6,251	1.3	310	450,751
California	5,233	5,893	8,219	1.6	978	5,872,863
Colorado	5,221	6,421	9,634	1.8	176	707,436
Connecticut	7,783	8,736	10,916	1.4	166	530,363
Delaware	7,039	7,624	8,594	1.2	16	107,048
District of Columbia	†	10,874	†	†	1	70,762
Florida	5,185	5,574	6,351	1.2	67	2,377,271
Georgia	5,502	6,103	7,363	1.3	179	1,419,497
Hawaii	†	6,531	†	†	1	185,860
Idaho	4,669	5,629	8,059	1.7	113	245,226
Illinois	5,079	6,188	8,621	1.7	894	2,003,839
Indiana	5,764	6,303	7,347	1.3	292	987,214
Iowa	5,477	6,018	6,812	1.2	375	497,301
Kansas	5,325	6,528	8,481	1.6	304	469,377
Kentucky	5,156	5,788	6,645	1.3	176	646,467
Louisiana	5,093	5,611	6,414	1.3	66	750,755
Maine	6,499	7,722	11,372	1.7	225	208,589
Maryland	6,548	7,048	7,919	1.2	24	846,582
Massachusetts	6,770	7,988	10,731	1.6	303	934,652
Michigan	5,927	6,529	8,480	1.4	556	1,653,533
Minnesota	5,707	6,468	7,750	1.4	344	839,839
Mississippi	4,479	5,012	5,987	1.3	152	499,362
Missouri	4,830	5,679	7,245	1.5	522	906,066
Montana	4,585	6,463	12,318	2.7	452	157,381
Nebraska	4,899	6,508	9,798	2.0	570	286,399
Nevada	5,588	6,585	14,143	2.5	17	325,610
New Hampshire	5,935	7,222	9,228	1.6	163	203,178
New Jersey	8,113	9,777	12,570	1.5	552	1,255,634
New Mexico	5,367	7,085	10,477	2.0	89	324,489
New York	8,376	9,860	13,852	1.7	685	2,859,651
North Carolina	5,552	6,179	7,234	1.3	117	1,261,586
North Dakota	4,769	6,248	10,448	2.2	229	112,349
Ohio	5,250	5,870	7,474	1.4	610	1,822,564
Oklahoma	4,589	5,524	7,278	1.6	544	627,032
Oregon	6,023	6,748	10,603	1.8	197	542,739
Pennsylvania	5,905	6,827	8,373	1.4	500	1,782,444
Rhode Island	7,446	8,242	9,428	1.3	36	155,351
South Carolina	5,414	6,087	7,387	1.4	86	666,780
South Dakota	4,969	5,903	7,804	1.6	173	130,279
Tennessee	4,477	4,921	5,946	1.3	137	907,222
Texas	5,588	6,583	9,087	1.6	1,040	3,965,860
Utah	4,046	4,777	7,356	1.8	40	477,835
Vermont	6,175	7,541	10,169	1.6	243	99,609
Virginia	5,838	6,459	8,071	1.4	132	1,132,673
Washington	5,694	6,325	10,982	1.9	296	1,003,714
West Virginia	6,569	7,008	7,660	1.2	55	290,982
Wisconsin	6,515	7,465	8,688	1.3	426	877,165
Wyoming	6,811	8,053	10,476	1.5	48	91,883

†Not applicable.

NOTE: Only regular school districts, matching the Common Core of Data (CCD) "Local Education Agency Universe Survey," with student membership >0 were used in creating this table. The District of Columbia and Hawaii consist of only one school district each.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), Fiscal year 2000.

Table 5. Current expenditures per student for unified districts, by state: School year 1999–2000

State	Expenditures per student			90/10 ratio	Number of unified districts	Percent of districts unified	Number of students	Percent of students in unified districts
	10th percentile	Median	90th percentile					
United States	\$5,205	\$6,389	\$9,208	1.8	10,672	75.8	42,803,360	92.6
Alabama	5,176	5,551	6,392	1.2	128	100.0	730,184	100.0
Alaska	7,776	12,909	17,629	2.3	53	100.0	132,822	100.0
Arizona	4,536	5,369	8,130	1.8	97	45.1	526,611	64.6
Arkansas	4,748	5,252	6,251	1.3	310	100.0	450,751	100.0
California	5,322	5,823	8,080	1.5	345	35.3	4,322,985	73.6
Colorado	5,221	6,421	9,634	1.8	176	100.0	707,436	100.0
Connecticut	7,906	8,717	10,796	1.4	112	67.5	496,434	93.6
Delaware	7,039	7,624	8,594	1.2	16	100.0	107,048	100.0
District of Columbia	†	10,874	†	†	1	100.0	70,762	100.0
Florida	5,185	5,574	6,351	1.2	67	100.0	2,377,271	100.0
Georgia	5,516	6,091	7,078	1.3	172	96.1	1,416,732	99.8
Hawaii	†	6,531	†	†	1	100.0	185,860	100.0
Idaho	4,629	5,534	7,637	1.6	108	95.6	245,079	99.9
Illinois	5,146	6,009	7,273	1.4	412	46.1	1,278,862	63.8
Indiana	5,764	6,303	7,347	1.3	291	99.7	986,987	100.0
Iowa	5,477	6,018	6,812	1.2	375	100.0	497,301	100.0
Kansas	5,325	6,528	8,481	1.6	304	100.0	469,377	100.0
Kentucky	5,160	5,794	6,479	1.3	171	97.2	644,673	99.7
Louisiana	5,093	5,611	6,414	1.3	66	100.0	750,755	100.0
Maine	6,499	7,431	9,075	1.4	114	50.7	182,142	87.3
Maryland	6,548	7,048	7,919	1.2	24	100.0	846,582	100.0
Massachusetts	6,943	7,904	9,828	1.4	211	69.6	868,814	93.0
Michigan	5,958	6,543	8,393	1.4	525	94.4	1,651,526	99.9
Minnesota	5,707	6,448	7,653	1.3	328	95.3	837,491	99.7
Mississippi	4,474	5,008	5,976	1.3	149	98.0	498,277	99.8
Missouri	4,819	5,612	7,029	1.5	449	86.0	894,304	98.7
Montana	5,349	7,641	13,587	2.5	55	12.2	19,368	12.3
Nebraska	5,616	6,534	8,620	1.5	260	45.6	273,104	95.4
Nevada	5,588	6,551	10,784	1.9	16	94.1	325,505	100.0
New Hampshire	5,936	6,887	8,470	1.4	67	41.1	156,815	77.2
New Jersey	8,677	10,030	11,868	1.4	215	38.9	932,604	74.3
New Mexico	5,367	7,085	10,477	2.0	89	100.0	324,489	100.0
New York	8,333	9,757	13,589	1.6	640	93.4	2,812,412	98.3
North Carolina	5,552	6,179	7,234	1.3	117	100.0	1,261,586	100.0
North Dakota	4,769	6,082	8,389	1.8	174	76.0	108,977	97.0
Ohio	5,254	5,871	7,476	1.4	609	99.8	1,822,509	100.0
Oklahoma	4,597	5,455	7,179	1.6	431	79.2	604,821	96.5
Oregon	6,018	6,649	10,135	1.7	178	90.4	542,278	99.9
Pennsylvania	5,905	6,827	8,373	1.4	500	100.0	1,782,444	100.0
Rhode Island	7,446	8,242	9,331	1.3	32	88.9	153,087	98.5
South Carolina	5,414	6,087	7,387	1.4	86	100.0	666,780	100.0
South Dakota	4,969	5,897	7,675	1.5	171	98.8	129,211	99.2
Tennessee	4,522	4,920	5,946	1.3	125	91.2	890,020	98.1
Texas	5,586	6,535	8,923	1.6	977	93.9	3,955,978	99.8
Utah	4,046	4,777	7,356	1.8	40	100.0	477,835	100.0
Vermont	6,315	7,188	9,220	1.5	36	14.8	34,976	35.1
Virginia	5,838	6,459	8,071	1.4	132	100.0	1,132,673	100.0
Washington	5,701	6,288	9,469	1.7	248	83.8	994,015	99.0
West Virginia	6,569	7,008	7,660	1.2	55	100.0	290,982	100.0
Wisconsin	6,626	7,467	8,542	1.3	368	86.4	842,483	96.0
Wyoming	6,811	8,028	9,766	1.4	46	95.8	91,342	99.4

†Not applicable.

NOTE: Only regular school districts, matching the Common Core of Data (CCD) "Local Education Agency Universe Survey," with student membership >0 were used in creating this table. Unified school districts provide both elementary and secondary education services. The District of Columbia and Hawaii consist of only one school district each.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey" (F-33), Fiscal year 2000.