

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2006–07 (Fiscal Year 2007)

First Look



Institute of Education Sciences

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Introduction

The Common Core of Data (CCD) is an annual collection of public elementary and secondary education data by the National Center for Education Statistics (NCES) in the Institute of Education Sciences. The data are reported by state education agencies (SEAs). The finance data are reported to the U.S. Census Bureau, which acts as the data collection agent for NCES. Student membership data are reported to the U.S. Department of Education's *EDFacts* data collection system. This report presents findings on public education revenues and expenditures using fiscal year 2007 (FY 07) data from the National Public Education Financial Survey (NPEFS) of the CCD survey system. Programs covered in the NPEFS include regular, special, and vocational education; charter schools (if they reported data to the SEA); and state-run education programs (such as special education centers or education programs for incarcerated youth).

The CCD NPEFS is a universe collection of public elementary and secondary education finance data reported annually by SEAs in each of the 50 states, the District of Columbia, Puerto Rico, and the four other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands. The NPEFS provides SEA-level data for all revenues and expenditures associated with each reporting state or jurisdiction, including revenues by source and expenditures by function and object.

SEAs participate in the CCD voluntarily, following standard definitions for the data items they report. In some cases, SEAs may be unable to report a key data item or may be unable to report a key data item in exact accordance with a CCD definition. When this happens, NCES imputes or adjusts values for these items. Please see Appendix A: Methodology and Technical Notes in this report for a detailed discussion of imputations and adjustments.

While the tables in this report include data for all NPEFS respondents, the discussion in the text is limited to the 50 states and the District of Columbia. Data for all of the current expenditure functions collected on NPEFS are presented in tables 2, 3, and 4. These 10 functions are combined to produce the 4 categories displayed in tables 5 and 6.

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

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

Selected Findings: Fiscal Year 2007

- Approximately \$555.3 billion was collected in revenues for public elementary and secondary education in the 50 states and the District of Columbia in fiscal year 2007 (FY 07) (table 1). The greatest percentage of revenues came from state and local governments, which together provided \$508.3 billion, or 91.5 percent of all revenues; the federal government's contribution was \$47.0 billion, or 8.5 percent of all revenues (figure 1).
- Current expenditures include expenditures for the day-to-day operation of schools and school districts (salaries, benefits, supplies, and purchased services) for public elementary and secondary education. They exclude expenditures for construction, equipment, property, debt services, and programs outside of public elementary and secondary education such as adult education and community services. Current expenditures totaled \$476.8 billion in FY 07 (table 2). Current expenditures per pupil for public elementary and secondary education were \$9,683 (table 3). Adjusting for inflation,¹ current expenditures per pupil have grown 29.0 percent since FY 95 (\$7,504) and 55.7 percent since FY 85 (\$6,219) (figure 2).
- In FY 07, \$290.7 billion was spent on instruction (table 2). This includes spending on salaries and benefits for teachers and teacher aides, classroom supplies and services, and extracurricular and cocurricular activities.
- Looking at per pupil current expenditures for public elementary and secondary education in FY 07, instruction expenditures ranged from \$3,605 in Utah to \$10,740 in New York (table 3).
- Instruction accounted for 61.0 percent of all current expenditures for public elementary and secondary education in FY 07 (table 4). Total support services accounted for 35.0 percent, food services accounted for 3.8 percent, and enterprise operations made up 0.2 percent of total current expenditures.
- Figure 3 and tables 5 and 6 combine the detailed expenditure functions presented in tables 2, 3, and 4 into four groupings. When expenditures for instruction are combined with instruction-related services such as libraries, media centers, and instructional staff development, they totaled \$313.9 billion (table 5), or \$6,373 per student in FY 07 (table 6). This included \$210.7 billion for salaries and \$68.4 billion in employee benefits (table 7). Instruction and instruction-related expenditures make up 66 percent of all current expenditures in FY 07 (figure 3).
- Total expenditures for public elementary and secondary education and other related programs were \$562.3 billion in FY 07, including \$476.8 billion in current expenditures, \$56.4 billion in facilities acquisition and construction, \$6.5 billion in replacement equipment, \$7.8 billion in other programs (such as community services and adult education, which are not part of public elementary and secondary education), and \$14.7 billion in interest on debt (table 8).

¹ Data have been adjusted to fiscal year 2007 dollars. See Appendix A: Methodology and Technical Notes for more information on inflation-adjusted data.

References and Related Data Files

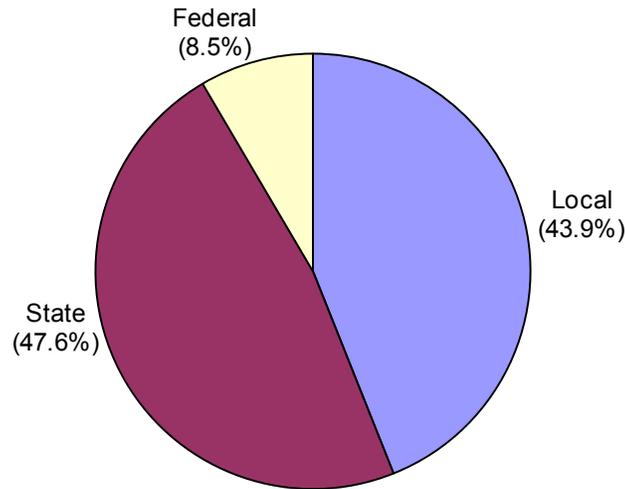
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Ave, E.P., Zhou, L., and Tang, J. (2009). *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2006–07 (Fiscal Year 2007)* (NCES 2009-336). National Center for Education Statistics, Institute of Education Sciences, 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>.

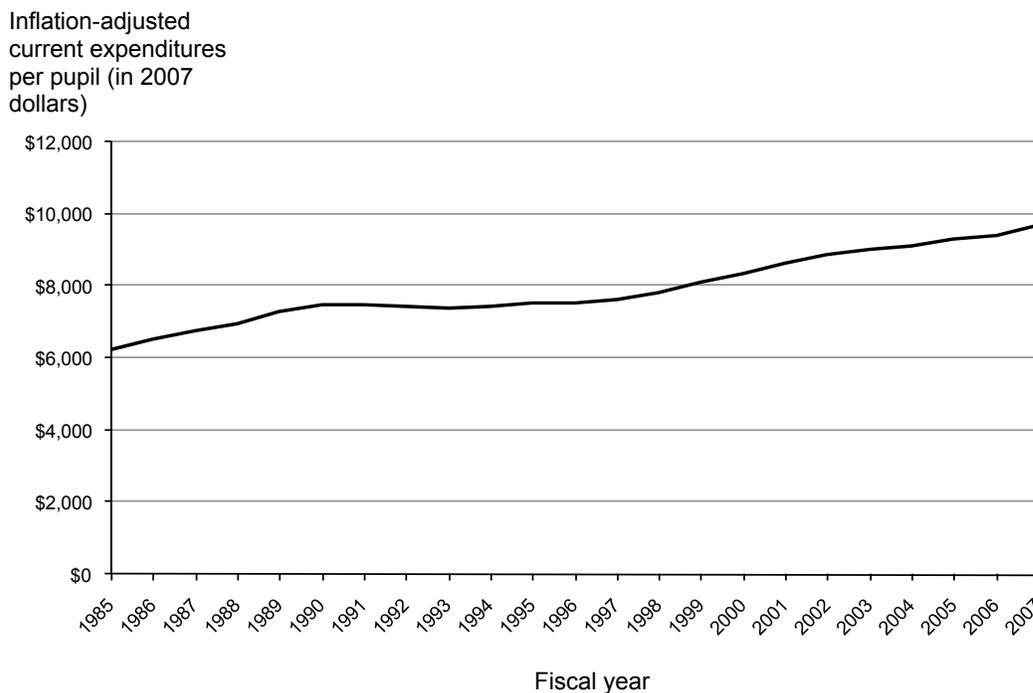
Figure 1. Percentage distribution of revenues for public elementary and secondary education in the United States, by source: Fiscal year 2007



NOTE: 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

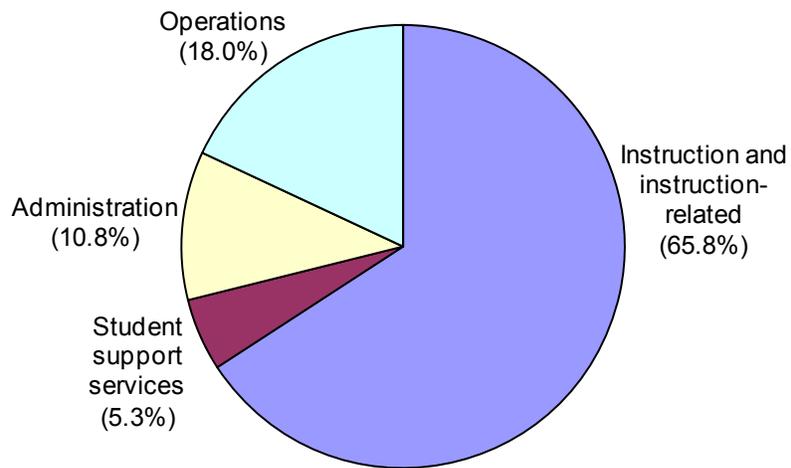
Figure 2. Inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1985–2007



NOTE: Data have been adjusted to fiscal year 2007 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 1985, Version 1a; fiscal year 1986, Version 1a; fiscal years 1987–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–2006, Version 1b; fiscal year 2007, Version 1a.

Figure 3. Percentage distribution of current expenditures for public elementary and secondary education in the United States, by function: Fiscal year 2007



NOTE: Instruction and instruction-related consist of instruction and instructional staff support. Administration consists of general administration, school administration, and other support services. Operations consist of operations and maintenance, student transportation, food services, and enterprise operations. 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

Table 1. Revenues and percentage distribution of revenues for public elementary and secondary education, by source and state or jurisdiction: Fiscal year 2007

State or jurisdiction	Revenues [in thousands of dollars]				Percentage distribution		
	Total	Local ¹	State	Federal	Local ¹	State	Federal
United States²	\$555,337,583	\$244,069,269	\$264,226,896	\$47,041,419	43.9	47.6	8.5
Alabama	7,100,169	2,308,785	4,070,907	720,476	32.5	57.3	10.1
Alaska	1,896,849	466,016	1,146,630	284,203	24.6	60.4	15.0
Arizona	9,638,544	3,603,645	4,958,859	1,076,040	37.4	51.4	11.2
Arkansas	4,459,921	1,402,900	2,556,917	500,105	31.5	57.3	11.2
California	69,557,257	20,092,712	42,754,127	6,710,418	28.9	61.5	9.6
Colorado	7,717,989	3,853,289	3,323,182	541,519	49.9	43.1	7.0
Connecticut	9,050,539	5,121,138	3,509,495	419,906	56.6	38.8	4.6
Delaware	1,631,426	479,658	1,029,607	122,161	29.4	63.1	7.5
District of Columbia ³	1,282,317	1,127,298	†	155,019	87.9	†	12.1
Florida	27,372,359	13,705,030	11,133,826	2,533,503	50.1	40.7	9.3
Georgia	17,714,805	8,263,930	7,941,066	1,509,809	46.6	44.8	8.5
Hawaii ³	2,950,803	48,976	2,646,792	255,035	1.7	89.7	8.6
Idaho	2,039,338	458,466	1,371,187	209,685	22.5	67.2	10.3
Illinois	24,026,545	14,840,104	7,316,138	1,870,304	61.8	30.5	7.8
Indiana	10,062,766	3,903,283	5,354,404	805,079	38.8	53.2	8.0
Iowa	5,009,516	2,329,024	2,279,210	401,282	46.5	45.5	8.0
Kansas	5,259,228	1,833,684	2,980,534	445,010	34.9	56.7	8.5
Kentucky	6,141,245	1,969,993	3,483,546	687,706	32.1	56.7	11.2
Louisiana	7,142,552	2,865,633	3,043,752	1,233,167	40.1	42.6	17.3
Maine	2,537,228	1,158,242	1,147,116	231,870	45.6	45.2	9.1
Maryland	11,612,299	6,251,624	4,684,823	675,852	53.8	40.3	5.8
Massachusetts	14,179,328	6,774,829	6,641,467	763,031	47.8	46.8	5.4
Michigan	19,584,946	6,524,196	11,484,249	1,576,501	33.3	58.6	8.0
Minnesota	9,715,233	2,637,953	6,488,998	588,282	27.2	66.8	6.1
Mississippi	4,157,666	1,230,120	2,214,691	712,855	29.6	53.3	17.1
Missouri	9,345,716	5,447,172	3,111,235	787,309	58.3	33.3	8.4
Montana	1,474,331	571,611	709,781	192,940	38.8	48.1	13.1
Nebraska	3,123,329	1,839,830	990,277	293,223	58.9	31.7	9.4
Nevada	4,008,036	2,650,058	1,077,524	280,453	66.1	26.9	7.0
New Hampshire	2,502,258	1,427,049	937,660	137,549	57.0	37.5	5.5
New Jersey	24,190,490	12,940,313	10,194,361	1,055,816	53.5	42.1	4.4
New Mexico	3,352,094	484,280	2,399,420	468,393	14.4	71.6	14.0
New York	49,749,322	24,796,956	21,632,213	3,320,153	49.8	43.5	6.7
North Carolina	11,991,073	3,180,903	7,613,227	1,196,942	26.5	63.5	10.0
North Dakota	995,395	491,706	353,519	150,169	49.4	35.5	15.1
Ohio	22,242,577	10,764,666	9,888,710	1,589,201	48.4	44.5	7.1
Oklahoma	5,233,050	1,762,962	2,820,218	649,871	33.7	53.9	12.4
Oregon	5,661,558	2,206,031	2,908,103	547,425	39.0	51.4	9.7
Pennsylvania	23,988,602	13,551,260	8,675,316	1,762,026	56.5	36.2	7.3
Rhode Island	2,145,821	1,107,376	865,044	173,402	51.6	40.3	8.1
South Carolina	7,130,019	3,283,202	3,147,685	699,132	46.0	44.1	9.8
South Dakota	1,138,701	587,342	374,228	177,130	51.6	32.9	15.6
Tennessee	7,725,838	3,548,204	3,349,705	827,929	45.9	43.4	10.7
Texas	43,282,278	22,466,902	16,349,077	4,466,298	51.9	37.8	10.3
Utah	3,777,931	1,338,242	2,104,005	335,684	35.4	55.7	8.9
Vermont	1,441,199	105,364	1,238,582	97,252	7.3	85.9	6.7
Virginia	13,962,224	7,258,658	5,813,437	890,128	52.0	41.6	6.4
Washington	10,450,101	3,195,998	6,383,843	870,261	30.6	61.1	8.3
West Virginia	3,039,383	875,926	1,808,685	354,772	28.8	59.5	11.7
Wisconsin	10,069,345	4,293,873	5,197,595	577,878	42.6	51.6	5.7
Wyoming	1,476,046	642,857	721,925	111,264	43.6	48.9	7.5
Other jurisdictions							
American Samoa	61,984	242	16,089	45,653	0.4	26.0	73.7
Guam	228,202	178,898	†	49,305	78.4	†	21.6
Commonwealth of the							
Northern Mariana Islands	66,691	671	36,354	29,666	1.0	54.5	44.5
Puerto Rico	3,290,513	106	2,339,194	951,213	#	71.1	28.9
U.S. Virgin Islands	215,970	177,881	†	38,088	82.4	†	17.6

† Not applicable.

Rounds to zero.

¹Local revenues include intermediate revenues.²U.S. totals include the 50 states and the District of Columbia.³Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states. Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.

NOTE: 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

Table 2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2007

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]												
	Support services ²											Food services	Enterprise operations
	Total	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services			
United States⁴	\$476,825,866⁵	\$290,710,402⁵	\$166,881,038⁵	\$25,200,234⁵	\$23,152,421⁵	\$9,337,239⁵	\$26,875,252⁵	\$46,824,904⁵	\$19,979,044⁵	\$15,511,944⁵	\$18,149,847⁵	\$1,084,578	
Alabama	6,245,031	3,655,694	2,177,596	330,677	304,554	163,764	386,392	565,368	298,363	128,479	411,741	0	
Alaska	1,634,316	931,068	649,395	105,339	91,130	23,733	97,485	216,326	55,388	59,994	47,234	6,620	
Arizona	7,815,720	4,751,055 ⁵	2,719,232 ⁵	554,492 ⁵	185,912 ⁵	124,070 ⁵	382,067 ⁵	858,695 ⁵	293,163 ⁵	320,832 ⁵	345,434	0	
Arkansas	3,997,701	2,365,794 ⁵	1,422,035 ⁵	189,033 ⁵	286,027 ⁵	103,453 ⁵	214,949 ⁵	382,274 ⁵	145,778 ⁵	100,523 ⁵	208,159 ⁵	1,712	
California	57,352,599	34,461,563 ⁵	20,713,553 ⁵	2,731,324 ⁵	3,815,115 ⁵	551,574 ⁵	3,854,644 ⁵	5,867,943 ⁵	1,406,157 ⁵	2,486,796 ⁵	2,055,898	121,585	
Colorado	6,579,053	3,805,179	2,532,062	297,656	350,385	112,912	446,154	662,343	195,041	467,572	211,915	29,898	
Connecticut	7,855,459	4,934,292 ⁵	2,654,233 ⁵	476,950 ⁵	256,306 ⁵	156,888 ⁵	441,701 ⁵	759,693 ⁵	381,894 ⁵	180,800 ⁵	198,102 ⁵	68,832	
Delaware	1,437,707	861,627	513,581	72,979	19,824	17,711	80,565	143,369	90,900	88,234	62,499	0	
District of Columbia ⁶	1,130,006	586,076	520,716 ⁵	62,726 ⁵	77,707 ⁵	26,199 ⁵	61,519 ⁵	150,811 ⁵	84,513 ⁵	57,242 ⁵	23,214	0	
Florida	22,887,024	13,646,302 ⁵	8,239,301	1,061,831 ⁵	1,533,846 ⁵	221,442 ⁵	1,298,584 ⁵	2,529,738 ⁵	953,468 ⁵	640,393 ⁵	1,001,420	0	
Georgia	14,828,715	9,357,132 ⁵	4,716,438 ⁵	695,559 ⁵	776,179 ⁵	191,376 ⁵	884,479 ⁵	1,071,342 ⁵	593,438 ⁵	504,065 ⁵	713,136	42,009	
Hawaii ⁷	1,998,913	1,177,781	732,536	240,925	68,883	19,979	136,602	179,079	36,264	50,804	88,596	0	
Idaho	1,777,491	1,091,113 ⁵	603,197 ⁵	99,815 ⁵	79,857 ⁵	40,927 ⁵	99,321 ⁵	164,263 ⁵	84,942 ⁵	34,071 ⁵	83,102 ⁵	79	
Illinois	20,326,591	11,970,050 ⁵	7,699,014 ⁵	1,322,640 ⁵	936,584 ⁵	671,354 ⁵	1,050,243 ⁵	2,016,805 ⁵	999,556 ⁵	701,832 ⁵	657,528	0	
Indiana	9,497,077	5,695,474 ⁵	3,392,704 ⁵	421,863 ⁵	294,478 ⁵	181,104 ⁵	545,143 ⁵	1,038,664 ⁵	538,166 ⁵	373,286 ⁵	408,900	0	
Iowa	4,231,932	2,546,475	1,486,916	242,162	195,896	114,781	255,077	388,177	153,011	137,813	193,065	5,476	
Kansas	4,339,477	2,632,373	1,512,390	244,480	197,802	135,041	251,410	411,569	167,225	104,861	194,715	0	
Kentucky	5,424,621	3,223,881	1,880,491	232,617	295,214	117,992	297,284	502,287	311,954	123,143	308,031	12,218	
Louisiana	6,040,368	3,506,624 ⁵	2,190,038 ⁵	260,297 ⁵	313,162 ⁵	145,060 ⁵	325,955 ⁵	635,211 ⁵	338,661 ⁵	171,693 ⁵	343,605	102	
Maine	2,258,764	1,476,962 ⁵	708,213 ⁵	89,734 ⁵	84,861 ⁵	45,140 ⁵	119,223 ⁵	232,016	100,192	37,046	73,589	0	
Maryland	10,198,084	6,258,240 ⁵	3,490,319 ⁵	427,815 ⁵	550,494 ⁵	76,162	672,028 ⁵	960,470	515,060	288,291 ⁵	281,727	167,797	
Massachusetts	12,453,611	8,029,462 ⁵	4,050,678 ⁵	698,998 ⁵	587,974 ⁵	226,248	528,583	1,135,609	531,815	341,452	373,471	0	
Michigan	17,013,259	9,654,939	6,828,411	1,264,116	840,234	351,001	1,005,596	1,821,304	737,961	808,199	529,909	0	
Minnesota	8,060,410	5,204,264 ⁵	2,491,713 ⁵	218,944 ⁵	370,136 ⁵	253,087 ⁵	341,880 ⁵	621,940 ⁵	445,371 ⁵	240,355 ⁵	339,449	24,984	
Mississippi	3,692,358	2,170,683 ⁵	1,303,265 ⁵	169,541 ⁵	176,463 ⁵	106,760 ⁵	210,155 ⁵	395,793 ⁵	166,109 ⁵	78,445 ⁵	218,063	347	
Missouri	7,957,705	4,810,938	2,790,190	380,342	364,015	249,544	439,403	793,260	402,797	160,827	356,577	0	
Montana	1,320,112	799,471	466,006	73,700	50,516	39,455	72,094	137,672	61,070	31,498	52,709	1,925	
Nebraska	2,825,608	1,796,902	838,066	121,838	92,147	97,860	143,789	247,602	70,084	64,746	110,939	79,701	
Nevada	3,311,471	2,007,845	1,189,274	120,117	97,209	63,759	221,817	336,715	126,549	223,108	114,352	0	
New Hampshire	2,246,692	1,447,806	733,980	153,969	69,587	75,800	122,699	195,303	95,517	21,105	64,906	0	
New Jersey	22,448,262	13,348,606 ⁵	8,412,743 ⁵	2,053,895 ⁵	739,436 ⁵	529,342 ⁵	1,505,887 ⁵	2,269,591 ⁵	1,210,611 ⁵	103,981 ⁵	501,335	185,577	
New Mexico	2,904,474	1,644,674	1,137,815	283,957	90,003	66,447	215,911	300,457	105,601	75,440	120,529	1,454	
New York	43,679,908	30,174,472 ⁵	12,541,875 ⁵	1,405,184 ⁵	1,217,594 ⁵	847,174 ⁵	1,774,187 ⁵	3,795,201 ⁵	2,325,859 ⁵	1,176,676 ⁵	963,561	0	
North Carolina	11,248,336	6,978,065	3,669,577	633,899	457,863	202,863	739,365	898,026	439,950	297,611	600,694	0	
North Dakota	838,221	485,805	281,662	35,790	27,308	39,559	41,384	80,691	36,798	20,131	44,500	26,254	
Ohio	18,251,361	10,469,978	7,180,598	1,094,606	1,158,781	535,318	1,058,825	1,690,145	842,722	800,200	599,289	1,496	
Oklahoma	4,750,536	2,754,020	1,683,419	305,355	177,922	133,381	254,496	533,008	149,163	130,094	268,530	44,567	
Oregon	5,039,632	2,955,718	1,904,409	352,399	208,073	70,180	320,778	423,681	219,730	309,567	177,492	2,013	
Pennsylvania	20,404,304	12,476,672	7,138,482	1,000,133	785,630	628,455	892,492	2,126,330	991,896	713,547	696,475	92,674	
Rhode Island	2,039,633	1,228,525 ⁵	758,763 ⁵	236,532 ⁵	95,162 ⁵	25,393 ⁵	103,123 ⁵	173,748 ⁵	76,610 ⁵	48,195 ⁵	52,344 ⁵	0	

See notes at end of table.

Table 2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2007—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Support services ²											Enterprise operations
	Total	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	
South Carolina	6,023,043	3,472,987	2,227,382	426,341	412,179	80,349	344,810	562,750	216,846	184,105	303,125	19,550
South Dakota	977,006	567,277	354,660	53,780	41,802	34,996	48,876	104,955	34,545	35,705	50,519	4,550
Tennessee	6,975,099 ⁵	4,448,730 ⁵	2,177,242	242,800	389,291	142,214	394,437	636,444	253,408	118,649	349,126	0
Texas	36,105,784	21,492,698 ⁵	12,744,571 ⁵	1,759,204 ⁵	1,959,752 ⁵	555,738 ⁵	2,010,684 ⁵	4,142,758 ⁵	991,584 ⁵	1,324,851 ⁵	1,868,515 ⁵	0
Utah	2,987,810	1,887,343	922,880	111,389	133,297	37,487	184,974	291,653	98,647	65,434	160,675	16,912
Vermont	1,300,149	822,122	443,624	95,756	50,706	30,532	88,162	106,618	42,028	29,822	33,919	484
Virginia	12,465,858	7,631,016	4,338,036	597,727	822,764	179,060	730,020	1,194,198	617,847	196,420	494,763	2,044
Washington	8,752,007 ⁵	5,196,114 ⁵	3,137,088	569,081	399,392	169,590	513,166	810,733	357,227	317,899	295,883	122,922
West Virginia	2,742,344	1,628,022 ⁵	960,129 ⁵	98,081 ⁵	110,776 ⁵	69,944 ⁵	145,928 ⁵	291,828 ⁵	198,240 ⁵	45,331 ⁵	154,193 ⁵	0
Wisconsin	9,029,660	5,528,117	3,191,925	415,956	437,153	232,350	458,809	858,993	339,342	449,320	309,527	92
Wyoming	1,124,564	662,376	428,615	65,890	75,039	22,694	62,092	111,454	49,982	41,462	32,869	704
Other jurisdictions												
American Samoa	57,093	28,615	15,552	1,519	3,321	981	6,198	1,483	1,047	1,003	12,926	0
Guam	219,881	128,234 ⁵	80,129	24,317	6,702	4,051	11,678	26,575	1,245	5,561	10,723	794
Commonwealth of the												
Northern Mariana Islands	55,048	43,180 ⁵	5,590 ⁵	843 ⁵	562 ⁵	1,530 ⁵	98 ⁵	1,337 ⁵	1,086 ⁵	134 ⁵	547	5,730
Puerto Rico	3,268,200	2,220,789	767,147	252,424	54,345	15,999	0	314,215	86,055	44,109	280,264	0
U.S. Virgin Islands	157,446	95,816	56,908 ⁵	10,022	5,006	7,348	9,304	10,405	11,439 ⁵	3,384	3,965	756

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²An 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.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴U.S. totals include the 50 states and the District of Columbia.

⁵Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁶Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

Table 3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2007

State or jurisdiction	Current expenditures ¹ per pupil												
	Fall 2006 student membership	Support services ² per pupil											
		Total	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
United States⁴	49,245,840⁵	\$9,683^{5,6}	\$5,903^{5,6}	\$3,389^{5,6}	\$512^{5,6}	\$470^{5,6}	\$190^{5,6}	\$546^{5,6}	\$951^{5,6}	\$406^{5,6}	\$315^{5,6}	\$369^{5,6}	\$22⁵
Alabama	743,632	8,398	4,916	2,928	445	410	220	520	760	401	173	554	0
Alaska	132,608	12,324	7,021	4,897	794	687	179	735	1,631	418	452	356	50
Arizona	1,065,082	7,338	4,461 ⁶	2,553 ⁶	521 ⁶	175 ⁶	116 ⁶	359 ⁶	806 ⁶	275 ⁶	301 ⁶	324	0
Arkansas	476,409	8,391	4,966 ⁶	2,985 ⁶	397 ⁶	600 ⁶	217 ⁶	451 ⁶	802 ⁶	306 ⁶	211 ⁶	437 ⁶	4
California	6,406,821 ⁵	8,952 ⁵	5,379 ^{5,6}	3,233 ^{5,6}	426 ^{5,6}	595 ^{5,6}	86 ^{5,6}	602 ^{5,6}	916 ^{5,6}	219 ^{5,6}	388 ^{5,6}	321 ⁵	19 ⁵
Colorado	794,026	8,286	4,792	3,189	375	441	142	562	834	246	589	267	38
Connecticut	575,100	13,659	8,580 ⁶	4,615 ⁶	829 ⁶	446 ⁶	273 ⁶	768 ⁶	1,321 ⁶	664 ⁶	314 ⁶	344 ⁶	120
Delaware	122,254	11,760	7,048	4,201	597	162	145	659	1,173	744	722	511	0
District of Columbia ⁷	72,850	15,511	8,045	7,148 ⁶	861 ⁶	1,067 ⁶	360 ⁶	844 ⁶	2,070 ⁶	1,160 ⁶	786 ⁶	319	0
Florida	2,671,513	8,567	5,108 ⁶	3,084	397 ⁶	574 ⁶	83 ⁶	486 ⁶	947 ⁶	357 ⁶	240 ⁶	375	0
Georgia	1,629,157	9,102	5,744 ⁶	2,895 ⁶	427 ⁶	476 ⁶	117 ⁶	543 ⁶	658 ⁶	364 ⁶	309 ⁶	438	26
Hawaii ⁷	180,728	11,060	6,517	4,053	1,333	381	111	756	991	201	281	490	0
Idaho	267,380	6,648	4,081 ⁶	2,256 ⁶	373 ⁶	299 ⁶	153 ⁶	371 ⁶	614 ⁶	318 ⁶	127 ⁶	311 ⁶	#
Illinois	2,118,276	9,596	5,651 ⁶	3,635 ⁶	624 ⁶	442 ⁶	317 ⁶	496 ⁶	952 ⁶	472 ⁶	331 ⁶	310	0
Indiana	1,045,940	9,080	5,445 ⁶	3,244 ⁶	403 ⁶	282 ⁶	173 ⁶	521 ⁶	993 ⁶	515 ⁶	357 ⁶	391	0
Iowa	481,368	8,791	5,290	3,089	503	407	238	530	806	318	286	401	11
Kansas	469,506	9,243	5,607	3,221	521	421	288	535	877	356	223	415	0
Kentucky	683,173 ⁵	7,940 ⁵	4,719 ⁵	2,753 ⁵	340 ⁵	432 ⁵	173 ⁵	435 ⁵	735 ⁵	457 ⁵	180 ⁵	451 ⁵	18 ⁵
Louisiana	675,851	8,937	5,188 ⁶	3,240 ⁶	385 ⁶	463 ⁶	215 ⁶	482 ⁶	940 ⁶	501 ⁶	254 ⁶	508	#
Maine	193,986	11,644	7,614 ⁶	3,651 ⁶	463 ⁶	437 ⁶	233 ⁶	615 ⁶	1,196	516	191	379	0
Maryland	851,640	11,975	7,348 ⁶	4,098 ⁶	502 ⁶	646 ⁶	89	789 ⁶	1,128	605	339 ⁶	331	197
Massachusetts	968,661	12,857	8,289 ⁶	4,182 ⁶	722 ⁶	607 ⁶	234	546	1,172	549	352	386	0
Michigan	1,714,709	9,922	5,631	3,982	737	490	205	586	1,062	430	471	309	0
Minnesota	840,565	9,589	6,191 ⁶	2,964 ⁶	260 ⁶	440 ⁶	301 ⁶	407 ⁶	740 ⁶	530 ⁶	286 ⁶	404	30
Mississippi	495,026	7,459	4,385 ⁶	2,633 ⁶	342 ⁶	356 ⁶	216 ⁶	425 ⁶	800 ⁶	336 ⁶	158 ⁶	441	1
Missouri	899,426	8,848	5,349	3,102	423	405	277	489	882	448	179	396	0
Montana	143,624	9,191	5,566	3,245	513	352	275	502	959	425	219	367	13
Nebraska	280,647	10,068	6,403	2,986	434	328	349	512	882	250	231	395	284
Nevada	424,240	7,806	4,733	2,803	283	229	150	523	794	298	526	270	0
New Hampshire	203,551	11,037	7,113	3,606	756	342	372	603	959	469	104	319	0
New Jersey	1,388,850	16,163	9,611 ⁶	6,057 ⁶	1,479 ⁶	532 ⁶	381 ⁶	1,084 ⁶	1,634 ⁶	872 ⁶	75 ⁶	361	134
New Mexico	328,220	8,849	5,011	3,467	865	274	202	658	915	322	230	367	4
New York	2,809,649	15,546	10,740 ⁶	4,464 ⁶	500 ⁶	433 ⁶	302 ⁶	631 ⁶	1,351 ⁶	828 ⁶	419 ⁶	343	0
North Carolina	1,427,880	7,878	4,887	2,570	444	321	142	518	629	308	208	421	0
North Dakota	96,670	8,671	5,025	2,914	370	282	409	428	835	381	208	460	272
Ohio	1,836,096	9,940	5,702	3,911	596	631	292	577	921	459	436	326	1
Oklahoma	639,391	7,430	4,307	2,633	478	278	209	398	834	233	203	420	70
Oregon	562,574	8,958	5,254	3,385	626	370	125	570	753	391	550	316	4
Pennsylvania	1,871,060	10,905	6,668	3,815	535	420	336	477	1,136	530	381	372	50
Rhode Island	151,612	13,453	8,103 ⁶	5,005 ⁶	1,560 ⁶	628 ⁶	167 ⁶	680 ⁶	1,146 ⁶	505 ⁶	318 ⁶	345 ⁶	0

See notes at end of table.

Table 3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2007—Continued

State or jurisdiction	Current expenditures ¹ per pupil												
	Fall 2006 student membership	Support services ² per pupil											
		Total	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
South Carolina	703,119	8,566	4,939	3,168	606	586	114	490	800	308	262	431	28
South Dakota	121,158	8,064	4,682	2,927	444	345	289	403	866	285	295	417	38
Tennessee	978,368	7,129 ⁶	4,547 ⁶	2,225	248	398	145	403	651	259	121	357	0
Texas	4,599,509	7,850	4,673 ⁶	2,771 ⁶	382 ⁶	426 ⁶	121 ⁶	437 ⁶	901 ⁶	216 ⁶	288 ⁶	406 ⁶	0
Utah	523,586	5,706	3,605	1,763	213	255	72	353	557	188	125	307	32
Vermont	95,399	13,629	8,618	4,650	1,004	532	320	924	1,118	441	313	356	5
Virginia	1,220,440	10,214	6,253	3,554	490	674	147	598	978	506	161	405	2
Washington	1,026,774	8,524 ⁶	5,061 ⁶	3,055	554	389	165	500	790	348	310	288	120
West Virginia	281,939	9,727	5,774 ⁶	3,405 ⁶	348 ⁶	393 ⁶	248 ⁶	518 ⁶	1,035 ⁶	703 ⁶	161 ⁶	547 ⁶	0
Wisconsin	871,027	10,367	6,347	3,665	478	502	267	527	986	390	516	355	#
Wyoming	84,770	13,266	7,814	5,056	777	885	268	732	1,315	590	489	388	8
Other jurisdictions													
American Samoa	16,427	3,476	1,742	947	92	202	60	377	90	64	61	787	0
Guam	—	—	—	—	—	—	—	—	—	—	—	—	—
Commonwealth of the													
Northern Mariana Islands	11,695	4,707	3,692 ⁶	478 ⁶	72 ⁶	48 ⁶	131 ⁶	8 ⁶	114 ⁶	93 ⁶	11 ⁶	47	490
Puerto Rico	544,138	6,006	4,081	1,410	464	100	29	0	577	158	81	515	0
U.S. Virgin Islands	16,284	9,669	5,884	3,495 ⁶	615	307	451	571	639	702 ⁶	208	244	46

— Not available.

Rounds to zero.

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²An 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.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴U.S. totals include the 50 states and the District of Columbia.

⁵The prekindergarten student membership was imputed, affecting the total student count and per pupil expenditures calculation.

⁶Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

⁷Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

Table 4. Percentage distribution of current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2007

State or jurisdiction	Current expenditures ¹										
	Support services ²										Enterprise operations
	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	
United States⁴	61.0	35.0	5.3	4.9	2.0	5.6	9.8	4.2	3.3	3.8	0.2
Alabama	58.5	34.9	5.3	4.9	2.6	6.2	9.1	4.8	2.1	6.6	0.0
Alaska	57.0	39.7	6.4	5.6	1.5	6.0	13.2	3.4	3.7	2.9	0.4
Arizona	60.8	34.8	7.1	2.4	1.6	4.9	11.0	3.8	4.1	4.4	0.0
Arkansas	59.2	35.6	4.7	7.2	2.6	5.4	9.6	3.6	2.5	5.2	#
California	60.1	36.1	4.8	6.7	1.0	6.7	10.2	2.5	4.3	3.6	0.2
Colorado	57.8	38.5	4.5	5.3	1.7	6.8	10.1	3.0	7.1	3.2	0.5
Connecticut	62.8	33.8	6.1	3.3	2.0	5.6	9.7	4.9	2.3	2.5	0.9
Delaware	59.9	35.7	5.1	1.4	1.2	5.6	10.0	6.3	6.1	4.3	0.0
District of Columbia ⁵	51.9	46.1	5.6	6.9	2.3	5.4	13.3	7.5	5.1	2.1	0.0
Florida	59.6	36.0	4.6	6.7	1.0	5.7	11.1	4.2	2.8	4.4	0.0
Georgia	63.1	31.8	4.7	5.2	1.3	6.0	7.2	4.0	3.4	4.8	0.3
Hawaii ⁵	58.9	36.6	12.1	3.4	1.0	6.8	9.0	1.8	2.5	4.4	0.0
Idaho	61.4	33.9	5.6	4.5	2.3	5.6	9.2	4.8	1.9	4.7	#
Illinois	58.9	37.9	6.5	4.6	3.3	5.2	9.9	4.9	3.5	3.2	0.0
Indiana	60.0	35.7	4.4	3.1	1.9	5.7	10.9	5.7	3.9	4.3	0.0
Iowa	60.2	35.1	5.7	4.6	2.7	6.0	9.2	3.6	3.3	4.6	0.1
Kansas	60.7	34.9	5.6	4.6	3.1	5.8	9.5	3.9	2.4	4.5	0.0
Kentucky	59.4	34.7	4.3	5.4	2.2	5.5	9.3	5.8	2.3	5.7	0.2
Louisiana	58.1	36.3	4.3	5.2	2.4	5.4	10.5	5.6	2.8	5.7	#
Maine	65.4	31.4	4.0	3.8	2.0	5.3	10.3	4.4	1.6	3.3	0.0
Maryland	61.4	34.2	4.2	5.4	0.7	6.6	9.4	5.1	2.8	2.8	1.6
Massachusetts	64.5	32.5	5.6	4.7	1.8	4.2	9.1	4.3	2.7	3.0	0.0
Michigan	56.7	40.1	7.4	4.9	2.1	5.9	10.7	4.3	4.8	3.1	0.0
Minnesota	64.6	30.9	2.7	4.6	3.1	4.2	7.7	5.5	3.0	4.2	0.3
Mississippi	58.8	35.3	4.6	4.8	2.9	5.7	10.7	4.5	2.1	5.9	#
Missouri	60.5	35.1	4.8	4.6	3.1	5.5	10.0	5.1	2.0	4.5	0.0
Montana	60.6	35.3	5.6	3.8	3.0	5.5	10.4	4.6	2.4	4.0	0.1
Nebraska	63.6	29.7	4.3	3.3	3.5	5.1	8.8	2.5	2.3	3.9	2.8
Nevada	60.6	35.9	3.6	2.9	1.9	6.7	10.2	3.8	6.7	3.5	0.0
New Hampshire	64.4	32.7	6.9	3.1	3.4	5.5	8.7	4.3	0.9	2.9	0.0
New Jersey	59.5	37.5	9.1	3.3	2.4	6.7	10.1	5.4	0.5	2.2	0.8
New Mexico	56.6	39.2	9.8	3.1	2.3	7.4	10.3	3.6	2.6	4.1	0.1
New York	69.1	28.7	3.2	2.8	1.9	4.1	8.7	5.3	2.7	2.2	0.0
North Carolina	62.0	32.6	5.6	4.1	1.8	6.6	8.0	3.9	2.6	5.3	0.0
North Dakota	58.0	33.6	4.3	3.3	4.7	4.9	9.6	4.4	2.4	5.3	3.1
Ohio	57.4	39.3	6.0	6.3	2.9	5.8	9.3	4.6	4.4	3.3	#
Oklahoma	58.0	35.4	6.4	3.7	2.8	5.4	11.2	3.1	2.7	5.7	0.9
Oregon	58.6	37.8	7.0	4.1	1.4	6.4	8.4	4.4	6.1	3.5	#
Pennsylvania	61.1	35.0	4.9	3.9	3.1	4.4	10.4	4.9	3.5	3.4	0.5
Rhode Island	60.2	37.2	11.6	4.7	1.2	5.1	8.5	3.8	2.4	2.6	0.0

See notes at end of table.

Table 4. Percentage distribution of current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2007—Continued

State or jurisdiction	Current expenditures ¹										
	Support services ²										Enterprise operations
	Instruction	Total	Student support services ³	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	
South Carolina	57.7	37.0	7.1	6.8	1.3	5.7	9.3	3.6	3.1	5.0	0.3
South Dakota	58.1	36.3	5.5	4.3	3.6	5.0	10.7	3.5	3.7	5.2	0.5
Tennessee	63.8	31.2	3.5	5.6	2.0	5.7	9.1	3.6	1.7	5.0	0.0
Texas	59.5	35.3	4.9	5.4	1.5	5.6	11.5	2.7	3.7	5.2	0.0
Utah	63.2	30.9	3.7	4.5	1.3	6.2	9.8	3.3	2.2	5.4	0.6
Vermont	63.2	34.1	7.4	3.9	2.3	6.8	8.2	3.2	2.3	2.6	#
Virginia	61.2	34.8	4.8	6.6	1.4	5.9	9.6	5.0	1.6	4.0	#
Washington	59.4	35.8	6.5	4.6	1.9	5.9	9.3	4.1	3.6	3.4	1.4
West Virginia	59.4	35.0	3.6	4.0	2.6	5.3	10.6	7.2	1.7	5.6	0.0
Wisconsin	61.2	35.3	4.6	4.8	2.6	5.1	9.5	3.8	5.0	3.4	#
Wyoming	58.9	38.1	5.9	6.7	2.0	5.5	9.9	4.4	3.7	2.9	0.1
Other jurisdictions											
American Samoa	50.1	27.2	2.7	5.8	1.7	10.9	2.6	1.8	1.8	22.6	0.0
Guam	58.3	36.4	11.1	3.0	1.8	5.3	12.1	0.6	2.5	4.9	0.4
Commonwealth of the Northern Mariana Islands	78.4	10.2	1.5	1.0	2.8	0.2	2.4	2.0	0.2	1.0	10.4
Puerto Rico	68.0	23.5	7.7	1.7	0.5	0.0	9.6	2.6	1.3	8.6	0.0
U.S. Virgin Islands	60.9	36.1	6.4	3.2	4.7	5.9	6.6	7.3	2.1	2.5	0.5

Rounds to zero.

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²An 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.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴U.S. totals include the 50 states and the District of Columbia.

⁵Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

Table 5. Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2007

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related ²	Student support services ³	Administration	Operations	Instruction and instruction-related ²	Student support services ³	Administration	Operations
United States⁴	\$476,825,866⁵	\$313,862,823⁵	\$25,200,234⁵	\$51,724,435⁵	\$86,038,374⁵	65.8	5.3	10.8	18.0
Alabama	6,245,031	3,960,248	330,677	678,635	1,275,472	63.4	5.3	10.9	20.4
Alaska	1,634,316	1,022,198	105,339	181,212	325,567	62.5	6.4	11.1	19.9
Arizona	7,815,720	4,936,967 ⁵	554,492 ⁵	826,969 ⁵	1,497,292 ⁵	63.2	7.1	10.6	19.2
Arkansas	3,997,701	2,651,821 ⁵	189,033 ⁵	418,924 ⁵	737,923 ⁵	66.3	4.7	10.5	18.5
California	57,352,599	38,276,679 ⁵	2,731,324 ⁵	6,893,014 ⁵	9,451,582 ⁵	66.7	4.8	12.0	16.5
Colorado	6,579,053	4,155,564	297,656	1,026,637	1,099,197	63.2	4.5	15.6	16.7
Connecticut	7,855,459	5,190,598 ⁵	476,950 ⁵	779,389 ⁵	1,408,521 ⁵	66.1	6.1	9.9	17.9
Delaware	1,437,707	881,451	72,979	186,510	296,767	61.3	5.1	13.0	20.6
District of Columbia ⁶	1,130,006	663,782 ⁵	62,726 ⁵	144,960 ⁵	258,538 ⁵	58.7	5.6	12.8	22.9
Florida	22,887,024	15,180,148 ⁵	1,061,831 ⁵	2,160,418 ⁵	4,484,626 ⁵	66.3	4.6	9.4	19.6
Georgia	14,828,715	10,133,310 ⁵	695,559 ⁵	1,579,920 ⁵	2,419,925 ⁵	68.3	4.7	10.7	16.3
Hawaii ⁶	1,998,913	1,246,664	240,925	207,385	303,939	62.4	12.1	10.4	15.2
Idaho	1,777,491	1,170,971 ⁵	99,815 ⁵	174,319 ⁵	332,386 ⁵	65.9	5.6	9.8	18.7
Illinois	20,326,591	12,906,634 ⁵	1,322,640 ⁵	2,423,429 ⁵	3,673,888 ⁵	63.5	6.5	11.9	18.1
Indiana	9,497,077	5,989,952 ⁵	421,863 ⁵	1,099,532 ⁵	1,985,730 ⁵	63.1	4.4	11.6	20.9
Iowa	4,231,932	2,742,371	242,162	507,670	739,730	64.8	5.7	12.0	17.5
Kansas	4,339,477	2,830,175	244,480	491,313	773,509	65.2	5.6	11.3	17.8
Kentucky	5,424,621	3,519,095	232,617	538,419	1,134,490	64.9	4.3	9.9	20.9
Louisiana	6,040,368	3,819,786 ⁵	260,297 ⁵	642,708 ⁵	1,317,578 ⁵	63.2	4.3	10.6	21.8
Maine	2,258,764	1,561,823 ⁵	89,734 ⁵	201,409 ⁵	405,797	69.1	4.0	8.9	18.0
Maryland	10,198,084	6,808,734 ⁵	427,815 ⁵	1,036,481 ⁵	1,925,054	66.8	4.2	10.2	18.9
Massachusetts	12,453,611	8,617,436 ⁵	698,998 ⁵	1,096,282	2,040,895	69.2	5.6	8.8	16.4
Michigan	17,013,259	10,495,173	1,264,116	2,164,797	3,089,173	61.7	7.4	12.7	18.2
Minnesota	8,060,410	5,574,400 ⁵	218,944 ⁵	835,323 ⁵	1,431,744 ⁵	69.2	2.7	10.4	17.8
Mississippi	3,692,358	2,347,146 ⁵	169,541 ⁵	395,360 ⁵	780,312 ⁵	63.6	4.6	10.7	21.1
Missouri	7,957,705	5,174,953	380,342	849,775	1,552,634	65.0	4.8	10.7	19.5
Montana	1,320,112	849,987	73,700	143,048	253,377	64.4	5.6	10.8	19.2
Nebraska	2,825,608	1,889,049	121,838	306,394	508,326	66.9	4.3	10.8	18.0
Nevada	3,311,471	2,105,054	120,117	508,684	577,616	63.6	3.6	15.4	17.4
New Hampshire	2,246,692	1,517,393	153,969	219,603	355,727	67.5	6.9	9.8	15.8
New Jersey	22,448,262	14,088,042 ⁵	2,053,895 ⁵	2,139,210 ⁵	4,167,114 ⁵	62.8	9.1	9.5	18.6
New Mexico	2,904,474	1,734,677	283,957	357,798	528,042	59.7	9.8	12.3	18.2
New York	43,679,908	31,392,067 ⁵	1,405,184 ⁵	3,798,036 ⁵	7,084,621 ⁵	71.9	3.2	8.7	16.2
North Carolina	11,248,336	7,435,928	633,899	1,239,838	1,938,670	66.1	5.6	11.0	17.2
North Dakota	838,221	513,113	35,790	101,074	188,244	61.2	4.3	12.1	22.5
Ohio	18,251,361	11,628,759	1,094,606	2,394,344	3,133,651	63.7	6.0	13.1	17.2
Oklahoma	4,750,536	2,931,941	305,355	517,971	995,268	61.7	6.4	10.9	21.0
Oregon	5,039,632	3,163,791	352,399	700,525	822,917	62.8	7.0	13.9	16.3
Pennsylvania	20,404,304	13,262,302	1,000,133	2,234,494	3,907,375	65.0	4.9	11.0	19.1
Rhode Island	2,039,633	1,323,688 ⁵	236,532 ⁵	176,710 ⁵	302,702 ⁵	64.9	11.6	8.7	14.8
South Carolina	6,023,043	3,885,166	426,341	609,265	1,102,272	64.5	7.1	10.1	18.3
South Dakota	977,006	609,080	53,780	119,578	194,569	62.3	5.5	12.2	19.9
Tennessee	6,975,099 ⁵	4,838,021 ⁵	242,800	655,301	1,238,978	69.4	3.5	9.4	17.8
Texas	36,105,784	23,452,450 ⁵	1,759,204 ⁵	3,891,272 ⁵	7,002,858 ⁵	65.0	4.9	10.8	19.4
Utah	2,987,810	2,020,640	111,389	287,895	567,886	67.6	3.7	9.6	19.0
Vermont	1,300,149	872,828	95,756	148,516	183,049	67.1	7.4	11.4	14.1
Virginia	12,465,858	8,453,779	597,727	1,105,501	2,308,851	67.8	4.8	8.9	18.5
Washington	8,752,007 ⁵	5,595,506 ⁵	569,081	1,000,655	1,586,765	63.9	6.5	11.4	18.1
West Virginia	2,742,344	1,738,798 ⁵	98,081 ⁵	261,204 ⁵	644,261 ⁵	63.4	3.6	9.5	23.5
Wisconsin	9,029,660	5,965,270	415,956	1,140,480	1,507,954	66.1	4.6	12.6	16.7
Wyoming	1,124,564	737,415	65,890	126,249	195,010	65.6	5.9	11.2	17.3
Other jurisdictions									
American Samoa	57,093	31,936	1,519	8,182	15,456	55.9	2.7	14.3	27.1
Guam	219,881	134,937 ⁵	24,317	21,291	39,337	61.4	11.1	9.7	17.9
Commonwealth of the Northern Mariana Islands									
	55,048	43,742 ⁵	843 ⁵	1,762 ⁵	8,700 ⁵	79.5	1.5	3.2	15.8
Puerto Rico	3,268,200	2,275,134	252,424	60,108	680,534	69.6	7.7	1.8	20.8
U.S. Virgin Islands	157,446	100,822	10,022	20,036	26,566 ⁵	64.0	6.4	12.7	16.9

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴U.S. totals include the 50 states and the District of Columbia.

⁵Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁶Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

Table 6. Student membership and current expenditures per pupil for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2007

State or jurisdiction	Fall 2006 student membership	Current expenditures ¹ per pupil				
		Total	Instruction and Instruction-related ²	Student support services ³	Administration	Operations
United States⁴	49,245,840⁵	\$9,683^{5,6}	\$6,373^{5,6}	\$512^{5,6}	\$1,050^{5,6}	\$1,747^{5,6}
Alabama	743,632	8,398	5,326	445	913	1,715
Alaska	132,608	12,324	7,708	794	1,367	2,455
Arizona	1,065,082	7,338	4,635 ⁶	521 ⁶	776 ⁶	1,406 ⁶
Arkansas	476,409	8,391	5,566 ⁶	397 ⁶	879 ⁶	1,549 ⁶
California	6,406,821 ⁵	8,952 ⁵	5,974 ^{5,6}	426 ^{5,6}	1,076 ^{5,6}	1,475 ^{5,6}
Colorado	794,026	8,286	5,234	375	1,293	1,384
Connecticut	575,100	13,659	9,026 ⁶	829 ⁶	1,355 ⁶	2,449 ⁶
Delaware	122,254	11,760	7,210	597	1,526	2,427
District of Columbia ⁷	72,850	15,511	9,112 ⁶	861 ⁶	1,990 ⁶	3,549 ⁶
Florida	2,671,513	8,567	5,682 ⁶	397 ⁶	809 ⁶	1,679 ⁶
Georgia	1,629,157	9,102	6,220 ⁶	427 ⁶	970 ⁶	1,485 ⁶
Hawaii ⁷	180,728	11,060	6,898	1,333	1,147	1,682
Idaho	267,380	6,648	4,379 ⁶	373 ⁶	652 ⁶	1,243 ⁶
Illinois	2,118,276	9,596	6,093 ⁶	624 ⁶	1,144 ⁶	1,734 ⁶
Indiana	1,045,940	9,080	5,727 ⁶	403 ⁶	1,051 ⁶	1,899 ⁶
Iowa	481,368	8,791	5,697	503	1,055	1,537
Kansas	469,506	9,243	6,028	521	1,046	1,647
Kentucky	683,173 ⁵	7,940 ⁵	5,151 ⁵	340 ⁵	788 ⁵	1,661 ⁵
Louisiana	675,851	8,937	5,652 ⁶	385 ⁶	951 ⁶	1,950 ⁶
Maine	193,986	11,644	8,051 ⁶	463 ⁶	1,038 ⁶	2,092
Maryland	851,640	11,975	7,995 ⁶	502 ⁶	1,217 ⁶	2,260
Massachusetts	968,661	12,857	8,896 ⁶	722 ⁶	1,132	2,107
Michigan	1,714,709	9,922	6,121	737	1,262	1,802
Minnesota	840,565	9,589	6,632 ⁶	260 ⁶	994 ⁶	1,703 ⁶
Mississippi	495,026	7,459	4,741 ⁶	342 ⁶	799 ⁶	1,576 ⁶
Missouri	899,426	8,848	5,754	423	945	1,726
Montana	143,624	9,191	5,918	513	996	1,764
Nebraska	280,647	10,068	6,731	434	1,092	1,811
Nevada	424,240	7,806	4,962	283	1,199	1,362
New Hampshire	203,551	11,037	7,455	756	1,079	1,748
New Jersey	1,388,850	16,163	10,144 ⁶	1,479 ⁶	1,540 ⁶	3,000 ⁶
New Mexico	328,220	8,849	5,285	865	1,090	1,609
New York	2,809,649	15,546	11,173 ⁶	500 ⁶	1,352 ⁶	2,522 ⁶
North Carolina	1,427,880	7,878	5,208	444	868	1,358
North Dakota	96,670	8,671	5,308	370	1,046	1,947
Ohio	1,836,096	9,940	6,333	596	1,304	1,707
Oklahoma	639,391	7,430	4,586	478	810	1,557
Oregon	562,574	8,958	5,624	626	1,245	1,463
Pennsylvania	1,871,060	10,905	7,088	535	1,194	2,088
Rhode Island	151,612	13,453	8,731 ⁶	1,560 ⁶	1,166 ⁶	1,997 ⁶
South Carolina	703,119	8,566	5,526	606	867	1,568
South Dakota	121,158	8,064	5,027	444	987	1,606
Tennessee	978,368	7,129 ⁶	4,945 ⁶	248	670	1,266
Texas	4,599,509	7,850	5,099 ⁶	382 ⁶	846 ⁶	1,523 ⁶
Utah	523,586	5,706	3,859	213	550	1,085
Vermont	95,399	13,629	9,149	1,004	1,557	1,919
Virginia	1,220,440	10,214	6,927	490	906	1,892
Washington	1,026,774	8,524 ⁶	5,450 ⁶	554	975	1,545
West Virginia	281,939	9,727	6,167 ⁶	348 ⁶	926 ⁶	2,285 ⁶
Wisconsin	871,027	10,367	6,849	478	1,309	1,731
Wyoming	84,770	13,266	8,699	777	1,489	2,300
Other jurisdictions						
American Samoa	16,427	3,476	1,944	92	498	941
Guam	—	—	—	—	—	—
Commonwealth of the Northern Mariana Islands	11,695	4,707	3,740 ⁶	72 ⁶	151 ⁶	744 ⁶
Puerto Rico	544,138	6,006	4,181	464	110	1,251
U.S. Virgin Islands	16,284	9,669	6,191	615	1,230 ⁶	1,631

— Not available.

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.

³Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴U.S. totals include the 50 states and the District of Columbia.

⁵The prekindergarten student membership was imputed, affecting the total student count and per pupil expenditures calculation.

⁶Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

⁷Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

Table 7. Current instruction and instruction-related expenditures for public elementary and secondary education, by object and state or jurisdiction: Fiscal year 2007

State or jurisdiction	Current instruction and instruction-related expenditures ¹ [in thousands of dollars]						
	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
United States²	\$313,862,823³	\$210,650,225³	\$68,376,527³	\$14,068,214³	\$4,021,575³	\$15,219,529³	\$1,526,752³
Alabama	3,960,248	2,555,323	947,994	132,536	2,292	304,731	17,372
Alaska	1,022,198	607,019	281,354	66,254	189	57,727	9,655
Arizona	4,936,967 ³	3,642,641 ³	765,178 ³	202,448 ³	5,264	184,383 ³	137,052 ³
Arkansas	2,651,821 ³	1,819,529 ³	467,061 ³	110,623 ³	9,734	226,424 ³	18,449 ³
California	38,276,679 ³	25,436,939 ³	7,779,904 ³	2,162,298 ³	721,724	2,169,798 ³	6,015 ³
Colorado	4,155,564	2,901,832	692,631	140,777	50,423	304,818	65,082
Connecticut	5,190,598 ³	3,365,801 ³	1,191,393 ³	181,654 ³	296,937	145,170 ³	9,642 ³
Delaware	881,451	566,810	251,413	15,048	6,262	34,495	7,423
District of Columbia ⁴	663,782 ³	410,150 ³	49,173 ³	54,589 ³	140,410	9,460 ³	0 ³
Florida	15,180,148 ³	9,682,319 ³	2,810,902 ³	1,823,719 ³	700	735,819 ³	126,689 ³
Georgia	10,133,310 ³	6,975,455 ³	2,298,616 ³	251,755 ³	5,658	542,193 ³	59,632 ³
Hawaii ⁴	1,246,664	786,822	280,541	82,543	0	84,506	12,251
Idaho	1,170,971 ³	799,428 ³	252,842 ³	50,426 ³	1,060	66,453 ³	761 ³
Illinois	12,906,634 ³	9,035,792 ³	2,530,929 ³	575,822 ³	241,544	502,736 ³	19,810 ³
Indiana	5,989,952 ³	3,757,454 ³	1,891,616 ³	115,798 ³	17	192,820 ³	32,247 ³
Iowa	2,742,371	1,949,435	585,911	70,140	20,653	112,577	3,655
Kansas	2,830,175	2,063,737	483,079	97,312	2,072	165,700	18,276
Kentucky	3,519,095	2,490,331	757,431	81,633	195	166,373	23,131
Louisiana	3,819,786 ³	2,586,471 ³	887,914 ³	86,009 ³	755	247,441 ³	11,194 ³
Maine	1,561,823 ³	960,667	398,693 ³	67,112	80,313	47,523	7,515
Maryland	6,808,734 ³	4,520,436	1,588,445 ³	206,161	240,505	240,573	12,614
Massachusetts	8,617,436 ³	5,522,371	2,398,948 ³	49,857	435,507	192,489	18,264
Michigan	10,495,173	6,466,805	3,013,979	633,148	113	354,116	27,011
Minnesota	5,574,400 ³	3,842,466 ³	1,156,517 ³	282,048 ³	54,448	222,283 ³	16,638 ³
Mississippi	2,347,146 ³	1,621,518 ³	480,909 ³	81,339 ³	4,284	147,533 ³	11,563 ³
Missouri	5,174,953	3,628,500	894,499	189,587 ³	9,142	426,772	26,453 ³
Montana	849,987	555,208	157,451	59,031	265	73,191	4,841
Nebraska	1,889,049	1,296,544	421,307	77,762	12,818	65,116	15,501
Nevada	2,105,054	1,335,972	456,685	61,049	930	162,094	88,324
New Hampshire	1,517,393	958,396	345,553	45,652	117,393	47,220	3,178
New Jersey	14,088,042 ³	8,863,721	3,644,376 ³	416,514	581,835	454,971	126,624
New Mexico	1,734,677	1,200,588	344,766	64,044	0	124,798	481
New York	31,392,067 ³	20,590,335 ³	8,150,999 ³	1,367,210 ³	260,392	1,018,900 ³	4,231 ³
North Carolina	7,435,928	5,509,871	1,270,907	226,785	0	420,926	7,439
North Dakota	513,113	364,558	102,067	17,351	1,768	24,599	2,770
Ohio	11,628,759	7,627,647	2,564,154	644,537	157,676	475,124	159,621
Oklahoma	2,931,941	2,075,415	546,248	73,668	1,284	220,211	15,115
Oregon	3,163,791	1,906,409	870,256	155,115	23,020	191,567	17,425
Pennsylvania	13,262,302	8,529,225	3,049,189	862,179	238,906	558,021	24,782
Rhode Island	1,323,688 ³	857,933 ³	341,472 ³	25,474 ³	70,019	26,925 ³	1,866 ³
South Carolina	3,885,166	2,713,940	755,706	161,437	740	223,487	29,855
South Dakota	609,080	407,957	113,272	30,093	6,760	49,524	1,474
Tennessee	4,838,021 ³	3,371,277	925,626	131,438	264 ³	386,188	23,229
Texas	23,452,450 ³	17,725,939 ³	2,814,241 ³	996,482 ³	40,970	1,642,932 ³	231,886 ³
Utah	2,020,640	1,316,848	545,964	46,376	436	106,131	4,884
Vermont	872,828	537,961	195,836	50,550	59,928	26,325	2,227
Virginia	8,453,779	5,801,369	1,963,380	256,301	5,271	420,826	6,632
Washington	5,595,506 ³	3,868,764	1,158,851	282,920	9,182 ³	236,049	39,740
West Virginia	1,738,798 ³	1,057,060 ³	526,692 ³	46,686 ³	564	106,982 ³	814 ³
Wisconsin	5,965,270	3,694,317	1,801,262	122,801	100,289	232,464	14,139
Wyoming	737,415	486,918	172,392	36,122	664	40,041	1,278
Other jurisdictions							
American Samoa	31,936	19,326	3,464	2,534	0	3,619	2,994
Guam	134,937 ³	101,067	27,266	2,107	0	4,014 ³	482
Commonwealth of the							
Northern Mariana Islands	43,742 ³	30,138 ³	8,285 ³	3,191 ³	0	2,077 ³	50 ³
Puerto Rico	2,275,134	1,831,293	279,250	67,832	0	43,868	52,891
U.S. Virgin Islands	100,822	78,111	20,848	221	0	1,581	62

¹Include salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology, and supplies and purchased services related to these activities.

²U.S. totals include the 50 states and the District of Columbia.

³Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁴Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

Table 8. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2007

State or jurisdiction	Expenditures (in thousands of dollars)					
	Total	Current for public elementary/secondary education ¹	Facilities acquisition and construction	Replacement equipment	Other programs ²	Interest on debt
United States³	\$562,252,677^{4,5}	\$476,825,866⁴	\$56,409,429	\$6,500,246^{4,5}	\$7,804,253^{4,5}	\$14,712,882⁴
Alabama	7,211,897	6,245,031	602,605	87,520	137,255	139,486
Alaska	1,940,429	1,634,316	241,069	17,597	7,754	39,694
Arizona	9,539,185 ⁵	7,815,720	1,142,947	300,232 ⁵	53,296 ⁵	226,990
Arkansas	4,644,397	3,997,701	427,948	85,924	25,899	106,925
California	70,071,235	57,352,599	9,739,585	241,160 ⁴	1,122,084	1,615,807
Colorado	8,067,005	6,579,053	936,388	153,170	53,486	344,908
Connecticut	9,300,606 ⁵	7,855,459	1,045,277	105,797 ^{4,5}	140,237 ⁵	153,836
Delaware	1,739,840	1,437,707	241,136	13,321 ⁴	16,357 ⁴	31,319
District of Columbia ⁶	1,389,995	1,130,006	201,500	39,229 ⁴	19,260	0
Florida	30,107,621	22,887,024	5,807,462	185,889	497,754	729,492
Georgia	17,301,301	14,828,715	2,043,840	228,100	36,425	164,222
Hawaii ⁶	2,300,383	1,998,913	82,018	57,164	62,647	99,643
Idaho	2,148,752	1,777,491	288,216	28,566	4,324	50,155
Illinois	23,157,195	20,326,591	1,569,987	512,253	152,743	595,621
Indiana	10,869,170 ⁴	9,497,077	720,801	144,891	59,077	447,323 ⁴
Iowa	4,991,024	4,231,932	551,256	101,031	27,150	79,655
Kansas	4,868,048	4,339,477	199,153	179,418	4,762	145,239
Kentucky	6,386,594	5,424,621	598,751	151,208	81,339	130,676
Louisiana	6,828,819	6,040,368	507,354	121,943	56,749	102,405
Maine	2,420,878	2,258,764	56,761	36,864	24,061	44,429
Maryland	11,547,486	10,198,084	1,083,933	115,867	24,872	124,730
Massachusetts	13,409,188	12,453,611	612,924	5,122	51,117	286,414
Michigan	19,931,731	17,013,259	1,533,998	226,627	345,899	811,948
Minnesota	9,944,675	8,060,410	929,182	138,690	376,478	439,914
Mississippi	4,086,883	3,692,358	158,051	136,399 ⁴	29,547	70,527
Missouri	9,345,921	7,957,705	702,879	223,806	174,707	286,825
Montana	1,447,251	1,320,112	85,711	21,061	7,220	13,148
Nebraska	3,242,741	2,825,608	263,988	83,962 ⁴	2,785 ⁴	66,399
Nevada	4,278,047	3,311,471	665,091	70,180	22,790	208,516
New Hampshire	2,512,692	2,246,692	176,251	31,757	5,949	52,043
New Jersey	24,911,786	22,448,262	1,817,856	93,148 ⁴	197,857 ⁴	354,663
New Mexico	3,240,023	2,904,474	318,376	14,301	2,701	171
New York	49,552,219	43,679,908	2,608,051	332,717	1,833,250	1,098,293
North Carolina	12,829,210	11,248,336	1,402,354	61,770	49,765	66,985
North Dakota	946,658	838,221	63,221	26,968	6,028	12,220
Ohio	21,729,555	18,251,361	2,199,866	379,064	453,159	446,105
Oklahoma	5,229,868	4,750,536	349,723	66,464	14,074	49,071
Oregon	5,573,769	5,039,632	255,006	38,272	19,703	221,154
Pennsylvania	24,459,545	20,404,304	2,290,028	285,230	581,392	898,591
Rhode Island	2,169,474	2,039,633	28,796	13,803	52,235	35,007
South Carolina	7,676,692	6,023,043	1,183,223	80,209	68,883	321,335
South Dakota	1,106,123	977,006	72,806	32,582	3,074	20,655
Tennessee	7,755,934 ⁴	6,975,099 ⁴	451,584	114,993	53,063	161,196
Texas	45,189,026	36,105,784	6,204,938	449,146	316,528	2,112,630
Utah	3,807,310	2,987,810	583,414	60,961	89,863	85,262
Vermont	1,393,637	1,300,149	47,863	22,852	7,525	15,247
Virginia	14,234,484	12,465,858	1,238,396	280,959	76,783	172,487
Washington	10,814,992 ⁴	8,752,007 ⁴	1,534,893	95,636	49,955	382,500
West Virginia	2,845,230	2,742,344	20,375	33,833	37,156	11,521
Wisconsin	10,372,911	9,029,660	317,605	130,891	258,456	636,298
Wyoming	1,383,239	1,124,564	204,994	41,700	8,779	3,203
Other jurisdictions						
American Samoa	67,085	57,093	3,938	1,826	4,227	0
Guam	224,611	219,881	0	3,948	0	782
Commonwealth of the Northern Mariana Islands	60,363	55,048	4,546	395	375	0
Puerto Rico	3,465,934	3,268,200	24,101	57,129	103,478	13,025
U.S. Virgin Islands	180,028	157,446	19,755	1,157	1,670	0

¹Include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Include expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

³U.S. totals include the 50 states and the District of Columbia.

⁴Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁵Value contains imputation for missing data.

⁶Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: 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), "National Public Education Financial Survey (NPEFS)," fiscal year 2007, Version 1a.

Appendix A: Methodology and Technical Notes

Common Core of Data survey system. The Common Core of Data (CCD) survey system has nonfiscal and fiscal components and the Teacher Compensation Survey (TCS). 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, while the School District Finance Survey and the National Public Education Financial Survey (NPEFS) are the fiscal components. The TCS is also a part of the CCD survey system.² These surveys are reported annually by state education agencies (SEAs). Participation in the CCD is voluntary.

Data for CCD nonfiscal surveys are collected from SEAs through the U.S. Department of Education's *EDFacts* system. Data for CCD fiscal 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 fiscal year 2007 (FY 07) NPEFS collection opened on March 4, 2008 and closed on September 2, 2008. All states, the District of Columbia, Puerto Rico, and four other participating jurisdictions reported in the FY 07 NPEFS collection.

Data quality. Staff at NCES, the 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 change the data value. For example, NCES will replace a reported total with the sum of detail in cases where the sum of detail exceeds a reported total. NCES will also change a value to "not available" if data values are not plausible (e.g., if the number of students increases tenfold from the prior year to the current year while the number of teachers remains unchanged from the prior year, NCES will set the current year value for teachers to "not available").

Missing data. Not all states collect and report all of the data items requested in the CCD surveys. NCES imputes (replaces a nonresponse with a plausible value) for some missing items in NPEFS. Precise information about the extent of missing data is included in the documentation for the NPEFS FY 07 file, which can be accessed at: <http://NCES.ed.gov/ccd/stfhis.asp>.

Imputed and adjusted data. NCES imputes and adjusts some reported values in the NPEFS to create data files that more accurately reflect finance data and to improve comparability among states. Imputations and adjustments are performed on data from the 50 states and the District of Columbia only, with the exception of adjustments for food service expenditures and direct support expenditures (for and on behalf of school districts), which are also performed on data from Puerto Rico and some other jurisdictions.

- *Imputations* correct cases in which a value is not reported at all, indicating that subtotals for the item are underreported. An imputation by NCES assigns a value to the missing item, and the subtotals containing this item are increased by the amount of the imputation. The same method is used for imputing revenues and expenditures. Revenues are imputed based on total

² The first Pilot Teacher Compensation Survey was launched by NCES in 2007 collecting school year 2005–06 data.

revenues in reporting states, and expenditures are imputed based on total expenditures in reporting states.

- *Adjustments* correct cases in which a value reported for one item contains a value for one or more additional items not reported elsewhere. For example, a state might not differentiate between instructional support staff and student support staff, reporting “missing” for student support staff salaries and a value for instructional support staff salaries that includes both items. NCES would adjust these two responses by reducing the amount reported for instructional support staff salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.³

All imputed values in the tables in this report are footnoted, and imputed values are never used in the imputation of another value. Totals and subtotals in tables are footnoted if one or more items in the total or subtotal are imputed or adjusted. In some instances, state values are affected by redistribution of reported values to correct for missing data items.

Beginning with the FY 06 file, NCES footnotes values that have been affected by the distribution of state direct support for and on behalf of school districts. This results in many more items having footnoted data than in previous reports. States that report their direct support expenditures with their detailed finance data are not footnoted, since no distribution was required.

Respondents for the NPEFS were asked to review student membership data from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education to make sure that the membership data were for programs whose revenues and expenditures are reported on NPEFS. Six states (Iowa, Missouri, Montana, Nebraska, North Carolina, and Wyoming) indicated that prekindergarten programs were not included in the NPEFS data, and so counts of these students were subtracted from the student membership data reported on the State Nonfiscal Survey of Public Elementary/Secondary Education for use on the NPEFS. Wisconsin does not include finance data for charter schools in the NPEFS data they report. Student membership for Wisconsin was adjusted to exclude charter school membership. The membership for Wisconsin was derived from the CCD School District Finance Survey.

Totals. National totals reported in the tables are limited to the 50 states and the District of Columbia. They do not include data from Puerto Rico or the four other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands.

Current expenditures. Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly both across and within states.

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

³ For more information on imputed and adjusted data, see Ave, Zhou, and Tang (2009).

revenues and expenditures per student than most states have. Similarly, Hawaii is a single school district and funds public education primarily through state taxes. Because of this, Hawaii's data may pose similar problems of comparability.

Inflation-adjusted data. Data in figure 2 in this report have been adjusted to FY 07 dollars to account for inflation using the Consumer Price Index (CPI). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

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 NPEFS 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 administration (the school principal’s office), general administration (the superintendent and board of education and their immediate staff), and other support services expenditures (LEA planners/researchers, personnel, fiscal services, warehousing, and other activities of LEA).

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.

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.

direct support for and on behalf of school districts—Expenditures for public education that are spent directly by the state government. State expenditure for staff retirement programs is the most common form of direct support. States often report these expenditures as lump sums to NCES, which distributes the amounts to specific functions and objects.

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

employee benefits expenditures—Expenditures made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits.

enterprise operations—Activities that are financed, at least in part, by user charges, similar to a private business. These operations are sometimes subsidized by LEAs. Food services expenditures are reported food services, even if they are run as an enterprise.

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.

facilities acquisition and construction services—An expenditure function that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement.

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.

food services—Activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

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

general administration expenditures—Expenditures for the board of education and superintendent's office for the administration of LEAs.

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. These expenditures also include expenditures relating to extracurricular and cocurricular activities.

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.

intermediate sources of revenues—Education agencies with fundraising capabilities that operate between the state and local government levels. Intermediate revenues are included in local revenue totals.

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. Local revenues include revenues from intermediate sources.

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

object—A category of expenditure defining the service or commodity bought.

operation and maintenance expenditures—Expenditures for the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

operations expenditures—Expenditures for operations and maintenance, student transportation, 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.

other support services expenditures—Expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere.

purchased services expenditures—Expenditures for professional and technical services and the renting of equipment.

replacement equipment expenditures—Include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than one year, are repaired rather than replaced, and have a cost over a level set by the state or local education agencies.

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.

salaries—Include the gross salaries of permanent and temporary staff on the payroll of LEAs, including temporary staff substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching.

school administration expenditures—Expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

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

student transportation expenditures—Expenditures for vehicle operation, monitoring, and vehicle servicing and maintenance associated with student transportation services. Expenditures for buses are reported under replacement equipment.

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.

total expenditures—The sum of current expenditures, non-elementary/secondary expenditures, 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.