

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1999–2000

Nearly \$373 billion of revenues were raised to fund public education for grades prekindergarten through 12 in school year 1999–2000. Current expenditures (those excluding construction, equipment, and debt financing) came to almost \$324 billion. Three out of every five current expenditure dollars were spent on teachers, textbooks, and other instructional services and supplies. An average of \$6,911 was spent on each student—an increase of 6.2 percent from \$6,508 in school year 1998–99 (in unadjusted dollars).^{*} Total expenditures for public education, including school construction, debt financing, community services, and adult education programs, came to nearly \$382 billion.

These and other financial data on public elementary and secondary education are collected and reported each year by the National Center for Education Statistics (NCES), U.S. Department of Education. The data are part of the “National Public Education Financial Survey” (NPEFS), one of the components of the Common Core of Data (CCD) collection of surveys.

Revenues for Public Elementary and Secondary Education

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About \$373 billion were collected for public elementary and secondary education for school year 1999–2000 in the 50 states and the District of Columbia (table 1). Total revenues ranged from a high of around \$45 billion in California, which serves about 1 out of every 8 students in the nation, to a low of about \$750 million in North Dakota, which serves about 1 out of every 416 students in the nation. Nationally, revenues increased an average of 7.4 percent over the previous year’s revenues of \$347 billion (in unadjusted dollars). By far, the greatest part of education revenues came from nonfederal sources (state, intermediate, and local governments), which together provided about \$346 billion, or 92.7 percent of all revenues. (Definitions of terms used throughout this report, including state, intermediate, and local revenues, are provided at the end of the text.)

The federal government contribution to education revenues made up the remaining \$27 billion. The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). For school year 1999–2000, local and intermediate sources made up 43 cents of every dollar in revenue; state revenues comprised 50 cents; and the remaining 7 cents came from federal sources.

Among states with more than one school district, revenues from local sources ranged from 14.4 percent (New Mexico) to 65.8 percent (Nevada) of total revenues (table 2). Hawaii and the District of Columbia have only one school district each and thus are not comparable to other states. Revenues from state sources also showed a wide distribution in their share of total revenues. The state revenue share of total revenues was less than 30

^{*} Comparisons are based on the previous edition of this report, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1998–99* (NCES 2001–321).

percent in Nevada (29.1 percent) and more than 70 percent in Vermont (73.6 percent) and New Mexico (71.5 percent). Federal revenues ranged from 3.9 percent in New Jersey to 15.4 percent in Alaska. Federal revenues made up 20.4 percent of total revenues in the District of Columbia.

Current Expenditures for Public Elementary and Secondary Education

Current expenditures for public education in 1999–2000 totaled about \$324 billion (table 3). This represents a \$21 billion (6.9 percent) increase over expenditures in the previous school year (\$303 billion in unadjusted dollars). About \$200 billion in current expenditures went for instruction. Another \$110 billion were expended for a cluster of services that support instruction. Almost \$14 billion were spent on noninstructional services.

When expressed in terms of the typical education dollar, instructional expenditures accounted for 62 cents of the education dollar for current expenditures (figure 2). Instructional expenditures include teacher salaries and benefits, supplies (e.g., textbooks), and purchased services. About 34 cents of the education dollar went for support services, which include operation and maintenance of buildings, school administration, transportation, and other student and school support activities (e.g., student counseling, libraries, and health services). Approximately 4 cents of every education dollar went to noninstructional activities, which include school meals and enterprise activities, such as bookstores.

Most states were closely clustered around the national average (61.7 percent) in terms of the share of current expenditures that were spent on instruction; all but five states and the District of Columbia spent more than 58.0 percent of their current expenditures on instruction (table 4). These states were Alaska, Colorado, Kansas, New Mexico, and Oklahoma. Three states spent more than two-thirds of their current expenditures on instruction. These states were New York (68.1 percent), Maine (66.9 percent), and Massachusetts (66.8 percent).

Current Expenditures per Student

In 1999–2000, the 50 states and the District of Columbia spent an average of \$6,911 in current expenditures for every pupil in membership (table 5). This represents a 6.2 percent increase in current expenditures per student from the previous school year (\$6,508 in unadjusted dollars). Three states—New Jersey (\$10,337), New York (\$9,846), and Connecticut (\$9,753)—expended more than \$9,000 per pupil. The District of Columbia, which comprises a single urban district, spent \$10,107 per pupil. Only one state, Utah, had expenditures of less than

\$4,500 for each pupil in membership (\$4,378). The median per pupil expenditure was \$6,530, indicating that one-half of all states educated students at a cost of less than \$6,530 per student.

On average, about \$4,267 was spent per student in 1999–2000 for instructional services, \$2,350 for support services, and \$293 for noninstructional purposes.

Expenditures for Instruction

Expenditures for instruction totaled nearly \$200 billion for school year 1999–2000 (table 6). Over \$145 billion went for salaries for teachers and instructional aides. Benefits for instructional staff made up an additional \$36 billion, bringing the total for salaries and benefits for teachers and teacher aides to \$181 billion. Instructional supplies made up nearly \$10 billion. These supplies include class textbooks and other instructional supplies. (Expenditures for computers and desks are not considered current expenditures, but are reported as replacement equipment in table 7.) Expenditures for purchased services were nearly \$6 billion. These expenditures include the costs for contracting teachers (who are not on the school district's payroll), educational television, computer-assisted instruction, and rental equipment for instruction. Tuition expenditures for sending students to out-of-state schools and nonpublic schools within the state totaled over \$2 billion.

Total Expenditures

Total expenditures made by school districts came to nearly \$382 billion in the 1999–2000 school year (table 7). About \$324 billion of total expenditures were current expenditures for public elementary and secondary education. An additional \$35 billion went for facilities acquisition and construction, \$8 billion for replacement equipment, and another \$9 billion for interest payments on debt. The remaining amount (\$5 billion) was spent on other programs, such as community services and adult education, which are not part of public elementary and secondary education.

Total expenditures include all types of expenditures by school districts and other public elementary/secondary education agencies. 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 states and within states.

Technical Notes

The National Public Education Financial Survey (NPEFS) is an annual state-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. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Additionally, explanations for all missing and zero values are collected from states. The data are processed and edited by NCES and verified by each state education agency (SEA). State totals from the school district level finance data from the Bureau of the Census, “Survey of Local Governments: School Systems” will not agree with the data in this report due to the exclusion of some state education programs from the Census Bureau collection and minor differences in data definitions.

NCES has made adjustments for missing data. Values that were missing and not reported elsewhere on a state’s survey form were imputed. The method used for all imputations was to (a) create a subset of states reporting the item in question; (b) subtract the value for that item from each state’s total revenues (or expenditures); (c) compute the ratio of that item to the reduced total (step b) for each state; (d) compute the average of these ratios; (e) multiply the total revenues (or expenditures) of the state with the missing item by the average ratio; and (f) substitute the imputed estimate for the missing item and then recompute the subtotals and totals. Local revenues from student activities and expenditures for enterprise operations were imputed for Connecticut, Louisiana, and Virginia. Imputed data represent less than 2 percent of the revenues or expenditures in any state for which data were imputed.

Other adjustments were made when a single value was reported for two or more items. NCES distributed portions of the single state reported value to the missing item(s). In most cases, these distribution types of adjustments did not affect total revenues or total expenditures. For more information on these adjustments, the reader should refer to the documentation for the National Public Education Financial Survey: School Year 1999–2000 data file.

The number of prekindergarten students was imputed in Alabama, California, Michigan, and Tennessee. As a result, total student counts for these states are flagged as

imputed, and all expenditure per pupil figures are flagged as imputed even if the expenditures are exactly as reported by the state.

NCES accepts revisions to these data from state education agencies for 1 year, and releases the revised data at the end of this period.

For More Information

This report used information from the Common Core of Data, “National Public Education Financial Survey: School Year 1999–2000” and “State Nonfiscal Survey of Public Elementary and Secondary Education: School Year 1999–2000 Revised.” For more information about this Statistics in Brief or the data set, contact Frank Johnson, National Center for Education Statistics, 1990 K Street NW, Room 9093; Washington, DC 20006–5651; or call 202–502–7362; fax 202–502–7475; or e-mail frank.johnson@ed.gov.

Definitions

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), and programs outside the scope of preschool to grade 12, such as adult education, community colleges, and community services. Expenditures for items lasting more than 1 year (e.g., school buses and computers) are not included in current expenditures.

Employee benefits for instruction are expenditures that are made in addition to the gross salary, but are not paid directly to employees. These include health insurance (for current and retired instructional staff), retirement contributions, social security contributions, worker’s compensation, unemployment compensation, and other benefits such as unused sick leave.

Facilities acquisition and construction expenditures include expenditures for new school construction, including renovation and expansion. They include expenditures on land, buildings, and equipment for new and remodeled facilities.

Federal revenues include 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 a district’s boundary.

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.

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

Intermediate revenues come from sources that are not local or state education agencies, but operate at an intermediate level between local and state education agencies and possess independent fund-raising capability, for example, county or municipal agencies.

Local revenues include revenues from such sources as local property and nonproperty taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services.

Noninstructional expenditures go mostly toward food service, with some expenditures going toward enterprise operations, such as bookstores and interscholastic athletics.

Other instructional expenditures include instructional expenditures that were not coded to a specific item, such as salaries or supplies.

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

Purchased services for instruction include expenditures for services provided by private businesses and nonprofit institutions. These include computer-assisted instruction, educational television, and the professional services of teachers who are not on the school district's payroll. Rental equipment and service contracts for instructional equipment are also included under purchased services.

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 1 year, are repaired rather than re-

placed, and have a cost over a level set by the state or local education agencies.

Salaries for instruction include the gross salaries of permanent and temporary instructional staff (teachers, teacher aides, and substitute teachers) on the payroll of school districts.

State revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

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

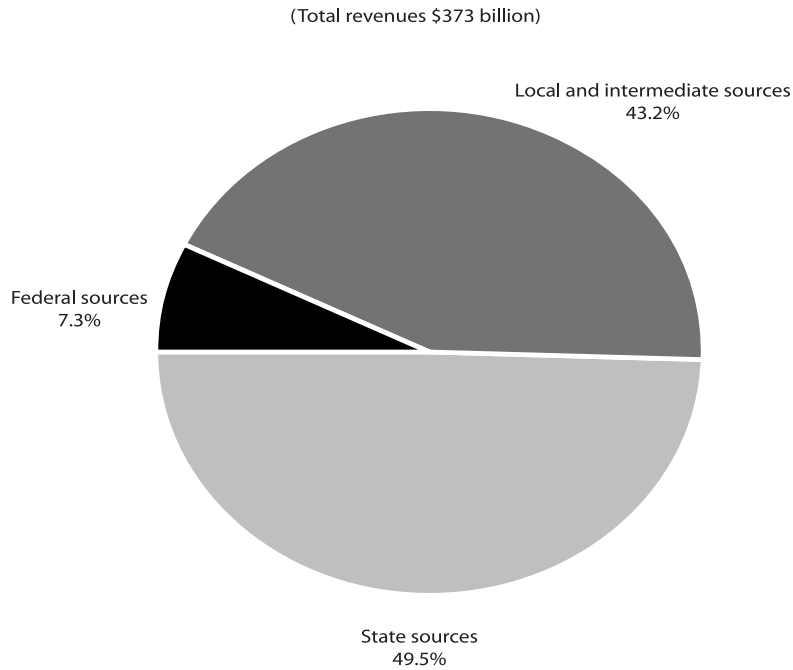
Supplies for instruction include class textbooks and other instructional supplies.

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, and expenditures for facilities acquisition and construction, replacement equipment, other programs, and interest on debt.

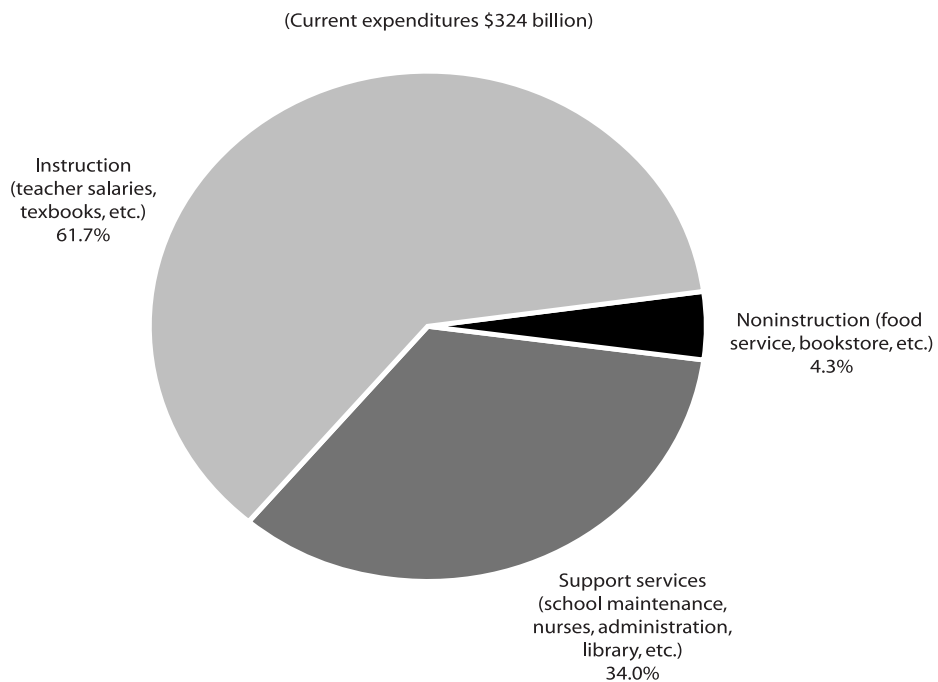
Tuition paid out-of-state includes tuition paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades prekindergarten through grade 12). Special needs children who cannot receive the education and services they require within their school district are sometimes sent to private schools.

Figure 1.—The public education dollar: Revenues by source: School year 1999–2000



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1999–2000.

Figure 2.—The public education dollar: Current expenditure by function: School year 1999–2000



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 1999–2000.

Table 1.—Revenues for public elementary and secondary schools, by source and state: School year 1999–2000

[In thousands of dollars]					
State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	¹ \$372,864,603	¹ \$159,965,647	\$1,187,737	\$184,613,352	\$27,097,866
Alabama	4,832,135	1,364,160	25,640	3,003,809	438,526
Alaska	1,359,764	348,638	0	801,151	209,975
Arizona	² 5,503,272	² 2,370,674	143,013	2,397,670	591,915
Arkansas	2,730,722	840,684	4,396	1,644,700	240,942
California	45,058,305	13,961,088	0	27,162,573	3,934,645
Colorado	5,044,275	2,670,064	19,685	2,083,173	271,353
Connecticut	¹ 6,065,482	¹ 3,376,030	0	2,437,888	251,564
Delaware	1,072,494	288,688	0	703,331	80,475
District of Columbia	875,619	696,598	0	0	179,021
Florida	16,946,014	7,135,449	0	8,381,170	1,429,395
Georgia	11,076,955	5,041,726	0	5,302,674	732,555
Hawaii	1,404,897	30,596	0	1,247,257	127,044
Idaho	1,472,070	458,734	0	899,725	113,611
Illinois	16,590,948	10,199,946	0	5,114,557	1,276,444
Indiana	8,427,757	3,522,147	54,061	4,407,729	443,820
Iowa	3,714,861	1,602,372	7,724	1,879,143	225,622
Kansas	3,408,634	992,324	75,920	2,127,046	213,344
Kentucky	4,330,619	1,268,991	0	2,628,338	433,290
Louisiana	¹ 4,907,761	¹ 1,917,666	0	2,427,118	562,977
Maine	1,811,965	859,844	0	807,656	144,465
Maryland	7,242,344	4,011,935	0	2,821,796	408,613
Massachusetts	9,260,130	4,722,857	0	4,048,287	488,986
Michigan	15,385,152	4,384,417	13,641	9,935,347	1,051,747
Minnesota	7,188,407	2,331,909	198,893	4,311,209	346,396
Mississippi	2,778,506	835,345	316	1,561,897	380,949
Missouri	6,665,304	3,682,722	35,252	2,507,804	439,526
Montana	1,101,615	375,820	99,590	491,890	134,315
Nebraska	2,216,656	1,233,634	18,552	812,386	152,084
Nevada	2,262,002	1,489,406	0	658,889	113,706
New Hampshire	1,559,653	621,271	0	869,992	68,391
New Jersey	14,882,015	8,174,000	1,898	6,124,074	582,043
New Mexico	2,240,777	322,968	0	1,602,483	315,325
New York	32,403,066	15,884,428	133,943	14,503,218	1,881,476
North Carolina	8,797,269	2,222,251	0	5,949,172	625,846
North Dakota	749,936	343,327	8,386	301,279	96,945
Ohio	15,231,086	7,836,107	33,167	6,473,138	888,673
Oklahoma	3,705,393	1,101,782	70,707	2,164,236	368,669
Oregon	4,333,956	1,493,141	74,003	2,473,350	293,463
Pennsylvania	16,224,853	9,024,171	20,357	6,136,158	1,044,167
Rhode Island	1,448,205	766,575	0	597,832	83,799
South Carolina	4,917,485	1,909,491	0	2,595,941	412,054
South Dakota	865,041	446,809	11,603	298,364	108,264
Tennessee	5,378,527	2,429,506	0	2,463,997	485,024
Texas	28,657,019	13,454,868	77,970	12,654,437	2,469,744
Utah	2,579,092	859,522	0	1,527,108	192,462
Vermont	966,128	189,714	0	711,262	65,152
Virginia	8,749,757	4,531,858	0	3,723,104	494,794
Washington	² 7,573,768	² 2,210,766	37	4,812,763	550,202
West Virginia	2,294,744	659,461	2,498	1,415,246	217,540
Wisconsin	7,785,586	3,213,504	0	4,201,630	370,452
Wyoming	786,582	255,664	56,486	408,356	66,077
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Outlying areas					
American Samoa	58,640	3,206	78	10,920	44,436
Guam	—	—	—	—	—
Northern Marianas	53,895	375	0	36,280	17,239
Puerto Rico	2,222,824	400	0	1,595,389	627,035
Virgin Islands	150,060	122,493	0	0	27,567

— Data not available.

¹ Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.² Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999–2000

Table 2.—Percentage distribution of revenue for public elementary and secondary schools, by source and state:
School year 1999–2000

State	Within-state percentage distribution			
	Local	Intermediate	State	Federal
United States*	42.9	0.3	49.5	7.3
Alabama	28.2	0.5	62.2	9.1
Alaska	25.6	0.0	58.9	15.4
Arizona*	43.1	2.6	43.6	10.8
Arkansas	30.8	0.2	60.2	8.8
California	31.0	0.0	60.3	8.7
Colorado	52.9	0.4	41.3	5.4
Connecticut*	55.7	0.0	40.2	4.1
Delaware	26.9	0.0	65.6	7.5
District of Columbia	79.6	0.0	0.0	20.4
Florida	42.1	0.0	49.5	8.4
Georgia	45.5	0.0	47.9	6.6
Hawaii	2.2	0.0	88.8	9.0
Idaho	31.2	0.0	61.1	7.7
Illinois	61.5	0.0	30.8	7.7
Indiana	41.8	0.6	52.3	5.3
Iowa	43.1	0.2	50.6	6.1
Kansas	29.1	2.2	62.4	6.3
Kentucky	29.3	0.0	60.7	10.0
Louisiana*	39.1	0.0	49.5	11.5
Maine	47.5	0.0	44.6	8.0
Maryland	55.4	0.0	39.0	5.6
Massachusetts	51.0	0.0	43.7	5.3
Michigan	28.5	0.1	64.6	6.8
Minnesota	32.4	2.8	60.0	4.8
Mississippi	30.1	0.0	56.2	13.7
Missouri	55.3	0.5	37.6	6.6
Montana	34.1	9.0	44.7	12.2
Nebraska	55.7	0.8	36.6	6.9
Nevada	65.8	0.0	29.1	5.0
New Hampshire	39.8	0.0	55.8	4.4
New Jersey	54.9	0.0	41.2	3.9
New Mexico	14.4	0.0	71.5	14.1
New York	49.0	0.4	44.8	5.8
North Carolina	25.3	0.0	67.6	7.1
North Dakota	45.8	1.1	40.2	12.9
Ohio	51.4	0.2	42.5	5.8
Oklahoma	29.7	1.9	58.4	9.9
Oregon	34.5	1.7	57.1	6.8
Pennsylvania	55.6	0.1	37.8	6.4
Rhode Island	52.9	0.0	41.3	5.8
South Carolina	38.8	0.0	52.8	8.4
South Dakota	51.7	1.3	34.5	12.5
Tennessee	45.2	0.0	45.8	9.0
Texas	47.0	0.3	44.2	8.6
Utah	33.3	0.0	59.2	7.5
Vermont	19.6	0.0	73.6	6.7
Virginia	51.8	0.0	42.6	5.7
Washington*	29.2	0.0	63.5	7.3
West Virginia	28.7	0.1	61.7	9.5
Wisconsin	41.3	0.0	54.0	4.8
Wyoming	32.5	7.2	51.9	8.4
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Outlying areas				
American Samoa	5.5	0.1	18.6	75.8
Guam	—	—	—	—
Northern Marianas	0.7	0.0	67.3	32.0
Puerto Rico	0.0	0.0	71.8	28.2
Virgin Islands	81.6	0.0	0.0	18.4

* Distribution affected by imputations and redistribution of reported values to correct for missing items.

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999–2000.

Table 3.—Current expenditures for public elementary and secondary schools, by function and state: School year 1999–2000

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	¹ \$323,808,909	¹ \$199,951,526	² \$110,119,090	¹ \$13,738,293
Alabama	4,176,082	2,577,581	1,319,454	279,047
Alaska	1,183,499	² 662,932	² 480,990	39,577
Arizona	² 4,262,182	2,605,219	² 1,450,949	206,014
Arkansas	2,380,331	1,447,716	798,529	134,085
California	38,129,479	23,832,969	12,815,848	1,480,662
Colorado	4,400,888	2,550,133	1,691,725	159,030
Connecticut	¹ 5,402,868	3,426,238	1,719,095	¹ 257,535
Delaware	937,630	576,886	316,901	43,843
District of Columbia	780,192	324,325	434,354	21,513
Florida	13,885,988	8,076,047	5,121,344	688,597
Georgia	9,158,624	5,713,274	2,948,563	496,787
Hawaii	1,213,695	765,134	373,037	75,524
Idaho	1,302,817	804,086	442,073	56,658
Illinois	14,462,773	8,686,846	5,280,916	495,011
Indiana	7,110,930	4,433,163	2,388,519	289,249
Iowa	3,264,336	1,921,516	1,098,019	244,801
Kansas	2,971,814	1,703,818	1,122,727	145,268
Kentucky	3,837,794	2,343,704	1,280,466	213,624
Louisiana	¹ 4,391,214	2,645,628	1,408,763	¹ 336,823
Maine	1,604,438	1,072,763	469,366	62,309
Maryland	6,545,135	4,028,454	2,190,247	326,435
Massachusetts	8,511,065	5,683,701	2,550,466	276,898
Michigan	13,994,294	8,137,640	5,454,043	402,611
Minnesota	6,140,442	3,861,367	2,023,544	255,531
Mississippi	2,510,376	1,532,550	814,941	162,885
Missouri	5,655,531	3,484,116	1,932,389	239,026
Montana	994,770	620,684	334,121	39,966
Nebraska	1,926,500	² 1,209,991	569,901	² 146,607
Nevada	1,875,467	1,119,108	698,300	58,058
New Hampshire	1,418,503	929,165	443,067	46,272
New Jersey	13,327,645	7,848,553	5,066,132	412,961
New Mexico	1,890,274	1,066,564	731,346	92,365
New York	28,433,240	19,368,224	8,299,373	765,643
North Carolina	7,713,293	4,893,381	2,387,992	431,920
North Dakota	638,946	382,289	203,506	53,151
Ohio	12,974,575	7,633,412	4,871,562	469,601
Oklahoma	3,382,581	1,956,646	1,202,906	223,030
Oregon	3,896,287	2,313,122	1,446,181	136,984
Pennsylvania	14,120,112	8,857,974	4,732,578	529,561
Rhode Island	1,393,143	916,608	437,400	39,135
South Carolina	4,087,355	2,450,038	1,404,865	232,452
South Dakota	737,998	444,596	253,953	39,449
Tennessee	4,931,734	3,216,104	1,468,494	247,136
Texas	25,098,703	15,278,648	8,555,496	1,264,559
Utah	2,102,655	1,372,663	603,245	126,746
Vermont	870,198	562,372	283,750	24,075
Virginia	7,757,598	4,825,091	2,639,236	293,271
Washington	² 6,399,883	² 3,816,968	2,269,270	313,646
West Virginia	2,086,937	1,288,004	675,680	123,254
Wisconsin	6,852,178	4,265,597	2,370,682	215,899
Wyoming	683,918	417,920	242,788	23,210
Outlying areas				
American Samoa	42,395	16,164	17,380	8,851
Guam	—	—	—	—
Northern Marianas	49,832	40,226	6,488	3,118
Puerto Rico	2,086,414	1,453,889	397,265	235,261
Virgin Islands	135,174	84,107	44,682	6,384

— Data not available.

¹ Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.

² Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999–2000.

Table 4.—Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1999–2000

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States*	61.7	34.0	4.2
Alabama	61.7	31.6	6.7
Alaska*	56.0	40.6	3.3
Arizona*	61.1	34.0	4.8
Arkansas	60.8	33.5	5.6
California	62.5	33.6	3.9
Colorado	57.9	38.4	3.6
Connecticut*	63.4	31.8	4.8
Delaware	61.5	33.8	4.7
District of Columbia	41.6	55.7	2.8
Florida	58.2	36.9	5.0
Georgia	62.4	32.2	5.4
Hawaii	63.0	30.7	6.2
Idaho	61.7	33.9	4.3
Illinois	60.1	36.5	3.4
Indiana	62.3	33.6	4.1
Iowa	58.9	33.6	7.5
Kansas	57.3	37.8	4.9
Kentucky	61.1	33.4	5.6
Louisiana*	60.2	32.1	7.7
Maine	66.9	29.3	3.9
Maryland	61.5	33.5	5.0
Massachusetts	66.8	30.0	3.3
Michigan	58.1	39.0	2.9
Minnesota	62.9	33.0	4.2
Mississippi	61.0	32.5	6.5
Missouri	61.6	34.2	4.2
Montana	62.4	33.6	4.0
Nebraska*	62.8	29.6	7.6
Nevada	59.7	37.2	3.1
New Hampshire	65.5	31.2	3.3
New Jersey	58.9	38.0	3.1
New Mexico	56.4	38.7	4.9
New York	68.1	29.2	2.7
North Carolina	63.4	31.0	5.6
North Dakota	59.8	31.9	8.3
Ohio	58.8	37.5	3.6
Oklahoma	57.8	35.6	6.6
Oregon	59.4	37.1	3.5
Pennsylvania	62.7	33.5	3.8
Rhode Island	65.8	31.4	2.8
South Carolina	59.9	34.4	5.7
South Dakota	60.2	34.4	5.3
Tennessee	65.2	29.8	5.0
Texas	60.9	34.1	5.0
Utah	65.3	28.7	6.0
Vermont	64.6	32.6	2.8
Virginia	62.2	34.0	3.8
Washington*	59.6	35.5	4.9
West Virginia	61.7	32.4	5.9
Wisconsin	62.3	34.6	3.2
Wyoming	61.1	35.5	3.4
.....			
Outlying areas			
American Samoa	38.1	41.0	20.9
Guam	—	—	—
Northern Marianas	80.8	13.0	6.3
Puerto Rico	69.7	19.0	11.3
Virgin Islands	62.2	33.1	4.7

— Data not available.

* Distribution affected by imputations and redistribution of reported values to correct for missing items.

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999–2000.

Table 5.—Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1999–2000

State	Fall 1999 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	¹ 46,857,149	¹ \$6,911	¹ \$4,267	¹ \$2,350	¹ \$293
Alabama	¹ 740,732	¹ 5,638	¹ 3,480	¹ 1,781	¹ 377
Alaska	134,391	8,806	² 4,933	² 3,579	294
Arizona	852,612	² 4,999	3,056	² 1,702	242
Arkansas	451,034	5,277	3,210	1,770	297
California	¹ 6,038,590	¹ 6,314	¹ 3,947	¹ 2,122	¹ 245
Colorado	708,109	6,215	3,601	2,389	225
Connecticut	553,993	¹ 9,753	6,185	3,103	¹ 465
Delaware	112,836	8,310	5,113	2,809	389
District of Columbia	77,194	10,107	4,201	5,627	279
Florida	2,381,396	5,831	3,391	2,151	289
Georgia	1,422,762	6,437	4,016	2,072	349
Hawaii	185,860	6,530	4,117	2,007	406
Idaho	245,136	5,315	3,280	1,803	231
Illinois	2,027,600	7,133	4,284	2,605	244
Indiana	988,702	7,192	4,484	2,416	293
Iowa	497,301	6,564	3,864	2,208	492
Kansas	472,188	6,294	3,608	2,378	308
Kentucky	648,180	5,921	3,616	1,975	330
Louisiana	756,579	¹ 5,804	3,497	1,862	445
Maine	209,253	7,667	5,127	2,243	298
Maryland	846,582	7,731	4,758	2,587	386
Massachusetts	971,425	8,761	5,851	2,625	285
Michigan	¹ 1,725,639	8,110	4,716	3,161	233
Minnesota	854,034	7,190	4,521	2,369	299
Mississippi	500,716	5,014	3,061	1,628	325
Missouri	914,110	6,187	3,811	2,114	261
Montana	157,556	6,314	3,939	2,121	254
Nebraska	288,261	6,683	² 4,198	1,977	² 509
Nevada	325,610	5,760	3,437	2,145	178
New Hampshire	206,783	6,860	4,493	2,143	224
New Jersey	1,289,256	10,337	6,088	3,930	320
New Mexico	324,495	5,825	3,287	2,254	285
New York	2,887,776	9,846	6,707	2,874	265
North Carolina	1,275,925	6,045	3,835	1,872	339
North Dakota	112,751	5,667	3,391	1,805	471
Ohio	1,836,554	7,065	4,156	2,653	256
Oklahoma	627,032	5,395	3,120	1,918	356
Oregon	545,033	7,149	4,244	2,653	251
Pennsylvania	1,816,716	7,772	4,876	2,605	291
Rhode Island	156,454	8,904	5,859	2,796	250
South Carolina	666,780	¹ 6,130	¹ 3,674	¹ 2,107	¹ 349
South Dakota	131,037	5,632	3,393	1,938	301
Tennessee	¹ 916,202	¹ 5,383	¹ 3,510	¹ 1,603	¹ 270
Texas	3,991,783	6,288	3,828	2,143	317
Utah	480,255	4,378	2,858	1,256	264
Vermont	104,559	8,323	5,379	2,714	230
Virginia	1,133,994	6,841	4,255	2,327	259
Washington	1,003,714	² 6,376	² 3,803	2,261	312
West Virginia	291,811	7,152	4,414	2,315	422
Wisconsin	877,753	7,806	4,860	2,701	246
Wyoming	92,105	7,425	4,537	2,636	252
Outlying areas					
American Samoa	15,477	2,739	1,044	1,123	572
Guam	32,951	—	—	—	—
Northern Marianas	9,732	5,120	4,133	667	320
Puerto Rico	613,019	3,404	2,372	648	384
Virgin Islands	20,866	6,478	4,031	2,141	306

— Data not available.

¹ Value contains imputation for missing data.

² Value affected by redistribution of reported expenditure values to correct for missing data items.

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999–2000 and "State Nonfiscal Survey of Public Elementary/Secondary Education," 1999–2000 (Revised).

Table 6.—Current expenditures for instruction for public elementary and secondary education, by state: School year 1999-2000

[In thousands of dollars]

State	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Supplies	Other
United States	*\$199,951,526	*\$145,071,888	*\$36,180,209	*\$5,839,679	*\$2,231,271	*\$9,751,742	*\$876,737
Alabama	2,577,581	1,880,268	471,091	60,094	1,547	155,166	9,415
Alaska	*662,932	*450,803	*123,113	*29,523	63	*36,445	*22,985
Arizona	2,605,219	1,787,356	307,010	42,580	*111,814	*325,405	*31,054
Arkansas	1,447,716	1,084,820	251,580	30,443	2,300	74,978	3,595
California	23,832,969	17,023,741	4,321,949	880,778	398,294	1,199,931	8,276
Colorado	2,550,133	1,875,740	345,590	55,168	37,710	163,556	72,370
Connecticut	3,426,238	2,421,650	603,449	103,001	193,305	99,942	4,892
Delaware	576,886	400,240	113,124	14,474	12,838	33,016	3,194
District of Columbia	324,325	258,678	43,041	9,935	0	11,875	795
Florida	8,076,047	5,515,153	1,470,190	633,587	43	379,922	77,152
Georgia	5,713,274	4,190,657	1,141,443	71,676	2,077	303,767	3,653
Hawaii	765,134	554,483	136,781	26,790	0	39,384	7,697
Idaho	804,086	573,955	163,969	21,596	653	43,669	245
Illinois	8,686,846	6,451,475	1,398,202	281,004	142,295	398,565	15,305
Indiana	4,433,163	3,008,728	1,205,380	50,536	57	161,701	6,760
Iowa	1,921,516	1,428,357	353,961	45,032	15,136	75,471	3,559
Kansas	1,703,818	1,345,682	242,136	26,000	1,236	81,596	7,168
Kentucky	2,343,704	1,772,480	400,663	50,341	0	109,381	10,839
Louisiana	2,645,628	1,946,912	519,847	39,870	109	134,784	4,107
Maine	1,072,763	704,649	231,429	41,710	53,247	36,785	4,943
Maryland	4,028,454	2,737,879	879,914	81,841	158,121	128,759	41,939
Massachusetts	5,683,701	4,170,790	1,012,006	72,668	206,913	214,961	6,361
Michigan	8,137,640	5,612,978	1,877,110	246,857	93	350,254	50,349
Minnesota	3,861,367	2,870,653	697,977	126,011	3,121	139,626	23,979
Mississippi	1,532,550	1,124,768	274,975	30,896	2,754	94,067	5,089
Missouri	3,484,116	2,616,916	497,581	*82,817	0	273,494	*13,308
Montana	620,684	441,927	113,022	19,454	792	43,453	2,037
Nebraska	*1,209,991	*879,751	*215,926	35,382	17,563	49,362	12,006
Nevada	1,119,108	824,344	233,859	12,531	387	46,398	1,589
New Hampshire	929,165	648,399	153,513	23,842	69,862	31,690	1,859
New Jersey	7,848,553	5,586,129	1,374,889	112,262	400,369	308,056	66,848
New Mexico	1,066,564	784,601	193,582	20,256	0	67,876	249
New York	19,368,224	14,559,417	3,537,509	716,358	0	551,635	3,305
North Carolina	4,893,381	3,722,836	815,055	88,874	0	262,908	3,708
North Dakota	382,289	276,145	74,292	10,794	1,159	18,724	1,175
Ohio	7,633,412	5,456,104	1,445,353	186,614	76,589	364,664	104,089
Oklahoma	1,956,646	1,434,025	310,841	36,809	0	164,162	10,809
Oregon	2,313,122	1,497,879	549,014	116,597	21,602	120,215	7,816
Pennsylvania	8,857,974	6,413,721	1,638,539	334,979	118,537	339,076	13,122
Rhode Island	916,608	632,791	204,008	20,598	34,922	23,590	699
South Carolina	2,450,038	1,804,590	446,028	47,312	531	123,394	28,183
South Dakota	444,596	319,000	71,268	19,578	5,315	27,961	1,475
Tennessee	3,216,104	2,311,893	493,620	51,975	0	348,761	9,855
Texas	15,278,648	12,037,283	1,599,724	432,306	30,728	1,059,003	119,605
Utah	1,372,663	929,199	339,869	28,224	218	68,497	6,657
Vermont	562,372	377,966	95,097	28,326	40,911	18,731	1,342
Virginia	4,825,091	3,514,269	991,946	81,622	1,164	233,789	2,300
Washington	*3,816,968	2,715,224	737,312	161,888	*6,807	169,686	26,050
West Virginia	1,288,004	865,650	345,288	18,674	171	58,094	127
Wisconsin	4,265,597	2,937,714	1,030,316	63,104	59,424	162,977	12,064
Wyoming	417,920	291,223	86,832	16,091	496	22,537	741
Outlying areas							
American Samoa	16,164	11,120	2,150	919	0	1,630	345
Guam	—	—	—	—	—	—	—
Northern Marianas	40,226	28,086	7,476	2,732	0	1,873	59
Puerto Rico	1,453,889	1,189,760	153,494	5,721	0	15,183	89,732
Virgin Islands	84,107	65,199	17,321	164	0	1,399	24

— Data not available.

* Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999-2000.

Table 7.—Expenditures for public elementary and secondary education and other related programs, by state: School year 1999–2000

[In thousands of dollars]

State	Total	Current for public el/sec ed.	Facilities acquisition and construction	Replacement equipment	Other programs	Interest on debt
United States	¹ \$381,915,263	¹ \$323,808,909	\$35,482,203	\$7,919,292	¹ \$5,483,573	¹ \$9,135,443
Alabama	5,010,612	4,176,082	533,652	133,146	92,742	74,991
Alaska	1,397,285	1,183,499	165,483	19,116	7,134	22,053
Arizona	² 5,895,099	² 4,262,182	1,098,073	197,628	² 30,516	306,701
Arkansas	2,679,792	2,380,331	165,620	73,537	8,714	51,590
California	44,759,855	38,129,479	4,625,124	930,531	774,401	300,320
Colorado	5,460,884	4,400,888	662,029	124,541	39,178	234,249
Connecticut	¹ 6,304,452	¹ 5,402,868	580,208	96,605	¹ 101,974	122,799
Delaware	1,048,652	937,630	62,350	19,582	15,374	13,709
District of Columbia	¹ 890,143	780,192	67,563	20,150	1,664	¹ 20,574
Florida	17,515,027	13,885,988	2,560,277	245,761	449,022	373,979
Georgia	10,899,994	9,158,624	1,286,459	234,644	49,228	171,039
Hawaii	1,406,978	1,213,695	85,089	33,829	33,842	40,522
Idaho	1,492,809	1,302,817	117,288	38,256	3,370	31,078
Illinois	17,392,541	14,462,773	1,916,145	547,876	131,771	333,975
Indiana	8,612,151	7,110,930	700,963	151,678	54,667	593,913
Iowa	3,694,883	3,264,336	241,845	111,560	25,789	51,353
Kansas	3,284,809	2,971,814	86,674	124,421	3,111	98,795
Kentucky	4,145,224	3,837,794	42,085	134,331	47,633	83,381
Louisiana	¹ 4,925,948	¹ 4,391,214	307,913	107,723	¹ 17,843	101,256
Maine	1,799,866	1,604,438	112,504	29,327	17,983	35,615
Maryland	7,348,943	6,545,135	620,456	89,096	17,807	76,450
Massachusetts	9,025,643	8,511,065	68,091	131,965	116,919	197,603
Michigan	16,841,093	13,994,294	1,613,576	383,289	336,809	513,125
Minnesota	7,614,218	6,140,442	730,326	184,228	280,143	279,078
Mississippi	2,931,371	2,510,376	240,673	105,138	18,201	56,983
Missouri	6,733,065	5,655,531	547,816	211,963	131,651	186,103
Montana	1,073,132	994,770	40,138	20,339	7,096	10,789
Nebraska	2,195,263	1,926,500	135,561	92,875	3,171	37,155
Nevada	2,444,804	1,875,467	366,396	62,522	12,300	128,119
New Hampshire	1,580,317	1,418,503	107,150	22,995	3,642	28,026
New Jersey	14,953,710	13,327,645	1,074,870	158,074	164,134	228,987
New Mexico	2,214,591	1,890,274	255,387	24,181	12,717	32,031
New York	32,354,348	28,433,240	1,543,391	406,298	1,112,759	858,660
North Carolina	¹ 9,366,553	7,713,293	1,250,980	137,776	48,014	¹ 216,491
North Dakota	732,929	638,946	55,112	25,541	5,138	8,193
Ohio	15,021,942	12,974,575	966,225	426,230	398,489	256,423
Oklahoma	3,677,397	3,382,581	172,180	64,525	17,186	40,924
Oregon	4,419,127	3,896,287	327,143	68,238	13,217	114,241
Pennsylvania	16,981,551	14,120,112	1,613,004	261,271	340,408	646,755
Rhode Island	1,456,291	1,393,143	9,196	21,397	8,397	24,158
South Carolina	4,968,906	4,087,355	623,695	98,114	50,872	108,870
South Dakota	902,255	737,998	98,432	45,942	2,042	17,842
Tennessee	5,818,502	4,931,734	611,089	132,817	26,853	116,009
Texas	31,071,241	25,098,703	4,061,524	658,178	161,112	1,091,725
Utah	2,599,491	2,102,655	319,929	46,860	64,889	65,159
Vermont	929,310	870,198	19,408	19,757	5,341	14,606
Virginia	9,094,490	7,757,598	764,374	241,177	54,375	191,125
Washington	² 7,765,236	² 6,399,883	918,663	125,104	35,736	285,850
West Virginia	2,281,245	2,086,937	73,286	74,450	32,928	13,645
Wisconsin	8,136,932	6,852,178	793,331	178,786	93,596	219,041
Wyoming	764,360	683,918	43,457	25,922	1,677	9,386
Outlying areas						
American Samoa	51,050	42,395	2,694	3,214	2,747	0
Guam	—	—	—	—	—	—
Northern Marianas	57,669	49,832	7,084	417	337	0
Puerto Rico	2,198,277	2,086,414	316	44,839	47,086	19,621
Virgin Islands	147,528	135,174	9,034	1,165	2,155	0

— Data not available.

¹ Value contains imputation for missing data. Imputed value is less than 2 percent of total expenditures in any one state.

² Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey," 1999–2000.