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**Revenues and Expenditures for
Public Elementary and Secondary
Education: School Year 2001–02**

June 2004

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Summary

Introduction

Nearly \$420 billion of revenues were raised to fund public education for grades prekindergarten through 12 in school year 2001–02, fiscal year 2002. Current expenditures (those excluding construction, equipment, and debt financing) exceeded \$368 billion, a 5.8 percent increase from fiscal year 2001. About three out of every five current expenditure dollars were spent on teachers, textbooks, and other instructional services and supplies.

An average of \$7,734 was spent on each student—an increase of 4.9 percent from \$7,376 in school year 2000–01 (in unadjusted dollars).¹

Total expenditures for public education, including school construction, debt financing, community services, and adult education programs, came to \$435 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. These data were collected from March to September 2003. Editing and imputations were completed in February 2004. (Definitions of terms used throughout this report, including state and local revenues, are provided at the end of the text.)

Revenues for Public Elementary and Secondary Education

- Nearly \$420 billion were collected for public elementary and secondary education for school year 2001–02 in the 50 states and the District of Columbia (table 1). Total revenues ranged from a high of around \$52 billion in California, which serves about 1 out of every 8 students in the nation, to a low of about \$794 million in North Dakota, which serves roughly 1 out of every 449 students in the nation.
- Nationally, revenues increased an average of 4.7 percent over the previous year’s revenues of \$401 billion (in unadjusted dollars).
- The greatest part of education revenues came from state and local governments, which together provided nearly \$387 billion, or 92.1 percent of all revenues. (table 2)
- The federal government contribution to education revenues made up \$33 billion. The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). Local sources for school year 2001–02 made up 43 cents of every dollar in revenue; state revenues comprised 49 cents; and the remaining 8 cents came from federal sources.

¹ Comparisons are based on the previous edition of this report, Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2000–01 (NCES 2003–362)

- Among states with more than one school district, revenues from local sources ranged from 13.8 percent in New Mexico to 62.4 percent in Nevada (table 2)². Revenues from state sources also showed a wide distribution in their share of total revenues. The state revenue share of total revenues was 31.5 percent in Nevada and 72.0 percent in New Mexico. Federal revenues ranged from 4.2 percent in New Jersey to 16.8 percent in Alaska. Federal sources contributed 10 percent or more of the revenues in Alabama, Alaska, Arizona, Arkansas, District of Columbia, Florida, Kentucky, Louisiana, Mississippi, Montana, New Mexico, North Dakota, Oklahoma, South Dakota, and West Virginia.

Current Expenditures for Public Elementary and Secondary Education

- Current expenditures for public education in 2001–02 totaled approximately \$368 billion (table 3). This represents a \$20 billion (5.8 percent) increase over expenditures in the previous school year (\$348 billion in unadjusted dollars). Nearly \$227 billion in current expenditures went for instruction. Another \$127 billion were expended for a cluster of services that support instruction. Another \$15 billion were spent on noninstructional services.
- Expressed in terms of the typical education dollar, instructional expenditures accounted for approximately 61 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). Just over 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 (61.5 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 percent of their current expenditures on instruction (table 4). The five states that spent less than 58% of current expenditures on instruction were Arizona, Colorado, Michigan, New Mexico, and Oklahoma. Two states spent about two-thirds of their current expenditures on instruction. These states were Maine (66.6 percent) and New York (68.3 percent).

Current Expenditures per Student

- In 2001–02, the 50 states and the District of Columbia spent an average of \$7,734 in current expenditures for every pupil in membership (table 5). This represents a 4.9 percent increase in current expenditures per student from the previous school year (\$7,376 in unadjusted dollars).
- The median of the state per pupil expenditures was \$7,380, indicating that one-half of all states educated students at a cost of less than \$7,380 per student. Four states—New Jersey (\$11,793), New York (\$11,218), Connecticut (\$10,577), and Massachusetts (\$10,232) — expended more than \$10,000 per pupil. The District of Columbia, which comprises a single urban district, spent \$12,102 per pupil. Only one state, Utah, had expenditures of less than \$5,000 for each pupil in membership (\$4,900).

² Hawaii and the District of Columbia have only one school district each and thus are not comparable to other states.

- On average, for every student in 2001–02, about \$4,755 was spent for instructional services. Expenditures per pupil for instruction ranged from \$3,197 in Utah to \$7,660 in New York. Support Services expenditures per pupil were highest in the District of Columbia (\$5,726) and New Jersey (\$4,454) and lowest in Tennessee (\$1,789), Mississippi (\$1,781) and Utah (\$1,435). Expenditures per pupil for noninstructional services such as food services were \$322 for the nation.

Expenditures for Instruction

- Expenditures for instruction totaled more than \$226 billion for school year 2001–02 (table 6). Over \$162 billion went for salaries for teachers and instructional aides. Benefits for instructional staff made up almost \$42 billion, bringing the total for salaries and benefits for teachers and teacher aides to \$204 billion.
- Instructional supplies, including textbooks, made up over \$11 billion. (Expenditures for computers and desks are not considered current expenditures, but are otherwise part of replacement equipment in table 7.) Expenditures for purchased services were nearly \$7 billion. These expenditures include the costs for contract 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 \$3 billion.

Total Expenditures

- Total expenditures made by school districts came to approximately \$435 billion in the 2001–02 school year (table 7). About \$368 billion of total expenditures were current expenditures for public elementary and secondary education. An additional \$43 billion went for facilities acquisition and construction, \$7 billion for replacement equipment, and another \$10 billion for interest payments on debt. The remaining amount (\$7 billion) was spent on other programs, such as community services and adult education, which are not part of public elementary and secondary education.

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. These data are for fiscal year 2002, which in most states began on July 1, 2001 and ended on June 30, 2002. The fiscal year in Alabama started on October 1, and in Nebraska and Texas the fiscal year started on September 1. 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 staff at 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.

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.

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 expenditures; (c) for each state, compute the ratio of that item to the reduced total from step b; (d) compute the average of these ratios; (e) multiply the total 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. Imputed data represent less than 2 percent of the 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 2001–02 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 2001–02." For more information about this E.D. Tabs or the data set, contact Frank Johnson, National Center for Education Statistics, 1990 K Street NW, Washington, DC 20006–5651; or call 202–502–7362; fax 202–502–7475; or e-mail frank.johnson@ed.gov. Visit the Common Core of Data, National Public Education Financial Survey web site for downloading data files and documentation at <http://nces.ed.gov/ccd/stfis.asp>.

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. Intermediate revenues are included in local revenue totals.

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. Intermediate revenues are included in local revenue totals.

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

NPEFS stands for the National Public Education Financial Survey, the state-level finance survey, and source of the data in this report.

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 replaced, 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.

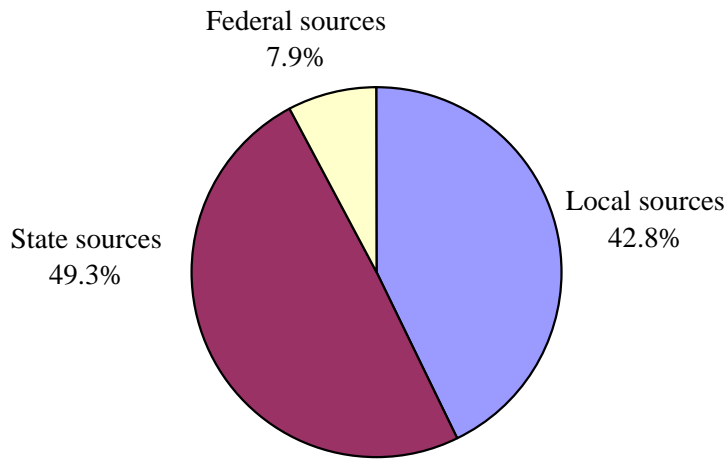
Supplies for instruction include class textbooks and other instructional supplies.

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.

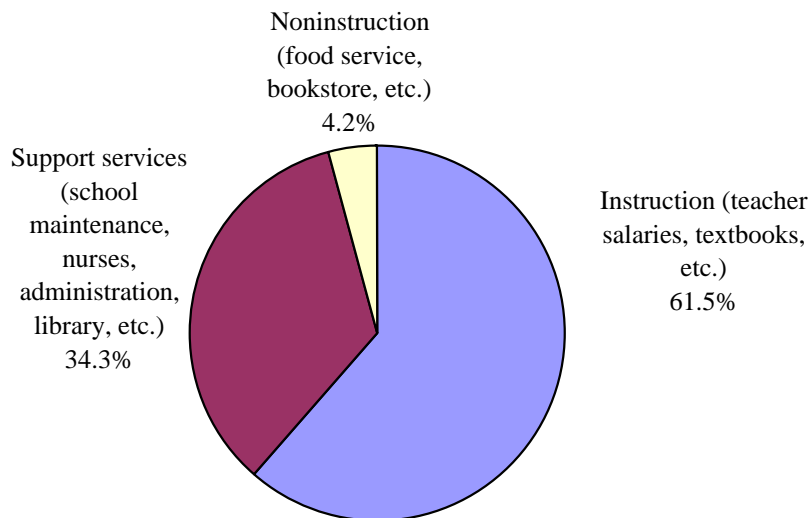
Tuition paid out-of-state includes tuition paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades prekindergarten through grade 12). Special needs children who cannot receive the education 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 2001-02
(Total revenues: 420 billion)**



SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2001-02.

**Figure 2. The public education dollar: Current expenditures by
function: School year 2001-02
(Current expenditures: 368 billion)**



SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2001-02.

Table 1. Revenues for public elementary and secondary schools, by source and state: School year 2001–02

[In thousands of dollars]				
State	Revenues, by source			
	Total	Local	State	Federal
United States	\$419,767,307 ¹	\$179,760,097 ¹	\$206,820,492	\$33,186,719
Alabama	5,127,807	1,585,575	3,010,987	531,245
Alaska	1,439,901	383,358	814,666	241,877
Arizona	6,872,107 ¹	2,747,955 ¹	3,415,659	708,493
Arkansas	3,199,082	1,078,976	1,776,667	343,440
California	52,252,109	16,371,098	31,038,376	4,842,635
Colorado	5,829,260	3,021,834	2,460,295	347,131
Connecticut	6,755,231	3,557,799	2,885,921	311,511
Delaware	1,137,262	308,174	731,364	97,724
District of Columbia	1,087,022	945,508	0	141,514
Florida	17,949,046	8,012,487	8,137,044	1,799,515
Georgia	12,971,001	5,663,067	6,376,438	931,496
Hawaii	1,890,806	35,222	1,684,227	171,357
Idaho	1,647,541	496,141	1,006,475	144,924
Illinois	18,659,229	10,899,404	6,319,443	1,440,383
Indiana	8,937,236	3,849,987	4,544,604	542,646
Iowa	4,069,223	1,831,685	1,951,679	285,859
Kansas	3,909,306	1,342,805	2,259,007	307,494
Kentucky	4,650,146	1,387,763	2,772,395	489,988
Louisiana	5,304,970	2,032,468	2,608,474	664,028
Maine	2,049,078	976,535	905,441	167,102
Maryland	8,406,316	4,739,938	3,125,033	541,344
Massachusetts	11,014,705	5,657,471	4,755,025	602,209
Michigan	17,534,105	4,931,865	11,322,159	1,280,080
Minnesota	7,967,380	2,635,925	4,894,185	437,270
Mississippi	3,031,118	935,791	1,639,822	455,504
Missouri	7,517,417	4,221,104	2,726,148	570,165
Montana	1,168,265	454,296	559,440	154,529
Nebraska	2,473,075	1,400,357	879,002	193,716
Nevada	2,611,111	1,629,742	822,786	158,584
New Hampshire	1,820,834	790,965	943,938	85,931
New Jersey	17,306,723	9,158,847	7,418,667	729,208
New Mexico	2,613,620	361,647	1,880,568	371,406
New York	35,626,450	16,206,158	17,160,040	2,260,252
North Carolina	9,314,285	2,521,133	6,005,424	787,728
North Dakota	794,027	379,818	303,151	111,058
Ohio	17,643,929	8,555,084	8,041,328	1,047,517
Oklahoma	4,133,041	1,300,364	2,342,385	490,293
Oregon	4,758,589	1,701,074	2,662,316	395,199
Pennsylvania	17,882,681	9,870,150	6,756,469	1,256,061
Rhode Island	1,650,094	854,084	694,244	101,766
South Carolina	5,622,818	2,242,188	2,868,955	511,674
South Dakota	922,410	456,897	335,558	129,955
Tennessee	5,913,922	2,773,409	2,581,100	559,413
Texas	32,281,850	16,087,255	13,186,488	3,008,107
Utah	2,899,722	949,129	1,711,212	239,381
Vermont	1,102,275	267,164	766,197	68,913
Virginia	9,719,262	5,136,677	3,973,610	608,975
Washington	8,382,517	2,438,257	5,233,731	710,529
West Virginia	2,471,393	705,291	1,506,177	259,925
Wisconsin	8,537,996	3,481,423	4,582,657	473,916
Wyoming	908,015	388,751	443,516	75,748
Outlying areas				
American Samoa	60,554	2,502	11,925	46,126
Guam	—	—	—	—
Northern Marianas	55,443	342	37,230	17,871
Puerto Rico	2,420,184	160	1,700,497	719,527
Virgin Islands	167,005	133,562	0	33,443

—Not available.

¹Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Local revenues include intermediate revenues.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2001–02.

Table 2. Percentage distribution of revenue for public elementary and secondary schools, by source and state: School year 2001–02

State	Within-state percentage distribution		
	Local	State	Federal
United States ¹	42.8	49.3	7.9
Alabama	30.9	58.7	10.4
Alaska	26.6	56.6	16.8
Arizona ¹	40.0	49.7	10.3
Arkansas	33.7	55.5	10.7
California	31.3	59.4	9.3
Colorado	51.8	42.2	6.0
Connecticut	52.7	42.7	4.6
Delaware	27.1	64.3	8.6
District of Columbia	87.0	0.0	13.0
Florida	44.6	45.3	10.0
Georgia	43.7	49.2	7.2
Hawaii	1.9	89.1	9.1
Idaho	30.1	61.1	8.8
Illinois	58.4	33.9	7.7
Indiana	43.1	50.9	6.1
Iowa	45.0	48.0	7.0
Kansas	34.3	57.8	7.9
Kentucky	29.8	59.6	10.5
Louisiana	38.3	49.2	12.5
Maine	47.7	44.2	8.2
Maryland	56.4	37.2	6.4
Massachusetts	51.4	43.2	5.5
Michigan	28.1	64.6	7.3
Minnesota	33.1	61.4	5.5
Mississippi	30.9	54.1	15.0
Missouri	56.2	36.3	7.6
Montana	38.9	47.9	13.2
Nebraska	56.6	35.5	7.8
Nevada	62.4	31.5	6.1
New Hampshire	43.4	51.8	4.7
New Jersey	52.9	42.9	4.2
New Mexico	13.8	72.0	14.2
New York	45.5	48.2	6.3
North Carolina	27.1	64.5	8.5
North Dakota	47.8	38.2	14.0
Ohio	48.5	45.6	5.9
Oklahoma	31.5	56.7	11.9
Oregon	35.7	55.9	8.3
Pennsylvania	55.2	37.8	7.0
Rhode Island	51.8	42.1	6.2
South Carolina	39.9	51.0	9.1
South Dakota	49.5	36.4	14.1
Tennessee	46.9	43.6	9.5
Texas	49.8	40.8	9.3
Utah	32.7	59.0	8.3
Vermont	24.2	69.5	6.3
Virginia	52.9	40.9	6.3
Washington	29.1	62.4	8.5
West Virginia	28.5	60.9	10.5
Wisconsin	40.8	53.7	5.6
Wyoming	42.8	48.8	8.3
Outlying areas			
American Samoa	4.1	19.7	76.2
Guam	—	—	—
Northern Marianas	0.6	67.2	32.2
Puerto Rico	0.0	70.3	29.7
Virgin Islands	80.0	0.0	20.0

—Not available.

¹Distribution affected by redistribution of reported values to correct for missing items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Local revenues include intermediate revenues.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2001–02.

**Table 3. Current expenditures for public elementary and secondary schools, by function and state:
School year 2001–02**

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$368,499,139 ¹	\$226,565,677 ¹	\$126,578,578	\$15,354,884
Alabama	4,444,390	2,721,721	1,415,114	307,556
Alaska	1,284,854	754,660	487,344	42,850
Arizona	5,499,645	3,123,642	2,029,869	346,134
Arkansas	2,822,877	1,739,445	939,213	144,218
California	46,265,544	28,566,063	15,960,392	1,739,089
Colorado	5,151,003	2,976,088	1,991,311	183,604
Connecticut	6,031,062	3,861,634	1,952,819	216,609
Delaware	1,072,875	660,857	361,985	50,033
District of Columbia	912,432	452,905	431,692	27,834
Florida	15,535,864	9,161,962	5,601,259	772,643
Georgia	10,853,496	6,932,058	3,363,275	558,162
Hawaii	1,348,381	815,123	457,784	75,474
Idaho	1,481,803	905,333	512,538	63,933
Illinois	16,480,787	9,804,430	6,140,082	536,275
Indiana	7,704,547	4,689,264	2,699,273	316,010
Iowa	3,565,796	2,124,947	1,181,655	259,195
Kansas	3,450,923	2,017,178	1,272,727	161,018
Kentucky	4,268,608	2,619,607	1,413,529	235,471
Louisiana	4,802,565	2,935,369	1,562,258	304,938
Maine	1,812,798	1,208,176	543,988	60,634
Maryland	7,480,723	4,653,921	2,471,745	355,058
Massachusetts	9,957,292	6,340,143	3,308,015	309,134
Michigan	14,975,150	8,598,644	5,916,871	459,635
Minnesota	6,586,559	4,192,253	2,112,832	281,475
Mississippi	2,642,116	1,591,250	878,870	171,997
Missouri	6,491,603 ²	3,954,002 ²	2,249,300	288,301
Montana	1,073,005	664,569	363,625	44,811
Nebraska	2,206,946	1,390,961	659,551	156,434
Nevada	2,169,000	1,353,806	744,190	71,003
New Hampshire	1,641,378	1,064,917	524,179	52,283
New Jersey	15,822,609	9,358,608	5,975,494	488,508
New Mexico	2,204,165	1,232,319	869,870	101,976
New York	32,218,975	22,001,202	9,350,907	866,866
North Carolina	8,550,546	5,412,927	2,643,261	494,358
North Dakota	711,437	436,583	219,858	54,996
Ohio	14,774,065	8,574,310	5,693,030	506,726
Oklahoma	3,875,547	2,239,893	1,382,715	252,939
Oregon	4,214,512	2,476,323	1,597,050	141,139
Pennsylvania	15,550,975	9,686,763	5,272,437	591,774
Rhode Island	1,533,455	989,404	503,479	40,573
South Carolina	4,744,809	2,857,016	1,630,168	257,624
South Dakota	819,296	484,985	289,896	44,415
Tennessee	5,511,452 ¹	3,586,780 ¹	1,655,074	269,598
Texas	28,191,128	17,026,101	9,755,351	1,409,676
Utah	2,374,702	1,549,329	695,398	129,975
Vermont	992,149	638,802	325,507	27,841
Virginia	8,718,554	5,373,764	3,003,915	340,875
Washington	7,103,721 ²	4,227,572 ²	2,531,023	345,126
West Virginia	2,219,013	1,368,692	721,118	129,203
Wisconsin	7,592,176	4,705,538	2,642,906	243,733
Wyoming	761,830	463,839	272,841	25,150

Outlying areas				
American Samoa	46,192	21,887	13,439	10,866
Guam	—	—	—	—
Northern Marianas	46,508	38,687	5,253	2,569
Puerto Rico	2,152,724	1,514,026	419,407	219,291
Virgin Islands	107,343	67,985	35,120	4,239

—Not available.

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

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

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2001–02.

Table 4. Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 2001–02

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States ¹	61.5	34.3	4.2
Alabama	61.2	31.8	6.9
Alaska	58.7	37.9	3.3
Arizona	56.8	36.9	6.3
Arkansas	61.6	33.3	5.1
California	61.7	34.5	3.8
Colorado	57.8	38.7	3.6
Connecticut	64.0	32.4	3.6
Delaware	61.6	33.7	4.7
District of Columbia	49.6	47.3	3.1
Florida	59.0	36.1	5.0
Georgia	63.9	31.0	5.1
Hawaii	60.5	34.0	5.6
Idaho	61.1	34.6	4.3
Illinois	59.5	37.3	3.3
Indiana	60.9	35.0	4.1
Iowa	59.6	33.1	7.3
Kansas	58.5	36.9	4.7
Kentucky	61.4	33.1	5.5
Louisiana	61.1	32.5	6.3
Maine	66.6	30.0	3.3
Maryland	62.2	33.0	4.7
Massachusetts	63.7	33.2	3.1
Michigan	57.4	39.5	3.1
Minnesota	63.6	32.1	4.3
Mississippi	60.2	33.3	6.5
Missouri ¹	60.9	34.6	4.4
Montana	61.9	33.9	4.2
Nebraska	63.0	29.9	7.1
Nevada	62.4	34.3	3.3
New Hampshire	64.9	31.9	3.2
New Jersey	59.1	37.8	3.1
New Mexico	55.9	39.5	4.6
New York	68.3	29.0	2.7
North Carolina	63.3	30.9	5.8
North Dakota	61.4	30.9	7.7
Ohio	58.0	38.5	3.4
Oklahoma	57.8	35.7	6.5
Oregon	58.8	37.9	3.3
Pennsylvania	62.3	33.9	3.8
Rhode Island	64.5	32.8	2.6
South Carolina	60.2	34.4	5.4
South Dakota	59.2	35.4	5.4
Tennessee ¹	65.1	30.0	4.9
Texas	60.4	34.6	5.0
Utah	65.2	29.3	5.5
Vermont	64.4	32.8	2.8
Virginia	61.6	34.5	3.9
Washington ¹	59.5	35.6	4.9
West Virginia	61.7	32.5	5.8
Wisconsin	62.0	34.8	3.2
Wyoming	60.9	35.8	3.3

Outlying areas			
American Samoa	47.4	29.1	23.5
Guam	—	—	—
Northern Marianas	83.2	11.3	5.5
Puerto Rico	70.3	19.5	10.2
Virgin Islands	63.3	32.7	3.9

—Not available.

¹Distribution affected by redistribution of reported values or imputations to correct for missing items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2001–02.

Table 5. Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 2001–02

State	Fall 2001 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	47,647,972 ¹	\$7,734 ¹	\$4,755 ¹	\$2,657 ¹	\$322 ¹
Alabama	737,190 ¹	6,029 ¹	3,692 ¹	1,920 ¹	417 ¹
Alaska	134,358	9,563	5,617	3,627	319
Arizona	922,180	5,964	3,387	2,201	375
Arkansas	449,805	6,276	3,867	2,088	321
California	6,223,821 ¹	7,434 ¹	4,590 ¹	2,564 ¹	279 ¹
Colorado	742,145	6,941	4,010	2,683	247
Connecticut	570,228	10,577	6,772	3,425	380
Delaware	115,560	9,284	5,719	3,132	433
District of Columbia	75,392	12,102	6,007	5,726	369
Florida	2,500,478	6,213	3,664	2,240	309
Georgia	1,470,634	7,380	4,714	2,287	380
Hawaii	184,546	7,306	4,417	2,481	409
Idaho	246,521	6,011	3,672	2,079	259
Illinois	2,071,391	7,956	4,733	2,964	259
Indiana	996,133	7,734	4,707	2,710	317
Iowa	485,932	7,338	4,373	2,432	533
Kansas	470,205	7,339	4,290	2,707	342
Kentucky	654,363	6,523	4,003	2,160	360
Louisiana	731,328	6,567	4,014	2,136	417
Maine	205,586	8,818	5,877	2,646	295
Maryland	860,640	8,692	5,408	2,872	413
Massachusetts	973,140	10,232	6,515	3,399	318
Michigan	1,730,668 ¹	8,653 ¹	4,968 ¹	3,419 ¹	266 ¹
Minnesota	851,384	7,736	4,924	2,482	331
Mississippi	493,507	5,354	3,224	1,781	349
Missouri	909,792	7,135 ²	4,346 ²	2,472	317
Montana	151,947	7,062	4,374	2,393	295
Nebraska	285,095	7,741	4,879	2,313	549
Nevada	356,814	6,079	3,794	2,086	199
New Hampshire	206,847	7,935	5,148	2,534	253
New Jersey	1,341,656	11,793	6,975	4,454	364
New Mexico	320,260	6,882	3,848	2,716	318
New York	2,872,132	11,218	7,660	3,256	302
North Carolina	1,315,363	6,501	4,115	2,010	376
North Dakota	106,047	6,709	4,117	2,073	519
Ohio	1,830,985	8,069	4,683	3,109	277
Oklahoma	622,139	6,229	3,600	2,223	407
Oregon	551,480	7,642	4,490	2,896	256
Pennsylvania	1,821,627	8,537	5,318	2,894	325
Rhode Island	158,046	9,703	6,260	3,186	257
South Carolina	676,198	7,017	4,225	2,411	381
South Dakota	127,542	6,424	3,803	2,273	348
Tennessee	924,899 ¹	5,959 ¹	3,878 ¹	1,789 ¹	291 ¹
Texas	4,163,447	6,771	4,089	2,343	339
Utah	484,677	4,900	3,197	1,435	268
Vermont	101,179	9,806	6,314	3,217	275
Virginia	1,163,091	7,496	4,620	2,583	293
Washington	1,009,200	7,039 ²	4,189 ²	2,508	342
West Virginia	282,885	7,844	4,838	2,549	457
Wisconsin	879,361	8,634	5,351	3,005	277
Wyoming	88,128	8,645	5,263	3,096	285

Outlying areas					
American Samoa	15,897	2,906	1,377	845	683
Guam	31,992	—	—	—	—
Northern Marianas	10,479	4,438	3,692	501	245
Puerto Rico	604,177	3,563	2,506	694	363
Virgin Islands	18,780	5,716	3,620	1,870	226

—Not available.

¹Prekindergarten students were imputed, affecting total student count and per pupil expenditure calculation. Prekindergarten students and tuition expenditures (included in Instruction) were imputed in Tennessee.

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

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2001–02.

Table 6. Current expenditures for instruction for public elementary and secondary education, by state: School year 2001–02

[In thousands of dollars]

State	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Supplies	Other
United States	\$226,565,677 ^{1,2}	\$162,479,110 ²	\$41,950,536 ²	\$6,626,717 ²	\$3,255,596 ^{1,2}	\$11,221,542 ²	\$1,032,175 ²
Alabama	2,721,721	1,906,961	524,272	72,255	1,611	205,477	11,145
Alaska	754,660	503,771	141,151	41,823	0	42,355	25,560
Arizona	3,123,642 ²	2,237,599 ²	566,120 ²	88,633 ²	63,447 ²	150,295 ²	17,547 ²
Arkansas	1,739,445	1,248,407	271,819	51,528	3,586	153,262	10,843
California	28,566,063	20,161,156	5,078,524	990,457	522,991	1,808,867	4,067
Colorado	2,976,088	2,212,800	401,087	59,358	40,143	215,204	47,497
Connecticut	3,861,634	2,688,389	710,126	113,563	235,473	109,498	4,585
Delaware	660,857	461,208	147,587	14,485	5,578	31,999	0
District of Columbia	452,905	278,597	57,993	12,056	88,882	14,411	965
Florida	9,161,962	6,185,610	1,570,906	852,447	95	449,711	103,194
Georgia	6,932,058	4,996,620	1,501,223	86,065	3,684	338,463	6,003
Hawaii	815,123	606,089	116,918	40,859	0	44,520	6,737
Idaho	905,333	647,036	189,961	21,628	669	45,820	218
Illinois	9,804,430	7,179,384	1,753,331	237,189	220,309	398,435	15,782
Indiana	4,689,264	3,185,211	1,300,424	55,188	0	136,730	11,710
Iowa	2,124,947	1,567,105	412,866	56,731	14,768	70,946	2,531
Kansas	2,017,178	1,542,165	301,058	50,498	1,213	105,728	16,516
Kentucky	2,619,607	1,944,855	474,432	57,435	303	124,003	18,580
Louisiana	2,935,369	2,134,350	567,983	50,774	243	161,356	20,663
Maine	1,208,176	773,644	278,684	46,334	62,931	40,424	6,159
Maryland	4,653,921	3,245,682	959,420	99,238	184,710	143,662	21,208
Massachusetts	6,340,143	4,560,139	1,287,164	39,331	265,438	170,933	17,137
Michigan	8,598,644	5,835,163	2,071,915	331,543	121	331,522	28,380
Minnesota	4,192,253	3,057,758	794,630	144,009	34,156	138,750	22,950
Mississippi	1,591,250	1,160,486	296,876	32,928	3,644	91,121	6,195
Missouri	3,954,002 ²	2,906,364	602,773	96,340 ²	24,837 ²	303,734	19,954 ²
Montana	664,569	466,792	124,993	20,057	722	49,816	2,189
Nebraska	1,390,961	1,011,425	253,035	43,080	18,044	53,946	11,431
Nevada	1,353,806	943,619	269,142	20,012	295	57,553	63,185
New Hampshire	1,064,917	720,425	198,166	25,912	82,581	35,219	2,613
New Jersey	9,358,608	6,561,117	1,657,406	180,432	470,265	390,138	99,250
New Mexico	1,232,319	900,683	226,485	23,864	0	81,084	203
New York	22,001,202	16,187,038	4,336,324	511,848 ²	362,434 ²	600,033	3,526
North Carolina	5,412,927	4,166,642	845,599	108,137	0	287,602	4,948
North Dakota	436,583	312,980	85,483	13,968	1,271	21,166	1,715
Ohio	8,574,310	6,040,867	1,664,159	252,253	91,036	404,638	121,357
Oklahoma	2,239,893	1,649,563	372,594	34,381	0	176,404	6,951
Oregon	2,476,323	1,607,688	641,755	88,641	22,250	111,515	4,475
Pennsylvania	9,686,763	6,989,250	1,709,369	431,952	151,664	391,727	12,802
Rhode Island	989,404	699,724	208,256	8,360	43,152	27,850	2,062
South Carolina	2,857,016	2,066,479	561,695	60,996	248	139,043	28,555
South Dakota	484,985	344,562	84,666	21,134	5,818	27,269	1,536
Tennessee	3,586,780 ¹	2,552,496	539,927	53,367	68,512 ¹	359,525	12,953
Texas	17,026,101	13,092,101	1,897,474	496,721	35,490	1,360,149	144,167
Utah	1,549,329	1,056,617	357,775	29,649	279	96,067	8,942
Vermont	638,802	418,565	117,522	33,396	46,890	20,831	1,597
Virginia	5,373,764	4,030,346	993,472	107,505	2,385	234,306	5,751
Washington	4,227,572 ²	3,063,890	718,834	200,853	8,464 ²	205,022	30,509
West Virginia	1,368,692	907,246	379,804	21,183	389	59,898	171
Wisconsin	4,705,538	3,143,174	1,227,904	77,197	64,150	178,714	14,398
Wyoming	463,839	319,269	99,457	19,121	426	24,803	762

Outlying areas							
American Samoa	21,887	14,048	2,716	2,370	0	2,172	582
Guam	—	—	—	—	—	—	—
Northern Marianas	38,687	28,042	7,555	1,847	0	833	410
Puerto Rico	1,514,026	1,244,372	173,270	3,105	0	25,177	68,101
Virgin Islands	67,985	51,820	14,689	138	0	1,270	68

—Not available.

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

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

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2001–02.

**Table 7. Expenditures for public elementary and secondary education and other related programs, by state:
School year 2001-02**

[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	\$435,438,650 ¹	\$368,499,139 ¹	\$43,042,143	\$6,873,195 ¹	\$6,528,811 ¹	\$10,495,361 ¹
Alabama	5,156,903	4,444,390	469,227	29,069	112,523	101,694
Alaska	1,537,251	1,284,854	197,136	19,467	7,923	27,871
Arizona	6,699,391 ¹	5,499,645	732,312	196,758 ¹	39,568 ¹	231,109
Arkansas	3,172,698	2,822,877	184,320	78,092	21,750	65,659
California	54,425,142	46,265,544	6,228,451	507,917	969,819	453,411
Colorado	6,235,939	5,151,003	633,394	149,898	49,605	252,040
Connecticut	7,022,254 ¹	6,031,062	644,757	92,361 ¹	120,018 ¹	134,056
Delaware	1,269,253	1,072,875	137,046	26,849 ²	17,279 ²	15,204
District of Columbia	1,146,065	912,432	192,372	26,474	14,787	0
Florida	19,443,481	15,535,864	2,790,219	212,353	469,717	435,329
Georgia	12,739,243	10,853,496	1,448,106	212,119	57,340	168,182
Hawaii	1,483,148	1,348,381	7,402	41,032	46,141	40,194
Idaho	1,693,120	1,481,803	139,521	32,758	4,202	34,837
Illinois	19,970,125	16,480,787	2,351,017	533,013	141,365	463,943
Indiana	9,283,975	7,704,547	731,477	124,094	63,099	660,759
Iowa	4,113,595	3,565,796	367,642	91,742	29,237	59,178
Kansas	3,834,020	3,450,923	106,759	143,977	5,178	127,184
Kentucky	4,567,493	4,268,608	33,672	126,073	51,391	87,749
Louisiana	5,400,008	4,802,565	354,749	88,940	49,175	104,579
Maine	2,013,802	1,812,798	107,961	31,838	21,175	40,030
Maryland	8,544,911	7,480,723	861,676	92,255	22,275	87,982
Massachusetts	10,635,293	9,957,292	118,470	168,773	113,220	277,537
Michigan	18,467,758	14,975,150	2,088,095	346,878	415,169	642,465
Minnesota	8,570,743	6,586,559	1,171,431	130,302	314,656	367,794
Mississippi	2,928,691	2,642,116	123,512	76,036	21,798	65,228
Missouri	7,688,956 ²	6,491,603 ²	603,592	225,879	153,326	214,556
Montana	1,166,021	1,073,005	54,415	18,269	7,360	12,972
Nebraska	2,610,863	2,206,946	270,739	77,510 ²	2,899 ²	52,769
Nevada	2,929,241	2,169,000	519,600	86,084	16,812	137,744
New Hampshire	1,868,786	1,641,378	160,814	26,040	5,770	34,784
New Jersey	17,568,596	15,822,609	1,186,136	113,362 ²	181,626 ²	264,863
New Mexico	2,634,747	2,204,165	349,285	26,680	18,369	36,248
New York	37,225,533	32,218,975	2,692,592	349,248	1,330,376	634,342
North Carolina	10,065,719 ¹	8,550,546	1,133,414	95,926	49,018	236,815 ¹
North Dakota	781,895	711,437	34,167	23,296	5,770	7,225
Ohio	17,665,581	14,774,065	1,654,396	487,106	411,541	338,473
Oklahoma	4,234,350	3,875,547	248,101	48,271	16,706	45,726
Oregon	4,966,829	4,214,512	505,506	51,623	30,303	164,886
Pennsylvania	18,639,229	15,550,975	1,715,589	264,383	378,808	729,474
Rhode Island	1,612,465	1,533,455	3,614	23,515	24,199	27,682
South Carolina	5,900,096	4,744,809	881,823	67,050	66,803	139,611
South Dakota	994,193	819,296	101,317	48,653	3,323	21,604
Tennessee	6,495,307 ¹	5,511,452 ¹	650,573	117,701	35,175	180,405
Texas	35,238,428	28,191,128	4,956,494	442,300	247,626	1,400,881
Utah	2,949,468	2,374,702	373,706	52,777	69,499	78,783
Vermont	1,075,981	992,149	47,714	17,990	3,163	14,965
Virginia	10,074,939	8,718,554	905,900	221,283	58,484	170,718
Washington	8,493,042 ²	7,103,721 ²	913,378	134,648	42,125	299,170
West Virginia	2,462,386	2,219,013	125,119	73,192	33,911	11,150
Wisconsin	8,877,133	7,592,176	671,544	170,691	155,078	287,644
Wyoming	864,564	761,830	61,893	30,653	2,332	7,855
Outlying areas						
American Samoa	55,227	46,192	4,629	1,735	2,672	0
Guam	—	—	—	—	—	—
Northern Marianas	59,197	46,508	12,313	32	343	0
Puerto Rico	2,219,364	2,152,724	103	3,538	44,158	18,842
Virgin Islands	115,143	107,343	4,581	1,198	2,020	0

—Not available.

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

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

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2001-02.