NCES 2011-329

U.S. DEPARTMENT OF EDUCATION

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2008–09 (Fiscal Year 2009)

First Look

ies NATIONAL CENTER FOR EDUCATION STATISTICS
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 of the U.S. Department of Education. The U.S. Census Bureau conducts the data collection for the finance surveys on behalf of NCES. State education agencies (SEAs) report the finance data through an online data collection site. SEAs report student membership data through the U.S. Department of Education's ED*Facts* data collection system. This report presents findings on public education revenues and expenditures using fiscal year 2009 (FY 09) 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 4 U.S. Island Areas 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 at all or may be unable to report a key data item in exact accordance with a CCD definition. When this happens, NCES imputes or edits values for these items. Please see Appendix A: Methodology and Technical Notes in this report for a detailed discussion of imputations and edits.

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 10 of the current expenditure functions collected on NPEFS are presented in tables 2, 3, and 4. These 10 functions are combined to produce the four categories displayed in tables 7 and 8.

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 2009

- The 50 states and the District and Columbia reported $593.1 billion in revenues collected for public elementary and secondary education in FY 09 (table 1). The greatest percentage of revenues came from state and local governments, which together provided $536.3 billion or 90 percent of all revenues; the federal government's contribution was $56.7 billion or 10 percent of all revenues (derived from table 1 and figure 1). Total revenues were unchanged for FY 09 compared to FY 08 adjusted for inflation.[1] Local revenues increased by 1 percent; federal revenues increased by 17 percent; and state revenues decreased by 3 percent (Zhou 2010).

- Current expenditures[2] totaled $519.0 billion in FY 09 (table 2). Current expenditures per pupil for public elementary and secondary education were $10,591 (table 3).

- The per pupil expenditures for instruction[3] were $6,456 in FY 09 (table 3). Per pupil current expenditures for instruction ranged from $4,275 in Utah to $12,276 in New York (table 3).

- Instruction accounted for 61 percent of all current expenditures for public elementary and secondary education in FY 09 (table 4). Total support services accounted for 35 percent, food services accounted for 4 percent, and enterprise operations made up less than 1 percent of total current expenditures.

- Adjusting for inflation, per pupil state and local revenues decreased by 1 percent or more in 16 states and increased by 1 percent or more in 25 states from FY 08 to FY 09 (table 5). At the same time, per pupil current expenditures decreased by 1 percent or more in 8 states and increased by 1 percent or more in 36 states from FY 08 to FY 09.

- Adjusting for inflation, current expenditures per pupil were up 34 percent compared to FY 95 ($7,891) and up 62 percent compared to FY 85 ($6,539) (table 6 and figure 2).

- Figure 3 and tables 7 and 8 combine the detailed expenditure functions presented in tables 2, 3, and 4 into four groupings. When expenditures for instruction were combined with instruction-related services such as libraries, media centers, and instructional staff development, they totaled $341.3 billion (table 7), or $6,966 per student in FY 09 (table 8). Instruction and instruction-related expenditures made up 66 percent of all current expenditures in FY 09 (table 7 and figure 3).

---

[1] Data have been adjusted to FY 09 dollars. See Appendix A: Methodology and Technical Notes for more information on inflation-adjusted data.

[2] 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.

[3] Instruction expenditures include activities related to the interaction between teachers and students. Salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services are included. These expenditures also include expenditures relating to extracurricular and cocurricular activities.

- In FY 09, states reported $316.3 billion in current instruction expenditures, which included $213.5 billion for salaries and $71.0 billion in employee benefits for teachers and teacher aides (table 9).

- Total expenditures for public elementary and secondary education and other related programs were $610.1 billion in FY 09, including $519.0 billion in current expenditures, $59.2 billion in facilities acquisition and construction, $6.7 billion in replacement equipment, $8.5 billion in other programs (such as community services and adult education, which are not part of public elementary and secondary education), and $16.7 billion in interest on debt (table 10).

References and Related Data Files

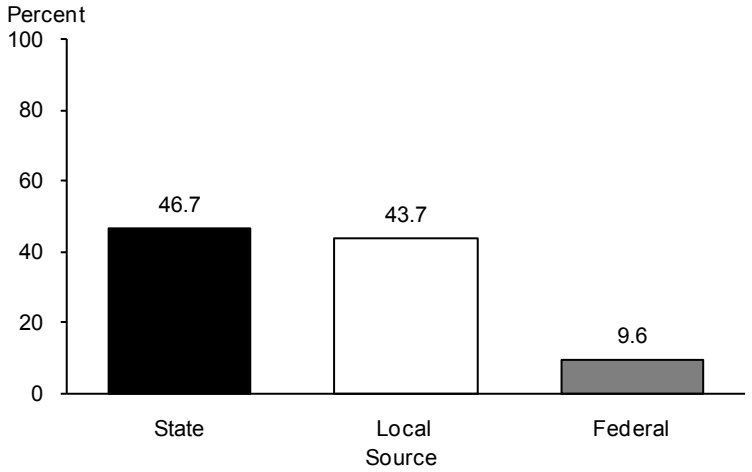
References

Zhou, L. (2010). *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2007–08 (Fiscal Year 2008)* (NCES 2010-326). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved May 9, 2011, from http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2010326.

Related Data Files

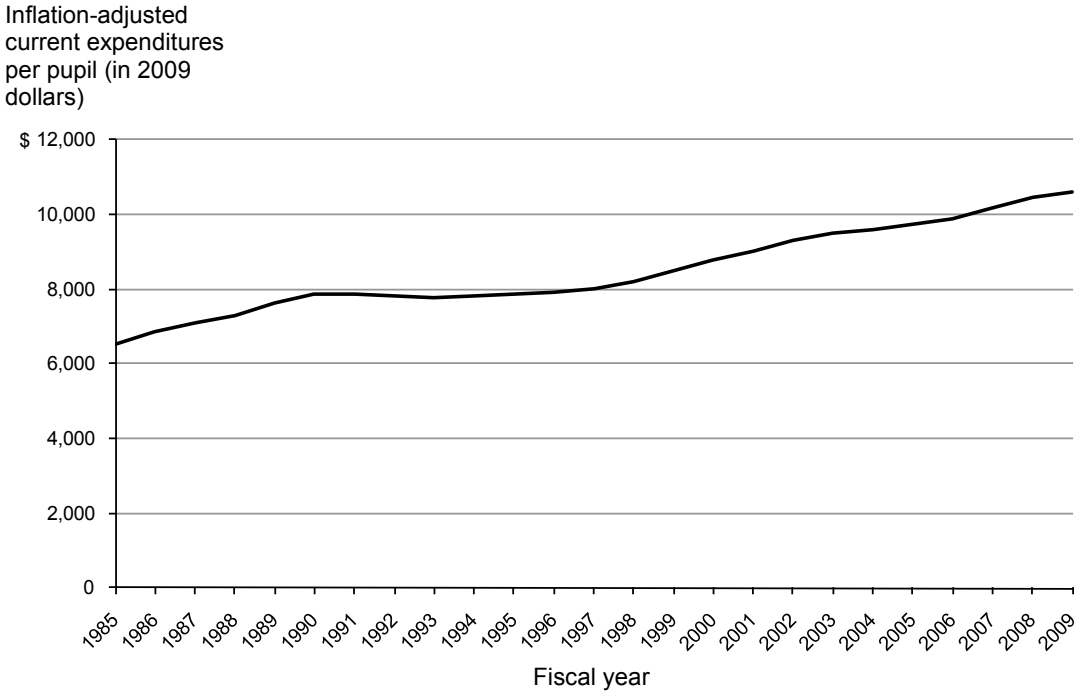
Data files for all CCD surveys used in this report may be found on the CCD data page of the CCD website at http://nces.ed.gov/ccd/ccddata.asp.

Figure 1. Percentage distribution of revenues for public elementary and secondary education in the United States, by source: Fiscal year 2009



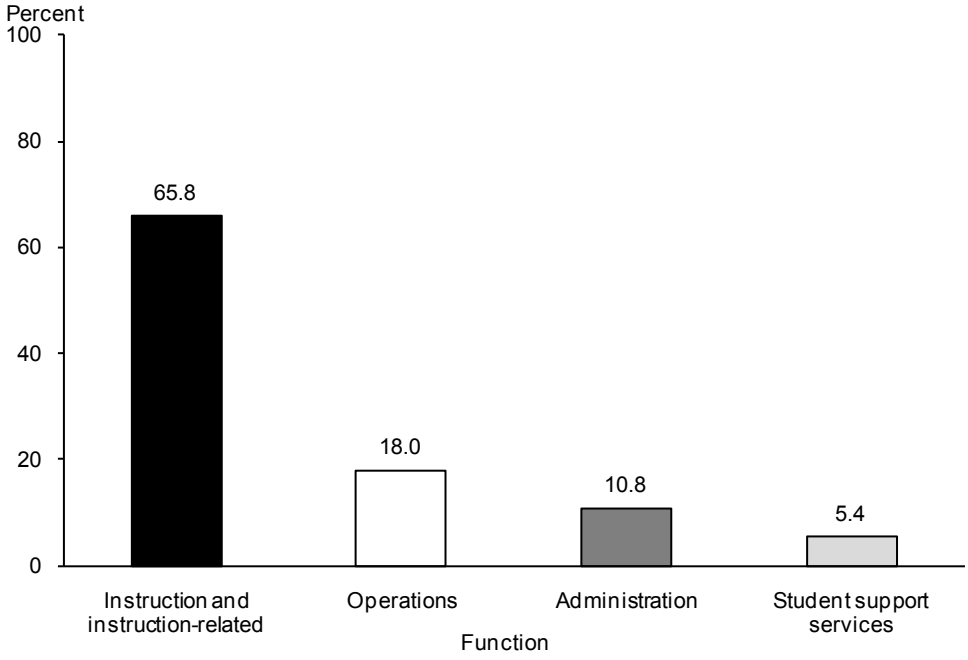
NOTE: Data include the 50 states and the District of Columbia. Detail may not sum to totals because of rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2009, Version 1a.

Figure 2. Inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1985–2009



NOTE: Current expenditures include 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. Data have been adjusted to fiscal year 2009 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). 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. Data include the 50 states and the District of Columbia.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal years 1985–86, Version 1a; fiscal years 1987–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–08, Version 1b; fiscal year 2009, Version 1a; *Digest of Education Statistics: 2009*, retrieved February 28, 2011, from http://nces.ed.gov/programs/digest/d09/tables/dt09_032.asp?referrer=list.

Figure 3. Percentage distribution of current expenditures for public elementary and secondary education in the United States, by function: Fiscal year 2009



NOTE: Current expenditures include 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. Instruction and instruction-related expenditures include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology. Administration includes general administration, school administration, and other support services. Operations include operations and maintenance, student transportation, food services, and enterprise operations. Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. Data include the 50 states and the District of Columbia. Detail may not sum to totals because of rounding.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2009, Version 1a.

Table 1. Revenues and percentage distribution of revenues for public elementary and secondary education, by source and state or jurisdiction: Fiscal year 2009

State or jurisdiction	Revenues [in thousands of dollars]				Percentage distribution		
	Total	Local[1]	State	Federal	Local[1]	State	Federal
United States[2]	**$593,061,181**	**$259,250,999**	**$277,079,518**	**$56,730,664**	**43.7**	**46.7**	**9.6**
Alabama	7,239,083	2,295,475	4,166,018	777,591	31.7	57.5	10.7
Alaska	2,262,964	488,356	1,459,658	314,949	21.6	64.5	13.9
Arizona	9,771,972	4,040,008	4,594,648	1,137,316	41.3	47.0	11.6
Arkansas	4,823,956	1,583,147	2,684,309	556,500	32.8	55.6	11.5
California	70,687,012	20,895,829	40,605,913	9,185,270	29.6	57.4	13.0
Colorado	8,353,849	4,105,376	3,670,240	578,233	49.1	43.9	6.9
Connecticut	9,871,755	5,588,751	3,842,177	440,826	56.6	38.9	4.5
Delaware	1,755,133	517,796	1,094,909	142,428	29.5	62.4	8.1
District of Columbia[3]	1,651,014	1,475,283	†	175,732	89.4	†	10.6
Florida	26,322,090	14,579,923	9,047,588	2,694,579	55.4	34.4	10.2
Georgia	18,017,477	8,548,478	7,780,725	1,688,274	47.4	43.2	9.4
Hawaii[3]	2,689,757	91,889	2,205,032	392,837	3.4	82.0	14.6
Idaho	2,243,784	504,812	1,509,815	229,156	22.5	67.3	10.2
Illinois	26,512,711	16,041,221	7,324,750	3,146,741	60.5	27.6	11.9
Indiana	12,569,782	6,172,042	4,964,928	1,432,813	49.1	39.5	11.4
Iowa	5,519,854	2,530,666	2,545,360	443,827	45.8	46.1	8.0
Kansas	5,757,927	1,980,973	3,323,346	453,608	34.4	57.7	7.9
Kentucky	6,641,128	2,107,627	3,802,150	731,351	31.7	57.3	11.0
Louisiana	8,099,981	3,095,662	3,740,262	1,264,057	38.2	46.2	15.6
Maine	2,575,516	1,202,765	1,127,032	245,719	46.7	43.8	9.5
Maryland	13,097,508	6,703,926	5,698,735	694,847	51.2	43.5	5.3
Massachusetts	15,102,480	7,790,028	6,036,202	1,276,250	51.6	40.0	8.5
Michigan	19,585,635	6,427,004	10,904,987	2,253,644	32.8	55.7	11.5
Minnesota	10,542,303	2,995,407	6,914,839	632,057	28.4	65.6	6.0
Mississippi	4,360,702	1,350,375	2,334,355	675,972	31.0	53.5	15.5
Missouri	10,042,753	5,783,128	3,425,716	833,909	57.6	34.1	8.3
Montana	1,595,197	622,089	774,091	199,017	39.0	48.5	12.5
Nebraska	3,455,794	1,961,810	1,213,317	280,666	56.8	35.1	8.1
Nevada	4,450,741	2,654,134	1,362,123	434,484	59.6	30.6	9.8
New Hampshire	2,717,115	1,566,547	1,003,249	147,318	57.7	36.9	5.4
New Jersey	25,283,290	13,717,006	10,525,550	1,040,733	54.3	41.6	4.1
New Mexico	3,820,116	575,152	2,675,916	569,047	15.1	70.0	14.9
New York	55,558,190	26,991,217	25,346,556	3,220,417	48.6	45.6	5.8
North Carolina	13,322,946	3,515,648	8,401,249	1,406,049	26.4	63.1	10.6
North Dakota	1,102,479	532,990	408,004	161,484	48.3	37.0	14.6
Ohio	22,956,215	10,352,625	10,917,974	1,685,617	45.1	47.6	7.3
Oklahoma	5,729,610	1,916,378	3,042,487	770,745	33.4	53.1	13.5
Oregon	6,145,206	2,357,357	3,117,303	670,547	38.4	50.7	10.9
Pennsylvania	25,632,072	13,843,699	9,920,340	1,868,034	54.0	38.7	7.3
Rhode Island	2,232,149	1,199,044	817,590	215,514	53.7	36.6	9.7
South Carolina	7,702,962	3,260,758	3,679,907	762,297	42.3	47.8	9.9
South Dakota	1,241,892	628,359	410,179	203,354	50.6	33.0	16.4
Tennessee	8,283,928	3,539,325	3,809,467	935,135	42.7	46.0	11.3
Texas	46,962,119	21,974,171	19,973,129	5,014,820	46.8	42.5	10.7
Utah	4,542,690	1,589,970	2,387,698	565,022	35.0	52.6	12.4
Vermont	1,571,006	121,922	1,346,300	102,785	7.8	85.7	6.5
Virginia	14,964,444	7,746,272	6,303,648	914,524	51.8	42.1	6.1
Washington	11,903,510	3,371,667	7,146,394	1,385,449	28.3	60.0	11.6
West Virginia	3,281,385	976,347	1,938,999	366,038	29.8	59.1	11.2
Wisconsin	10,832,105	4,720,471	4,809,185	1,302,449	43.6	44.4	12.0
Wyoming	1,675,896	620,095	945,167	110,634	37.0	56.4	6.6
Other jurisdictions							
American Samoa	79,922	209	11,282 [4]	68,432	0.3	14.1	85.6
Guam	262,823	212,652	†	50,170	80.9	†	19.1
Commonwealth of the Northern Mariana Islands	65,538	225	34,602 [4]	30,711	0.3	52.8	46.9
Puerto Rico	3,542,658	3,787	2,462,725 [4]	1,076,147	0.1	69.5	30.4
U.S. Virgin Islands	243,079	203,042	†	40,037	83.5	†	16.5

† Not applicable.

[1]Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

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

[3]Both 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.

[4]Reported state revenue data are revenues received from the central government of the jurisdiction.

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 2009, Version 1a.

Table 2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2009

State or jurisdiction	Current expenditures[1] [in thousands of dollars]											
			Support services[2]									
	Total	Instruction	Total support services	Student support services[3]	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations[4]
United States[5]	**$518,997,430 [6]**	**$316,345,253 [6]**	**$181,622,348 [6]**	**$28,104,003 [6]**	**$24,988,164 [6]**	**$10,323,926 [6]**	**$29,092,503 [6]**	**$50,639,590 [6]**	**$21,685,125 [6]**	**$16,789,038 [6]**	**$19,805,134 [6]**	**$1,224,695**
Alabama	6,683,843	3,897,501	2,337,967	373,911	311,959	173,277	416,151	610,997	320,755	130,918	448,376	0
Alaska	2,006,114	1,123,574	820,206	161,052	113,309	29,706	121,084	261,004	60,126	73,924	53,355	8,979
Arizona	8,625,276 [6]	5,205,607 [6]	2,978,397 [6]	530,369 [6]	231,809 [6]	124,720 [6]	419,035 [6]	973,667 [6]	318,706 [6]	380,091 [6]	394,913	46,359
Arkansas	4,240,839 [6]	2,462,105 [6]	1,534,972 [6]	210,994 [6]	336,688 [6]	103,551 [6]	222,227 [6]	404,085 [6]	152,065 [6]	105,361 [6]	239,472 [6]	4,291
California	60,080,929 [6]	35,942,432 [6]	21,753,530 [6]	3,067,163 [6]	3,928,377 [6]	572,688 [6]	4,010,200 [6]	6,150,391 [6]	1,472,636 [6]	2,552,076 [6]	2,236,786	148,182
Colorado	7,187,267	4,141,866	2,761,981	334,618	394,998	117,909	489,394	699,155	214,033	511,873	244,032	39,387
Connecticut	8,708,294 [6]	5,441,636 [6]	2,975,808 [6]	539,182 [6]	272,889 [6]	182,451 [6]	498,983 [6]	849,063 [6]	437,208 [6]	196,032 [6]	215,038 [6]	75,811
Delaware	1,518,786	925,411	532,632	76,345	17,749	19,397	88,877	157,576	97,419	75,270	60,742	0
District of Columbia[7]	1,352,905 [6]	624,116 [6]	685,775 [6]	138,818	88,290	39,250	120,413	124,747	88,538	85,719	41,386	1,627
Florida	23,328,028 [6]	14,104,997 [6]	8,195,582 [6]	1,087,761 [6]	1,512,924 [6]	210,878 [6]	1,332,838 [6]	2,500,985 [6]	947,681 [6]	602,516 [6]	1,027,449	0
Georgia	15,976,945 [6]	10,013,104 [6]	5,121,083 [6]	766,374 [6]	808,520 [6]	234,531 [6]	933,393 [6]	1,185,832 [6]	660,665 [6]	531,767 [6]	795,964	46,793
Hawaii[7]	2,225,437	1,384,466	736,148	211,127	73,175	11,688	137,433	166,205	62,619	73,901	104,823	0
Idaho	1,957,740 [6]	1,192,267 [6]	668,144 [6]	113,401 [6]	81,142 [6]	45,261 [6]	109,581 [6]	184,705 [6]	92,622 [6]	41,433 [6]	96,900 [6]	430
Illinois	23,495,271 [6]	13,813,130 [6]	8,949,552 [6]	1,508,922 [6]	1,084,402 [6]	976,876 [6]	1,182,234 [6]	2,199,235 [6]	1,129,961 [6]	867,922 [6]	732,589	0
Indiana	9,680,895 [6]	5,652,947 [6]	3,619,385 [6]	451,616 [6]	357,410 [6]	204,041 [6]	558,674 [6]	1,155,276 [6]	563,551 [6]	328,816 [6]	408,563	0
Iowa	4,731,463	2,897,898	1,617,639	268,931	214,072	124,570	274,472	424,493	166,920	144,182	211,267	4,660
Kansas	4,805,310	2,902,869	1,683,298	276,623	224,562	147,283	278,983	451,954	186,685	117,208	219,144	0
Kentucky	5,886,890	3,486,673	2,042,628	260,815	310,156	125,985	330,122	547,636	335,246	132,668	344,230	13,359
Louisiana	7,276,651 [6]	4,218,540 [6]	2,664,645 [6]	334,256 [6]	394,418 [6]	185,137 [6]	407,148 [6]	729,088 [6]	393,372 [6]	221,227 [6]	393,243	224
Maine	2,350,447 [6]	1,414,747 [6]	851,795 [6]	147,738 [6]	112,710 [6]	93,647 [6]	126,609 [6]	240,565	109,552	20,972	83,850	55
Maryland	11,591,965 [6]	7,147,477 [6]	3,979,493 [6]	529,879 [6]	596,948 [6]	78,538	802,912 [6]	1,078,237	570,850	322,129 [6]	304,976	160,019
Massachusetts	13,942,586 [6]	9,072,483 [6]	4,505,468 [6]	956,365 [6]	662,050 [6]	179,899	563,110	1,262,220	551,549	330,275	364,636	0
Michigan	17,217,584	9,843,731	6,810,105	1,306,870	820,143	352,864	993,486	1,787,713	742,718	806,311	563,748	0
Minnesota	9,270,281 [6]	6,042,279 [6]	2,831,683 [6]	247,591 [6]	424,726 [6]	369,889 [6]	372,858 [6]	679,799 [6]	483,691 [6]	253,129 [6]	372,592	23,726
Mississippi	3,967,232 [6]	2,327,535 [6]	1,398,665 [6]	186,883 [6]	182,341 [6]	117,437 [6]	229,664 [6]	414,227 [6]	180,014 [6]	88,097 [6]	240,748	285
Missouri	8,827,224	5,304,123	3,127,460	414,203	406,271	279,832	502,570	876,773	443,929	203,883	395,641	0
Montana	1,436,062	862,843	511,489	81,182	54,966	40,524	77,712	155,356	67,239	34,510	59,207	2,523
Nebraska	3,053,575	1,982,560	863,350	112,011	87,034	90,352	152,571	272,526	84,034	64,822	123,337	84,328
Nevada	3,606,035	2,142,723	1,345,410	173,167	188,597	58,654	259,658	383,827	153,352	128,154	117,902	0
New Hampshire	2,490,623	1,600,157	822,153	173,945	78,609	83,924	134,348	220,207	105,787	25,333	68,313	0
New Jersey	23,589,224	13,929,759	8,910,366	2,187,782	756,515	546,390	1,565,022	2,453,912	1,258,842	141,903	525,349	223,751
New Mexico	3,186,252	1,837,760	1,215,387	324,958	95,441	69,963	196,954	320,854	112,072	95,145	131,500	1,605
New York	48,635,363 [6]	33,644,194 [6]	13,968,400 [6]	1,629,616 [6]	1,361,331 [6]	916,311 [6]	2,014,531 [6]	4,218,196 [6]	2,568,077 [6]	1,260,339 [6]	1,022,769	0
North Carolina	12,470,470	7,900,594	3,893,531	572,903	472,377	170,085	768,246	1,043,229	503,762	362,930	676,345	0
North Dakota	928,528	541,896	308,827	38,023	28,752	41,600	46,839	90,196	40,263	23,155	49,773	28,031
Ohio	19,397,511	11,049,442	7,701,222	1,180,645	1,261,165	582,662	1,110,923	1,807,485	896,796	861,547	645,308	1,538
Oklahoma	5,082,062	2,908,376	1,828,735	342,773	184,305	148,430	276,346	579,842	158,208	138,832	298,388	46,563
Oregon	5,529,831	3,218,961	2,119,694	397,276	238,764	75,675	351,366	460,928	240,911	354,774	188,987	2,189
Pennsylvania	21,831,816	13,201,013	7,778,904	1,086,621	852,409	651,573	952,843	2,310,842	1,109,260	815,356	758,229	93,670
Rhode Island	2,139,317 [6]	1,280,778 [6]	806,377 [6]	266,637 [6]	69,384 [6]	55,355 [6]	105,391 [6]	182,792 [6]	84,232 [6]	42,586 [6]	52,081 [6]	81

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 2009—Continued

State or jurisdiction	Current expenditures[1] [in thousands of dollars]											
			Support services[2]									
	Total	Instruction	Total support services	Student support services[3]	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations[4]
South Carolina	6,626,763	3,826,821	2,441,544	487,739	437,172	79,535	395,185	617,719	216,135	208,058	339,378	19,020
South Dakota	1,080,054	626,773	391,593	61,302	44,605	37,864	53,784	116,036	37,844	40,158	56,746	4,943
Tennessee	7,768,052 [6]	4,874,867 [6]	2,508,101	321,372	452,226	151,729	446,506	706,404	281,361	148,503	385,084	0
Texas	40,688,181 [6]	24,415,370 [6]	14,155,735 [6]	1,971,160 [6]	2,120,068 [6]	596,482 [6]	2,254,343 [6]	4,593,772 [6]	1,106,854 [6]	1,513,056 [6]	2,117,077 [6]	0
Utah	3,638,775	2,352,270	1,078,296	138,666	157,909	45,066	216,969	324,720	112,747	82,219	190,117	18,092
Vermont	1,413,329	881,772	492,311	103,821	56,216	33,092	95,999	121,630	47,342	34,212	38,520	725
Virginia	13,505,290	8,194,326	4,813,707	655,441	906,450	214,391	799,234	1,324,723	691,335	222,133	495,745	1,512
Washington	9,940,056 [6]	5,981,819 [6]	3,512,391	660,150	443,977	185,121	579,763	882,009	391,809	369,562	324,730	121,116
West Virginia	3,059,420 [6]	1,825,237 [6]	1,065,622 [6]	113,038 [6]	123,211 [6]	73,795 [6]	161,598 [6]	324,806 [6]	218,795 [6]	50,379 [6]	168,560 [6]	0
Wisconsin	9,696,228	5,935,538	3,422,525	448,911	470,984	249,525	485,249	886,891	356,477	524,487	338,068	97
Wyoming	1,268,407	745,889	482,637	73,057	83,660	24,524	68,670	125,061	58,484	49,182	39,156	725
Other jurisdictions												
American Samoa	65,436	32,737	17,540	1,799	3,372	928	6,093	2,631	1,225	1,493	15,158	0
Guam	235,711	135,903	87,369	26,318	6,113	3,613	13,663	33,190	1,011	3,462	12,438	0
Commonwealth of the Northern Mariana Islands	62,787 [6]	28,625 [6]	28,094 [6]	7,857 [6]	5,138 [6]	1,354 [6]	4,912 [6]	5,161 [6]	1,264 [6]	2,408 [6]	488	5,580
Puerto Rico	3,502,757 [6]	1,738,493 [6]	1,417,946 [6]	227,299 [6]	168,157 [6]	125,230 [6]	185,627 [6]	421,380 [6]	100,516	189,737 [6]	346,319	0
U.S. Virgin Islands	201,326 [6]	116,671	76,159 [6]	11,687 [6]	4,560 [6]	7,266	9,144 [6]	9,290 [6]	14,182 [6]	20,031 [6]	8,496	0

[1]Include 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.

[2]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.

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

[4]Include operations that are run as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

[5]U.S. totals include the 50 states and the District of Columbia.

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

[7]Both 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 2009, Version 1a.

Table 3. Student membership and current expenditur es per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2009

State or jurisdiction	Fall 2008 student membership[3]	Current expenditures[1] per pupil: Total	Instruction	Support services[2]: Total support services	Student support services[4]	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations[5]
United States[6]	**49,003,001**	**$10,591 [7]**	**$6,456 [7]**	**$3,706 [7]**	**$574 [7]**	**$510 [7]**	**$211 [7]**	**$594 [7]**	**$1,033 [7]**	**$443 [7]**	**$343 [7]**	**$404 [7]**	**$25 [7]**
Alabama	739,198	9,042	5,273	3,163	506	422	234	563	827	434	177	607	0
Alaska	130,662	15,353	8,599	6,277	1,233	867	227	927	1,998	460	566	408	69
Arizona	1,087,817	7,929 [7]	4,785 [7]	2,738 [7]	488 [7]	213 [7]	115 [7]	385 [7]	895 [7]	293 [7]	349 [7]	363	43
Arkansas	478,965	8,854 [7]	5,140 [7]	3,205 [7]	441 [7]	703 [7]	216 [7]	464 [7]	844 [7]	317 [7]	220 [7]	500 [7]	9
California	6,322,528	9,503 [7]	5,685 [7]	3,441 [7]	485 [7]	621 [7]	91 [7]	634 [7]	973 [7]	233 [7]	404 [7]	354 [7]	23 [7]
Colorado	818,443	8,782	5,061	3,375	409	483	144	598	854	262	625	298	48
Connecticut	567,198	15,353 [7]	9,594 [7]	5,247 [7]	951 [7]	481 [7]	322 [7]	880 [7]	1,497 [7]	771 [7]	346 [7]	379 [7]	134
Delaware	125,430	12,109	7,378	4,246	609	142	155	709	1,256	777	600	484	0
District of Columbia[8]	68,681	19,698 [7]	9,087 [7]	9,985 [7]	2,021	1,286	571	1,753	1,816	1,289	1,248	603	24
Florida	2,631,020	8,867 [7]	5,361 [7]	3,115 [7]	413 [7]	575 [7]	80 [7]	507 [7]	951 [7]	360 [7]	229 [7]	391	0
Georgia	1,655,792	9,649 [7]	6,047 [7]	3,093 [7]	463 [7]	488 [7]	142 [7]	564 [7]	716 [7]	399 [7]	321 [7]	481	28
Hawaii[8]	179,478	12,399	7,714	4,102	1,176	408	65	766	926	349	412	584	0
Idaho	275,051	7,118 [7]	4,335 [7]	2,429 [7]	412 [7]	295 [7]	165 [7]	398 [7]	672 [7]	337 [7]	151 [7]	352 [7]	2
Illinois	2,026,925	11,592 [7]	6,815 [7]	4,415 [7]	744 [7]	535 [7]	482 [7]	583 [7]	1,085 [7]	557 [7]	428 [7]	361	0
Indiana	1,046,147	9,254 [7]	5,404 [7]	3,460 [7]	432 [7]	342 [7]	195 [7]	534 [7]	1,104 [7]	539 [7]	314 [7]	391	0
Iowa	470,537	10,055	6,159	3,438	572	455	265	583	902	355	306	449	10
Kansas	471,060	10,201	6,162	3,573	587	477	313	592	959	396	249	465	0
Kentucky	651,370	9,038	5,353	3,136	400	476	193	507	841	515	204	528	21
Louisiana	684,873	10,625 [7]	6,160 [7]	3,891 [7]	488 [7]	576 [7]	270 [7]	594 [7]	1,065 [7]	574 [7]	323 [7]	574	#
Maine	192,935	12,183 [7]	7,333 [7]	4,415 [7]	766 [7]	584 [7]	485 [7]	656 [7]	1,247	568	109	435	#
Maryland	843,861	13,737 [7]	8,470 [7]	4,716 [7]	628 [7]	707 [7]	93	951 [7]	1,278	676	382 [7]	361	190
Massachusetts	958,910	14,540 [7]	9,461 [7]	4,699 [7]	997 [7]	690 [7]	188	587	1,316	575	344	380	0
Michigan	1,659,921	10,373	5,930	4,103	787	494	213	599	1,077	447	486	340	0
Minnesota	836,048	11,088 [7]	7,227 [7]	3,387 [7]	296 [7]	508 [7]	442 [7]	446 [7]	813 [7]	579 [7]	303 [7]	446	28
Mississippi	491,962	8,064 [7]	4,731 [7]	2,843 [7]	380 [7]	371 [7]	239 [7]	467 [7]	842 [7]	366 [7]	179 [7]	489	1
Missouri	892,436	9,891	5,943	3,504	464	455	314	563	982	497	228	443	0
Montana	140,936	10,189	6,122	3,629	576	390	288	551	1,102	477	245	420	18
Nebraska	281,544	10,846	7,042	3,066	398	309	321	542	968	298	230	438	300
Nevada	433,371	8,321	4,944	3,105	400	435	135	599	886	354	296	272	0
New Hampshire	197,934	12,583	8,084	4,154	879	397	424	679	1,113	534	128	345	0
New Jersey	1,381,420	17,076	10,084	6,450	1,584	548	396	1,133	1,776	911	103	380	162
New Mexico	330,245	9,648	5,565	3,680	984	289	212	596	972	339	288	398	5
New York	2,740,592	17,746 [7]	12,276 [7]	5,097 [7]	595 [7]	497 [7]	334 [7]	735 [7]	1,539 [7]	937 [7]	460 [7]	373	0
North Carolina	1,463,967	8,518	5,397	2,660	391	323	116	525	713	344	248	462	0
North Dakota	94,728	9,802	5,721	3,260	401	304	439	494	952	425	244	525	296
Ohio	1,779,290	10,902	6,210	4,328	664	709	327	624	1,016	504	484	363	1
Oklahoma	645,108	7,878	4,508	2,835	531	286	230	428	899	245	215	463	72
Oregon	575,393	9,611	5,594	3,684	690	415	132	611	801	419	617	328	4
Pennsylvania	1,775,029	12,299	7,437	4,382	612	480	367	537	1,302	625	459	427	53
Rhode Island	145,342	14,719 [7]	8,812 [7]	5,548 [7]	1,835 [7]	477 [7]	381 [7]	725 [7]	1,258 [7]	580 [7]	293 [7]	358 [7]	1

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 2009—Continued

State or jurisdiction	Fall 2008 student membership[3]	Current expenditures[1] per pupil: Total	Instruction	Support services[2]: Total support services	Student support services[4]	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations[5]
South Carolina	718,113	9,228	5,329	3,400	679	609	111	550	860	301	290	473	26
South Dakota	126,429	8,543	4,958	3,097	485	353	299	425	918	299	318	449	39
Tennessee	971,950	7,992 [7]	5,016 [7]	2,580	331	465	156	459	727	289	153	396	0
Texas	4,752,148	8,562 [7]	5,138 [7]	2,979 [7]	415 [7]	446 [7]	126 [7]	474 [7]	967 [7]	233 [7]	318 [7]	445 [7]	0
Utah	550,298	6,612	4,275	1,959	252	287	82	394	590	205	149	345	33
Vermont	93,625	15,096	9,418	5,258	1,109	600	353	1,025	1,299	506	365	411	8
Virginia	1,235,795	10,928	6,631	3,895	530	733	173	647	1,072	559	180	401	1
Washington	1,026,023	9,688 [7]	5,830 [7]	3,423	643	433	180	565	860	382	360	316	118
West Virginia	282,729	10,821 [7]	6,456 [7]	3,769 [7]	400 [7]	436 [7]	261 [7]	572 [7]	1,149 [7]	774 [7]	178 [7]	596 [7]	0
Wisconsin	867,035	11,183	6,846	3,947	518	543	288	560	1,023	411	605	390	#
Wyoming	86,709	14,628	8,602	5,566	843	965	283	792	1,442	674	567	452	8
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—	—	—
Commonwealth of the Northern Mariana Islands	10,913	5,753 [7]	2,623 [7]	2,574 [7]	720 [7]	471 [7]	124 [7]	450 [7]	473 [7]	116 [7]	221 [7]	45	511
Puerto Rico	503,635	6,955 [7]	3,452 [7]	2,815 [7]	451 [7]	334 [7]	249 [7]	369 [7]	837 [7]	200	377 [7]	688	0
U.S. Virgin Islands	15,768	12,768 [7]	7,399	4,830 [7]	741 [7]	289 [7]	461	580 [7]	589 [7]	899 [7]	1,270 [7]	539	0

— Not available. Data are missing for American Samoa and Guam because they did not report student membership.

Rounds to zero.

[1]Include 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.

[2]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.

[3]Alabama, Illinois, Iowa, Kentucky, Missouri, Montana, Nebraska, North Carolina, Ohio, Utah, Washington, and Wyoming indicated that prekindergarten programs were not included in the NPEFS data, 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. The membership for Wisconsin was derived from the CCD School District Finance Survey.

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

[5]Include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

[6]U.S. totals include the 50 states and the District of Columbia.

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

[8]Both 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 2009, Version 1a.

Table 4. Percentage distribution of current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2009

State or jurisdiction	Current expenditures[1]										
		Support services[2]									
	Instruction	Total support services	Student support services[3]	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations[4]
United States[5]	**61.0**	**35.0**	**5.4**	**4.8**	**2.0**	**5.6**	**9.8**	**4.2**	**3.2**	**3.8**	**0.2**
Alabama	58.3	35.0	5.6	4.7	2.6	6.2	9.1	4.8	2.0	6.7	0.0
Alaska	56.0	40.9	8.0	5.6	1.5	6.0	13.0	3.0	3.7	2.7	0.4
Arizona	60.4	34.5	6.1	2.7	1.4	4.9	11.3	3.7	4.4	4.6	0.5
Arkansas	58.1	36.2	5.0	7.9	2.4	5.2	9.5	3.6	2.5	5.6	0.1
California	59.8	36.2	5.1	6.5	1.0	6.7	10.2	2.5	4.2	3.7	0.2
Colorado	57.6	38.4	4.7	5.5	1.6	6.8	9.7	3.0	7.1	3.4	0.5
Connecticut	62.5	34.2	6.2	3.1	2.1	5.7	9.8	5.0	2.3	2.5	0.9
Delaware	60.9	35.1	5.0	1.2	1.3	5.9	10.4	6.4	5.0	4.0	0.0
District of Columbia[6]	46.1	50.7	10.3	6.5	2.9	8.9	9.2	6.5	6.3	3.1	0.1
Florida	60.5	35.1	4.7	6.5	0.9	5.7	10.7	4.1	2.6	4.4	0.0
Georgia	62.7	32.1	4.8	5.1	1.5	5.8	7.4	4.1	3.3	5.0	0.3
Hawaii[6]	62.2	33.1	9.5	3.3	0.5	6.2	7.5	2.8	3.3	4.7	0.0
Idaho	60.9	34.1	5.8	4.1	2.3	5.6	9.4	4.7	2.1	4.9	#
Illinois	58.8	38.1	6.4	4.6	4.2	5.0	9.4	4.8	3.7	3.1	0.0
Indiana	58.4	37.4	4.7	3.7	2.1	5.8	11.9	5.8	3.4	4.2	0.0
Iowa	61.2	34.2	5.7	4.5	2.6	5.8	9.0	3.5	3.0	4.5	0.1
Kansas	60.4	35.0	5.8	4.7	3.1	5.8	9.4	3.9	2.4	4.6	0.0
Kentucky	59.2	34.7	4.4	5.3	2.1	5.6	9.3	5.7	2.3	5.8	0.2
Louisiana	58.0	36.6	4.6	5.4	2.5	5.6	10.0	5.4	3.0	5.4	#
Maine	60.2	36.2	6.3	4.8	4.0	5.4	10.2	4.7	0.9	3.6	#
Maryland	61.7	34.3	4.6	5.1	0.7	6.9	9.3	4.9	2.8	2.6	1.4
Massachusetts	65.1	32.3	6.9	4.7	1.3	4.0	9.1	4.0	2.4	2.6	0.0
Michigan	57.2	39.6	7.6	4.8	2.0	5.8	10.4	4.3	4.7	3.3	0.0
Minnesota	65.2	30.5	2.7	4.6	4.0	4.0	7.3	5.2	2.7	4.0	0.3
Mississippi	58.7	35.3	4.7	4.6	3.0	5.8	10.4	4.5	2.2	6.1	#
Missouri	60.1	35.4	4.7	4.6	3.2	5.7	9.9	5.0	2.3	4.5	0.0
Montana	60.1	35.6	5.7	3.8	2.8	5.4	10.8	4.7	2.4	4.1	0.2
Nebraska	64.9	28.3	3.7	2.9	3.0	5.0	8.9	2.8	2.1	4.0	2.8
Nevada	59.4	37.3	4.8	5.2	1.6	7.2	10.6	4.3	3.6	3.3	0.0
New Hampshire	64.2	33.0	7.0	3.2	3.4	5.4	8.8	4.2	1.0	2.7	0.0
New Jersey	59.1	37.8	9.3	3.2	2.3	6.6	10.4	5.3	0.6	2.2	0.9
New Mexico	57.7	38.1	10.2	3.0	2.2	6.2	10.1	3.5	3.0	4.1	0.1
New York	69.2	28.7	3.4	2.8	1.9	4.1	8.7	5.3	2.6	2.1	0.0
North Carolina	63.4	31.2	4.6	3.8	1.4	6.2	8.4	4.0	2.9	5.4	0.0
North Dakota	58.4	33.3	4.1	3.1	4.5	5.0	9.7	4.3	2.5	5.4	3.0
Ohio	57.0	39.7	6.1	6.5	3.0	5.7	9.3	4.6	4.4	3.3	#
Oklahoma	57.2	36.0	6.7	3.6	2.9	5.4	11.4	3.1	2.7	5.9	0.9
Oregon	58.2	38.3	7.2	4.3	1.4	6.4	8.3	4.4	6.4	3.4	#
Pennsylvania	60.5	35.6	5.0	3.9	3.0	4.4	10.6	5.1	3.7	3.5	0.4
Rhode Island	59.9	37.7	12.5	3.2	2.6	4.9	8.5	3.9	2.0	2.4	#

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 2009—Continued

	Current expenditures[1]										
		Support services[2]									
State or jurisdiction	Instruction	Total support services	Student support services[3]	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations[4]
South Carolina	57.7	36.8	7.4	6.6	1.2	6.0	9.3	3.3	3.1	5.1	0.3
South Dakota	58.0	36.3	5.7	4.1	3.5	5.0	10.7	3.5	3.7	5.3	0.5
Tennessee	62.8	32.3	4.1	5.8	2.0	5.7	9.1	3.6	1.9	5.0	0.0
Texas	60.0	34.8	4.8	5.2	1.5	5.5	11.3	2.7	3.7	5.2	0.0
Utah	64.6	29.6	3.8	4.3	1.2	6.0	8.9	3.1	2.3	5.2	0.5
Vermont	62.4	34.8	7.3	4.0	2.3	6.8	8.6	3.3	2.4	2.7	0.1
Virginia	60.7	35.6	4.9	6.7	1.6	5.9	9.8	5.1	1.6	3.7	#
Washington	60.2	35.3	6.6	4.5	1.9	5.8	8.9	3.9	3.7	3.3	1.2
West Virginia	59.7	34.8	3.7	4.0	2.4	5.3	10.6	7.2	1.6	5.5	0.0
Wisconsin	61.2	35.3	4.6	4.9	2.6	5.0	9.1	3.7	5.4	3.5	#
Wyoming	58.8	38.1	5.8	6.6	1.9	5.4	9.9	4.6	3.9	3.1	0.1
Other jurisdictions											
American Samoa	50.0	26.8	2.7	5.2	1.4	9.3	4.0	1.9	2.3	23.2	0.0
Guam	57.7	37.1	11.2	2.6	1.5	5.8	14.1	0.4	1.5	5.3	0.0
Commonwealth of the Northern Mariana Islands	45.6	44.7	12.5	8.2	2.2	7.8	8.2	2.0	3.8	0.8	8.9
Puerto Rico	49.6	40.5	6.5	4.8	3.6	5.3	12.0	2.9	5.4	9.9	0.0
U.S. Virgin Islands	58.0	37.8	5.8	2.3	3.6	4.5	4.6	7.0	9.9	4.2	0.0

Rounds to zero.

[1]Include 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.

[2]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.

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

[4]Include operations that are run as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

[5]U.S. totals include the 50 states and the District of Columbia.

[6]Both 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 2009, Version 1a.

Table 5. Amounts and percentage changes of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2008 and 2009

State or jurisdiction	Inflation-adjusted state and local[1] revenues per pupil			Inflation-adjusted current expenditures[2] per pupil		
	Fiscal year 2008 (in 2009 dollars)	Fiscal year 2009 (in 2009 dollars)	Percentage change	Fiscal year 2008 (in 2009 dollars)	Fiscal year 2009 (in 2009 dollars)	Percentage change
United States[3]	**$10,908 [4,5]**	**$10,945**	**0.3**	**$10,298 [4,5]**	**$10,591 [5]**	**2.8**
Alabama	9,485	8,741	-7.8	9,326	9,042	-3.0
Alaska	15,347	14,909	-2.9	14,846	15,353	3.4
Arizona	8,571	7,938	-7.4	7,836	7,929 [5]	1.2
Arkansas	8,823	8,910	1.0	8,798	8,854 [5]	0.6
California	10,317 [4]	9,727	-5.7	9,842 [4,5]	9,503 [5]	-3.4
Colorado	9,552	9,500	-0.5	9,280	8,782	-5.4
Connecticut	16,071	16,627	3.5	14,814 [5]	15,353 [5]	3.6
Delaware	12,885	12,857	-0.2	12,323	12,109	-1.7
District of Columbia[6]	15,630	21,480	37.4	16,582 [5]	19,698 [5]	18.8
Florida	10,188	8,980	-11.9	9,211 [5]	8,867 [5]	-3.7
Georgia	10,558	9,862	-6.6	9,854	9,649 [5]	-2.1
Hawaii[6]	12,329	12,798	3.8	11,965	12,399	3.6
Idaho	7,281	7,325	0.6	7,048 [5]	7,118 [5]	1.0
Illinois	11,243	11,528	2.5	10,498 [5]	11,592 [5]	10.4
Indiana	11,062	10,646	-3.8	8,991 [5]	9,254 [5]	2.9
Iowa	10,500	10,788	2.7	9,653	10,055	4.2
Kansas	11,027	11,260	2.1	10,033	10,201	1.7
Kentucky	8,904	9,073	1.9	8,862	9,038	2.0
Louisiana	9,744	9,981	2.4	10,146 [5]	10,625 [5]	4.7
Maine	12,236	12,076	-1.3	11,926	12,183 [5]	2.2
Maryland	14,831	14,698	-0.9	13,442 [5]	13,737 [5]	2.2
Massachusetts	14,501	14,419	-0.6	13,882	14,540 [5]	4.7
Michigan	10,835	10,441	-3.6	10,216	10,373	1.5
Minnesota	11,726	11,854	1.1	10,201 [5]	11,088 [5]	8.7
Mississippi	7,551	7,490	-0.8	8,000 [5]	8,064 [5]	0.8
Missouri	10,290	10,319	0.3	9,666	9,891	2.3
Montana	9,762	9,906	1.5	9,923	10,189	2.7
Nebraska	10,777	11,278	4.6	10,713	10,846	1.2
Nevada	9,623	9,267	-3.7	8,301	8,321	0.2
New Hampshire	12,512	12,983	3.8	12,118	12,583	3.8
New Jersey	17,533	17,549	0.1	17,867 [5]	17,076	-4.4
New Mexico	9,734	9,844	1.1	9,421	9,648	2.4
New York	18,188	19,097	5.0	17,029 [5]	17,746 [5]	4.2
North Carolina	7,698 [5]	8,140	5.7	7,907 [5]	8,518	7.7
North Dakota	9,717	9,934	2.2	9,454	9,802	3.7
Ohio	11,730	11,955	1.9	10,484	10,902	4.0
Oklahoma	7,637	7,687	0.6	7,790	7,878	1.1
Oregon	9,975	9,515	-4.6	9,699	9,611	-0.9
Pennsylvania	13,043	13,388	2.6	11,906	12,299	3.3
Rhode Island	14,084	13,875	-1.5	14,662	14,719 [5]	0.4
South Carolina	10,047	9,665	-3.8	9,187	9,228	0.4
South Dakota	8,525	8,214	-3.6	8,654	8,543	-1.3
Tennessee	7,747	7,561	-2.4	7,929 [5]	7,992 [5]	0.8
Texas	8,894	8,827	-0.8	8,467 [5]	8,562 [5]	1.1
Utah	7,134	7,228	1.3	6,062	6,612	9.1
Vermont	15,203	15,682	3.1	14,623	15,096	3.2
Virginia	11,229	11,369	1.3	10,813	10,928	1.1
Washington	10,051	10,251	2.0	9,184 [5]	9,688 [5]	5.5
West Virginia	10,121	10,311	1.9	10,200 [5]	10,821 [5]	6.1
Wisconsin	11,467	10,991	-4.2	10,942	11,183	2.2
Wyoming	17,677	18,052	2.1	14,050	14,628	4.1
Other jurisdictions						
American Samoa	—	—	—	—	—	—
Guam	—	—	—	—	—	—
Commonwealth of the Northern Mariana Islands	3,253	3,191	-1.9	4,598	5,753 [5]	25.1
Puerto Rico	4,671	4,897	4.9	6,611	6,955 [5]	5.2
U.S. Virgin Islands	12,356	12,877	4.2	12,531 [5]	12,768 [5]	1.9

— Not available. Data are missing for American Samoa and Guam because they did not report student membership.

[1]Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

[2]Include 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.

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

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

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

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

NOTE: Data have been adjusted to fiscal year 2009 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 2008, Version 1b and fiscal year 2009, Version 1a; Digest of Education Statistics: 2009, retrieved February 28, 2011, from http://nces.ed.gov/programs/digest/d09/tables/dt09_032.asp?referrer=list.

Table 6. Unadjusted and inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1985–2009

	Current expenditures[1] per pupil	
Fiscal year	Unadjusted (in unadjusted dollars)	Inflation-adjusted[2] (in 2009 dollars)
1985	$3,222	$6,539
1986	3,479	6,864
1987	3,682	7,105
1988	3,927	7,276
1989	4,307	7,629
1990	4,643	7,849
1991	4,902	7,857
1992	5,023	7,802
1993	5,160	7,771
1994	5,327	7,821
1995	5,529	7,891
1996	5,689	7,905
1997	5,923	8,001
1998	6,189	8,214
1999	6,508	8,490
2000	6,912	8,765
2001	7,380	9,048
2002	7,727	9,308
2003	8,044	9,482
2004	8,310	9,586
2005	8,711	9,754
2006	9,145	9,865
2007	9,679	10,178
2008	10,298	10,442
2009	10,591	10,591

[1]Include 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.

[2]Data have been adjusted to fiscal year 2009 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). 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.

NOTE: Data include the 50 states and the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal years 1985–86, Version 1a; fiscal years 1987–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–08, Version 1b; fiscal year 2009, Version 1a; Digest of Education Statistics: 2009, retrieved February 28, 2011, from http://nces.ed.gov/programs/digest/d09/tables/dt09_032.asp?referrer=list.

Table 7. Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2009

State or jurisdiction	Current expenditures[1] [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related[2]	Student support services[3]	Administration[4]	Operations[5]	Instruction and instruction-related[2]	Student support services[3]	Administration[4]	Operations[5]
United States[6]	**$518,997,430 [7]**	**$341,333,417 [7]**	**$28,104,003 [7]**	**$56,205,466 [7]**	**$93,354,543 [7]**	**65.8**	**5.4**	**10.8**	**18.0**
Alabama	6,683,843	4,209,460	373,911	720,345	1,380,127	63.0	5.6	10.8	20.6
Alaska	2,006,114	1,236,883	161,052	224,715	383,464	61.7	8.0	11.2	19.1
Arizona	8,625,276 [7]	5,437,417 [7]	530,369 [7]	923,845 [7]	1,733,645 [7]	63.0	6.1	10.7	20.1
Arkansas	4,240,839 [7]	2,798,792 [7]	210,994 [7]	431,139 [7]	799,914 [7]	66.0	5.0	10.2	18.9
California	60,080,929 [7]	39,870,809 [7]	3,067,163 [7]	7,134,964 [7]	10,007,994 [7]	66.4	5.1	11.9	16.7
Colorado	7,187,267	4,536,864	334,618	1,119,177	1,196,607	63.1	4.7	15.6	16.6
Connecticut	8,708,294 [7]	5,714,525 [7]	539,182 [7]	877,466 [7]	1,577,120 [7]	65.6	6.2	10.1	18.1
Delaware	1,518,786	943,160	76,345	183,543	315,737	62.1	5.0	12.1	20.8
District of Columbia[8]	1,352,905 [7]	712,407 [7]	138,818	245,382	256,298	52.7	10.3	18.1	18.9
Florida	23,328,028 [7]	15,617,921 [7]	1,087,761 [7]	2,146,232 [7]	4,476,114 [7]	66.9	4.7	9.2	19.2
Georgia	15,976,945 [7]	10,821,624 [7]	766,374 [7]	1,699,692 [7]	2,689,254 [7]	67.7	4.8	10.6	16.8
Hawaii[8]	2,225,437	1,457,641	211,127	223,022	333,647	65.5	9.5	10.0	15.0
Idaho	1,957,740 [7]	1,273,409 [7]	113,401 [7]	196,274 [7]	374,656 [7]	65.0	5.8	10.0	19.1
Illinois	23,495,271 [7]	14,897,532 [7]	1,508,922 [7]	3,027,032 [7]	4,061,785 [7]	63.4	6.4	12.9	17.3
Indiana	9,680,895 [7]	6,010,358 [7]	451,616 [7]	1,091,532 [7]	2,127,390 [7]	62.1	4.7	11.3	22.0
Iowa	4,731,463	3,111,969	268,931	543,224	807,340	65.8	5.7	11.5	17.1
Kansas	4,805,310	3,127,431	276,623	543,474	857,782	65.1	5.8	11.3	17.9
Kentucky	5,886,890	3,796,829	260,815	588,775	1,240,471	64.5	4.4	10.0	21.1
Louisiana	7,276,651 [7]	4,612,957 [7]	334,256 [7]	813,512 [7]	1,515,927 [7]	63.4	4.6	11.2	20.8
Maine	2,350,447 [7]	1,527,457 [7]	147,738 [7]	241,229 [7]	434,023	65.0	6.3	10.3	18.5
Maryland	11,591,965 [7]	7,744,425 [7]	529,879 [7]	1,203,579 [7]	2,114,082	66.8	4.6	10.4	18.2
Massachusetts	13,942,586 [7]	9,734,532 [7]	956,365 [7]	1,073,285	2,178,404	69.8	6.9	7.7	15.6
Michigan	17,217,584	10,663,874	1,306,870	2,152,661	3,094,179	61.9	7.6	12.5	18.0
Minnesota	9,270,281 [7]	6,467,005 [7]	247,591 [7]	995,876 [7]	1,559,809 [7]	69.8	2.7	10.7	16.8
Mississippi	3,967,232 [7]	2,509,877 [7]	186,883 [7]	435,199 [7]	835,274 [7]	63.3	4.7	11.0	21.1
Missouri	8,827,224	5,710,394	414,203	986,285	1,716,343	64.7	4.7	11.2	19.4
Montana	1,436,062	917,809	81,182	152,746	284,325	63.9	5.7	10.6	19.8
Nebraska	3,053,575	2,069,593	112,011	307,745	564,226	67.8	3.7	10.1	18.5
Nevada	3,606,035	2,331,320	173,167	446,466	655,081	64.7	4.8	12.4	18.2
New Hampshire	2,490,623	1,678,766	173,945	243,606	394,306	67.4	7.0	9.8	15.8
New Jersey	23,589,224	14,686,274	2,187,782	2,253,314	4,461,854	62.3	9.3	9.6	18.9
New Mexico	3,186,252	1,933,201	324,958	362,062	566,032	60.7	10.2	11.4	17.8
New York	48,635,363 [7]	35,005,524 [7]	1,629,616 [7]	4,191,181 [7]	7,809,042 [7]	72.0	3.4	8.6	16.1
North Carolina	12,470,470	8,372,971	572,903	1,301,261	2,223,336	67.1	4.6	10.4	17.8
North Dakota	928,528	570,648	38,023	111,595	208,262	61.5	4.1	12.0	22.4
Ohio	19,397,511	12,310,607	1,180,645	2,555,132	3,351,127	63.5	6.1	13.2	17.3
Oklahoma	5,082,062	3,092,681	342,773	563,608	1,083,001	60.9	6.7	11.1	21.3
Oregon	5,529,831	3,457,726	397,276	781,815	893,015	62.5	7.2	14.1	16.1
Pennsylvania	21,831,816	14,053,422	1,086,621	2,419,772	4,272,001	64.4	5.0	11.1	19.6
Rhode Island	2,139,317 [7]	1,350,162 [7]	266,637 [7]	203,333 [7]	319,186 [7]	63.1	12.5	9.5	14.9
South Carolina	6,626,763	4,263,993	487,739	682,779	1,192,252	64.3	7.4	10.3	18.0
South Dakota	1,080,054	671,377	61,302	131,806	215,569	62.2	5.7	12.2	20.0
Tennessee	7,768,052 [7]	5,327,093 [7]	321,372	746,738	1,372,849	68.6	4.1	9.6	17.7
Texas	40,688,181 [7]	26,535,438 [7]	1,971,160 [7]	4,363,881 [7]	7,817,702 [7]	65.2	4.8	10.7	19.2
Utah	3,638,775	2,510,179	138,666	344,254	645,675	69.0	3.8	9.5	17.7
Vermont	1,413,329	937,989	103,821	163,303	208,216	66.4	7.3	11.6	14.7
Virginia	13,505,290	9,100,777	655,441	1,235,758	2,513,315	67.4	4.9	9.2	18.6
Washington	9,940,056 [7]	6,425,796 [7]	660,150	1,134,446	1,719,663	64.6	6.6	11.4	17.3
West Virginia	3,059,420 [7]	1,948,448 [7]	113,038 [7]	285,772 [7]	712,161 [7]	63.7	3.7	9.3	23.3
Wisconsin	9,696,228	6,406,522	448,911	1,259,262	1,581,533	66.1	4.6	13.0	16.3
Wyoming	1,268,407	829,548	73,057	142,376	223,426	65.4	5.8	11.2	17.6
Other jurisdictions									
American Samoa	65,436	36,109	1,799	8,514	19,014	55.2	2.7	13.0	29.1
Guam	235,711	142,016	26,318	20,738	46,639	60.3	11.2	8.8	19.8
Commonwealth of the Northern Mariana Islands	62,787 [7]	33,763 [7]	7,857 [7]	8,674 [7]	12,493 [7]	53.8	12.5	13.8	19.9
Puerto Rico	3,502,757 [7]	1,906,650 [7]	227,299 [7]	500,594 [7]	868,215 [7]	54.4	6.5	14.3	24.8
U.S. Virgin Islands	201,326 [7]	121,231 [7]	11,687 [7]	36,440 [7]	31,968 [7]	60.2	5.8	18.1	15.9

[1]Include 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.
[2]Include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.
[3]Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.
[4]Include general administration, school administration, and other support services.
[5]Include operations and maintenance, student transportation, food services, and enterprise operations.
[6]U.S. totals include the 50 states and the District of Columbia.
[7]Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.
[8]Both 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 2009, Version 1a.

Table 8. Student membership and current expenditures per pupil for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2009

State or jurisdiction	Fall 2008 student membership[2]	Current expenditures[1] per pupil: Total	Instruction and Instruction-related[3]	Student support services[4]	Administration[5]	Operations[6]
United States[7]	**49,003,001**	**$10,591** [8]	**$6,966** [8]	**$574** [8]	**$1,147** [8]	**$1,905** [8]
Alabama	739,198	9,042	5,695	506	974	1,867
Alaska	130,662	15,353	9,466	1,233	1,720	2,935
Arizona	1,087,817	7,929 [8]	4,998 [8]	488 [8]	849 [8]	1,594 [8]
Arkansas	478,965	8,854 [8]	5,843 [8]	441 [8]	900 [8]	1,670 [8]
California	6,322,528	9,503 [8]	6,306 [8]	485 [8]	1,128 [8]	1,583 [8]
Colorado	818,443	8,782	5,543	409	1,367	1,462
Connecticut	567,198	15,353 [8]	10,075 [8]	951 [8]	1,547 [8]	2,781 [8]
Delaware	125,430	12,109	7,519	609	1,463	2,517
District of Columbia[9]	68,681	19,698 [8]	10,373 [8]	2,021	3,573	3,732
Florida	2,631,020	8,867 [8]	5,936 [8]	413 [8]	816 [8]	1,701 [8]
Georgia	1,655,792	9,649 [8]	6,536 [8]	463 [8]	1,027 [8]	1,624 [8]
Hawaii[9]	179,478	12,399	8,122	1,176	1,243	1,859
Idaho	275,051	7,118 [8]	4,630 [8]	412 [8]	714 [8]	1,362 [8]
Illinois	2,026,925	11,592 [8]	7,350 [8]	744 [8]	1,493 [8]	2,004 [8]
Indiana	1,046,147	9,254 [8]	5,745 [8]	432 [8]	1,043 [8]	2,034 [8]
Iowa	470,537	10,055	6,614	572	1,154	1,716
Kansas	471,060	10,201	6,639	587	1,154	1,821
Kentucky	651,370	9,038	5,829	400	904	1,904
Louisiana	684,873	10,625 [8]	6,735 [8]	488 [8]	1,188 [8]	2,213 [8]
Maine	192,935	12,183 [8]	7,917 [8]	766 [8]	1,250 [8]	2,250
Maryland	843,861	13,737 [8]	9,177 [8]	628 [8]	1,426 [8]	2,505
Massachusetts	958,910	14,540 [8]	10,152 [8]	997 [8]	1,119	2,272
Michigan	1,659,921	10,373	6,424	787	1,297	1,864
Minnesota	836,048	11,088 [8]	7,735 [8]	296 [8]	1,191 [8]	1,866 [8]
Mississippi	491,962	8,064 [8]	5,102 [8]	380 [8]	885 [8]	1,698 [8]
Missouri	892,436	9,891	6,399	464	1,105	1,923
Montana	140,936	10,189	6,512	576	1,084	2,017
Nebraska	281,544	10,846	7,351	398	1,093	2,004
Nevada	433,371	8,321	5,380	400	1,030	1,512
New Hampshire	197,934	12,583	8,481	879	1,231	1,992
New Jersey	1,381,420	17,076	10,631	1,584	1,631	3,230
New Mexico	330,245	9,648	5,854	984	1,096	1,714
New York	2,740,592	17,746 [8]	12,773 [8]	595 [8]	1,529 [8]	2,849 [8]
North Carolina	1,463,967	8,518	5,719	391	889	1,519
North Dakota	94,728	9,802	6,024	401	1,178	2,199
Ohio	1,779,290	10,902	6,919	664	1,436	1,883
Oklahoma	645,108	7,878	4,794	531	874	1,679
Oregon	575,393	9,611	6,009	690	1,359	1,552
Pennsylvania	1,775,029	12,299	7,917	612	1,363	2,407
Rhode Island	145,342	14,719 [8]	9,290 [8]	1,835 [8]	1,399 [8]	2,196 [8]
South Carolina	718,113	9,228	5,938	679	951	1,660
South Dakota	126,429	8,543	5,310	485	1,043	1,705
Tennessee	971,950	7,992 [8]	5,481 [8]	331	768	1,412
Texas	4,752,148	8,562 [8]	5,584 [8]	415 [8]	918 [8]	1,645 [8]
Utah	550,298	6,612	4,561	252	626	1,173
Vermont	93,625	15,096	10,019	1,109	1,744	2,224
Virginia	1,235,795	10,928	7,364	530	1,000	2,034
Washington	1,026,023	9,688 [8]	6,263 [8]	643	1,106	1,676
West Virginia	282,729	10,821 [8]	6,892 [8]	400 [8]	1,011 [8]	2,519 [8]
Wisconsin	867,035	11,183	7,389	518	1,452	1,824
Wyoming	86,709	14,628	9,567	843	1,642	2,577
Other jurisdictions						
American Samoa	—	—	—	—	—	—
Guam	—	—	—	—	—	—
Commonwealth of the Northern Mariana Islands	10,913	5,753 [8]	3,094 [8]	720 [8]	795 [8]	1,145 [8]
Puerto Rico	503,635	6,955 [8]	3,786 [8]	451 [8]	994 [8]	1,724 [8]
U.S. Virgin Islands	15,768	12,768 [8]	7,688 [8]	741 [8]	2,311 [8]	2,027 [8]

— Not available. Data are missing for American Samoa and Guam because they did not report student membership.

[1]Include 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.

[2]Alabama, Illinois, Iowa, Kentucky, Missouri, Montana, Nebraska, North Carolina, Ohio, Utah, Washington, and Wyoming indicated that prekindergarten programs were not included in the NPEFS data, 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. The membership for Wisconsin was derived from the CCD School District Finance Survey.

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

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

[5]Include general administration, school administration, and other support services.

[6]Include operations and maintenance, student transportation, food services, and enterprise operations.

[7]U.S. totals include the 50 states and the District of Columbia.

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

[9]Both 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 2009, Version 1a.

Table 9. Current instruction expenditures for public elementary and secondary education, by object and state or jurisdiction: Fiscal year 2009

State or jurisdiction	Current instruction expenditures[1] [in thousands of dollars] Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
United States[2]	**$316,345,253 [3]**	**$213,460,836 [3]**	**$71,021,533 [3]**	**$12,717,008 [3]**	**$4,521,684 [3]**	**$13,330,592 [3]**	**$1,293,601 [3]**
Alabama	3,897,501	2,538,697	995,729	103,225	2,220	245,035	12,595
Alaska	1,123,574	605,310	394,576	58,449	189	55,816	9,234
Arizona	5,205,607 [3]	3,901,008 [3]	842,989 [3]	227,016 [3]	40,985	164,888 [3]	28,721 [3]
Arkansas	2,462,105 [3]	1,716,716 [3]	448,615 [3]	79,542 [3]	11,180	187,295 [3]	18,755 [3]
California	35,942,432 [3]	24,365,952 [3]	7,573,923 [3]	1,580,419 [3]	795,996	1,622,480 [3]	3,662 [3]
Colorado	4,141,866	2,970,930	686,311	105,025	41,608	277,943	60,049
Connecticut	5,441,636 [3]	3,444,804 [3]	1,330,077 [3]	176,677 [3]	357,872	124,644 [3]	7,562 [3]
Delaware	925,411	595,657	262,135	12,515	6,510	38,954	9,640
District of Columbia[4]	624,116 [3]	395,532	53,516 [3]	23,093	140,129	10,883 [3]	963 [3]
Florida	14,104,997 [3]	8,945,024 [3]	2,693,246 [3]	1,860,387 [3]	1,027	499,287 [3]	106,025 [3]
Georgia	10,013,104 [3]	7,143,976 [3]	2,045,123 [3]	220,265 [3]	6,211	559,662 [3]	37,868 [3]
Hawaii[4]	1,384,466	868,444	342,919	78,083	5,573	80,934	8,513
Idaho	1,192,267 [3]	826,522 [3]	267,652 [3]	43,233 [3]	1,152	53,322 [3]	387 [3]
Illinois	13,813,130 [3]	9,200,780 [3]	3,281,007 [3]	567,610 [3]	119,052	488,519 [3]	156,162 [3]
Indiana	5,652,947 [3]	3,710,506	1,639,628 [3]	89,559	2,230	207,784	3,241
Iowa	2,897,898	2,085,292	624,587	68,150	23,680	92,264	3,925
Kansas	2,902,869	2,131,867	539,367	81,429	2,640	129,984	17,581
Kentucky	3,486,673	2,497,941	785,432	59,333	235	130,493	13,239
Louisiana	4,218,540 [3]	2,886,091 [3]	955,367 [3]	99,390 [3]	3,884	264,081 [3]	9,727 [3]
Maine	1,414,747 [3]	899,047	370,583 [3]	27,829	74,471	37,798	5,018
Maryland	7,147,477 [3]	4,715,495	1,773,297 [3]	195,810	272,921	181,503	8,452
Massachusetts	9,072,483 [3]	5,471,801	2,666,870 [3]	55,222	641,755	221,577	15,257
Michigan	9,843,731	6,092,786	2,813,156	636,710	108	281,953	19,018
Minnesota	6,042,279 [3]	3,890,743 [3]	1,613,032 [3]	271,994 [3]	62,591	188,940 [3]	14,980 [3]
Mississippi	2,327,535 [3]	1,628,918 [3]	494,848 [3]	55,192 [3]	5,671	133,566 [3]	9,340 [3]
Missouri	5,304,123 [3]	3,742,157	998,610	165,813 [3]	9,162	368,880	19,500 [3]
Montana	862,843	571,819	162,073	56,989	785	67,157	4,020
Nebraska	1,982,560	1,370,628	450,345	65,351	12,071	73,012	11,153
Nevada	2,142,723	1,423,181	523,471	40,499	1,536	149,253	4,783
New Hampshire	1,600,157	1,001,599	383,562	40,757	128,751	42,445	3,044
New Jersey	13,929,759	9,060,869	3,315,778	357,623	629,357	445,953	120,179
New Mexico	1,837,760	1,262,435	392,632	70,535	0	111,597	562
New York	33,644,194 [3]	21,827,433 [3]	9,072,740 [3]	1,693,593 [3]	297,344	748,286 [3]	4,798 [3]
North Carolina	7,900,594	5,851,080	1,439,719	277,171	0	332,459	165
North Dakota	541,896	386,587	113,367	15,378	952	22,990	2,622
Ohio	11,049,442	7,302,475	2,425,988	524,224	208,157	433,361	155,238
Oklahoma	2,908,376	2,059,086	584,338	41,863	0	214,302	8,787
Oregon	3,218,961	1,948,924	938,113	130,335	24,545	160,368	16,677
Pennsylvania	13,201,013	8,725,192	2,993,434	679,050	251,452	524,087	27,798
Rhode Island	1,280,778 [3]	825,840 [3]	339,836 [3]	10,398 [3]	80,151	23,305 [3]	1,249 [3]
South Carolina	3,826,821	2,719,581	786,959	129,052	893	164,399	25,938
South Dakota	626,773	421,782	118,218	29,718	7,409	48,323	1,322
Tennessee	4,874,867 [3]	3,368,417	963,177	86,883	438 [3]	439,768	16,185
Texas	24,415,370 [3]	18,866,604 [3]	2,872,423 [3]	774,806 [3]	48,971	1,630,930 [3]	221,635 [3]
Utah	2,352,270	1,500,840	613,409	56,716	558	173,676	7,070
Vermont	881,772	551,703	194,306	47,566	63,095	22,899	2,203
Virginia	8,194,326	5,737,097	1,973,692	172,917	6,248	299,201	5,172
Washington	5,981,819 [3]	4,050,112	1,339,697	316,146	15,135 [3]	221,773	38,956
West Virginia	1,825,237 [3]	1,140,047 [3]	552,394 [3]	33,997 [3]	1,158	97,080 [3]	561 [3]
Wisconsin	5,935,538	3,711,184	1,802,495	97,994	112,628	198,213	13,025
Wyoming	745,889	504,324	176,771	25,481	996	37,273	1,042
Other jurisdictions							
American Samoa	32,737	19,841	3,331	1,901	0	4,097	3,568
Guam	135,903	97,490	28,715	1,491	0	8,046	160
Commonwealth of the Northern Mariana Islands	28,625 [3]	24,460 [3]	3,161 [3]	774 [3]	0	130 [3]	100 [3]
Puerto Rico	1,738,493 [3]	1,335,281 [3]	205,139 [3]	27,028	0	64,423	106,622
U.S. Virgin Islands	116,671	82,799	26,253	6,607	0	1,012	0

[1]Include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services. These expenditures also include expenditures relating to extracurricular and cocurricular activities.

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

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

[4]Both 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 2009, Version 1a.

Table 10. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2009

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 States[3]	**$610,109,923 [4,5]**	**$518,997,430 [4]**	**$59,175,495 [5]**	**$6,706,440 [4,5]**	**$8,539,329 [4,5]**	**$16,691,228 [5]**
Alabama	7,866,617	6,683,843	877,252	49,894	115,007	140,621
Alaska	2,359,510	2,006,114	287,076	17,428	7,966	40,926
Arizona	10,451,060 [4,5]	8,625,276 [4]	1,000,802	241,789 [4,5]	51,625 [5]	531,568
Arkansas	4,862,688 [4]	4,240,839 [4]	406,241	67,197	28,502	119,909
California	72,059,482 [4]	60,080,929 [4]	8,656,312	188,550 [4]	1,235,054	1,898,637
Colorado	8,732,152	7,187,267	889,650	159,106	56,266	439,864
Connecticut	9,904,492 [4,5]	8,708,294 [4]	786,749	106,917 [4,5]	146,086 [5]	156,445
Delaware	1,843,876	1,518,786	251,203	6,884	20,920	46,083
District of Columbia[6]	1,865,053 [4]	1,352,905 [4]	402,716	71,424	24,754	13,254
Florida	29,197,311 [4]	23,328,028 [4]	4,419,080	104,181	510,550	835,471
Georgia	18,989,232 [4]	15,976,945 [4]	2,526,583	188,185	36,743	260,776
Hawaii[6]	2,423,593	2,225,437	58,408	11,456	25,231	103,060
Idaho	2,370,488 [4]	1,957,740 [4]	316,766	35,557	4,266	56,159
Illinois	27,273,680 [4]	23,495,271 [4]	2,320,911	563,384	165,318	728,796
Indiana	11,069,893 [4]	9,680,895 [4]	719,031	210,120	142,523	317,325
Iowa	5,517,616	4,731,463	575,588	101,740	27,506	81,318
Kansas	5,389,538	4,805,310	238,116	171,535	6,268	168,308
Kentucky	6,839,799	5,886,890	602,921	111,400	86,735	151,852
Louisiana	8,269,661 [4]	7,276,651 [4]	751,473	77,581	54,859	109,097
Maine	2,579,168 [4]	2,350,447 [4]	121,441	34,862	27,881	44,537
Maryland	12,753,441 [4]	11,591,965 [4]	888,193	100,702	25,038	147,544
Massachusetts	15,081,541 [4]	13,942,586 [4]	781,961	11,738	65,704	279,552
Michigan	19,897,270	17,217,584	1,224,195	245,198	339,221	871,072
Minnesota	11,332,655 [4]	9,270,281 [4]	1,063,806	152,020	422,034	424,514
Mississippi	4,402,170 [4]	3,967,232 [4]	207,916	125,646	28,517	72,858
Missouri	10,466,632	8,827,224	884,834	244,419	195,440	314,714
Montana	1,624,979	1,436,062	135,449	26,486	9,036	17,946
Nebraska	3,579,827 [4]	3,053,575	353,115	96,850 [4]	3,242 [4]	73,045
Nevada	4,550,664	3,606,035	610,473	23,096	22,291	288,769
New Hampshire	2,655,947	2,490,623	80,835	31,673	7,225	45,591
New Jersey	25,623,867 [4]	23,589,224	1,323,431	108,620 [4]	249,594 [4]	352,997
New Mexico	3,912,992	3,186,252	705,386	16,986	4,229	138
New York	54,766,076 [4]	48,635,363 [4]	2,506,573	402,086	2,103,039	1,119,015
North Carolina	14,242,947	12,470,470	1,378,025	315,281	72,203	6,967
North Dakota	1,046,126	928,528	62,369	33,007	9,129	13,093
Ohio	22,901,610	19,397,511	2,157,673	398,678	470,118	477,631
Oklahoma	5,622,898	5,082,062	397,548	75,010	12,794	55,484
Oregon	6,624,906	5,529,831	759,605	43,463	23,268	268,739
Pennsylvania	26,001,339	21,831,816	2,121,265	347,610	599,517	1,101,131
Rhode Island	2,259,628 [4]	2,139,317 [4]	12,424	13,099	57,046	37,742
South Carolina	8,378,028	6,626,763	1,238,106	79,569	74,810	358,781
South Dakota	1,273,677	1,080,054	122,935	44,364	3,630	22,694
Tennessee	8,645,029 [4]	7,768,052 [4]	520,396	115,717	65,622	175,242
Texas	52,980,125 [4]	40,688,181 [4]	8,904,438	388,719	303,178	2,695,608
Utah	4,754,524	3,638,775	798,010	93,445	104,773	119,521
Vermont	1,501,278	1,413,329	37,285	27,237	10,119	13,308
Virginia	15,155,776 [4]	13,505,290	1,148,766	270,144	77,601	153,975
Washington	12,226,885 [4]	9,940,056 [4]	1,708,236	103,000	57,389	418,204
West Virginia	3,196,380 [4]	3,059,420 [4]	31,914	51,443 [4]	41,145	12,458
Wisconsin	11,135,130	9,696,228	476,816	154,630	301,023	506,432
Wyoming	1,650,665	1,268,407	325,198	47,312	7,289	2,460
Other jurisdictions						
American Samoa	71,468	65,436	2,150	1,902	1,980	0
Guam	265,065 [5]	235,711	17,254	5,545	0	6,555 [5]
Commonwealth of the Northern Mariana Islands	65,766 [4]	62,787 [4]	215	1,188	1,576	0
Puerto Rico	4,026,886 [4,5]	3,502,757 [4]	334,939 [5]	82,173	101,921	5,096
U.S. Virgin Islands	207,633 [4]	201,326 [4]	3,963	666 [4]	1,677	0

[1]Include 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.

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

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

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

[5]Value contains imputation for missing data.

[6]Both 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 2009, Version 1a.

Appendix A: Methodology and Technical Notes

Common Core of Data survey system. The Common Core of Data (CCD) survey system contains 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 (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components. The TCS is also a part of the CCD survey system.[1] State education agencies (SEAs) report these surveys annually to National Center for Education Statistics (NCES), and participation in the CCD is voluntary.

The U.S. Department of Education collects data for CCD nonfiscal surveys through the ED*Facts* data collection system. The U.S. Census Bureau performs the data collection for CCD fiscal surveys on behalf of NCES. The Census Bureau collects the fiscal data through an online data collection site. The Census Bureau and the NCES then process, edit, and verify the data before publication. The fiscal year 2009 (FY 09) NPEFS collection opened on March 1, 2010 and closed on September 7, 2010. All states, the District of Columbia, Puerto Rico, and the four U.S. Island Areas reported in the FY 09 NPEFS collection.

Data quality. Staff at NCES and the Census Bureau 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 a state provides no explanation for anomalous data, 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 09 file, which can be accessed at: http://NCES.ed.gov/ccd/stfis.asp.

Imputed and edited data. NCES imputes and edits some reported values in the NPEFS to create data files that more accurately reflect finance data and to improve comparability among states. Imputations and edits are performed on data from the 50 states, the District of Columbia, Puerto Rico, and the four U.S. Island Areas. A limited amount of data for Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands were reallocated across expenditures functions.

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

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

- *Edits* 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 edit 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 edit.

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

Beginning with the FY 06 file, NCES notes 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 noted data than in previous reports. States that report their direct support expenditures with their detailed finance data are not noted, since no redistribution 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 consistent with programs whose revenues and expenditures are reported on NPEFS. Twelve states (Alabama, Illinois, Iowa, Kentucky, Missouri, Montana, Nebraska, North Carolina, Ohio, Utah, Washington, and Wyoming) indicated that prekindergarten programs were not included in the NPEFS data, 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, but their membership counts on the State Nonfiscal Survey of Public Elementary/Secondary Education include charter school students. Because of this, the membership count for Wisconsin was derived from their district-level membership counts CCD School District Finance Survey, which did not include students enrolled in charter schools.

Totals. National totals reported in the tables are limited to the 50 states and the District of Columbia and 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 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 be distinctive compared to other states.

Inflation-adjusted data. Data in tables 5 and 6 and figure 2 in this report have been adjusted to FY 09 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). 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. NCES does not adjust NPEFS data 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 an LEA).

capital outlay—Direct expenditures 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, expenditures for repairs to fixed works and structures are classified as current expenditures for operations.

charter school—A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority, and 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)—The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

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 purchasing 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.