

# Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2010–11 (Fiscal Year 2011)

First Look





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JULY 2013

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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.

The purpose of this report is to introduce new data through the presentation of tables containing descriptive information; therefore, the selected findings chosen for this report demonstrate the range of information available when using the National Public Education Financial Survey (NPEFS) component of CCD. The selected findings do not represent a complete review of all observed differences in the data and are not meant to emphasize any particular issue.

This report presents findings on public education revenues and expenditures using fiscal year 2011 (FY 11) data from the preliminary (version 1a) NPEFS file of the CCD survey system. Programs covered in NPEFS include regular, special, and vocational education; charter schools; and state-run education programs (such as special education centers or education programs for incarcerated youth). 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.

CCD NPEFS is a state-level universe collection of public elementary and secondary education finance data reported annually by SEAs in each of the 50 states, the District of Columbia, and the five U.S. Island Areas of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands. 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 CCD voluntarily, following standard definitions for the data items they report. The SEAs submit data in conformance with *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009), the NCES handbook that provides guidance to SEAs and LEAs in establishing and maintaining their school financial accounting systems.

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.

This First Look report provides users with an opportunity to access preliminary NPEFS data that were subject to one round of data review and editing. The release of preliminary data will be followed by a release of provisional data that will update the previously released preliminary data based on revised submissions and more extensive data review and editing. Revisions submitted after the provisional data file has been finalized will be incorporated in the final file for each fiscal year. Final data files will be released at the time of the release of preliminary data for the following year.

Please see appendix A for more information about survey content and methodology. Appendix B is a glossary of key terms used in this report. Appendix C contains updated fiscal year 2010 tables, inclusive of all data revisions since the tables were originally published in the FY 10 First Look report.

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

## Selected Findings: Fiscal Year 2011

- The 50 states and the District and Columbia reported \$604.3 billion in revenues collected for public elementary and secondary education in fiscal year 2011 (FY 11) (table 1). State and local governments provided \$528.8 billion, or 87.5 percent of all revenues; and the federal government contributed \$75.5 billion or 12.5 percent of all revenues (derived from table 1 and figure 1).
- Adjusting FY 10 data for inflation, total revenues decreased by 0.7 percent (from \$608.4 to \$604.3 billion), local revenues decreased by 1.8 percent (from \$266.8 to \$262.0 billion), state revenues increased by 1.0 percent (from \$264.1 to \$266.8 billion), and federal revenues decreased by 2.6 percent (from \$77.5 to \$75.5 billion) for FY 11 compared to FY 10 (derived from table 1 and table C-1, after adjusting for inflation).<sup>1</sup>
- Current expenditures totaled \$527.2 billion in FY 11 (table 2). Expenditures for instruction amounted to \$322.5 billion, total support services accounted for \$183.0 billion, food services were \$20.4 billion, and enterprise operations accounted for \$1.3 billion. Adjusting FY 10 data for inflation, current expenditures decreased 1.5 percent (from \$535.3 to \$527.2 billion) for FY 11 compared to FY 10 (derived from table 2 and table C-2, after adjusting for inflation).<sup>1</sup>
- Current expenditures per pupil for public elementary and secondary education were \$10,658 on a national level in FY 11 (table 3). Current expenditures per pupil ranged from \$6,326 in Utah to \$20,793 in the District of Columbia. Expenditures per pupil were next highest in New York (\$18,834); New Jersey (\$16,855); Alaska (\$16,663); Connecticut (\$16,224); and Wyoming (\$15,815).
- Adjusting for inflation, per pupil state and local revenues increased by 0.2 percent on a national basis from FY 10 to FY 11, while per pupil current state and local expenditures decreased by 1.6 percent (table 4). Adjusting for inflation, per pupil state and local revenues decreased by 1 percent or more in 28 states and increased by 1 percent or more in 14 states from FY 10 to FY 11. Per pupil current expenditures decreased by 1 percent or more in 30 states and increased by 1 percent or more in 9 states from FY 10 to FY 11.
- Adjusting for inflation, current expenditures per pupil steadily climbed at least 1 percent per year between FY 96 and FY 08. However, the increases in current expenditures per pupil became smaller (less than 1 percent) from FY 08 to FY 09 and from FY 09 to FY 10; and then negative (i.e. a decrease of more than 1 percent) between FY 10 and FY 11 (derived from table 5 and figure 2).
- In FY 11, instruction and instruction-related expenditures totaled \$347.4 billion, or 65.9 percent, of all current expenditures for public elementary and secondary education; student support services were 29.3 billion, or 5.6 percent; administration costs were 56.3 billion, or 10.7 percent; and operations were 94.2 billion, or 17.9 percent (figure 3 and table 6).

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<sup>1</sup> FY 10 data were adjusted to FY 11 by utilizing the direct multiplier in the Consumer Price Index provided by the U.S. Department of Labor, Bureau of Labor Statistics, and adjusted to a school year basis (July through June). See *Digest of Education Statistics*, Advance Release of Selected 2012 Tables, Table 34. [http://nces.ed.gov/programs/digest/d11/tables/dt11\\_034.asp](http://nces.ed.gov/programs/digest/d11/tables/dt11_034.asp), downloaded May 29, 2013. For example, FY10 federal revenue was adjusted by multiplying 75,997,858,024 by 1.02007982097954 =77,523,881,408.

- In FY 11, states reported \$322.5 billion in current instruction expenditures, which included \$212.8 billion, or 66.0 percent, for salaries; and \$75.2 billion, or 23.3 percent, in employee benefits for teachers and teacher aides (figure 4 and derived from table 7).
- Total expenditures for public elementary and secondary education were \$604.2 billion in FY 11, including \$527.2 billion in current expenditures, \$41.0 billion in facilities acquisition and construction, \$3.4 billion in land and existing structures, \$6.5 billion in equipment, \$8.2 billion for other programs, and \$17.9 billion in interest on debt (table 8).

## References and Related Data Files

### References

Allison, G.S., Honegger, S.D., and Johnson, F. (2009). *Financial Accounting for State and Local School Systems: 2009 Edition* (NCES 2009-325). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education, Washington, DC.

Office of the Federal Register, National Archives and Records Administration. (2009). *Federal Register* Vol. 74, No. 154, Vol. 74, No. 197. Washington, DC: Author. Retrieved December 15, 2011, from [http://www.access.gpo.gov/su\\_docs/fedreg/frcont09.html](http://www.access.gpo.gov/su_docs/fedreg/frcont09.html).

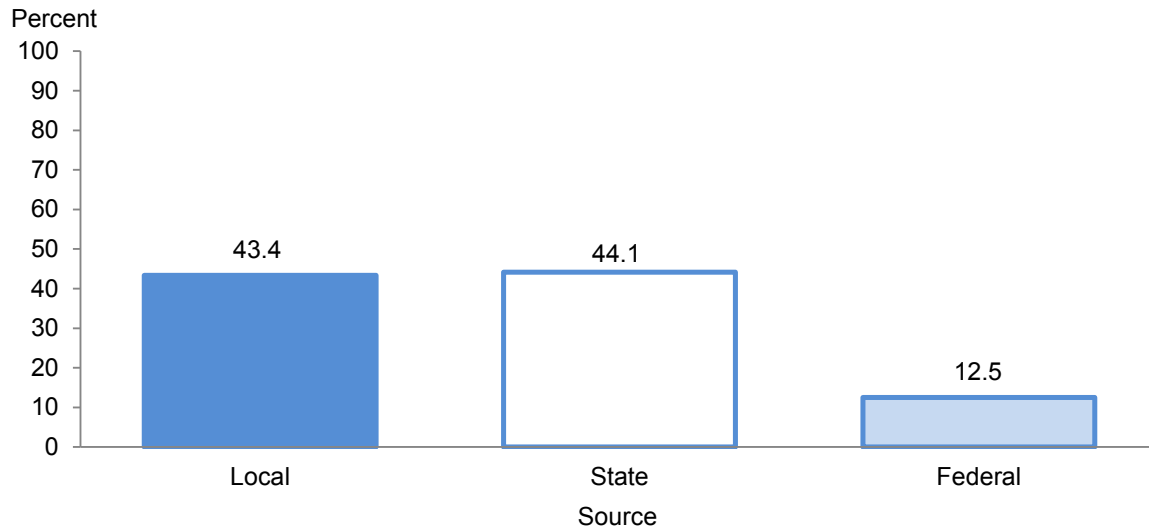
U.S. Department of Education, National Center for Education Statistics. (2003). *NCES Statistical Standards* (NCES 2003-601). Washington, DC: U.S. Government Printing Office.

### Related Data Files

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

Figure 1.

### Percentage distribution of revenues for public elementary and secondary education in the United States, by source: Fiscal year 2011

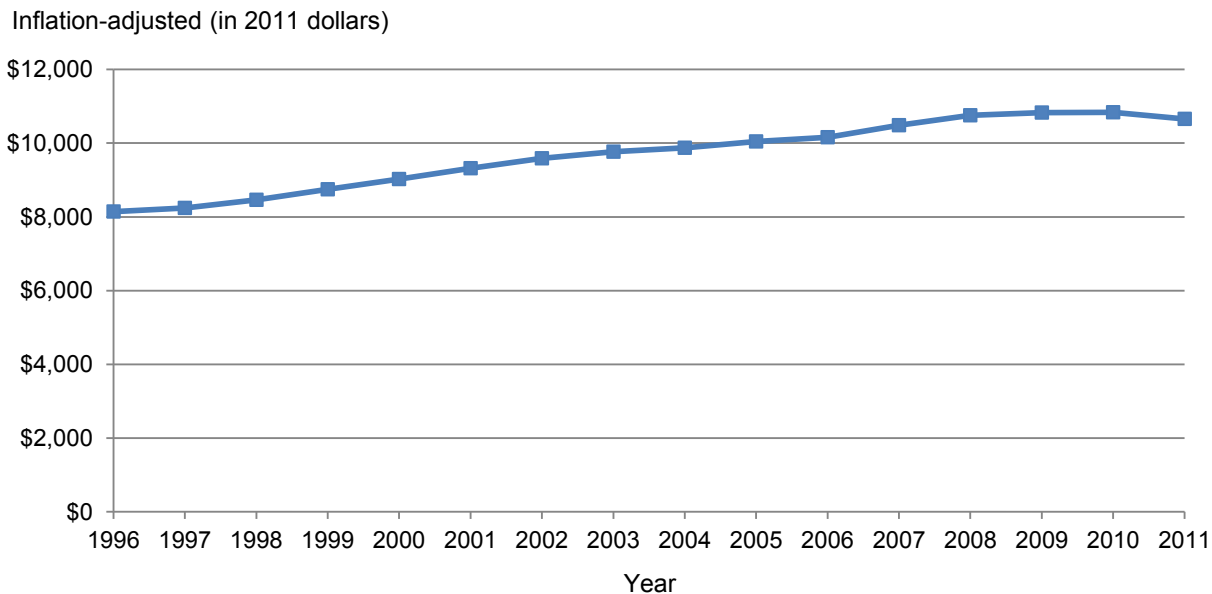


NOTE: Data include the 50 states and the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2011, preliminary Version 1a.

Figure 2.

### Inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1996–2011

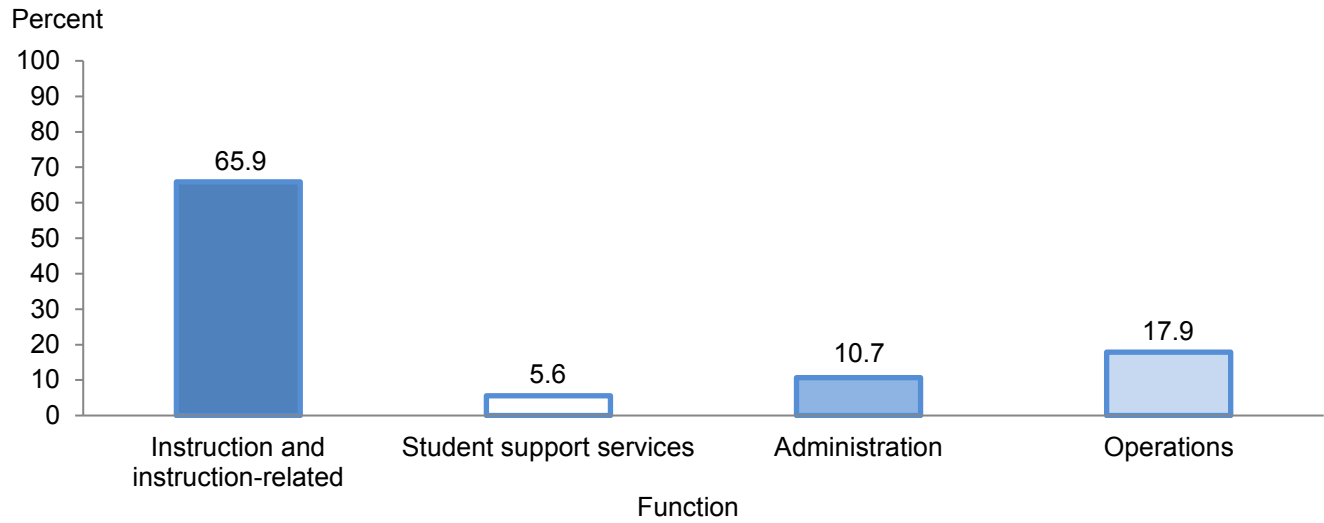


NOTE: Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Data have been adjusted to fiscal year 2010 dollars to account for inflation 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 1995–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–2008, Version 1b; fiscal years 2009, Version 1a; fiscal year 2010, provisional Version 1a; fiscal year 2011, preliminary Version 1a; Digest of Education Statistics, 2011, retrieved March 12, 2013, from [http://nces.ed.gov/programs/digest/d09/tables/dt09\\_032.asp?referrer=list](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 2011**

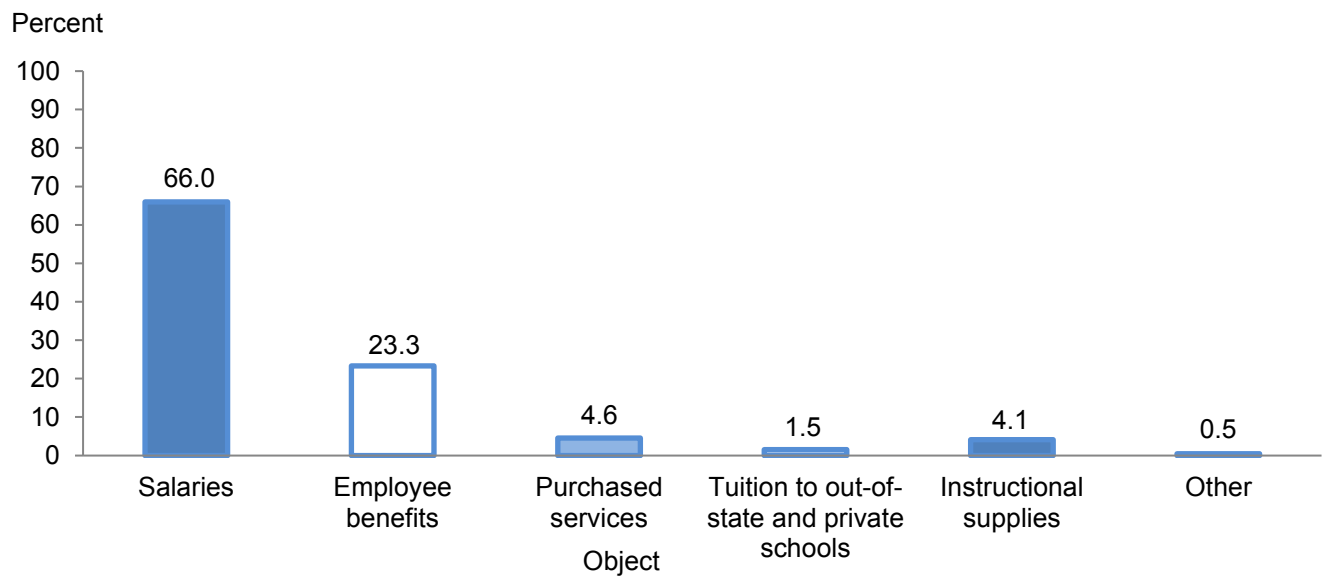


NOTE: Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Instruction and instruction-related expenditures include current expenditures 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 2011, preliminary Version 1a.

Figure 4.

**Percentage distribution of current instruction expenditures for public elementary and secondary education in the United States, by object: Fiscal year 2011**



NOTE: Current instruction expenditures 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.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2011, preliminary Version 1a.

Table 1.

## Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2011

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]						
	Total	Local <sup>1</sup>	Percent	State	Percent	Federal	Percent	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other
<b>United States<sup>4</sup></b>	<b>\$604,293,209</b>	<b>\$261,965,331</b>	<b>43.4</b>	<b>\$266,786,402</b>	<b>44.1</b>	<b>\$75,541,475</b>	<b>12.5</b>	<b>\$604,214,912<sup>5,6</sup></b>	<b>\$527,166,106</b>	<b>\$50,927,540<sup>5</sup></b>	<b>\$26,121,267<sup>5,6</sup></b>
Alabama	7,386,471	2,307,983	31.2	3,827,907	51.8	1,250,581	16.9	7,410,192	6,592,925	565,985	251,282
Alaska	2,470,274	521,768	21.1	1,524,083	61.7	424,422	17.2	2,430,593 <sup>5</sup>	2,201,270	181,341	47,982
Arizona	9,764,472	4,200,211	43.0	3,924,369	40.2	1,639,892	16.8	9,889,232 <sup>6</sup>	8,340,211	864,847	684,174 <sup>6</sup>
Arkansas	5,273,728	1,711,386	32.5	2,703,033	51.3	859,309	16.3	5,392,058	4,578,136	657,234	156,688
California	67,864,062	20,203,927	29.8	38,411,425	56.6	9,248,710	13.6	67,570,728	57,526,835	6,763,699	3,280,194
Colorado	8,820,783	4,288,294	48.6	3,540,865	40.1	991,623	11.2	8,743,142	7,409,462	835,266	498,415
Connecticut	9,989,986	5,739,726	57.5	3,422,642	34.3	827,618	8.3	9,944,121 <sup>5,6</sup>	9,094,036	563,519 <sup>5</sup>	286,565 <sup>5</sup>
Delaware	1,748,658	516,279	29.5	1,024,557	58.6	207,823	11.9	1,855,007	1,613,304	189,766	51,937
District of Columbia <sup>7</sup>	1,925,824	1,698,626	88.2	0	0.0	227,198	11.8	2,063,029 <sup>5</sup>	1,482,202	391,652 <sup>5</sup>	189,175
Florida	26,358,355	12,492,913	47.4	9,069,113	34.4	4,796,329	18.2	27,433,536	23,870,090	2,217,064	1,346,382
Georgia	18,047,879	8,208,751	45.5	7,526,257	41.7	2,312,872	12.8	17,178,095	15,527,907	1,367,894	282,295
Hawaii <sup>7</sup>	2,470,432	63,280	2.6	2,059,791	83.4	347,361	14.1	2,342,924	2,141,561	85,475	115,888
Idaho	2,183,491	495,614	22.7	1,382,052	63.3	305,826	14.0	2,107,272	1,881,746	160,083	65,443
Illinois	28,895,633	16,691,051	57.8	9,304,471	32.2	2,900,110	10.0	27,621,033 <sup>5</sup>	24,554,467	2,093,497 <sup>5</sup>	973,069
Indiana	11,761,793	4,181,108	35.5	6,534,419	55.6	1,046,267	8.9	11,037,564	9,687,949	871,863	477,752
Iowa	5,906,171	2,742,097	46.4	2,550,546	43.2	613,528	10.4	5,859,335	4,855,871	871,157	132,307
Kansas	5,670,547	2,028,345	35.8	2,979,230	52.5	662,971	11.7	5,824,926	4,741,372	869,746	213,807
Kentucky	6,993,349	2,221,230	31.8	3,622,461	51.8	1,149,658	16.4	7,200,059	6,211,453	747,269	241,336
Louisiana	8,246,484	3,233,813	39.2	3,479,231	42.2	1,533,440	18.6	8,502,295	7,522,098	812,767	167,429
Maine	2,597,927	1,256,620	48.4	1,052,058	40.5	289,249	11.1	2,630,548	2,377,878	172,590	80,080
Maryland	13,437,322	6,672,768	49.7	5,508,344	41.0	1,256,210	9.3	13,251,725	12,035,719	1,022,082	193,924
Massachusetts	15,357,042	8,287,173	54.0	5,797,874	37.8	1,271,995	8.3	14,715,706	13,649,965	758,688	307,053
Michigan	19,466,487	6,042,795	31.0	10,717,834	55.1	2,705,858	13.9	19,444,952 <sup>5</sup>	16,786,444	1,434,833 <sup>5</sup>	1,223,675
Minnesota	10,938,581	3,635,648	33.2	6,397,541	58.5	905,392	8.3	10,816,918 <sup>5</sup>	8,944,867	1,052,205 <sup>5</sup>	819,846
Mississippi	4,483,191	1,405,267	31.3	2,071,471	46.2	1,006,453	22.4	4,268,801	3,887,981	281,036	99,784
Missouri	10,169,473	5,779,196	56.8	3,008,369	29.6	1,381,908	13.6	10,072,167 <sup>5</sup>	8,691,887	854,963 <sup>5</sup>	525,317
Montana	1,654,729	632,641	38.2	723,125	43.7	298,964	18.1	1,653,315	1,518,818	107,204	27,293
Nebraska	3,911,430	2,090,741	53.5	1,186,279	30.3	634,411	16.2	3,739,179 <sup>5</sup>	3,298,536	356,643 <sup>5</sup>	84,001 <sup>5</sup>
Nevada	4,212,793	2,360,780	56.0	1,388,359	33.0	463,653	11.0	4,244,029	3,676,997	297,155	269,877
New Hampshire	2,844,769	1,597,636	56.2	1,041,561	36.6	205,572	7.2	2,896,807	2,637,911	206,275	52,621
New Jersey	25,217,564	14,477,191	57.4	9,403,391	37.3	1,336,982	5.3	25,308,865	23,639,281	855,532	814,053
New Mexico	3,744,076	598,541	16.0	2,423,599	64.7	721,936	19.3	3,641,735	3,127,463	510,320	3,952
New York	57,538,128	29,072,179	50.5	23,097,859	40.1	5,368,090	9.3	57,350,534	51,509,285	2,513,775	3,327,473
North Carolina	13,228,999	3,401,425	25.7	7,688,360	58.1	2,139,214	16.2	13,277,669	12,322,555	878,592	76,522
North Dakota	1,258,921	442,351	35.1	629,843	50.0	186,727	14.8	1,198,926	1,049,772	123,406	25,748
Ohio	22,973,368	10,348,507	45.0	9,921,997	43.2	2,702,863	11.8	23,500,247	19,988,921	2,535,352	975,974
Oklahoma	5,874,001	2,125,560	36.2	2,754,252	46.9	994,189	16.9	5,618,816	5,036,031	508,086	74,699
Oregon	6,120,056	2,463,231	40.2	2,792,707	45.6	864,118	14.1	6,201,702	5,430,888	461,338	309,476
Pennsylvania	27,174,139	14,476,964	53.3	9,378,294	34.5	3,318,881	12.2	27,393,554	23,485,203	2,271,818	1,636,533
Rhode Island	2,278,564	1,198,154	52.6	830,217	36.4	250,194	11.0	2,316,164	2,149,366	47,874	118,924
South Carolina	7,873,340	3,373,102	42.8	3,414,705	43.4	1,085,533	13.8	7,919,837	6,461,884	985,481	472,472
South Dakota	1,307,520	661,188	50.6	380,410	29.1	265,922	20.3	1,347,213 <sup>5</sup>	1,126,503	190,229 <sup>5</sup>	30,481
Tennessee	8,915,680	3,608,119	40.5	3,995,291	44.8	1,312,271	14.7	9,294,028	8,377,599	641,341	275,088
Texas	50,874,695	22,476,413	44.2	20,430,187	40.2	7,968,095	15.7	52,711,794	42,864,291	6,556,136	3,291,366
Utah	4,597,983	1,679,229	36.5	2,340,850	50.9	577,903	12.6	4,642,830	3,704,133	701,431	237,266

See notes at end of table.



Table 1.

### Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2011—Continued

State or jurisdiction	Revenues [in thousands of dollars]						Expenditures [in thousands of dollars]				
	Total	Local <sup>1</sup>	Percent	State	Percent	Federal	Percent	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other
<b>United States<sup>4</sup></b>	<b>\$604,293,209</b>	<b>\$261,965,331</b>	<b>43.4</b>	<b>\$266,786,402</b>	<b>44.1</b>	<b>\$75,541,475</b>	<b>12.5</b>	<b>\$604,214,912<sup>5,6</sup></b>	<b>\$527,166,106</b>	<b>\$50,927,540<sup>5</sup></b>	<b>\$26,121,267</b>
Vermont	1,641,955	125,491	7.6	1,340,743	81.7	175,721	10.7	1,515,638	1,424,507	63,945	27,186
Virginia	14,444,511	7,668,024	53.1	5,349,193	37.0	1,427,295	9.9	14,291,767	12,968,457	1,075,075	248,235
Washington	11,801,402	3,677,484	31.2	6,757,950	57.3	1,365,968	11.6	12,025,483	10,040,312	1,514,773	470,398
West Virginia	3,499,055	1,033,700	29.5	1,951,616	55.8	513,739	14.7	3,515,624	3,388,294	65,730	61,600
Wisconsin	11,429,211	5,137,189	44.9	5,246,795	45.9	1,045,227	9.1	11,359,841	10,333,016	539,098	487,727
Wyoming	1,647,905	613,623	37.2	878,878	53.3	155,403	9.4	1,643,359	1,398,444	234,410	10,504
Other jurisdictions											
American Samoa	82,921	225	0.3	10,689	12.9 <sup>8</sup>	72,007	86.8	84,478	75,355	7,039	2,084
Guam	333,235	190,469	57.2	0	0.0	142,766	42.8	342,273	266,952	72,196	3,124
Commonwealth of the											
Northern Mariana Islands	87,377	0	0.0	29,758	34.1 <sup>8</sup>	57,619	65.9	2,405,388	84,657	1,145	2,319,587
Puerto Rico	3,711,167	43	0.0	2,328,968	62.8 <sup>8</sup>	1,382,157	37.2	3,664,247	3,519,547	62,172	82,528
U.S. Virgin Islands	243,250	198,392	81.6	0	0.0	44,858	18.4	215,278	212,112	94	3,071

<sup>1</sup>Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup>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.

<sup>3</sup>Capital outlay includes expenditures on property and construction of facilities.

<sup>4</sup>U.S. totals include the 50 states and the District of Columbia.

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

<sup>6</sup>Value contains imputation for missing data.

<sup>7</sup>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.

<sup>8</sup>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 2011, preliminary Version 1a.

Table 2.

## Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2011

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]											
	Total	Instruction	Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>4</sup>
<b>United States<sup>5</sup></b>	<b>\$527,166,106</b>	<b>\$322,492,844</b>	<b>\$183,017,473</b>	<b>\$29,345,585</b>	<b>\$24,873,764</b>	<b>\$10,489,229</b>	<b>\$28,609,366</b>	<b>\$50,182,060</b>	<b>\$22,345,048</b>	<b>\$17,172,420</b>	<b>\$20,394,757</b>	<b>\$1,261,032</b>
Alabama	6,592,925	3,846,419	2,301,718	382,417	297,721	158,287	407,947	594,180	330,019	131,147	444,788	0
Alaska	2,201,270	1,218,685	913,896	180,052	154,044	30,576	133,786	269,143	64,056	82,239	60,491	8,198
Arizona	8,340,211	4,506,883	3,394,014	1,087,247	195,308	126,897	392,530	937,481	323,522	331,029	393,701	45,613
Arkansas	4,578,136	2,615,474	1,702,516	233,099	392,196	112,986	231,473	435,105	172,141	125,517	254,728	5,418
California	57,526,835	34,679,610	20,417,014	3,004,958	3,499,992	555,828	3,811,666	5,695,223	1,386,604	2,462,742	2,287,136	143,075
Colorado	7,409,462	4,250,693	2,868,302	361,218	420,592	159,259	495,909	695,046	217,522	518,757	254,581	35,885
Connecticut	9,094,036	5,768,873	3,031,013	555,702	281,253	178,833	515,530	842,535	449,853	207,308	219,101	75,049
Delaware	1,613,304	1,018,491	536,283	75,881	21,042	22,133	88,755	160,882	94,237	73,355	58,529	0
District of Columbia <sup>6</sup>	1,482,202	754,464	670,690	86,134	114,951	61,731	110,235	165,485	100,107	32,047	54,224	2,824
Florida	23,870,090	14,566,298	8,237,108	1,066,264	1,541,508	253,657	1,343,045	2,471,262	959,102	602,272	1,066,684	0
Georgia	15,527,907	9,668,819	5,009,451	733,717	777,196	234,176	932,355	1,156,798	658,161	517,049	806,569	43,067
Hawaii <sup>6</sup>	2,141,561	1,242,693	782,875	201,020	71,439	10,796	137,151	251,208	66,436	44,825	115,993	0
Idaho	1,881,746	1,148,131	637,447	106,724	75,237	42,676	105,642	171,558	91,532	44,077	95,780	389
Illinois	24,554,467	14,690,696	9,118,001	1,658,199	1,059,076	999,732	1,249,947	2,211,843	1,152,373	786,830	745,770	0
Indiana	9,687,949	5,702,356	3,555,487	456,293	367,778	251,190	558,236	1,097,726	582,621	241,642	430,106	0
Iowa	4,855,871	2,994,346	1,640,916	273,995	231,275	125,472	274,596	412,748	177,495	145,336	215,791	4,817
Kansas	4,741,372	2,873,575	1,651,762	275,382	202,415	139,658	271,235	443,398	191,568	128,107	216,035	0
Kentucky	6,211,453	3,641,680	2,197,751	279,805	337,676	137,247	345,210	576,020	376,894	144,898	356,658	15,365
Louisiana	7,522,098	4,380,197	2,743,272	369,620	410,213	177,276	437,419	700,509	435,310	212,926	398,537	92
Maine	2,377,878	1,442,329	859,075	155,421	124,072	76,259	127,845	232,893	114,101	28,484	76,393	80
Maryland	12,035,719	7,424,153	4,149,496	528,145	668,989	92,610	833,866	1,070,409	612,124	343,352	311,684	150,386
Massachusetts	13,649,965	8,867,542	4,419,333	953,027	611,858	182,474	554,090	1,239,104	559,868	318,911	363,090	0
Michigan	16,786,444	9,672,947	6,535,509	1,269,121	889,719	343,162	914,817	1,572,870	706,467	839,353	577,989	0
Minnesota	8,944,867	5,888,594	2,649,197	236,405	377,320	269,575	357,613	646,876	498,338	263,070	381,430	25,646
Mississippi	3,887,981	2,247,757	1,399,692	187,586	197,923	115,358	224,147	400,360	186,606	87,713	240,263	269
Missouri	8,691,887	5,208,082	3,090,488	406,335	389,078	274,499	496,717	871,391	444,318	208,149	393,317	0
Montana	1,518,818	909,036	543,485	93,752	57,707	43,611	81,039	158,869	72,215	36,291	62,689	3,607
Nebraska	3,298,536	2,185,379	892,158	119,384	101,175	102,258	125,196	282,923	93,628	67,594	135,430	85,569
Nevada	3,676,997	2,190,166	1,364,559	187,908	194,601	45,813	261,636	386,890	152,658	135,054	122,068	204
New Hampshire	2,637,911	1,712,141	855,470	190,003	81,626	85,942	140,018	217,962	111,866	28,052	70,300	0
New Jersey	23,639,281	14,209,004	8,659,183	2,290,750	732,617	483,063	1,117,966	2,345,908	1,169,718	519,162	510,851	260,243
New Mexico	3,127,463	1,793,031	1,191,752	325,026	88,261	70,665	187,111	322,521	103,320	94,849	140,845	1,836
New York	51,509,285	35,992,426	14,485,533	1,708,221	1,330,084	984,671	1,965,608	4,561,407	2,686,652	1,248,890	1,031,327	0
North Carolina	12,322,555	7,702,399	3,955,217	581,125	451,273	198,490	767,107	1,057,753	526,541	372,928	664,939	0
North Dakota	1,049,772	607,522	356,906	47,023	35,583	48,894	51,693	102,037	44,942	26,734	54,145	31,199
Ohio	19,988,921	11,372,653	7,956,671	1,268,590	1,335,790	598,776	1,130,956	1,782,173	949,390	890,996	658,520	1,077
Oklahoma	5,036,031	2,862,054	1,829,693	341,623	205,512	165,478	266,368	531,204	165,215	154,292	295,573	48,711
Oregon	5,430,888	3,165,170	2,067,274	387,583	219,223	71,446	340,070	447,946	249,061	351,945	195,412	3,032
Pennsylvania	23,485,203	14,382,313	8,213,549	1,215,179	866,873	692,759	1,028,872	2,327,779	1,188,411	893,677	786,566	102,775
Rhode Island	2,149,366	1,324,326	771,429	225,594	78,607	29,670	102,131	176,137	82,675	76,616	52,553	1,057

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 2011—Continued**

Current expenditures <sup>1</sup> [in thousands of dollars]												
Support services <sup>2</sup>												
State or jurisdiction	Total	Instruction	Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>4</sup>
<b>United States<sup>5</sup></b>	<b>\$527,166,106</b>	<b>\$322,492,844</b>	<b>\$183,017,473</b>	<b>\$29,345,585</b>	<b>\$24,873,764</b>	<b>\$10,489,229</b>	<b>\$28,609,366</b>	<b>\$50,182,060</b>	<b>\$22,345,048</b>	<b>\$17,172,420</b>	<b>\$20,394,757</b>	<b>\$1,261,032</b>
South Carolina	6,461,884	3,688,634	2,419,435	474,538	396,370	71,970	389,412	629,655	256,128	201,362	335,226	18,589
South Dakota	1,126,503	666,180	396,459	62,504	46,946	37,112	55,538	115,533	40,275	38,550	57,729	6,135
Tennessee	8,377,599	5,325,040	2,647,827	342,363	512,100	169,585	465,391	718,289	293,094	147,006	404,732	0
Texas	42,864,291	25,719,093	14,811,471	2,081,440	2,224,154	626,347	2,377,519	4,675,412	1,211,190	1,615,409	2,333,728	0
Utah	3,704,133	2,382,888	1,104,285	143,615	147,035	42,186	225,694	335,661	115,410	94,685	200,910	16,050
Vermont	1,424,507	876,070	507,645	111,637	63,719	31,782	95,207	122,930	48,791	33,579	40,024	769
Virginia	12,968,457	7,861,182	4,602,565	627,158	862,346	199,556	750,559	1,263,117	695,293	204,535	502,837	1,873
Washington	10,040,312	6,067,366	3,516,776	671,779	402,544	192,069	572,454	896,173	408,823	372,934	335,166	121,004
West Virginia	3,388,294	2,029,616	1,178,712	153,000	133,942	66,053	180,907	337,813	248,745	58,252	179,966	0
Wisconsin	10,333,016	6,322,480	3,648,765	490,843	504,489	270,163	504,803	928,720	415,340	534,406	361,656	115
Wyoming	1,398,444	826,891	528,345	81,181	91,318	28,523	74,347	135,194	64,292	53,490	42,193	1,015
Other jurisdictions												
American Samoa	75,355	32,770	22,938	535	7,983	2,089	5,338	4,803	1,014	1,176	19,647	0
Guam	266,952	149,292	105,475	27,736	5,319	2,225	16,482	35,068	7,616	11,029	12,186	0
Commonwealth of the												
Northern Mariana Islands	84,657	36,014	40,089	11,416	4,848	3,141	4,384	8,492	2,089	5,719	8,554	0
Puerto Rico	3,519,547	1,460,167	1,779,736	235,775	289,143	331,065	144,192	401,622	72,901	305,037	279,644	0
U.S. Virgin Islands	212,112	108,061	91,752	15,828	5,922	7,504	11,060	14,151	15,088	22,199	11,596	703

<sup>1</sup>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.

<sup>2</sup>Support services is 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.

<sup>3</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>4</sup>Enterprise operations 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).

<sup>5</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>6</sup>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 2011, preliminary Version 1a.

Table 3.

**Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2011**

State or jurisdiction	Fall 2010 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Total	Support services <sup>2</sup>										
			Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>49,463,130<sup>7</sup></b>	<b>\$10,658</b>	<b>\$6,520</b>	<b>\$3,700</b>	<b>\$593</b>	<b>\$503</b>	<b>\$212</b>	<b>\$578</b>	<b>\$1,015</b>	<b>\$452</b>	<b>\$347</b>	<b>\$412</b>	<b>\$25</b>
Alabama	755,552	8,726	5,091	3,046	506	394	209	540	786	437	174	589	0
Alaska	132,104	16,663	9,225	6,918	1,363	1,166	231	1,013	2,037	485	623	458	62
Arizona	1,071,751	7,782	4,205	3,167	1,014	182	118	366	875	302	309	367	43
Arkansas	482,114	9,496	5,425	3,531	483	813	234	480	902	357	260	528	11
California	6,289,578	9,146	5,514	3,246	478	556	88	606	906	220	392	364	23
Colorado	843,316	8,786	5,040	3,401	428	499	189	588	824	258	615	302	43
Connecticut	560,546	16,224	10,292	5,407	991	502	319	920	1,503	803	370	391	134
Delaware	129,403	12,467	7,871	4,144	586	163	171	686	1,243	728	567	452	0
District of Columbia <sup>8</sup>	71,284	20,793	10,584	9,409	1,208	1,613	866	1,546	2,321	1,404	450	761	40
Florida	2,643,347	9,030	5,511	3,116	403	583	96	508	935	363	228	404	0
Georgia	1,677,067	9,259	5,765	2,987	438	463	140	556	690	392	308	481	26
Hawaii <sup>8</sup>	179,601	11,924	6,919	4,359	1,119	398	60	764	1,399	370	250	646	0
Idaho	275,859	6,821	4,162	2,311	387	273	155	383	622	332	160	347	1
Illinois	2,091,140 <sup>7</sup>	11,742	7,025	4,360	793	506	478	598	1,058	551	376	357	0
Indiana	1,047,232	9,251	5,445	3,395	436	351	240	533	1,048	556	231	411	0
Iowa	495,775	9,795	6,040	3,310	553	466	253	554	833	358	293	435	10
Kansas	483,701	9,802	5,941	3,415	569	418	289	561	917	396	265	447	0
Kentucky	673,128	9,228	5,410	3,265	416	502	204	513	856	560	215	530	23
Louisiana	696,558	10,799	6,288	3,938	531	589	255	628	1,006	625	306	572	#
Maine	189,077	12,576	7,628	4,544	822	656	403	676	1,232	603	151	404	0
Maryland	852,211	14,123	8,712	4,869	620	785	109	978	1,256	718	403	366	176
Massachusetts	955,563	14,285	9,280	4,625	997	640	191	580	1,297	586	334	380	0
Michigan	1,587,067	10,577	6,095	4,118	800	561	216	576	991	445	529	364	0
Minnesota	838,037	10,674	7,027	3,161	282	450	322	427	772	595	314	455	31
Mississippi	490,526	7,926	4,582	2,853	382	403	235	457	816	380	179	490	1
Missouri	918,710	9,461	5,669	3,364	442	424	299	541	948	484	227	428	0
Montana	141,693	10,719	6,416	3,836	662	407	308	572	1,121	510	256	442	25
Nebraska	285,844 <sup>7</sup>	11,540	7,645	3,121	418	354	358	438	990	328	236	474	299
Nevada	437,149	8,411	5,010	3,121	430	445	105	599	885	349	309	279	#
New Hampshire	194,711	13,548	8,793	4,394	976	419	441	719	1,119	575	144	361	0
New Jersey	1,402,548	16,855	10,131	6,174	1,633	522	344	797	1,673	834	370	364	186
New Mexico	338,122	9,250	5,303	3,525	961	261	209	553	954	306	281	417	5
New York	2,734,955	18,834	13,160	5,296	625	486	360	719	1,668	982	457	377	0
North Carolina	1,490,605	8,267	5,167	2,653	390	303	133	515	710	353	250	446	0
North Dakota	96,323	10,898	6,307	3,705	488	369	508	537	1,059	467	278	562	324
Ohio	1,754,191	11,395	6,483	4,536	723	761	341	645	1,016	541	508	375	1
Oklahoma	659,911	7,631	4,337	2,773	518	311	251	404	805	250	234	448	74
Oregon	570,720	9,516	5,546	3,622	679	384	125	596	785	436	617	342	5
Pennsylvania	1,793,284	13,096	8,020	4,580	678	483	386	574	1,298	663	498	439	57
Rhode Island	143,793	14,948	9,210	5,365	1,569	547	206	710	1,225	575	533	365	7

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 2011—Continued**

State or jurisdiction	Fall 2010 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>49,463,130 #</b>	<b>\$10,658</b>	<b>\$6,520</b>	<b>\$3,700</b>	<b>\$593</b>	<b>\$503</b>	<b>\$212</b>	<b>\$578</b>	<b>\$1,015</b>	<b>\$452</b>	<b>\$347</b>	<b>\$412</b>	<b>\$25</b>
South Carolina	725,838	8,903	5,082	3,333	654	546	99	537	867	353	277	462	26
South Dakota	126,128	8,931	5,282	3,143	496	372	294	440	916	319	306	458	49
Tennessee	987,422	8,484	5,393	2,682	347	519	172	471	727	297	149	410	0
Texas	4,935,715	8,685	5,211	3,001	422	451	127	482	947	245	327	473	0
Utah	585,552 <sup>7</sup>	6,326	4,069	1,886	245	251	72	385	573	197	162	343	27
Vermont	96,858	14,707	9,045	5,241	1,153	658	328	983	1,269	504	347	413	8
Virginia	1,251,440	10,363	6,282	3,678	501	689	159	600	1,009	556	163	402	1
Washington	1,043,788	9,619	5,813	3,369	644	386	184	548	859	392	357	321	116
West Virginia	282,879	11,978	7,175	4,167	541	473	234	640	1,194	879	206	636	0
Wisconsin	864,987 <sup>7</sup>	11,946	7,309	4,218	567	583	312	584	1,074	480	618	418	#
Wyoming	88,427 <sup>7</sup>	15,815	9,351	5,975	918	1,033	323	841	1,529	727	605	477	11
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	31,618	8,443	4,722	3,336	877	168	70	521	1,109	241	349	385	0
Commonwealth of the													
Northern Mariana Islands	11,105	7,623	3,243	3,610	1,028	437	283	395	765	188	515	770	0
Puerto Rico	473,735	7,429	3,082	3,757	498	610	699	304	848	154	644	590 <sup>7</sup>	0
U.S. Virgin Islands	15,495	13,689	6,974	5,921	1,021	382	484	714	913	974	1,433	748	45

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

# Rounds to zero.

<sup>1</sup>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.

<sup>2</sup>Support services is 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.

<sup>3</sup>The student membership variable is derived from the State Nonfiscal Survey. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 10 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools.

<sup>4</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>5</sup>Enterprise operations 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).

<sup>6</sup>U.S. totals include the 50 states and the District of Columbia.

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

<sup>8</sup>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 2011, preliminary Version 1a; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School Year State Nonfiscal Survey of Public Elementary/Secondary Education," 2010–2011, Version 1a.

Table 4.

### 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 2010 and 2011

State or jurisdiction	Inflation-adjusted state and local <sup>1</sup> revenues per pupil			Inflation-adjusted current expenditures <sup>2</sup> per pupil		
	Fiscal year 2010	Fiscal year 2011	Percentage change	Fiscal year 2010	Fiscal year 2011	Percentage change
	(in 2011 dollars)	(in 2011 dollars)	FY 2010–FY 2011	(in 2011 dollars)	(in 2011 dollars)	FY 2010–FY 2011
<b>United States<sup>3</sup></b>	<b>\$10,670</b>	<b>\$10,690</b>	<b>0.2</b>	<b>\$10,835</b>	<b>\$10,658</b>	<b>-1.6</b>
Alabama	8,270	8,121	-1.8	9,086	8,726	-4.0
Alaska	15,251	15,487	1.5	16,147	16,663	3.2
Arizona	7,739	7,581	-2.0	8,128	7,782	-4.3
Arkansas	9,214	9,156	-0.6	9,467	9,496	0.3
California	9,002	9,319	3.5	9,487	9,146	-3.6
Colorado	9,954	9,284	-6.7	9,105	8,786	-3.5
Connecticut	16,353	16,345	0.0	16,014	16,224	1.3
Delaware	12,597	11,907	-5.5	12,468	12,467	0.0
District of Columbia <sup>4</sup>	22,988	23,829	3.7	21,330	20,793	-2.5
Florida	8,463	8,157	-3.6	9,041	9,030	-0.1
Georgia	9,291	9,382	1.0	9,622	9,259	-3.8
Hawaii <sup>4</sup>	12,355	11,821	-4.3	11,949	11,924	-0.2
Idaho	6,497	6,807	4.8	7,243	6,821	-5.8
Illinois	12,003	12,431	3.6	11,974	11,742	-1.9
Indiana	11,821	10,232	-13.4	9,669	9,251	-4.3
Iowa	9,950	10,675	7.3	9,943	9,795	-1.5
Kansas	10,417	10,353	-0.6	10,172	9,802	-3.6
Kentucky	8,600	8,681	1.0	9,137	9,228	1.0
Louisiana	9,809	9,637	-1.7	10,916	10,799	-1.1
Maine	12,531	12,210	-2.6	12,702	12,576	-1.0
Maryland	14,805	14,294	-3.5	14,288	14,123	-1.2
Massachusetts	15,343	14,740	-3.9	14,994	14,285	-4.7
Michigan	10,408	10,561	1.5	10,656	10,577	-0.7
Minnesota	11,349	11,972	5.5	10,879	10,674	-1.9
Mississippi	7,245	7,088	-2.2	8,266	7,926	-4.1
Missouri	9,602	9,565	-0.4	9,916	9,461	-4.6
Montana	9,761	9,568	-2.0	10,778	10,719	-0.5
Nebraska	11,606	11,464	-1.2	11,690	11,540	-1.3
Nevada	9,377	8,576	-8.5	8,545	8,411	-1.6
New Hampshire	12,722	13,554	6.5	13,334	13,548	1.6
New Jersey	17,123	17,027	-0.6	17,728	16,855	-4.9
New Mexico	9,064	8,938	-1.4	9,814	9,250	-5.8
New York	19,186	19,075	-0.6	18,532	18,834	1.6
North Carolina	7,609	7,440	-2.2	8,390	8,267	-1.5
North Dakota	10,494	11,131	6.1	10,730	10,898	1.6
Ohio	11,724	11,555	-1.4	11,449	11,395	-0.5
Oklahoma	7,354	7,395	0.5	8,089	7,631	-5.7
Oregon	9,434	9,209	-2.4	9,454	9,516	0.7
Pennsylvania	13,435	13,303	-1.0	12,984	13,096	0.9
Rhode Island	14,078	14,106	0.2	15,019	14,948	-0.5
South Carolina	9,515	9,352	-1.7	9,262	8,903	-3.9
South Dakota	8,628	8,258	-4.3	9,201	8,931	-2.9
Tennessee	7,730	7,700	-0.4	8,280	8,484	2.5
Texas	8,888	8,693	-2.2	8,964	8,685	-3.1
Utah	7,069	6,865	-2.9	6,582	6,326	-3.9
Vermont	16,333	15,138	-7.3	16,328	14,707	-9.9
Virginia	10,784	10,402	-3.5	10,807	10,363	-4.1
Washington	10,263	9,998	-2.6	9,688	9,619	-0.7
West Virginia	10,450	10,553	1.0	11,966	11,978	0.1
Wisconsin	11,710	12,005	2.5	11,683	11,946	2.3
Wyoming	18,441	16,878	-8.5	15,538	15,815	1.8
Other jurisdictions						
American Samoa	—	—	—	—	—	—
Guam	—	—	—	—	—	—
Commonwealth of the						
Northern Mariana Islands	2,930	2,680	-8.5	5,790	7,623	31.7
Puerto Rico	5,640	4,916	-12.8	7,162	7,429	3.7
U.S. Virgin Islands	11,622	12,804	10.2	14,402	13,689	-4.9

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

<sup>1</sup>Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup>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.

<sup>3</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>4</sup>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 2011 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 2010, provisional Version 1a and fiscal year 2011, preliminary Version 1a; Digest of Education Statistics: 2011, retrieved March 12, 2013, from [http://nces.ed.gov/programs/digest/d11/tables/dt11\\_034.aspt](http://nces.ed.gov/programs/digest/d11/tables/dt11_034.aspt).

Table 5.

## Inflation-adjusted current expenditures per pupil for public elementary and secondary education: Fiscal years 1996–2011

State or jurisdiction	Inflation-adjusted <sup>1</sup> current expenditures <sup>2</sup> (in 2011 dollars)															
	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>United States<sup>3</sup></b>	<b>\$8,141</b>	<b>\$8,241</b>	<b>\$8,460</b>	<b>\$8,745</b>	<b>\$9,027</b>	<b>\$9,319</b>	<b>\$9,588</b>	<b>\$9,766</b>	<b>\$9,873</b>	<b>\$10,047</b>	<b>\$10,160</b>	<b>\$10,483</b>	<b>\$10,755</b>	<b>\$10,824</b>	<b>\$10,835</b>	<b>\$10,658</b>
Alabama	6,214	6,392	6,629	6,970	7,363	7,431	7,480	7,648	7,819	8,158	8,536	9,095	9,604	9,232	9,086	8,726
Alaska	11,718	11,452	11,305	11,291	11,501	11,637	11,865	11,983	12,018	12,510	12,750	13,348	15,290	15,823	16,147	16,663
Arizona	6,405	6,140	6,281	6,278	6,569	6,972	7,260	7,628	7,128	7,274	7,238	7,924	8,070	8,263	8,128	7,782
Arkansas	6,298	6,310	6,436	6,659	6,892	7,030	7,787	7,870	8,128	8,833	8,922	9,088	9,062	9,119	9,467	9,496
California	7,065	7,318	7,715	7,795	8,246	8,823	9,188	9,169	9,116	9,117	9,223	9,695	10,136	9,787	9,487	9,146
Colorado	7,327	7,390	7,732	7,958	8,117	8,293	8,611	8,964	8,885	9,026	9,073	8,974	9,558	9,045	9,105	8,786
Connecticut	12,063	11,937	12,167	12,520	12,736	12,787	13,123	13,424	13,586	14,143	14,523	14,793	15,258	15,813	16,014	16,224
Delaware	9,582	9,926	10,142	10,354	10,852	11,311	11,519	11,768	12,132	12,584	12,912	12,736	12,691	12,471	12,468	12,467
District of Columbia <sup>4</sup>	12,178	11,197	11,473	12,966	13,199	15,211	15,016	14,382	15,396	16,049	15,278	16,799	17,078	20,288	21,330	20,793
Florida	7,549	7,458	7,589	7,779	7,615	7,791	7,709	7,817	8,071	8,321	8,679	9,278	9,486	9,132	9,041	9,030
Georgia	7,236	7,469	7,719	8,186	8,407	8,749	9,157	9,438	9,198	9,302	9,550	9,858	10,148	9,938	9,622	9,259
Hawaii <sup>4</sup>	7,956	7,837	8,007	8,171	8,528	8,328	9,065	9,834	10,138	10,376	10,973	12,256	12,323	12,771	11,949	11,924
Idaho	6,002	6,187	6,453	6,807	6,941	7,228	7,458	7,383	7,328	7,288	7,188	7,200	7,259	7,331	7,243	6,821
Illinois	7,898	8,265	8,532	9,086	9,315	9,636	9,872	10,061	10,225	10,260	10,125	10,393	10,812	11,429	11,974	11,742
Indiana	8,044	8,571	8,636	9,099	9,393	9,635	9,596	9,782	10,017	10,286	9,920	9,834	9,260	9,531	9,669	9,251
Iowa	7,843	7,983	8,199	8,389	8,572	8,750	9,104	9,195	9,060	9,183	9,282	9,521	9,942	9,995	9,943	9,795
Kansas	7,690	7,664	7,829	8,082	8,219	8,759	9,106	9,050	9,238	9,141	9,599	10,010	10,333	10,509	10,172	9,802
Kentucky	6,878	7,172	7,126	7,575	7,732	7,675	8,094	8,087	8,155	8,226	8,520	8,600	9,127	9,049	9,137	9,228
Louisiana	6,363	6,572	7,090	7,455	7,580	7,623	8,148	8,404	8,638	8,845	9,428	9,679	10,450	10,943	10,916	10,799
Maine	8,803	8,941	9,216	9,614	10,013	10,395	10,940	11,344	11,579	11,928	12,045	12,611	12,283	12,547	12,702	12,576
Maryland	9,435	9,398	9,615	9,843	10,097	10,429	10,784	11,112	11,207	11,569	12,120	12,984	13,844	14,148	14,288	14,123
Massachusetts	10,064	10,200	10,632	11,098	11,513	12,007	12,695	12,699	13,086	13,428	13,429	13,846	14,297	14,970	14,994	14,285
Michigan	9,710	9,645	9,636	9,986	10,591	10,453	10,736	10,660	10,804	10,772	10,638	10,696	10,521	10,683	10,656	10,577
Minnesota	8,301	8,355	8,731	9,156	9,390	9,653	9,599	9,845	9,985	10,055	10,176	10,385	10,506	11,312	10,879	10,674
Mississippi	5,654	5,620	5,861	6,133	6,547	6,534	6,643	7,032	7,365	7,552	7,969	8,078	8,239	8,306	8,266	7,926
Missouri	7,286	7,379	7,607	7,867	8,080	8,406	8,853	9,099	8,960	9,063	9,192	9,582	9,955	9,905	9,916	9,461
Montana	7,511	7,625	7,824	8,026	8,245	8,493	8,762	9,100	9,296	9,380	9,584	9,955	10,220	10,423	10,778	10,719
Nebraska	8,140	8,136	8,144	8,406	8,728	9,121	9,605	9,802	10,041	10,142	10,359	10,904	11,033	11,171	11,690	11,540
Nevada	7,001	7,074	7,238	7,507	7,522	7,332	7,542	7,396	7,616	7,848	7,974	8,443	8,549	8,570	8,545	8,411
New Hampshire	8,214	8,236	8,415	8,644	8,959	9,200	9,845	10,415	10,884	11,269	11,550	11,953	12,480	12,960	13,334	13,548
New Jersey	13,395	13,339	13,181	13,632	13,500	14,203	14,632	15,258	15,846	16,282	16,615	17,505	18,401	17,481	17,728	16,855
New Mexico	6,588	6,514	6,841	7,309	7,608	7,971	8,539	8,650	8,995	9,035	9,281	9,584	9,703	9,937	9,814	9,250
New York	11,965	11,861	12,100	12,556	12,858	13,530	13,918	14,522	15,015	15,805	16,238	16,837	17,539	18,278	18,532	18,834
North Carolina	6,753	6,858	7,185	7,600	7,895	8,006	8,059	7,967	7,856	8,186	8,217	8,532	8,144	8,716	8,390	8,267
North Dakota	6,693	6,689	6,910	7,312	7,401	7,733	8,324	8,340	8,712	9,549	9,697	9,391	9,737	10,096	10,730	10,898
Ohio	8,112	8,257	8,472	8,854	9,226	9,560	10,011	10,480	10,727	10,761	10,768	10,762	10,798	10,989	11,449	11,395
Oklahoma	6,510	6,702	6,879	7,125	7,045	7,600	7,729	7,396	7,311	7,624	7,712	8,047	8,023	8,114	8,089	7,631
Oregon	8,286	8,236	8,774	9,174	9,336	9,506	9,482	9,095	9,050	9,309	9,605	9,702	9,989	9,898	9,454	9,516
Pennsylvania	9,906	9,886	9,854	10,010	10,150	10,367	10,592	10,922	11,534	11,805	11,914	11,811	12,262	12,668	12,984	13,096
Rhode Island	10,452	10,591	10,837	11,145	11,629	11,762	12,038	12,564	13,161	13,456	14,009	14,570	15,100	15,160	15,019	14,948

See notes at end of table.

Table 5.

## Inflation-adjusted current expenditures per pupil for public elementary and secondary education: Fiscal years 1996–2011—Continued

State or jurisdiction	Inflation-adjusted <sup>1</sup> current expenditures <sup>2</sup> (in 2011 dollars)															
	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
<b>United States<sup>3</sup></b>	<b>\$8,141</b>	<b>\$8,241</b>	<b>\$8,460</b>	<b>\$8,745</b>	<b>\$9,027</b>	<b>\$9,319</b>	<b>\$9,588</b>	<b>\$9,766</b>	<b>\$9,873</b>	<b>\$10,047</b>	<b>\$10,160</b>	<b>\$10,483</b>	<b>\$10,755</b>	<b>\$10,824</b>	<b>\$10,835</b>	<b>\$10,658</b>
South Carolina	6,839	7,026	7,271	7,600	8,005	8,373	8,706	8,546	8,526	8,707	9,022	9,213	9,462	9,504	9,262	8,903
South Dakota	6,039	6,103	6,382	7,066	7,355	7,817	7,970	7,948	8,397	8,609	8,639	8,733	8,913	8,799	9,201	8,931
Tennessee	5,970	6,374	6,749	6,884	7,030	7,181	7,379	7,427	7,682	7,901	7,782	7,721	8,166	8,232	8,280	8,484
Texas	7,178	7,328	7,442	7,639	8,211	8,257	8,401	8,664	8,495	8,357	8,311	8,502	8,720	8,818	8,964	8,685
Utah	5,158	5,263	5,425	5,657	5,718	5,901	6,079	5,873	5,930	6,016	6,071	6,183	6,243	6,810	6,582	6,326
Vermont	9,284	9,395	9,670	10,132	10,869	11,557	12,166	12,692	13,319	13,808	14,227	14,760	15,061	15,548	16,328	14,707
Virginia	7,911	8,052	8,290	8,532	8,934	9,193	9,300	9,496	9,765	10,248	10,501	11,062	11,137	11,256	10,807	10,363
Washington	8,070	7,978	8,256	8,210	8,327	8,523	8,734	8,805	8,781	8,900	8,871	9,231	9,459	9,873	9,688	9,619
West Virginia	8,415	8,454	8,643	8,971	9,340	9,513	9,733	10,100	10,203	10,407	10,489	10,534	10,505	10,924	11,966	11,978
Wisconsin	9,326	9,455	9,736	10,114	10,195	10,408	10,712	10,931	10,977	11,250	11,102	11,233	11,270	11,518	11,683	11,946
Wyoming	8,337	8,308	8,500	9,193	9,697	9,893	10,726	10,908	11,058	11,752	12,706	14,368	14,470	15,066	15,538	15,815
Other jurisdictions																
American Samoa	2,983	3,183	2,973	3,067	3,577	3,268	3,605	3,613	4,150	4,160	3,957	3,770	—	—	—	—
Guam	6,873	6,523	7,108	—	—	—	—	—	6,868	—	7,534	—	—	—	—	—
Commonwealth of the																
Northern Mariana Islands	7,154	8,178	8,355	7,137	6,687	6,204	5,507	5,486	5,038	5,806	5,470	5,098	4,736	5,926	5,790	7,623
Puerto Rico	3,954	4,038	4,389	4,431	4,445	4,653	4,421	5,172	4,926	5,742	6,077	6,505	6,809	7,163	7,162	7,429
U.S. Virgin Islands	7,696	7,594	8,109	9,383	8,460	8,128	7,092	8,305	8,601	9,673	9,742	10,472	12,906	13,150	14,402	13,689

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

<sup>1</sup>Data have been adjusted to fiscal year 2011 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.

<sup>2</sup>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.

<sup>3</sup>U.S. totals include the 50 states and the District of Columbia.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal years 1996–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–2008, Version 1b; fiscal years 2009, Version 1a; fiscal year 2010, provisional Version 1a; fiscal year 2011, preliminary Version 1a; Digest of Education Statistics, 2011, retrieved March 16, 2013, from [http://nces.ed.gov/programs/digest/d11/tables/dt11\\_034.asp](http://nces.ed.gov/programs/digest/d11/tables/dt11_034.asp).



Table 6.

### Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2011

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration <sup>4</sup>	Operations <sup>5</sup>	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration <sup>4</sup>	Operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>\$527,166,106</b>	<b>\$347,366,608</b>	<b>\$29,345,585</b>	<b>\$56,271,015</b>	<b>\$94,182,897</b>	<b>65.9</b>	<b>5.6</b>	<b>10.7</b>	<b>17.9</b>
Alabama	6,592,925	4,144,140	382,417	697,381	1,368,987	62.9	5.8	10.6	20.8
Alaska	2,201,270	1,372,728	180,052	246,601	401,888	62.4	8.2	11.2	18.3
Arizona	8,340,211	4,702,191	1,087,247	850,455	1,700,317	56.4	13.0	10.2	20.4
Arkansas	4,578,136	3,007,670	233,099	469,976	867,392	65.7	5.1	10.3	18.9
California	57,526,835	38,179,602	3,004,958	6,830,236	9,512,039	66.4	5.2	11.9	16.5
Colorado	7,409,462	4,671,285	361,218	1,173,925	1,203,034	63.0	4.9	15.8	16.2
Connecticut	9,094,036	6,050,126	555,702	901,670	1,586,538	66.5	6.1	9.9	17.4
Delaware	1,613,304	1,039,533	75,881	184,242	313,648	64.4	4.7	11.4	19.4
District of Columbia <sup>7</sup>	1,482,202	869,415	86,134	204,013	322,640	58.7	5.8	13.8	21.8
Florida	23,870,090	16,107,806	1,066,264	2,198,973	4,497,048	67.5	4.5	9.2	18.8
Georgia	15,527,907	10,446,015	733,717	1,683,579	2,664,595	67.3	4.7	10.8	17.2
Hawaii <sup>7</sup>	2,141,561	1,314,131	201,020	192,772	433,638	61.4	9.4	9.0	20.2
Idaho	1,881,746	1,223,368	106,724	192,395	359,259	65.0	5.7	10.2	19.1
Illinois	24,554,467	15,749,772	1,658,199	3,036,509	4,109,987	64.1	6.8	12.4	16.7
Indiana	9,687,949	6,070,134	456,293	1,051,068	2,110,454	62.7	4.7	10.8	21.8
Iowa	4,855,871	3,225,620	273,995	545,403	810,852	66.4	5.6	11.2	16.7
Kansas	4,741,372	3,075,990	275,382	539,000	851,001	64.9	5.8	11.4	17.9
Kentucky	6,211,453	3,979,356	279,805	627,356	1,324,937	64.1	4.5	10.1	21.3
Louisiana	7,522,098	4,790,410	369,620	827,621	1,534,447	63.7	4.9	11.0	20.4
Maine	2,377,878	1,566,401	155,421	232,588	423,468	65.9	6.5	9.8	17.8
Maryland	12,035,719	8,093,141	528,145	1,269,829	2,144,604	67.2	4.4	10.6	17.8
Massachusetts	13,649,965	9,479,401	953,027	1,055,474	2,162,063	69.4	7.0	7.7	15.8
Michigan	16,786,444	10,562,665	1,269,121	2,097,332	2,857,326	62.9	7.6	12.5	17.0
Minnesota	8,944,867	6,265,914	236,405	890,258	1,552,290	70.1	2.6	10.0	17.4
Mississippi	3,887,981	2,445,680	187,586	427,218	827,497	62.9	4.8	11.0	21.3
Missouri	8,691,887	5,597,160	406,335	979,365	1,709,026	64.4	4.7	11.3	19.7
Montana	1,518,818	966,744	93,752	160,942	297,380	63.7	6.2	10.6	19.6
Nebraska	3,298,536	2,286,554	119,384	295,048	597,550	69.3	3.6	8.9	18.1
Nevada	3,676,997	2,384,767	187,908	442,503	661,819	64.9	5.1	12.0	18.0
New Hampshire	2,637,911	1,793,766	190,003	254,013	400,128	68.0	7.2	9.6	15.2
New Jersey	23,639,281	14,941,621	2,290,750	2,120,190	4,286,720	63.2	9.7	9.0	18.1
New Mexico	3,127,463	1,881,291	325,026	352,625	568,521	60.2	10.4	11.3	18.2
New York	51,509,285	37,322,510	1,708,221	4,199,169	8,279,385	72.5	3.3	8.2	16.1
North Carolina	12,322,555	8,153,672	581,125	1,338,525	2,249,233	66.2	4.7	10.9	18.3
North Dakota	1,049,772	643,105	47,023	127,321	232,323	61.3	4.5	12.1	22.1
Ohio	19,988,921	12,708,443	1,268,590	2,620,729	3,391,159	63.6	6.3	13.1	17.0
Oklahoma	5,036,031	3,067,566	341,623	586,138	1,040,704	60.9	6.8	11.6	20.7
Oregon	5,430,888	3,384,393	387,583	763,461	895,451	62.3	7.1	14.1	16.5
Pennsylvania	23,485,203	15,249,185	1,215,179	2,615,308	4,405,531	64.9	5.2	11.1	18.8
Rhode Island	2,149,366	1,402,932	225,594	208,416	312,423	65.3	10.5	9.7	14.5
South Carolina	6,461,884	4,085,004	474,538	662,745	1,239,598	63.2	7.3	10.3	19.2
South Dakota	1,126,503	713,125	62,504	131,201	219,673	63.3	5.5	11.6	19.5
Tennessee	8,377,599	5,837,140	342,363	781,982	1,416,115	69.7	4.1	9.3	16.9
Texas	42,864,291	27,943,247	2,081,440	4,619,275	8,220,330	65.2	4.9	10.8	19.2
Utah	3,704,133	2,529,923	143,615	362,564	668,031	68.3	3.9	9.8	18.0
Vermont	1,424,507	939,789	111,637	160,568	212,514	66.0	7.8	11.3	14.9
Virginia	12,968,457	8,723,528	627,158	1,154,651	2,463,120	67.3	4.8	8.9	19.0
Washington	10,040,312	6,469,910	671,779	1,137,457	1,761,167	64.4	6.7	11.3	17.5
West Virginia	3,388,294	2,163,558	153,000	305,212	766,523	63.9	4.5	9.0	22.6
Wisconsin	10,333,016	6,826,970	490,843	1,309,372	1,705,830	66.1	4.8	12.7	16.5
Wyoming	1,398,444	918,209	81,181	156,360	242,694	65.7	5.8	11.2	17.4
Other jurisdictions									
American Samoa	75,355	40,753	535	8,602	25,464	54.1	0.7	11.4	33.8
Guam	266,952	154,611	27,736	29,736	54,869	57.9	10.4	11.1	20.6
Commonwealth of the									
Northern Mariana Islands	84,657	40,862	11,416	13,244	19,134	48.3	13.5	15.6	22.6
Puerto Rico	3,519,547	1,749,311	235,775	780,294	754,168	49.7	6.7	22.2	21.4
U.S. Virgin Islands	212,112	113,983	15,828	40,764	41,537	53.7	7.5	19.2	19.6

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>4</sup>Administration expenditures include general administration, school administration, and other support services.

<sup>5</sup>Operations expenditures include operations and maintenance, student transportation, food services, and enterprise operations.

<sup>6</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>7</sup>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 2011, preliminary Version 1a.

Table 7.

### Current instruction expenditures for public elementary and secondary education, by object and state or jurisdiction: Fiscal year 2011

State or jurisdiction	Current instruction expenditures <sup>1</sup> [in thousands of dollars]						
	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
<b>United States<sup>2</sup></b>	<b>\$322,492,844<sup>3</sup></b>	<b>\$212,849,042<sup>3</sup></b>	<b>\$75,211,035<sup>3</sup></b>	<b>\$14,692,931<sup>3</sup></b>	<b>\$4,988,203<sup>3</sup></b>	<b>\$13,280,584<sup>3</sup></b>	<b>\$1,471,049<sup>3</sup></b>
Alabama	3,846,419	2,500,993	983,940	112,088	2,632	235,134	11,632
Alaska	1,218,685	666,919	413,655	61,055	365	67,196	9,495
Arizona	4,506,883 <sup>3</sup>	3,256,513 <sup>3</sup>	770,957 <sup>3</sup>	225,929 <sup>3</sup>	2,074	99,765 <sup>3</sup>	151,646 <sup>3</sup>
Arkansas	2,615,474 <sup>3</sup>	1,798,852 <sup>3</sup>	492,291 <sup>3</sup>	98,070 <sup>3</sup>	11,630	196,051 <sup>3</sup>	18,580 <sup>3</sup>
California	34,679,610 <sup>3</sup>	22,874,871 <sup>3</sup>	7,843,569 <sup>3</sup>	1,741,303 <sup>3</sup>	754,422	1,461,634 <sup>3</sup>	3,810 <sup>3</sup>
Colorado	4,250,693	3,018,418	743,335	112,520	42,267	271,478	62,675
Connecticut	5,768,873 <sup>3</sup>	3,601,405 <sup>3</sup>	1,448,012 <sup>3</sup>	199,225 <sup>3</sup>	396,499	115,141 <sup>3</sup>	8,590 <sup>3</sup>
Delaware	1,018,491	643,671	281,665	24,378	5,547	54,010	9,220
District of Columbia <sup>4</sup>	754,464	451,341	79,700	52,967	135,240	18,961	16,250
Florida	14,566,298 <sup>3</sup>	8,826,445 <sup>3</sup>	2,860,946 <sup>3</sup>	2,196,960 <sup>3</sup>	960	582,507 <sup>3</sup>	98,479 <sup>3</sup>
Georgia	9,668,819 <sup>3</sup>	6,661,760 <sup>3</sup>	2,226,686 <sup>3</sup>	224,261 <sup>3</sup>	9,026	505,759 <sup>3</sup>	41,328 <sup>3</sup>
Hawaii <sup>4</sup>	1,242,693	829,260	263,734	68,519	6,494	64,916	9,770
Idaho	1,148,131 <sup>3</sup>	801,451 <sup>3</sup>	265,057 <sup>3</sup>	40,803 <sup>3</sup>	1,292	39,309 <sup>3</sup>	219 <sup>3</sup>
Illinois	14,690,696 <sup>3</sup>	9,447,166 <sup>3</sup>	3,839,639 <sup>3</sup>	678,624 <sup>3</sup>	161,448	397,632 <sup>3</sup>	166,186 <sup>3</sup>
Indiana	5,702,356 <sup>3</sup>	3,668,624	1,771,180 <sup>3</sup>	93,399	5,149	159,286	4,718
Iowa	2,994,346	2,111,774	670,350	82,724	26,012	99,366	4,120
Kansas	2,873,575	2,075,510	543,674	90,862	3,270	138,936	21,323
Kentucky	3,641,680	2,580,067	866,875	67,417	3,817	116,696	6,809
Louisiana	4,380,197 <sup>3</sup>	2,869,599 <sup>3</sup>	1,146,439 <sup>3</sup>	102,961 <sup>3</sup>	1,405	250,343 <sup>3</sup>	9,451 <sup>3</sup>
Maine	1,442,329 <sup>3</sup>	914,977	387,202 <sup>3</sup>	31,789	66,125	37,564	4,672
Maryland	7,424,153 <sup>3</sup>	4,708,564	2,025,230 <sup>3</sup>	227,255	248,452	206,217	8,434
Massachusetts	8,867,542 <sup>3</sup>	5,644,823	2,247,971 <sup>3</sup>	57,083	642,126	261,104	14,435
Michigan	9,672,947	5,711,512	2,916,048	732,872	181	293,849	18,485
Minnesota	5,888,594 <sup>3</sup>	4,026,985 <sup>3</sup>	1,258,416 <sup>3</sup>	337,946 <sup>3</sup>	55,945	188,447 <sup>3</sup>	20,855 <sup>3</sup>
Mississippi	2,247,757 <sup>3</sup>	1,569,391 <sup>3</sup>	475,160 <sup>3</sup>	62,080 <sup>3</sup>	5,116	126,656 <sup>3</sup>	9,353 <sup>3</sup>
Missouri	5,208,082 <sup>3</sup>	3,632,510	1,030,137	171,191 <sup>3</sup>	9,598	343,008	21,638 <sup>3</sup>
Montana	909,036	601,939	177,068	60,063	970	65,466	3,530
Nebraska	2,185,379	1,425,176	482,026	134,001	9,404	114,881	19,891
Nevada	2,190,166	1,439,113	536,624	56,334	1,315	155,303	1,476
New Hampshire	1,712,141	1,045,326	440,816	44,965	135,465	42,637	2,933
New Jersey	14,209,004	9,006,686	3,647,162	470,068	582,169	377,576	125,344
New Mexico	1,793,031	1,227,588	387,735	71,269	0	106,129	310
New York	35,992,426 <sup>3</sup>	22,145,426 <sup>3</sup>	10,225,654 <sup>3</sup>	2,139,734 <sup>3</sup>	762,254	715,000 <sup>3</sup>	4,358 <sup>3</sup>
North Carolina	7,702,399	5,450,501	1,566,742	267,061	0	418,096	0
North Dakota	607,522	426,980	131,943	17,890	692	27,023	2,995
Ohio	11,372,653	7,419,242	2,578,234	578,882	234,400	412,847	149,048
Oklahoma	2,862,054	2,017,034	613,229	47,986	470	174,222	9,112
Oregon	3,165,170	1,927,067	920,550	120,586	20,290	158,327	18,351
Pennsylvania	14,382,313	9,318,410	3,381,178	810,393	268,900	569,513	33,918
Rhode Island	1,324,326 <sup>3</sup>	861,668 <sup>3</sup>	347,020 <sup>3</sup>	10,339 <sup>3</sup>	79,309	25,252 <sup>3</sup>	738 <sup>3</sup>
South Carolina	3,688,634	2,569,308	796,285	128,228	2,521	171,226	21,066
South Dakota	666,180	449,743	130,050	32,994	7,313	44,733	1,346
Tennessee	5,325,040	3,467,350	1,132,546	110,668	0	599,449	15,027
Texas	25,719,093	19,881,407	3,074,615	865,178	58,715	1,602,088	237,090
Utah	2,382,888	1,503,172	632,253	73,759	628	165,709	7,366
Vermont	876,070	566,647	173,695	47,370	63,350	22,856	2,151
Virginia	7,861,182	5,573,464	1,732,130	191,019	4,325	353,681	6,563
Washington	6,067,366 <sup>3</sup>	4,120,582	1,294,236	349,878	15,825 <sup>3</sup>	249,485	37,359
West Virginia	2,029,616 <sup>3</sup>	1,116,785 <sup>3</sup>	747,810 <sup>3</sup>	38,357 <sup>3</sup>	3,718	122,536 <sup>3</sup>	411 <sup>3</sup>
Wisconsin	6,322,480 <sup>3</sup>	3,855,317 <sup>3</sup>	1,997,077 <sup>3</sup>	103,837 <sup>3</sup>	137,966	211,031 <sup>3</sup>	17,252 <sup>3</sup>
Wyoming	826,891	539,711	212,491	27,788	1,110	44,554	1,237
<b>Other jurisdictions</b>							
American Samoa	32,770	20,734	3,593	1,599	0	2,670	4,174
Guam	149,292	102,505	40,305	5,134	0	1,348	0
Commonwealth of the Northern Mariana Islands	36,014 <sup>3</sup>	27,206 <sup>3</sup>	6,469 <sup>3</sup>	563 <sup>3</sup>	0	75 <sup>3</sup>	1,702 <sup>3</sup>
Puerto Rico	1,460,167 <sup>3</sup>	1,029,741 <sup>3</sup>	238,718 <sup>3</sup>	165,297	0	24,310	2,101
U.S. Virgin Islands	108,061	75,314	28,392	1,784	0	2,571	0

<sup>1</sup>Current instruction expenditures 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.

<sup>2</sup>U.S. totals include the 50 states and the District of Columbia.

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

<sup>4</sup>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 2011, preliminary Version 1a.

Table 8.

### Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2011

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Interest on debt
			Facilities acquisition and construction	Land and existing structures	Equipment	Other programs <sup>2</sup>	
<b>United States<sup>3</sup></b>	<b>\$604,214,912<sup>4,5</sup></b>	<b>\$527,166,106</b>	<b>\$40,977,768<sup>4</sup></b>	<b>\$3,415,999<sup>4</sup></b>	<b>\$6,533,773<sup>4</sup></b>	<b>\$8,187,042<sup>4,5</sup></b>	<b>\$17,934,224</b>
Alabama	7,410,192	6,592,925	473,293	47,479	45,213	116,732	134,550
Alaska	2,430,593	2,201,270	123,245	35,272	22,824	8,633	39,349
Arizona	9,889,232 <sup>4,5</sup>	8,340,211	545,237	53,706	265,903	47,020 <sup>5</sup>	637,155
Arkansas	5,392,058	4,578,136	418,815	130,752	107,666	30,556	126,132
California	67,570,728	57,526,835	6,186,279	308,741	268,680	938,345	2,341,849
Colorado	8,743,142	7,409,462	582,201	104,968	148,097	58,479	439,936
Connecticut	9,944,121 <sup>4,5</sup>	9,094,036	414,701 <sup>4</sup>	44,940 <sup>4</sup>	103,879 <sup>4</sup>	145,124 <sup>5</sup>	141,441
Delaware	1,855,007	1,613,304	175,069	1,956	12,741	28,277	23,660
District of Columbia <sup>6</sup>	2,063,029	1,482,202	339,444 <sup>4</sup>	26,336	25,872 <sup>4</sup>	37,802	151,373
Florida	27,433,536	23,870,090	1,949,441	117,526	150,097	570,458	775,923
Georgia	17,178,095	15,527,907	1,123,220	110,857	133,817	26,993	255,301
Hawaii <sup>6</sup>	2,342,924	2,141,561	70,923	0	14,553	17,627	98,261
Idaho	2,107,272	1,881,746	116,378	13,425	30,281	4,151	61,292
Illinois	27,621,033 <sup>4</sup>	24,554,467	1,434,733 <sup>4</sup>	163,487 <sup>4</sup>	495,276 <sup>4</sup>	151,196	821,873
Indiana	11,037,564	9,687,949	430,547	210,123	231,192	139,215	338,537
Iowa	5,859,335	4,855,871	722,810	17,179	131,168	30,310	101,997
Kansas	5,824,926	4,741,372	659,293	24,382	186,071	4,295	209,512
Kentucky	7,200,059	6,211,453	557,742	19,526	170,001	83,981	157,355
Louisiana	8,502,295	7,522,098	719,957	42,962	49,848	45,343	122,086
Maine	2,630,548	2,377,878	143,950	39	28,601	28,301	51,778
Maryland	13,251,725	12,035,719	944,925	795	76,362	28,220	165,704
Massachusetts	14,715,706	13,649,965	482,793	264,588	11,307	55,711	251,343
Michigan	19,444,952 <sup>4</sup>	16,786,444	1,106,005 <sup>4</sup>	113,027 <sup>4</sup>	215,801 <sup>4</sup>	332,187	891,488
Minnesota	10,816,918 <sup>4</sup>	8,944,867	806,694 <sup>4</sup>	85,820 <sup>4</sup>	159,690 <sup>4</sup>	417,151	402,695
Mississippi	4,268,801 <sup>4</sup>	3,887,981	119,992 <sup>4</sup>	21,995 <sup>4</sup>	139,049 <sup>4</sup>	28,526	71,258
Missouri	10,072,167 <sup>4</sup>	8,691,887	650,207 <sup>4</sup>	26,945	177,811 <sup>4</sup>	198,591	326,725
Montana	1,653,315	1,518,818	72,650	9,095	25,459	11,231	16,062
Nebraska	3,739,179 <sup>4</sup>	3,298,536	201,619 <sup>4</sup>	20,654 <sup>4</sup>	134,369 <sup>4</sup>	2,629 <sup>4</sup>	81,372
Nevada	4,244,029	3,676,997	237,773	25,194	34,187	25,308	244,570
New Hampshire	2,896,807 <sup>4</sup>	2,637,911	136,231 <sup>4</sup>	37,526 <sup>4</sup>	32,519 <sup>4</sup>	7,823	44,799
New Jersey	25,308,865	23,639,281	738,153	14,379	102,999	146,882	667,171
New Mexico	3,641,735	3,127,463	497,711	3,957	8,652	3,862	90
New York	57,350,534	51,509,285	2,064,981	82,587	366,207	2,165,740	1,161,734
North Carolina	13,277,669	12,322,555	694,146	51,936	132,511	67,080	9,442
North Dakota	1,198,926	1,049,772	68,039	12,015	43,351	8,143	17,605
Ohio	23,500,247	19,988,921	2,108,997	56,804	369,551	436,310	539,664
Oklahoma	5,618,816	5,036,031	365,991	66,604	75,491	13,899	60,800
Oregon	6,201,702	5,430,888	421,403	7,063	32,871	25,737	283,739
Pennsylvania	27,393,554	23,485,203	1,923,223	40,186	308,409	569,951	1,066,582
Rhode Island	2,316,164	2,149,366	22,992	2,687	22,196	69,475	49,449
South Carolina	7,919,837	6,461,884	719,941	203,997	61,543	65,127	407,345
South Dakota	1,347,213	1,126,503	132,638 <sup>4</sup>	14,872 <sup>4</sup>	42,718	2,947	27,535
Tennessee	9,294,028	8,377,599	416,662	52,663	172,016	84,493	190,595
Texas	52,711,794	42,864,291	5,897,125	203,274	455,737	337,583	2,953,783
Utah	4,642,830	3,704,133	431,406	188,329	81,697	103,832	133,434
Vermont	1,515,638	1,424,507	33,613	249	30,082	13,106	14,079
Virginia	14,291,767 <sup>4</sup>	12,968,457	630,062 <sup>4</sup>	194,159 <sup>4</sup>	250,855	74,580	173,655
Washington	12,025,483	10,040,312	1,346,102	81,086	87,585	57,362	413,036
West Virginia	3,515,624	3,388,294	22,347	5,735	37,648	46,185	15,415
Wisconsin	11,359,841	10,333,016	328,363	35,206	175,530	265,689	222,038
Wyoming	1,643,359	1,398,444	167,709	18,914	47,788	8,844	1,660
Other jurisdictions							
American Samoa	84,478	75,355	2,408	0	4,631	2,084	0
Guam	342,273	266,952	0	68,973	3,223	0	3,124
Commonwealth of the Northern Mariana Islands	2,405,388	84,657	0	0	1,145	2,319,587	0
Puerto Rico	3,664,247	3,519,547	0	0	62,172	82,528	0
U.S. Virgin Islands	215,278	212,112	0	0	94	3,071	0

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>U.S. totals include the 50 states and the District of Columbia.

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

<sup>5</sup>Value contains imputation for missing data.

<sup>6</sup>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 2011, preliminary 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. State education agencies (SEAs) report these CCD surveys annually to the National Center for Education Statistics (NCES), and participation is voluntary.

The U.S. Department of Education collects data for CCD nonfiscal surveys through the *EDFacts* 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 NCES then process, edit, and verify the data before publication. The fiscal year 2011 (FY 11) NPEFS collection opened on January 30, 2012, and closed on August 15, 2012. All states, the District of Columbia, and the five U.S. Island Areas reported in the FY 11 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 edit the data value based on a set of defined business rules. 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 edit 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 11 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 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, and the five U.S. Island Areas. A limited amount of data for the Commonwealth of the Northern Mariana Islands and the U.S. Virgin Islands were reallocated across expenditures functions.

- *Imputation* is a procedure that uses available information and a set of assumptions to derive substitute values for missing values in a data file (NCES 2003). Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In the case of missing data, an imputation assigns a value to the missing item using a consistent methodology 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.

- *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 edits these two responses by reducing the amount reported for instructional support staff salaries proportional to prior year data for that state or the averages across states 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 not used in the imputation of other values. 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.

Each school year SEAs report student membership counts by grade on the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. The FY 11 NPEFS data file includes total student membership reported on the school year 2010–11 State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data excludes prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 11 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Two states (Nebraska and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these two states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 11 NPEFS survey. NCES edited the NPEFS total student membership variable for Illinois and Wisconsin by excluding students from districts where all associated schools are 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 the five other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, 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 4 and 5 and figure 2 in this report have been adjusted to FY 11 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.<sup>2</sup> FY 10 data were adjusted by multiplying the reported variable by 1.02007982097954.

***Fiscal years.*** The fiscal year used by most SEAs begins on July 1 and ends on June 30 for most states. The fiscal years for Alabama and Washington, DC run from October 1 through September 30, and the fiscal years for Nebraska, Texas, and Washington run from September 1 through August 31. NCES does not adjust NPEFS data to conform to a uniform fiscal year across states.

***ARRA data.*** In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated federal education funds directly to the states.<sup>3</sup> As a result of ARRA, NCES added seven data items to NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds (Office of the Federal Register 2009). NCES collected ARRA-related data in the NPEFS collection for FY 09, FY 10, and FY 11. ARRA data are not being separately reported in this First Look report.

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<sup>2</sup> NCES Digest of Education Statistics, 2012 Advance Release Tables, Table 34, [http://nces.ed.gov/programs/digest/d11/tables/dt11\\_034.asp](http://nces.ed.gov/programs/digest/d11/tables/dt11_034.asp), downloaded May 29, 2013.

<sup>3</sup> [http://www.recovery.gov/About/Pages/The\\_Act.aspx](http://www.recovery.gov/About/Pages/The_Act.aspx); retrieved December 15, 2011.

## 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**—Current expenditures are comprised of expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. 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. 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 through 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. It 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. Enterprise operations 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).

**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, including salaries and benefits for superintendent, the school board, and their staff.

**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. Instruction and instruction-related expenditures are more expansive than instruction expenditures in that all instruction related expenditures are accounted for, including 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. Current instruction expenditures 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 co-curricular 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.

## Appendix C

Updated FY 10 tables, inclusive of all data revisions since the tables were originally published in the FY 10 First Look report

Table C-1.

### Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2010

State or jurisdiction	Revenues [in thousands of dollars]						Expenditures [in thousands of dollars]				
	Total	Local <sup>1</sup>	Percent	State	Percent	Federal	Percent	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other
<b>United States<sup>4</sup></b>	<b>\$596,390,664<sup>5</sup></b>	<b>\$261,528,833<sup>5</sup></b>	<b>43.9</b>	<b>\$258,863,973</b>	<b>43.4</b>	<b>\$75,997,858<sup>5</sup></b>	<b>12.7</b>	<b>\$607,018,292<sup>5,6</sup></b>	<b>\$524,715,242</b>	<b>\$56,714,992<sup>5,6</sup></b>	<b>\$25,588,058<sup>5,6</sup></b>
Alabama	7,239,691	2,271,522	31.4	3,800,153	52.5	1,168,016	16.1	7,646,087	6,670,517	731,677	243,893
Alaska	2,338,215	506,580	21.7	1,461,906	62.5	369,729	15.8	2,363,392	2,084,019	231,689	47,684
Arizona	10,069,959	4,280,545	42.5	3,896,117	38.7	1,893,298	18.8	9,974,741 <sup>6</sup>	8,482,552	846,449	645,739 <sup>6</sup>
Arkansas	5,160,401	1,654,711	32.1	2,686,231	52.1	819,459	15.9	5,275,687	4,459,910	664,273	151,504
California	64,130,242	20,531,747	32.0	34,743,249	54.2	8,855,246	13.8	68,479,096	58,248,662	7,077,190	3,153,244
Colorado	8,852,609	4,262,220	48.1	3,860,026	43.6	730,363	8.3	8,970,879	7,429,302	1,017,841	523,737
Connecticut	9,895,487	5,577,052	56.4	3,463,790	35.0	854,645	8.6	9,931,276 <sup>5,6</sup>	8,853,337	783,973 <sup>5</sup>	293,966 <sup>6</sup>
Delaware	1,784,101	519,580	29.1	1,046,317	58.6	218,204	12.2	1,816,880	1,549,812	196,727	70,341
District of Columbia <sup>7</sup>	1,720,917	1,564,715	90.9	0	0.0	156,202	9.1	1,969,851	1,451,870	358,315	159,667
Florida	26,056,857	13,640,177	52.3	8,216,579	31.5	4,200,101	16.1	27,637,538	23,349,314	2,940,511	1,347,713
Georgia	17,835,791	8,425,320	47.2	6,764,686	37.9	2,645,785	14.8	17,851,273	15,730,409	1,812,290	308,574
Hawaii <sup>7</sup>	2,489,462	49,879	2.0	2,057,184	82.6	382,399	15.4	2,606,379	2,136,144	113,201	111,034
Idaho	2,222,539	475,533	21.4	1,284,139	57.8	462,867	20.8	2,275,076	1,961,857	249,386	63,833
Illinois	28,263,059	16,732,925	59.2	8,021,217	28.4	3,508,917	12.4	28,198,147 <sup>5</sup>	24,695,773	2,518,863 <sup>5</sup>	983,511
Indiana	13,641,695	5,687,150	41.7	6,441,408	47.2	1,513,137	11.1	11,351,074	9,921,243	952,504	477,327
Iowa	5,541,140	2,579,686	46.6	2,217,893	40.0	743,561	13.4	5,728,512	4,794,308	816,779	117,425
Kansas	5,487,071	1,951,936	35.6	2,893,517	52.7	641,619	11.7	6,053,538	4,731,676	1,119,957	201,905
Kentucky	6,873,286	2,150,950	31.3	3,582,406	52.1	1,139,931	16.6	7,097,739	6,091,814	759,083	246,842
Louisiana	8,215,973	3,110,675	37.9	3,533,026	43.0	1,572,272	19.1	8,358,506	7,393,452	793,340	171,714
Maine	2,639,779	1,245,173	47.2	1,079,330	40.9	315,277	11.9	2,616,386	2,370,085	168,449	77,852
Maryland	13,352,511	6,768,842	50.7	5,544,364	41.5	1,039,305	7.8	13,206,361	11,883,677	1,144,040	178,644
Massachusetts	14,859,331	7,918,291	53.3	5,765,516	38.8	1,175,524	7.9	14,401,441	13,356,373	727,992	317,076
Michigan	19,401,180	6,308,726	32.5	10,516,655	54.2	2,575,799	13.3	19,792,568 <sup>5</sup>	17,227,515	1,373,001 <sup>5</sup>	1,192,052
Minnesota	10,639,251	3,003,499	28.2	6,309,625	59.3	1,326,127	12.5	10,737,802 <sup>5</sup>	8,927,288	984,573 <sup>5</sup>	825,941
Mississippi	4,443,683	1,388,629	31.2	2,109,083	47.5	945,971	21.3	4,384,125	3,990,876	291,069	102,179
Missouri	10,157,112	5,669,907	55.8	2,971,265	29.3	1,515,939	14.9	10,402,883 <sup>5</sup>	8,923,448	943,183 <sup>5</sup>	536,253
Montana	1,616,262	602,983	37.3	753,976	46.6	259,304	16.0	1,640,014	1,498,252	115,639	26,123
Nebraska	3,693,930	2,003,961	54.3	1,220,466	33.0	469,503	12.7	3,674,796 <sup>5</sup>	3,213,646	384,443 <sup>5</sup>	76,707 <sup>5</sup>
Nevada	4,310,014	2,536,244	58.8	1,406,630	32.6	367,140	8.5	4,257,268	3,592,994	381,734	282,539
New Hampshire	2,810,018	1,556,719	55.4	902,020	32.1	351,279	12.5	2,760,682	2,576,956	131,284	52,443
New Jersey	25,547,376 <sup>5</sup>	13,910,909	54.5	9,214,018	36.1	2,422,449 <sup>5</sup>	9.5	26,157,669	24,261,392	1,091,477	804,800
New Mexico	3,760,801	586,762	15.6	2,384,730	63.4	789,309	21.0	3,792,958	3,217,328	571,227	4,402
New York	57,146,375	28,585,703	50.0	23,438,008	41.0	5,122,664	9.0	56,690,809	50,251,461	3,085,854	3,353,493
North Carolina	13,056,767	3,462,346	26.5	7,602,930	58.2	1,991,491	15.3	13,297,984	12,200,362	1,022,714	74,907
North Dakota	1,256,048	425,197	33.9	552,862	44.0	277,989	22.1	1,159,215	1,000,095	140,282	18,838
Ohio	22,729,890	10,260,318	45.1	10,017,540	44.1	2,452,032	10.8	23,262,091	19,801,670	2,510,832	949,589
Oklahoma	5,699,758	1,994,795	35.0	2,726,116	47.8	978,847	17.2	5,664,915	5,192,124	393,436	79,355
Oregon	6,211,294	2,444,352	39.4	2,945,986	47.4	820,955	13.2	6,288,121	5,401,667	573,747	312,707
Pennsylvania	26,408,846	14,065,265	53.3	9,456,502	35.8	2,887,079	10.9	26,520,058	22,733,518	2,250,685	1,535,855
Rhode Island	2,262,193	1,212,447	53.6	790,260	34.9	259,486	11.5	2,286,061	2,136,582	41,726	107,753
South Carolina	7,837,314	3,313,999	42.3	3,431,142	43.8	1,092,174	13.9	8,215,180	6,566,165	1,200,466	448,549
South Dakota	1,300,147	641,985	49.4	404,402	31.1	253,761	19.5	1,289,355 <sup>5</sup>	1,115,861	147,831 <sup>5</sup>	25,663
Tennessee	8,528,047	3,527,454	41.4	3,842,346	45.1	1,158,247	13.6	8,759,495	7,894,661	606,630	258,204
Texas	50,045,607	22,543,753	45.0	19,714,162	39.4	7,787,692	15.6	53,838,221	42,621,886	8,055,551	3,160,785
Utah	4,464,562	1,620,527	36.3	2,283,683	51.2	560,352	12.6	4,564,279	3,635,085	697,755	231,439

See notes at end of table.

Table C-1.

### Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2010—Continued

State or jurisdiction	Revenues [in thousands of dollars]						Expenditures [in thousands of dollars]				
	Total	Local <sup>1</sup>	Percent	State	Percent	Federal	Percent	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other
<b>United States<sup>4</sup></b>	<b>\$596,390,664<sup>5</sup></b>	<b>\$261,528,833<sup>5</sup></b>	<b>43.9</b>	<b>\$258,863,973</b>	<b>43.4</b>	<b>\$75,997,858<sup>5</sup></b>	<b>12.7</b>	<b>\$607,018,292<sup>5,6</sup></b>	<b>\$524,715,242</b>	<b>\$56,714,992<sup>5,6</sup></b>	<b>\$25,588,058<sup>5,6</sup></b>
Vermont	1,638,396	127,223	7.8	1,337,034	81.6	174,139	10.6	1,524,207	1,432,683	65,110	26,414
Virginia	14,692,849	7,679,759	52.3	5,485,997	37.3	1,527,093	10.4	14,548,960	13,193,633	1,126,998	228,330
Washington	11,817,488	3,484,566	29.5	6,931,627	58.7	1,401,295	11.9	11,797,716	9,832,913	1,509,632	455,172
West Virginia	3,432,220	995,830	29.0	1,899,967	55.4	536,424	15.6	3,447,770	3,328,177	62,733	56,860
Wisconsin	11,104,749	4,966,614	44.7	4,975,033	44.8	1,163,103	10.5	11,013,618	9,966,244	590,171	457,203
Wyoming	1,708,365	703,152	41.2	880,853	51.6	124,360	7.3	1,685,613	1,334,655	340,679	10,280
Other jurisdictions											
American Samoa	75,691	277	0.4	11,051	14.6 <sup>8</sup>	64,364	85.0	76,796	70,305	4,407	2,084
Guam	252,926	202,760	80.2	0	0.0	50,166	19.8	242,990	235,639	4,171	3,181
Commonwealth of the											
Northern Mariana Islands	72,628	260	0.4	31,220	43.0 <sup>8</sup>	41,148	56.7	66,240	62,210	1,496	2,534
Puerto Rico	4,345,726	3,103	0.1	2,725,019	62.7 <sup>8</sup>	1,617,604	37.2	3,921,181 <sup>6</sup>	3,464,044	381,015 <sup>6</sup>	76,122
U.S. Virgin Islands	266,086	176,513	66.3	0	0.0	89,574	33.7	226,080 <sup>5</sup>	220,234	2,585 <sup>5</sup>	3,261

<sup>1</sup>Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup>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.

<sup>3</sup>Capital outlay includes expenditures on property and construction of facilities.

<sup>4</sup>U.S. totals include the 50 states and the District of Columbia.

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

<sup>6</sup>Value contains imputation for missing data.

<sup>7</sup>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.

<sup>8</sup>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 2010, provisional Version 1a.

Table C-2.

## Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2010

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]											
	Support services <sup>2</sup>											Enterprise operations <sup>4</sup>
	Total	Instruction	Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
<b>United States<sup>5</sup></b>	<b>\$524,715,242</b>	<b>\$321,213,401</b>	<b>\$182,247,666</b>	<b>\$29,134,124</b>	<b>\$25,108,146</b>	<b>\$10,421,207</b>	<b>\$28,551,493</b>	<b>\$50,023,919</b>	<b>\$21,819,304</b>	<b>\$17,189,474</b>	<b>\$19,996,995</b>	<b>\$1,257,180</b>
Alabama	6,670,517	3,902,381	2,324,021	382,558	308,327	161,202	413,164	597,251	323,407	138,112	444,115	0
Alaska	2,084,019	1,155,587	861,776	177,944	130,048	29,942	126,087	258,027	61,986	77,744	57,689	8,967
Arizona	8,482,552	4,683,211	3,358,498	993,110	207,989	126,843	406,808	955,815	322,795	345,138	395,149	45,695
Arkansas	4,459,910	2,572,811	1,640,086	223,016	386,858	108,803	226,313	417,690	159,502	117,904	242,520	4,492
California	58,248,662	35,056,436	20,823,219	3,005,113	3,553,254	544,599	3,906,521	5,876,868	1,402,700	2,534,164	2,229,166	139,841
Colorado	7,429,302	4,269,477	2,872,622	362,441	424,490	123,864	502,348	705,620	215,818	538,041	248,684	38,519
Connecticut	8,853,337	5,618,936	2,938,402	539,157	269,545	178,778	500,854	814,614	431,233	204,221	220,824	75,175
Delaware	1,549,812	952,560	537,447	78,770	16,825	18,813	87,822	159,536	95,685	79,995	59,805	0
District of Columbia <sup>6</sup>	1,451,870	723,156	678,806	102,645	98,510	49,050	94,998	156,157	101,755	75,692	45,595	4,313
Florida	23,349,314	14,111,697	8,209,985	1,068,011	1,556,045	249,468	1,316,997	2,486,252	934,992	598,221	1,027,632	0
Georgia	15,730,409	9,838,312	5,055,843	764,719	815,234	221,860	927,752	1,159,510	644,926	521,841	792,772	43,482
Hawaii <sup>6</sup>	2,136,144	1,277,749	749,520	210,993	72,141	9,364	132,438	223,752	41,423	59,408	108,876	0
Idaho	1,961,857	1,199,775	664,570	112,049	79,138	47,181	109,102	179,071	93,822	44,206	97,096	417
Illinois	24,695,773	14,782,525	9,170,079	1,614,534	1,151,798	1,009,188	1,254,159	2,156,745	1,168,000	815,654	743,169	0
Indiana	9,921,243	5,834,548	3,666,744	464,829	388,705	313,058	566,372	1,112,746	571,147	249,887	419,951	0
Iowa	4,794,308	2,954,930	1,620,379	275,660	221,666	124,636	278,371	410,123	167,111	142,811	214,049	4,950
Kansas	4,731,676	2,880,088	1,636,845	274,052	212,488	143,178	270,308	435,769	178,153	122,898	214,743	0
Kentucky	6,091,814	3,614,078	2,116,644	270,367	324,904	131,947	340,495	548,858	355,546	144,526	346,282	14,810
Louisiana	7,393,452	4,328,354	2,675,351	356,776	416,533	170,651	415,937	691,338	407,862	216,255	389,434	313
Maine	2,370,085	1,428,312	864,641	151,467	124,712	89,125	126,790	234,941	109,911	27,694	77,071	61
Maryland	11,883,677	7,386,467	4,038,811	540,462	626,266	85,404	805,593	1,077,694	587,105	316,288	302,434	155,964
Massachusetts	13,356,373	8,643,167	4,357,295	929,218	605,338	189,429	552,590	1,212,985	549,997	317,739	355,911	0
Michigan	17,227,515	9,913,891	6,743,083	1,309,087	878,948	359,693	951,096	1,674,023	724,611	845,626	570,541	0
Minnesota	8,927,288	5,906,921	2,623,877	234,716	390,926	262,256	361,043	636,415	486,051	252,469	372,386	24,104
Mississippi	3,990,876	2,346,594	1,406,044	192,446	194,095	116,890	233,926	400,186	180,065	88,436	237,967	271
Missouri	8,923,448	5,378,592	3,149,432	416,186	406,663	276,796	505,535	889,460	452,663	202,130	395,423	0
Montana	1,498,252	901,788	533,627	88,330	58,364	42,623	80,016	159,249	69,635	35,411	60,528	2,309
Nebraska	3,213,646	2,128,741	872,977	123,135	100,208	98,503	122,596	279,823	84,244	64,468	129,497	82,431
Nevada	3,592,994	2,139,830	1,336,098	187,286	180,484	43,028	263,446	379,073	149,462	133,319	117,065	0
New Hampshire	2,576,956	1,671,301	837,088	183,457	80,065	86,240	136,757	215,400	108,222	26,947	68,568	0
New Jersey	24,261,392	14,541,885	8,941,204	2,320,206	806,439	499,536	1,138,539	2,402,071	1,237,887	536,526	510,303	268,000
New Mexico	3,217,328	1,847,604	1,233,314	341,902	104,281	72,947	191,270	323,053	104,407	95,454	134,831	1,580
New York	50,251,461	35,061,778	14,151,143	1,668,771	1,321,472	942,694	1,967,299	4,372,240	2,606,769	1,271,899	1,038,540	0
North Carolina	12,200,362	7,641,089	3,896,502	566,392	473,907	197,512	753,948	1,036,894	501,214	366,635	662,771	0
North Dakota	1,000,095	578,011	339,223	43,760	34,285	46,360	48,767	99,088	42,250	24,713	52,600	30,261
Ohio	19,801,670	11,321,779	7,828,971	1,231,856	1,309,048	583,207	1,123,377	1,795,464	921,536	864,483	648,764	2,155
Oklahoma	5,192,124	2,989,502	1,849,065	352,223	198,733	163,070	273,301	558,406	159,175	144,157	307,510	46,048
Oregon	5,401,667	3,157,351	2,048,895	388,122	218,636	71,583	336,196	438,798	242,450	353,111	192,220	3,201
Pennsylvania	22,733,518	13,889,978	7,976,627	1,169,785	869,650	680,902	986,932	2,301,592	1,136,499	831,268	768,862	98,052
Rhode Island	2,136,582	1,294,924	791,356	248,278	77,905	29,022	106,806	177,245	83,895	68,206	50,292	9

See notes at end of table.

Table C-2.

**Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2010—Continued**

Current expenditures <sup>1</sup> [in thousands of dollars]												
Support services <sup>2</sup>												
State or jurisdiction	Total	Instruction	Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>4</sup>
<b>United States<sup>5</sup></b>	<b>\$524,715,242</b>	<b>\$321,213,401</b>	<b>\$182,247,666</b>	<b>\$29,134,124</b>	<b>\$25,108,146</b>	<b>\$10,421,207</b>	<b>\$28,551,493</b>	<b>\$50,023,919</b>	<b>\$21,819,304</b>	<b>\$17,189,474</b>	<b>\$19,996,995</b>	<b>\$1,257,180</b>
South Carolina	6,566,165	3,784,450	2,430,708	480,587	418,805	73,338	387,926	618,827	246,949	204,277	332,045	18,962
South Dakota	1,115,861	666,468	387,939	61,498	45,242	37,397	52,998	113,403	37,809	39,593	55,733	5,721
Tennessee	7,894,661	4,970,275	2,531,294	321,711	486,954	155,977	451,096	694,860	279,665	141,031	393,091	0
Texas	42,621,886	25,747,871	14,616,776	2,058,007	2,252,663	617,841	2,313,777	4,663,558	1,160,097	1,550,833	2,257,239	0
Utah	3,635,085	2,340,227	1,086,469	140,093	147,674	45,462	221,322	331,055	110,653	90,210	192,764	15,625
Vermont	1,432,683	881,073	512,731	112,672	66,119	34,935	98,999	120,248	46,362	33,395	37,978	901
Virginia	13,193,633	8,049,182	4,654,450	642,427	880,781	208,524	776,274	1,260,203	673,845	212,396	488,588	1,413
Washington	9,832,913	5,932,836	3,456,003	658,555	414,040	188,219	564,547	872,213	390,841	367,588	326,067	118,007
West Virginia	3,328,177	2,007,943	1,146,313	146,615	129,451	72,863	173,385	332,644	234,586	56,769	173,920	0
Wisconsin	9,966,244	6,118,246	3,500,036	471,102	484,575	260,167	495,898	877,065	361,461	549,767	347,830	133
Wyoming	1,334,655	788,716	504,837	77,033	86,920	27,235	72,602	130,000	61,125	49,921	40,106	996
Other jurisdictions												
American Samoa	70,305	32,396	20,165	1,919	6,418	1,067	5,920	2,239	1,185	1,417	17,744	0
Guam	235,639	132,599	88,662	26,356	4,578	2,263	14,695	30,174	7,542	3,054	14,378	0
Commonwealth of the Northern Mariana Islands	62,210	30,164	24,106	6,131	3,151	2,140	5,397	2,931	1,625	2,731	457	7,483
Puerto Rico	3,464,044	1,742,259	1,407,566	227,571	169,006	126,506	176,859	455,091	97,337	155,195	314,219	0
U.S. Virgin Islands	220,234	119,422	90,489	16,227	6,737	5,828	11,423	14,700	14,616	20,959	10,323	0

<sup>1</sup>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.

<sup>2</sup>Support services is 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.

<sup>3</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>4</sup>Enterprise operations 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).

<sup>5</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>6</sup>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 2010, provisional Version 1a.

Table C-3.

**Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2010**

State or jurisdiction	Fall 2009 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Total	Instruction	Support services <sup>2</sup>									Enterprise operations <sup>5</sup>
				Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
<b>United States<sup>6</sup></b>	<b>49,333,543</b>	<b>\$10,636</b>	<b>\$6,511</b>	<b>\$3,694</b>	<b>\$591</b>	<b>\$509</b>	<b>\$211</b>	<b>\$579</b>	<b>\$1,014</b>	<b>\$442</b>	<b>\$348</b>	<b>\$405</b>	<b>\$25</b>
Alabama	748,889	8,907	5,211	3,103	511	412	215	552	798	432	184	593	0
Alaska	131,661	15,829	8,777	6,545	1,352	988	227	958	1,960	471	590	438	68
Arizona	1,077,831	7,870	4,345	3,116	921	193	118	377	887	299	320	367	42
Arkansas	480,559	9,281	5,354	3,413	464	805	226	471	869	332	245	505	9
California	6,263,438	9,300	5,597	3,325	480	567	87	624	938	224	405	356	22
Colorado	832,368	8,926	5,129	3,451	435	510	149	604	848	259	646	299	46
Connecticut	563,968	15,698	9,963	5,210	956	478	317	888	1,444	765	362	392	133
Delaware	126,801	12,222	7,512	4,239	621	133	148	693	1,258	755	631	472	0
District of Columbia <sup>7</sup>	69,433	20,910	10,415	9,776	1,478	1,419	706	1,368	2,249	1,466	1,090	657	62
Florida	2,634,522	8,863	5,356	3,116	405	591	95	500	944	355	227	390	0
Georgia	1,667,685	9,432	5,899	3,032	459	489	133	556	695	387	313	475	26
Hawaii <sup>7</sup>	180,196	11,855	7,091	4,159	1,171	400	52	735	1,242	230	330	604	0
Idaho	276,299	7,100	4,342	2,405	406	286	171	395	648	340	160	351	2
Illinois	2,103,813	11,739	7,027	4,359	767	547	480	596	1,025	555	388	353	0
Indiana	1,046,661	9,479	5,574	3,503	444	371	299	541	1,063	546	239	401	0
Iowa	491,842	9,748	6,008	3,295	560	451	253	566	834	340	290	435	10
Kansas	474,489	9,972	6,070	3,450	578	448	302	570	918	375	259	453	0
Kentucky	680,089	8,957	5,314	3,112	398	478	194	501	807	523	213	509	22
Louisiana	690,915	10,701	6,265	3,872	516	603	247	602	1,001	590	313	564	#
Maine	189,225	12,525	7,548	4,569	800	659	471	670	1,242	581	146	407	#
Maryland	848,412	14,007	8,706	4,760	637	738	101	950	1,270	692	373	356	184
Massachusetts	957,053	13,956	9,031	4,553	971	633	198	577	1,267	575	332	372	0
Michigan	1,649,082	10,447	6,012	4,089	794	533	218	577	1,015	439	513	346	0
Minnesota	837,053	10,665	7,057	3,135	280	467	313	431	760	581	302	445	29
Mississippi	492,481	8,104	4,765	2,855	391	394	237	475	813	366	180	483	1
Missouri	917,982	9,721	5,859	3,431	453	443	302	551	969	493	220	431	0
Montana	141,807	10,565	6,359	3,763	623	412	301	564	1,123	491	250	427	16
Nebraska	283,414	11,339	7,511	3,080	434	354	348	433	987	297	227	457	291
Nevada	428,947	8,376	4,989	3,115	437	421	100	614	884	348	311	273	0
New Hampshire	197,140	13,072	8,478	4,246	931	406	437	694	1,093	549	137	348	0
New Jersey	1,396,029	17,379	10,417	6,405	1,662	578	358	816	1,721	887	384	366	192
New Mexico	334,419	9,621	5,525	3,688	1,022	312	218	572	966	312	285	403	5
New York	2,766,052	18,167	12,676	5,116	603	478	341	711	1,581	942	460	375	0
North Carolina	1,483,397	8,225	5,151	2,627	382	319	133	508	699	338	247	447	0
North Dakota	95,073	10,519	6,080	3,568	460	361	488	513	1,042	444	260	553	318
Ohio	1,764,297	11,224	6,417	4,437	698	742	331	637	1,018	522	490	368	1
Oklahoma	654,802	7,929	4,566	2,824	538	304	249	417	853	243	220	470	70
Oregon	582,839	9,268	5,417	3,515	666	375	123	577	753	416	606	330	5
Pennsylvania	1,785,993	12,729	7,777	4,466	655	487	381	553	1,289	636	465	430	55
Rhode Island	145,118	14,723	8,923	5,453	1,711	537	200	736	1,221	578	470	347	#

See notes at end of table.



Table C-3.

### Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2010—Continued

State or jurisdiction	Fall 2009 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>49,333,543</b>	<b>\$10,636</b>	<b>\$6,511</b>	<b>\$3,694</b>	<b>\$591</b>	<b>\$509</b>	<b>\$211</b>	<b>\$579</b>	<b>\$1,014</b>	<b>\$442</b>	<b>\$348</b>	<b>\$405</b>	<b>\$25</b>
South Carolina	723,143	9,080	5,233	3,361	665	579	101	536	856	341	282	459	26
South Dakota	123,713	9,020	5,387	3,136	497	366	302	428	917	306	320	451	46
Tennessee	972,549	8,117	5,111	2,603	331	501	160	464	714	288	145	404	0
Texas	4,850,210	8,788	5,309	3,014	424	464	127	477	962	239	320	465	0
Utah	563,361	6,452	4,154	1,929	249	262	81	393	588	196	160	342	28
Vermont	91,451	15,666	9,634	5,607	1,232	723	382	1,083	1,315	507	365	415	10
Virginia	1,245,340	10,594	6,463	3,737	516	707	167	623	1,012	541	171	392	1
Washington	1,035,347	9,497	5,730	3,338	636	400	182	545	842	377	355	315	114
West Virginia	282,662	11,774	7,104	4,055	519	458	258	613	1,177	830	201	615	0
Wisconsin	866,072	11,507	7,064	4,041	544	560	300	573	1,013	417	635	402	#
Wyoming	87,621	15,232	9,001	5,762	879	992	311	829	1,484	698	570	458	11
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—	—	—
Commonwealth of the													
Northern Mariana Islands	10,961	5,676	2,752	2,199	559 <sup>7</sup>	287 <sup>7</sup>	195 <sup>7</sup>	492 <sup>7</sup>	267 <sup>7</sup>	148 <sup>7</sup>	249 <sup>7</sup>	42	683
Puerto Rico	493,393	7,021	3,531	2,853	461 <sup>7</sup>	343 <sup>7</sup>	256 <sup>7</sup>	358 <sup>7</sup>	922 <sup>7</sup>	197 <sup>7</sup>	315 <sup>7</sup>	637	0
U.S. Virgin Islands	15,493	14,215	7,708	5,841	1,047	435	376	737	949	943 <sup>7</sup>	1,353	666	0

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

# Rounds to zero.

<sup>1</sup>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.

<sup>2</sup>Support services is 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.

<sup>3</sup>The student membership variable is derived from the State Nonfiscal Survey. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 10 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools.

<sup>4</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>5</sup>Enterprise operations 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).

<sup>6</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>7</sup>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 2010, provisional Version 1a; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School Year 2009–10 State Nonfiscal Survey of Public Elementary/Secondary Education," Version 1b.

Table C-4.

### 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 2009 and 2010

State or jurisdiction	Inflation-adjusted state and local <sup>1</sup> revenues per pupil			Inflation-adjusted current expenditures <sup>2</sup> per pupil		
	Fiscal year 2009	Fiscal year 2010	Percentage change	Fiscal year 2009	Fiscal year 2010	Percentage change
	(in 2010 dollars)		FY 2009–FY 2010	(in 2010 dollars)		FY 2009–FY 2010
<b>United States<sup>3</sup></b>	<b>\$10,870</b>	<b>\$10,548</b>	<b>-3.0</b>	<b>\$10,611</b>	<b>\$10,636</b>	<b>0.2</b>
Alabama	8,749	8,108	-7.3	9,050	8,907	-1.6
Alaska	15,053	14,951	-0.7	15,511	15,829	2.0
Arizona	8,008	7,586	-5.3	8,100	7,870	-2.8
Arkansas	8,996	9,033	0.4	8,940	9,281	3.8
California	9,822	8,825	-10.1	9,595	9,300	-3.1
Colorado	9,592	9,758	1.7	8,867	8,926	0.7
Connecticut	16,788	16,031	-4.5	15,502	15,698	1.3
Delaware	12,982	12,349	-4.9	12,226	12,222	0.0
District of Columbia <sup>4</sup>	21,688	22,536	3.9	19,889	20,910	5.1
Florida	9,067	8,296	-8.5	8,952	8,863	-1.0
Georgia	9,957	9,108	-8.5	9,742	9,432	-3.2
Hawaii <sup>4</sup>	12,918	11,693	-9.5	12,519	11,855	-5.3
Idaho	7,395	6,369	-13.9	7,187	7,100	-1.2
Illinois	11,143	11,766	5.6	11,204	11,739	4.8
Indiana	10,749	11,588	7.8	9,343	9,479	1.5
Iowa	10,512	9,754	-7.2	9,798	9,748	-0.5
Kansas	11,362	10,212	-10.1	10,303	9,972	-3.2
Kentucky	8,906	8,430	-5.3	8,871	8,957	1.0
Louisiana	10,078	9,616	-4.6	10,728	10,701	-0.2
Maine	12,192	12,284	0.8	12,300	12,525	1.8
Maryland	14,840	14,513	-2.2	13,870	14,007	1.0
Massachusetts	14,558	14,298	-1.8	14,675	13,956	-4.9
Michigan	10,542	10,203	-3.2	10,473	10,447	-0.2
Minnesota	11,968	11,126	-7.0	11,089	10,665	-3.8
Mississippi	7,562	7,102	-6.1	8,142	8,104	-0.5
Missouri	10,130	9,413	-7.1	9,710	9,721	0.1
Montana	9,934	9,569	-3.7	10,218	10,565	3.4
Nebraska	11,387	11,377	-0.1	10,951	11,339	3.5
Nevada	9,357	9,192	-1.8	8,401	8,376	-0.3
New Hampshire	13,109	12,472	-4.9	12,705	13,072	2.9
New Jersey	17,757	16,565	-6.7	17,137	17,379	1.4
New Mexico	9,940	8,886	-10.6	9,742	9,621	-1.2
New York	19,282	18,808	-2.5	17,918	18,167	1.4
North Carolina	8,083	7,459	-7.7	8,545	8,225	-3.7
North Dakota	10,030	10,287	2.6	9,897	10,519	6.3
Ohio	11,474	11,493	0.2	10,772	11,224	4.2
Oklahoma	7,761	7,210	-7.1	7,954	7,929	-0.3
Oregon	9,607	9,248	-3.7	9,704	9,268	-4.5
Pennsylvania	13,518	13,170	-2.6	12,418	12,729	2.5
Rhode Island	14,009	13,801	-1.5	14,862	14,723	-0.9
South Carolina	9,759	9,328	-4.4	9,317	9,080	-2.5
South Dakota	8,294	8,458	2.0	8,625	9,020	4.6
Tennessee	7,634	7,578	-0.7	8,070	8,117	0.6
Texas	8,912	8,713	-2.2	8,645	8,788	1.7
Utah	7,298	6,930	-5.0	6,676	6,452	-3.4
Vermont	15,834	16,011	1.1	15,242	15,666	2.8
Virginia	11,479	10,572	-7.9	11,034	10,594	-4.0
Washington	10,241	10,061	-1.8	9,678	9,497	-1.9
West Virginia	10,411	10,245	-1.6	10,709	11,774	10.0
Wisconsin	11,097	11,479	3.4	11,291	11,507	1.9
Wyoming	18,227	18,078	-0.8	14,770	15,232	3.1
Other jurisdictions						
American Samoa	—	—	—	—	—	—
Guam	—	—	—	—	—	—
Commonwealth of the						
Northern Mariana Islands	3,222	2,872	-10.9	5,809	5,676	-2.3
Puerto Rico	4,945	5,529	11.8	7,022	7,021	0.0
U.S. Virgin Islands	13,001	11,393	-12.4	12,892	14,215	10.3

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

<sup>1</sup>Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

<sup>2</sup>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.

<sup>3</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>4</sup>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 2011 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 2009, provisional Version 1a and fiscal year 2010, provisional Version 1a; Digest of Education Statistics: 2010, retrieved March 12, 2013, from [http://nces.ed.gov/programs/digest/d11/tables/dt11\\_034.aspt](http://nces.ed.gov/programs/digest/d11/tables/dt11_034.aspt).

Table C-5.

## Inflation-adjusted current expenditures per pupil for public elementary and secondary education: Fiscal years 1995–2010

State or jurisdiction	Inflation-adjusted <sup>1</sup> current expenditures <sup>2</sup> (in 2010 dollars)															
	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>United States<sup>3</sup></b>	<b>\$7,967</b>	<b>\$7,981</b>	<b>\$8,079</b>	<b>\$8,293</b>	<b>\$8,572</b>	<b>\$8,849</b>	<b>\$9,135</b>	<b>\$9,399</b>	<b>\$9,574</b>	<b>\$9,679</b>	<b>\$9,849</b>	<b>\$9,960</b>	<b>\$10,276</b>	<b>\$10,543</b>	<b>\$10,611</b>	<b>\$10,636</b>
Alabama	5,921	6,092	6,267	6,498	6,833	7,218	7,285	7,333	7,497	7,665	7,997	8,368	8,916	9,415	9,050	8,907
Alaska	11,576	11,487	11,226	11,083	11,069	11,274	11,408	11,631	11,747	11,782	12,264	12,500	13,085	14,989	15,511	15,829
Arizona	6,145	6,279	6,020	6,157	6,155	6,440	6,835	7,117	7,478	6,987	7,131	7,096	7,768	7,911	8,100	7,870
Arkansas	6,032	6,174	6,185	6,309	6,528	6,756	6,892	7,633	7,715	7,968	8,660	8,746	8,909	8,883	8,940	9,281
California	6,915	6,926	7,174	7,564	7,642	8,084	8,649	9,007	8,988	8,937	8,937	9,041	9,504	9,937	9,595	9,300
Colorado	7,273	7,183	7,245	7,580	7,801	7,957	8,129	8,442	8,788	8,710	8,848	8,894	8,797	9,370	8,867	8,926
Connecticut	12,076	11,826	11,702	11,928	12,274	12,486	12,536	12,864	13,160	13,319	13,865	14,237	14,502	14,957	15,502	15,698
Delaware	9,369	9,393	9,731	9,943	10,150	10,638	11,088	11,292	11,537	11,894	12,336	12,658	12,486	12,442	12,226	12,222
District of Columbia <sup>4</sup>	11,946	11,938	10,977	11,247	12,711	12,939	14,911	14,720	14,099	15,093	15,733	14,978	16,469	16,742	19,889	20,910
Florida	7,521	7,400	7,311	7,440	7,626	7,465	7,638	7,557	7,664	7,912	8,158	8,509	9,096	9,300	8,952	8,863
Georgia	6,958	7,093	7,322	7,567	8,025	8,241	8,576	8,976	9,253	9,017	9,119	9,362	9,664	9,949	9,742	9,432
Hawaii <sup>4</sup>	8,065	7,799	7,683	7,850	8,010	8,360	8,164	8,887	9,641	9,938	10,172	10,757	12,015	12,081	12,519	11,855
Idaho	5,701	5,884	6,065	6,326	6,673	6,804	7,086	7,311	7,238	7,183	7,145	7,046	7,058	7,116	7,187	7,100
Illinois	8,002	7,742	8,102	8,364	8,908	9,132	9,446	9,677	9,863	10,024	10,058	9,926	10,188	10,599	11,204	11,739
Indiana	7,798	7,886	8,402	8,466	8,920	9,208	9,445	9,407	9,590	9,819	10,084	9,725	9,640	9,078	9,343	9,479
Iowa	7,551	7,689	7,826	8,038	8,224	8,404	8,578	8,925	9,014	8,882	9,002	9,100	9,334	9,746	9,798	9,748
Kansas	7,525	7,538	7,513	7,674	7,923	8,057	8,587	8,927	8,872	9,056	8,961	9,410	9,813	10,130	10,303	9,972
Kentucky	6,549	6,743	7,031	6,986	7,426	7,580	7,524	7,934	7,928	7,994	8,064	8,352	8,431	8,947	8,871	8,957
Louisiana	6,277	6,238	6,443	6,950	7,308	7,431	7,473	7,987	8,239	8,468	8,671	9,243	9,489	10,244	10,728	10,701
Maine	8,687	8,629	8,765	9,034	9,424	9,816	10,190	10,725	11,120	11,351	11,693	11,808	12,362	12,041	12,300	12,525
Maryland	9,261	9,249	9,213	9,426	9,650	9,898	10,224	10,572	10,893	10,986	11,342	11,881	12,729	13,572	13,870	14,007
Massachusetts	9,774	9,866	9,999	10,423	10,880	11,287	11,770	12,445	12,449	12,829	13,163	13,164	13,573	14,016	14,675	13,956
Michigan	9,316	9,519	9,455	9,447	9,790	10,382	10,247	10,524	10,450	10,591	10,560	10,429	10,486	10,314	10,473	10,447
Minnesota	8,107	8,138	8,190	8,559	8,976	9,205	9,463	9,410	9,651	9,789	9,857	9,976	10,181	10,299	11,089	10,665
Mississippi	5,472	5,543	5,509	5,746	6,013	6,419	6,406	6,512	6,894	7,220	7,404	7,812	7,919	8,077	8,142	8,104
Missouri	7,012	7,143	7,234	7,457	7,712	7,921	8,240	8,679	8,920	8,784	8,885	9,011	9,394	9,759	9,710	9,721
Montana	7,403	7,363	7,475	7,670	7,868	8,083	8,326	8,589	8,921	9,113	9,196	9,395	9,759	10,019	10,218	10,565
Nebraska	8,005	7,979	7,976	7,984	8,240	8,556	8,941	9,415	9,609	9,844	9,943	10,155	10,689	10,816	10,951	11,339
Nevada	6,816	6,863	6,934	7,095	7,360	7,374	7,188	7,394	7,251	7,466	7,693	7,817	8,277	8,381	8,401	8,376
New Hampshire	8,022	8,052	8,074	8,249	8,474	8,782	9,019	9,652	10,210	10,670	11,047	11,323	11,717	12,235	12,705	13,072
New Jersey	13,225	13,132	13,077	12,922	13,364	13,234	13,924	14,344	14,958	15,534	15,961	16,287	17,161	18,039	17,137	17,379
New Mexico	6,346	6,458	6,386	6,706	7,165	7,458	7,814	8,371	8,480	8,818	8,857	9,099	9,395	9,512	9,742	9,621
New York	11,976	11,729	11,627	11,862	12,309	12,605	13,264	13,644	14,236	14,719	15,493	15,918	16,506	17,194	17,918	18,167
North Carolina	6,777	6,620	6,723	7,044	7,451	7,739	7,848	7,900	7,810	7,702	8,025	8,056	8,364	7,983	8,545	8,225
North Dakota	6,458	6,561	6,557	6,774	7,168	7,255	7,581	8,160	8,176	8,541	9,361	9,506	9,206	9,546	9,897	10,519
Ohio	7,967	7,952	8,095	8,306	8,680	9,044	9,372	9,814	10,274	10,516	10,549	10,556	10,550	10,585	10,772	11,224
Oklahoma	6,532	6,382	6,570	6,744	6,985	6,906	7,451	7,577	7,250	7,167	7,474	7,560	7,888	7,866	7,954	7,929
Oregon	8,140	8,123	8,074	8,601	8,993	9,152	9,319	9,295	8,916	8,872	9,126	9,416	9,511	9,792	9,704	9,268
Pennsylvania	9,460	9,711	9,692	9,660	9,813	9,950	10,163	10,383	10,707	11,307	11,572	11,679	11,578	12,020	12,418	12,729
Rhode Island	10,268	10,247	10,382	10,624	10,925	11,400	11,531	11,801	12,317	12,902	13,191	13,733	14,283	14,803	14,862	14,723

See notes at end of table.

Table C-5.

## Inflation-adjusted current expenditures per pupil for public elementary and secondary education: Fiscal years 1995–2010—Continued

State or jurisdiction	Inflation-adjusted <sup>1</sup> current expenditures <sup>2</sup> (in 2010 dollars)															
	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
<b>United States<sup>3</sup></b>	<b>\$7,967</b>	<b>\$7,981</b>	<b>\$8,079</b>	<b>\$8,293</b>	<b>\$8,572</b>	<b>\$8,849</b>	<b>\$9,135</b>	<b>\$9,399</b>	<b>\$9,574</b>	<b>\$9,679</b>	<b>\$9,849</b>	<b>\$9,960</b>	<b>\$10,276</b>	<b>\$10,543</b>	<b>\$10,611</b>	<b>\$10,636</b>
South Carolina	6,487	6,705	6,888	7,128	7,450	7,848	8,209	8,535	8,378	8,358	8,536	8,844	9,032	9,276	9,317	9,080
South Dakota	6,155	5,921	5,983	6,257	6,927	7,210	7,663	7,813	7,792	8,232	8,439	8,469	8,562	8,738	8,625	9,020
Tennessee	5,788	5,852	6,249	6,616	6,748	6,891	7,040	7,234	7,281	7,531	7,745	7,629	7,569	8,006	8,070	8,117
Texas	6,886	7,037	7,184	7,295	7,489	8,050	8,094	8,236	8,493	8,328	8,192	8,147	8,334	8,548	8,645	8,788
Utah	4,912	5,056	5,160	5,318	5,545	5,605	5,785	5,959	5,758	5,813	5,898	5,952	6,061	6,120	6,676	6,452
Vermont	9,175	9,101	9,210	9,480	9,932	10,655	11,330	11,927	12,442	13,057	13,536	13,947	14,470	14,764	15,242	15,666
Virginia	7,811	7,755	7,894	8,127	8,364	8,758	9,012	9,117	9,309	9,573	10,047	10,294	10,845	10,917	11,034	10,594
Washington	7,892	7,911	7,821	8,094	8,048	8,163	8,355	8,562	8,631	8,609	8,725	8,696	9,050	9,273	9,678	9,497
West Virginia	8,161	8,249	8,288	8,473	8,795	9,156	9,326	9,541	9,901	10,002	10,202	10,282	10,327	10,298	10,709	11,774
Wisconsin	9,079	9,142	9,269	9,545	9,915	9,994	10,203	10,501	10,716	10,761	11,029	10,883	11,012	11,048	11,291	11,507
Wyoming	8,291	8,173	8,144	8,333	9,012	9,506	9,699	10,514	10,694	10,841	11,521	12,456	14,085	14,185	14,770	15,232
Other jurisdictions																
American Samoa	2,857	2,924	3,120	2,914	3,007	3,507	3,204	3,534	3,542	4,069	4,078	3,879	—	—	—	—
Guam	7,228	6,738	6,395	—	—	—	—	—	0	—	0	—	—	—	—	—
Commonwealth of the																
Northern Mariana Islands	7,694	7,013	8,017	8,190	6,996	6,555	6,082	5,398	5,378	4,939	5,692	5,363	4,997	4,643	5,809	5,676
Puerto Rico	3,483	3,876	3,958	4,303	4,344	4,357	4,561	4,334	5,071	4,829	5,629	5,958	6,377	6,675	7,022	7,021
U.S. Virgin Islands	7,608	7,545	7,445	7,949	9,198	8,294	7,968	6,952	8,141	8,431	9,483	9,550	10,265	12,652	12,892	14,215

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

<sup>1</sup>Data have been adjusted to fiscal year 2011 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.

<sup>2</sup>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.

<sup>3</sup>U.S. totals include the 50 states and the District of Columbia.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal years 1996–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–2008, Version 1b; fiscal years 2009, Version 1a; fiscal year 2010; Digest of Education Statistics, 2011, retrieved March 16, 2013, from [http://nces.ed.gov/programs/digest/d11/tables/dt11\\_034.asp](http://nces.ed.gov/programs/digest/d11/tables/dt11_034.asp).

Table C-6.

### Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2010

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration <sup>4</sup>	Operations <sup>5</sup>	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration <sup>4</sup>	Operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>\$524,715,242</b>	<b>\$346,321,546</b>	<b>\$29,134,124</b>	<b>\$56,162,174</b>	<b>\$93,097,398</b>	<b>66.0</b>	<b>5.6</b>	<b>10.7</b>	<b>17.7</b>
Alabama	6,670,517	4,210,708	382,558	712,478	1,364,773	63.1	5.7	10.7	20.5
Alaska	2,084,019	1,285,635	177,944	233,772	386,668	61.7	8.5	11.2	18.6
Arizona	8,482,552	4,891,200	993,110	878,789	1,719,453	57.7	11.7	10.4	20.3
Arkansas	4,459,910	2,959,669	223,016	453,020	824,205	66.4	5.0	10.2	18.5
California	58,248,662	38,609,690	3,005,113	6,985,284	9,648,575	66.3	5.2	12.0	16.6
Colorado	7,429,302	4,693,967	362,441	1,164,253	1,208,641	63.2	4.9	15.7	16.3
Connecticut	8,853,337	5,888,481	539,157	883,853	1,541,846	66.5	6.1	10.0	17.4
Delaware	1,549,812	969,385	78,770	186,630	315,026	62.5	5.1	12.0	20.3
District of Columbia <sup>7</sup>	1,451,870	821,665	102,645	219,740	307,820	56.6	7.1	15.1	21.2
Florida	23,349,314	15,667,742	1,068,011	2,164,686	4,448,876	67.1	4.6	9.3	19.1
Georgia	15,730,409	10,653,546	764,719	1,671,453	2,640,691	67.7	4.9	10.6	16.8
Hawaii <sup>7</sup>	2,136,144	1,349,890	210,993	201,211	374,051	63.2	9.9	9.4	17.5
Idaho	1,961,857	1,278,912	112,049	200,490	370,406	65.2	5.7	10.2	18.9
Illinois	24,695,773	15,934,324	1,614,534	3,079,002	4,067,913	64.5	6.5	12.5	16.5
Indiana	9,921,243	6,223,253	464,829	1,129,316	2,103,845	62.7	4.7	11.4	21.2
Iowa	4,794,308	3,176,597	275,660	545,818	796,233	66.3	5.7	11.4	16.6
Kansas	4,731,676	3,092,576	274,052	536,384	828,664	65.4	5.8	11.3	17.5
Kentucky	6,091,814	3,938,982	270,367	616,969	1,265,497	64.7	4.4	10.1	20.8
Louisiana	7,393,452	4,744,887	356,776	802,843	1,488,946	64.2	4.8	10.9	20.1
Maine	2,370,085	1,553,024	151,467	243,609	421,984	65.5	6.4	10.3	17.8
Maryland	11,883,677	8,012,733	540,462	1,207,284	2,123,198	67.4	4.5	10.2	17.9
Massachusetts	13,356,373	9,248,505	929,218	1,059,758	2,118,893	69.2	7.0	7.9	15.9
Michigan	17,227,515	10,792,839	1,309,087	2,156,415	2,969,175	62.6	7.6	12.5	17.2
Minnesota	8,927,288	6,297,847	234,716	875,768	1,518,956	70.5	2.6	9.8	17.0
Mississippi	3,990,876	2,540,689	192,446	439,251	818,490	63.7	4.8	11.0	20.5
Missouri	8,923,448	5,785,255	416,186	984,461	1,737,546	64.8	4.7	11.0	19.5
Montana	1,498,252	960,152	88,330	158,050	291,721	64.1	5.9	10.5	19.5
Nebraska	3,213,646	2,228,950	123,135	285,567	575,995	69.4	3.8	8.9	17.9
Nevada	3,592,994	2,320,314	187,286	439,793	645,601	64.6	5.2	12.2	18.0
New Hampshire	2,576,956	1,751,365	183,457	249,944	392,190	68.0	7.1	9.7	15.2
New Jersey	24,261,392	15,348,323	2,320,206	2,174,602	4,418,261	63.3	9.6	9.0	18.2
New Mexico	3,217,328	1,951,885	341,902	359,671	563,870	60.7	10.6	11.2	17.5
New York	50,251,461	36,383,250	1,668,771	4,181,892	8,017,548	72.4	3.3	8.3	16.0
North Carolina	12,200,362	8,114,995	566,392	1,318,095	2,200,879	66.5	4.6	10.8	18.0
North Dakota	1,000,095	612,295	43,760	119,840	224,200	61.2	4.4	12.0	22.4
Ohio	19,801,670	12,630,827	1,231,856	2,571,068	3,367,920	63.8	6.2	13.0	17.0
Oklahoma	5,192,124	3,188,235	352,223	580,528	1,071,139	61.4	6.8	11.2	20.6
Oregon	5,401,667	3,375,987	388,122	760,889	876,669	62.5	7.2	14.1	16.2
Pennsylvania	22,733,518	14,759,628	1,169,785	2,499,102	4,305,003	64.9	5.1	11.0	18.9
Rhode Island	2,136,582	1,372,828	248,278	204,034	311,441	64.3	11.6	9.5	14.6
South Carolina	6,566,165	4,203,255	480,587	665,541	1,216,783	64.0	7.3	10.1	18.5
South Dakota	1,115,861	711,710	61,498	129,988	212,665	63.8	5.5	11.6	19.1
Tennessee	7,894,661	5,457,229	321,711	748,104	1,367,616	69.1	4.1	9.5	17.3
Texas	42,621,886	28,000,534	2,058,007	4,482,451	8,080,894	65.7	4.8	10.5	19.0
Utah	3,635,085	2,487,901	140,093	356,994	650,097	68.4	3.9	9.8	17.9
Vermont	1,432,683	947,192	112,672	167,330	205,489	66.1	7.9	11.7	14.3
Virginia	13,193,633	8,929,963	642,427	1,197,194	2,424,049	67.7	4.9	9.1	18.4
Washington	9,832,913	6,346,875	658,555	1,120,354	1,707,129	64.5	6.7	11.4	17.4
West Virginia	3,328,177	2,137,394	146,615	303,017	741,150	64.2	4.4	9.1	22.3
Wisconsin	9,966,244	6,602,821	471,102	1,305,832	1,586,490	66.3	4.7	13.1	15.9
Wyoming	1,334,655	875,637	77,033	149,758	232,227	65.6	5.8	11.2	17.4
Other jurisdictions									
American Samoa	70,305	38,814	1,919	8,405	21,167	55.2	2.7	12.0	30.1
Guam	235,639	137,177	26,356	20,012	52,093	58.2	11.2	8.5	22.1
Commonwealth of the Northern Mariana Islands									
Puerto Rico	62,210	33,315	6,131	10,268	12,496	53.6	9.9	16.5	20.1
Puerto Rico	3,464,044	1,911,265	227,571	458,561	866,647	55.2	6.6	13.2	25.0
U.S. Virgin Islands	220,234	126,158	16,227	38,210	39,639	57.3	7.4	17.3	18.0

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

<sup>4</sup>Administration expenditures include general administration, school administration, and other support services.

<sup>5</sup>Operations expenditures include operations and maintenance, student transportation, food services, and enterprise operations.

<sup>6</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>7</sup>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 2010, provisional Version 1a.

Table C-7.

## Current instruction expenditures for public elementary and secondary education, by object and state or jurisdiction: Fiscal year 2010

Current instruction expenditures <sup>1</sup> [in thousands of dollars]							
State or jurisdiction	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
<b>United States<sup>2</sup></b>	<b>\$321,213,401<sup>3</sup></b>	<b>\$214,435,825<sup>3</sup></b>	<b>\$73,051,571<sup>3</sup></b>	<b>\$13,843,875<sup>3</sup></b>	<b>\$4,749,301<sup>3</sup></b>	<b>\$13,689,672<sup>3</sup></b>	<b>\$1,443,155<sup>3</sup></b>
Alabama	3,902,381	2,527,834	998,530	104,085	1,853	258,191	11,889
Alaska	1,155,587	641,431	384,228	59,289	109	59,981	10,549
Arizona	4,683,211 <sup>3</sup>	3,360,288 <sup>3</sup>	859,499 <sup>3</sup>	206,464 <sup>3</sup>	10,873	110,184 <sup>3</sup>	135,902 <sup>3</sup>
Arkansas	2,572,811 <sup>3</sup>	1,757,604 <sup>3</sup>	479,524 <sup>3</sup>	90,422 <sup>3</sup>	12,001	214,753 <sup>3</sup>	18,507 <sup>3</sup>
California	35,056,436 <sup>3</sup>	23,503,106 <sup>3</sup>	7,756,666 <sup>3</sup>	1,679,025 <sup>3</sup>	748,357	1,365,473 <sup>3</sup>	3,809 <sup>3</sup>
Colorado	4,269,477	3,059,053	724,108	110,502	42,117	274,122	59,574
Connecticut	5,618,936 <sup>3</sup>	3,544,681 <sup>3</sup>	1,371,505 <sup>3</sup>	204,106 <sup>3</sup>	364,609	126,809 <sup>3</sup>	7,226 <sup>3</sup>
Delaware	952,560	607,857	265,700	14,029	6,475	48,807	9,692
District of Columbia <sup>4</sup>	723,156	458,470	60,640	13,030	166,575	18,708	5,733
Florida	14,111,697 <sup>3</sup>	8,699,435 <sup>3</sup>	2,680,150 <sup>3</sup>	2,129,009 <sup>3</sup>	943	502,706 <sup>3</sup>	99,454 <sup>3</sup>
Georgia	9,838,312 <sup>3</sup>	6,863,150 <sup>3</sup>	2,243,363 <sup>3</sup>	192,239 <sup>3</sup>	8,035	500,742 <sup>3</sup>	30,782 <sup>3</sup>
Hawaii <sup>4</sup>	1,277,749	783,726	268,859	103,098	6,911	102,865	12,291
Idaho	1,199,775 <sup>3</sup>	829,549 <sup>3</sup>	273,217 <sup>3</sup>	44,791 <sup>3</sup>	1,302	50,620 <sup>3</sup>	295 <sup>3</sup>
Illinois	14,782,525 <sup>3</sup>	9,541,184 <sup>3</sup>	3,894,222 <sup>3</sup>	590,515 <sup>3</sup>	151,875	438,190 <sup>3</sup>	166,540 <sup>3</sup>
Indiana	5,834,548 <sup>3</sup>	3,808,314	1,729,415 <sup>3</sup>	100,161	2,645	188,548	5,465
Iowa	2,954,930	2,111,224	645,635	76,451	25,005	92,624	3,991
Kansas	2,880,088	2,109,134	551,743	82,012	2,888	116,484	17,828
Kentucky	3,614,078	2,557,262	845,438	68,008	3,621	130,797	8,951
Louisiana	4,328,354 <sup>3</sup>	2,912,229 <sup>3</sup>	1,008,889 <sup>3</sup>	106,206 <sup>3</sup>	6,448	285,880 <sup>3</sup>	8,702 <sup>3</sup>
Maine	1,428,312 <sup>3</sup>	912,900	375,762 <sup>3</sup>	29,712	66,229	37,688	6,021
Maryland	7,386,467 <sup>3</sup>	4,768,639	1,925,146 <sup>3</sup>	203,855	266,746	214,323	7,758
Massachusetts	8,643,167 <sup>3</sup>	5,536,313	2,146,152 <sup>3</sup>	54,298	633,706	258,212	14,486
Michigan	9,913,891	6,046,627	2,857,136	693,935	191	298,548	17,453
Minnesota	5,906,921 <sup>3</sup>	3,962,598 <sup>3</sup>	1,349,709 <sup>3</sup>	330,105 <sup>3</sup>	55,998	188,968 <sup>3</sup>	19,542 <sup>3</sup>
Mississippi	2,346,594 <sup>3</sup>	1,651,702 <sup>3</sup>	498,594 <sup>3</sup>	55,878 <sup>3</sup>	6,313	125,499 <sup>3</sup>	8,608 <sup>3</sup>
Missouri	5,378,592 <sup>3</sup>	3,773,167	1,030,092	172,347 <sup>3</sup>	9,191	371,570	22,226 <sup>3</sup>
Montana	901,788	595,725	172,492	60,481	873	69,385	2,831
Nebraska	2,128,741	1,375,800	468,113	125,093	13,417	124,864	21,454
Nevada	2,139,830	1,428,342	515,923	36,767	1,187	154,696	2,916
New Hampshire	1,671,301	1,029,385	415,873	44,849	135,815	42,510	2,869
New Jersey	14,541,885	9,318,554	3,594,863	464,905	605,439	419,575	138,549
New Mexico	1,847,604	1,267,212	390,637	74,630	0	114,882	243
New York	35,061,778 <sup>3</sup>	22,419,307 <sup>3</sup>	9,503,554 <sup>3</sup>	1,819,078 <sup>3</sup>	552,606	762,178 <sup>3</sup>	5,055 <sup>3</sup>
North Carolina	7,641,089	5,495,033	1,445,007	274,235	0	426,814	0
North Dakota	578,011	405,129	122,536	18,016	983	28,160	3,186
Ohio	11,321,779	7,436,422	2,515,056	559,152	214,902	445,040	151,206
Oklahoma	2,989,502	2,091,724	624,222	44,298	144	219,922	9,192
Oregon	3,157,351	1,936,211	901,639	120,958	20,168	161,440	16,935
Pennsylvania	13,889,978	9,078,091	3,176,889	771,406	255,311	579,651	28,631
Rhode Island	1,294,924 <sup>3</sup>	834,178 <sup>3</sup>	352,977 <sup>3</sup>	9,175 <sup>3</sup>	74,798	23,156 <sup>3</sup>	640 <sup>3</sup>
South Carolina	3,784,450	2,651,844	785,027	129,937	2,859	193,770	21,012
South Dakota	666,468	444,367	126,560	34,217	7,606	52,129	1,590
Tennessee	4,970,275	3,400,112	1,008,551	97,974	0	446,717	16,922
Texas	25,747,871	19,686,185	3,015,717	856,632	59,866	1,892,724	236,747
Utah	2,340,227	1,489,881	614,804	60,241	625	165,582	9,094
Vermont	881,073	572,577	170,142	47,958	64,321	24,141	1,935
Virginia	8,049,182	5,674,422	1,850,325	186,658	4,297	327,674	5,805
Washington	5,932,836 <sup>3</sup>	4,053,728	1,262,584	330,377	14,473 <sup>3</sup>	234,887	36,786
West Virginia	2,007,943 <sup>3</sup>	1,115,154 <sup>3</sup>	719,971 <sup>3</sup>	35,872 <sup>3</sup>	2,161	134,208 <sup>3</sup>	578 <sup>3</sup>
Wisconsin	6,118,246 <sup>3</sup>	3,781,965 <sup>3</sup>	1,882,004 <sup>3</sup>	100,692 <sup>3</sup>	115,345	223,661 <sup>3</sup>	14,578 <sup>3</sup>
Wyoming	788,716	527,000	192,182	26,703	1,090	40,613	1,128
Other jurisdictions							
American Samoa	32,396	20,546	3,460	1,523	0	2,864	4,004
Guam	132,599	98,610	30,114	2,479	0	1,396	0
Commonwealth of the Northern Mariana Islands							
Northern Mariana Islands	30,164 <sup>3</sup>	24,103 <sup>3</sup>	4,160 <sup>3</sup>	599 <sup>3</sup>	0	1,292 <sup>3</sup>	10 <sup>3</sup>
Puerto Rico	1,742,259 <sup>3</sup>	1,303,413 <sup>3</sup>	223,457 <sup>3</sup>	27,319	0	51,736	136,333
U.S. Virgin Islands	119,422	82,258	31,258	1,550	0	4,355	0

<sup>1</sup>Current instruction expenditures 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.

<sup>2</sup>U.S. totals include the 50 states and the District of Columbia.

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

<sup>4</sup>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 2010, provisional Version 1a.

Table C-8.

### Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2010

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Interest on debt
			Facilities acquisition and construction	Land and existing structures	Equipment	Other programs <sup>2</sup>	
<b>United States<sup>3</sup></b>	<b>\$607,018,292<sup>4,5</sup></b>	<b>\$524,715,242</b>	<b>\$46,613,981<sup>4</sup></b>	<b>\$3,304,545<sup>4</sup></b>	<b>\$6,796,465<sup>4</sup></b>	<b>\$8,355,761<sup>4,5</sup></b>	<b>\$17,232,297</b>
Alabama	7,646,087	6,670,517	657,622	28,321	45,734	113,797	130,096
Alaska	2,363,392	2,084,019	185,912	21,966	23,811	7,912	39,772
Arizona	9,974,741 <sup>4,5</sup>	8,482,552	530,936	51,423	264,090	47,738 <sup>5</sup>	598,001
Arkansas	5,275,687	4,459,910	402,036	132,494	129,743	29,508	121,996
California	68,479,096	58,248,662	6,526,841	349,041	201,309	1,072,757	2,080,487
Colorado	8,970,879	7,429,302	718,398	139,118	160,325	52,867	470,869
Connecticut	9,931,276 <sup>4,5</sup>	8,853,337	621,972 <sup>4</sup>	55,772 <sup>4</sup>	106,229 <sup>4</sup>	146,050 <sup>5</sup>	147,916
Delaware	1,816,880	1,549,812	186,567	1,956	8,204	21,013	49,327
District of Columbia <sup>6</sup>	1,969,851	1,451,870	317,233 <sup>4</sup>	1,498	39,584 <sup>4</sup>	25,558	134,109
Florida	27,637,538	23,349,314	2,609,709	192,227	138,576	537,883	809,829
Georgia	17,851,273	15,730,409	1,632,427	50,478	129,384	33,018	275,556
Hawaii <sup>6</sup>	2,360,379	2,136,144	103,948	0	9,253	21,475	89,558
Idaho	2,275,076	1,961,857	194,706	22,104	32,577	3,903	59,930
Illinois	28,198,147 <sup>4</sup>	24,695,773	1,787,663 <sup>4</sup>	167,314 <sup>4</sup>	563,886 <sup>4</sup>	218,628	764,884
Indiana	11,351,074	9,921,243	497,102	179,022	276,380	146,116	331,211
Iowa	5,728,512	4,794,308	687,135	17,954	111,691	27,759	89,666
Kansas	6,053,538	4,731,676	917,322	47,620	155,015	4,713	197,192
Kentucky	7,097,739	6,091,814	582,239	17,292	159,552	85,885	160,957
Louisiana	8,358,506	7,393,452	660,332	65,078	67,931	52,208	119,506
Maine	2,616,386	2,370,085	122,321	299	45,830	27,756	50,096
Maryland	13,206,361	11,883,677	1,039,198	8,632	96,209	27,254	151,390
Massachusetts	14,401,441	13,356,373	471,935	246,213	9,844	56,806	260,270
Michigan	19,792,568 <sup>4</sup>	17,227,515	1,078,347 <sup>4</sup>	87,233 <sup>4</sup>	207,420 <sup>4</sup>	351,828	840,224
Minnesota	10,737,802 <sup>4</sup>	8,927,288	763,952 <sup>4</sup>	62,612 <sup>4</sup>	158,009 <sup>4</sup>	416,027	409,914
Mississippi	4,384,125 <sup>4</sup>	3,990,876	162,395 <sup>4</sup>	16,536 <sup>4</sup>	112,139 <sup>4</sup>	29,801	72,378
Missouri	10,402,883 <sup>4</sup>	8,923,448	715,437 <sup>4</sup>	12,451	215,295 <sup>4</sup>	209,724	326,529
Montana	1,640,014	1,498,252	77,737	7,736	30,166	10,567	15,556
Nebraska	3,674,796 <sup>4</sup>	3,213,646	227,584 <sup>4</sup>	19,383 <sup>4</sup>	137,475 <sup>4</sup>	2,936 <sup>4</sup>	73,771
Nevada	4,257,268	3,592,994	328,443	13,879	39,412	23,528	259,011
New Hampshire	2,760,682 <sup>4</sup>	2,576,956	83,935 <sup>4</sup>	13,237 <sup>4</sup>	34,113 <sup>4</sup>	7,821	44,621
New Jersey	26,157,669	24,261,392	951,323	28,700	111,454	177,598	627,202
New Mexico	3,792,958	3,217,328	544,547	9,964	16,716	4,288	114
New York	56,690,809	50,251,461	2,585,377	121,266	379,211	2,177,552	1,175,942
North Carolina	13,297,984	12,200,362	883,616	17,607	121,491	67,088	7,819
North Dakota	1,159,215	1,000,095	76,207	15,509	48,567	6,226	12,612
Ohio	23,262,091	19,801,670	2,033,429	78,110	399,293	423,021	526,568
Oklahoma	5,664,915	5,192,124	273,565	40,524	79,347	13,868	65,487
Oregon	6,288,121	5,401,667	530,989	12,219	30,539	23,440	289,267
Pennsylvania	26,520,058	22,733,518	1,896,708	18,433	335,543	563,076	972,779
Rhode Island	2,286,061	2,136,582	17,703	1,292	22,731	62,343	45,410
South Carolina	8,215,180	6,566,165	990,463	138,334	71,669	70,481	378,068
South Dakota	1,289,355	1,115,861	98,452 <sup>4</sup>	8,535 <sup>4</sup>	40,844	2,987	22,676
Tennessee	8,759,495	7,894,661	395,380	35,990	175,260	83,795	174,410
Texas	53,838,221	42,621,886	7,300,283	241,334	513,933	327,847	2,832,938
Utah	4,564,279	3,635,085	435,609	180,225	81,921	103,763	127,675
Vermont	1,524,207	1,432,683	31,460	572	33,078	11,351	15,064
Virginia	14,548,960 <sup>4</sup>	13,193,633	658,159 <sup>4</sup>	198,815 <sup>4</sup>	270,024	75,524	152,806
Washington	11,797,716	9,832,913	1,336,361	70,163	103,107	36,158	419,013
West Virginia	3,447,770	3,328,177	16,983	6,762	38,988	43,024	13,836
Wisconsin	11,013,618	9,966,244	388,202	33,527	168,442	261,305	195,898
Wyoming	1,685,613	1,334,655	277,783	17,778	45,118	8,190	2,090
<b>Other jurisdictions</b>							
American Samoa	76,796	70,305	2,408	0	1,999	2,084	0
Guam	242,990	235,639	0	2,606	1,565	0	3,181
<b>Commonwealth of the Northern Mariana Islands</b>	66,240	62,210	302	0	1,194	2,534	0
Puerto Rico	3,921,181	3,464,044	301,751	10,000	69,264	71,026	5,096
U.S. Virgin Islands	226,080	220,234	2,259	203	124	3,261	0

<sup>1</sup>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.

<sup>2</sup>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.

<sup>3</sup>U.S. totals include the 50 states and the District of Columbia.

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

<sup>5</sup>Value contains imputation for missing data.

<sup>6</sup>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 2011, provisional Version 1a.



Table C-9.

**Current expenditures and current expenditures for instruction, amount from American Recovery and Reinvestment Act of 2009 (ARRA) funding, and percentage from ARRA funding, by state or jurisdiction: Fiscal year 2010**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]		Percent from ARRA funding	Current expenditures <sup>1</sup> [in thousands of dollars]		Percent for instruction from ARRA funding
	Total	From ARRA funding		For instruction	from ARRA funding	
<b>United States<sup>2</sup></b>	<b>\$524,715,242</b>	<b>\$25,442,369</b>	<b>4.8</b>	<b>\$321,213,401</b>	<b>\$19,407,296</b>	<b>6.0</b>
Alabama	6,670,517	381,295	5.7	3,902,381	369,660	9.5
Alaska	2,084,019	49,964	2.4	1,155,587	23,470	2.0
Arizona	8,482,552	550,231	6.5	4,683,211	539,065	11.5
Arkansas	4,459,910	134,545	3.0	2,572,811	76,412	3.0
California	58,248,662	3,209,611	5.5	35,056,436	2,332,893	6.7
Colorado	7,429,302	111,859	1.5	4,269,477	69,641	1.6
Connecticut	8,853,337	368,176	4.2	5,618,936	368,176	6.6
Delaware	1,549,812	60,816	3.9	952,560	47,319	5.0
District of Columbia <sup>3</sup>	1,451,870	9,750	0.7	723,156	94,922	13.1
Florida	23,349,314	1,440,268	6.2	14,111,697	850,170	6.0
Georgia	15,730,409	969,700	6.2	9,838,312	870,615	8.8
Hawaii <sup>3</sup>	2,136,144	39,834	1.9	1,277,749	39,834	3.1
Idaho	1,961,857	209,238	10.7	1,199,775	173,285	14.4
Illinois	24,695,773	1,197,427	4.8	14,782,525	718,456	4.9
Indiana	9,921,243	767,015	7.7	5,834,548	557,680	9.6
Iowa	4,794,308	312,296	6.5	2,954,930	260,230	8.8
Kansas	4,731,676	306,673	6.5	2,880,088	249,909	8.7
Kentucky	6,091,814	362,310	5.9	3,614,078	302,522	8.4
Louisiana	7,393,452	272,760	3.7	4,328,354	194,718	4.5
Maine	2,370,085	80,995	3.4	1,428,312	53,297	3.7
Maryland	11,883,677	281,099	2.4	7,386,467	166,377	2.3
Massachusetts	13,356,373	146,942	1.1	8,643,167	89,063	1.0
Michigan	17,227,515	798,460	4.6	9,913,891	675,328	6.8
Minnesota	8,927,288	646,735	7.2	5,906,921	560,272	9.5
Mississippi	3,990,876	228,132	5.7	2,346,594	196,020	8.4
Missouri	8,923,448	668,769	7.5	5,378,592	668,769	12.4
Montana	1,498,252	63,902	4.3	901,788	51,531	5.7
Nebraska	3,213,646	146,296	4.6	2,128,741	146,290	6.9
Nevada	3,592,994	61,711	1.7	2,139,830	44,194	2.1
New Hampshire	2,576,956	10,996	0.4	1,671,301	8,572	0.5
New Jersey	24,261,392	1,320,658	5.4	14,541,885	786,294	5.4
New Mexico	3,217,328	267,587	8.3	1,847,604	147,775	8.0
New York	50,251,461	2,310,341	4.6	35,061,778	1,962,114	5.6
North Carolina	12,200,362	617,124	5.1	7,641,089	349,774	4.6
North Dakota	1,000,095	108,800	10.9	578,011	100,995	17.5
Ohio	19,801,670	679,231	3.4	11,321,779	426,348	3.8
Oklahoma	5,192,124	346,400	6.7	2,989,502	299,717	10.0
Oregon	5,401,667	266,389	4.9	3,157,351	214,722	6.8
Pennsylvania	22,733,518	936,163	4.1	13,889,978	670,862	4.8
Rhode Island	2,136,582	75,239	3.5	1,294,924	46,544	3.6
South Carolina	6,566,165	61,025	0.9	3,784,450	45,069	1.2
South Dakota	1,115,861	61,543	5.5	666,468	51,300	7.7
Tennessee	7,894,661	404,592	5.1	4,970,275	353,297	7.1
Texas	42,621,886	2,471,948	5.8	25,747,871	1,743,317	6.8
Utah	3,635,085	165,915	4.6	2,340,227	155,889	6.7
Vermont	1,432,683	111,897	7.8	881,073	78,789	8.9
Virginia	13,193,633	530,868	4.0	8,049,182	442,267	5.5
Washington	9,832,913	414,066	4.2	5,932,836	345,584	5.8
West Virginia	3,328,177	161,995	4.9	2,007,943	146,753	7.3
Wisconsin	9,966,244	236,722	2.4	6,118,246	236,722	3.9
Wyoming	1,334,655	6,064	0.5	788,716	4,474	0.6
Other jurisdictions						
American Samoa	70,305	7,010	10.0	32,396	31	0.1
Guam	235,639	788	0.3	132,599	601	0.5
Commonwealth of the Northern Mariana Islands	62,210	0	0.0	30,164	11,806	39.1
Puerto Rico	3,464,044	527,821	15.2	1,742,259	527,821	30.3
U.S. Virgin Islands	220,234	27,320	12.4	119,422	22,088	18.5

<sup>1</sup>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.

<sup>2</sup>U.S. totals include the 50 states and the District of Columbia.

<sup>3</sup>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 2010, provisional Version 1a.



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