



U.S. Department of Education  
NCES 2007-356

# Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2004-05 (Fiscal Year 2005)

First Look





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**April 2007**

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## Introduction

The Common Core of Data (CCD) is an annual collection of public elementary and secondary education data administered by the National Center for Education Statistics (NCES) and its collection agent, the U.S. Census Bureau. Data for CCD surveys are provided by state education agencies (SEAs). This report presents findings on public education revenues and expenditures using fiscal year (FY) 2005 data from the National Public Education Financial Survey (NPEFS) of the CCD survey system. Programs covered in the NPEFS include regular, special, and vocational education; charter schools (if they reported data to the SEA); and state-run education programs (such as special education centers or education programs for incarcerated youth).

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

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

While the tables in this report include data for all NPEFS respondents, the discussion in the text is limited to the 50 states and the District of Columbia.

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

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

## Selected Findings: Fiscal Year 2005

- Approximately \$487.8 billion was collected in revenues for public elementary and secondary education in the 50 states and the District of Columbia in fiscal year 2005 (FY 05) (table 1). The greatest percentage of revenues came from state and local governments, which together provided \$443.0 billion, or 90.8 percent of all revenues; the federal government's contribution was \$44.8 billion, or 9.2 percent of all revenues (figure 1).
- Current expenditures for public elementary and secondary education totaled \$424.6 billion in FY 05, with \$280.0 billion (65.9 percent) spent on instruction and instruction-related activities, \$22.1 billion (5.2 percent) on student support services, \$46.8 billion (11.0 percent) on administration, and \$75.7 billion (17.8 percent) on operations (table 2 and figure 2).
- Current expenditures per pupil for public elementary and secondary education were \$8,701 in FY 05, including \$5,737 on instruction and instruction-related activities (table 3). Adjusting for inflation,<sup>1</sup> current expenditures per pupil have grown 23.5 percent since FY 95 (\$7,047) and 38.9 percent since FY 85 (\$6,263) (figure 3).
- In FY 05, public elementary and secondary education spent \$259.6 billion on instruction, \$147.6 billion on support services, \$16.4 billion on food services, and \$959.5 million on enterprise operations (table 4). These four expenditure functions accounted for 61.1 percent, 34.8 percent, 3.9 percent, and 0.2 percent of current expenditures for public elementary and secondary education, respectively (table 5).
- Looking at per pupil current expenditures for public elementary and secondary education in FY 05, instruction expenditures ranged from \$9,425 in New York to \$3,302 in Utah, and support services expenditures ranged from \$5,923 in the District of Columbia to \$1,593 in Utah (table 6).
- Current instruction and instruction-related expenditures on public elementary and secondary education totaled \$280.0 billion in FY 05, with \$190.9 billion spent on salaries and \$58.5 billion spent on employee benefits (table 7).
- Total expenditures for public elementary and secondary education and other related programs were \$499.1 billion in FY 05, including \$424.6 billion in current expenditures, \$47.6 billion in facilities acquisition and construction, \$5.9 billion in replacement equipment, \$7.7 billion in other programs (such as community services and adult education, which are not part of public elementary and secondary education), and \$13.3 billion in interest on debt (table 8).

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<sup>1</sup> Data have been adjusted to fiscal year 2005 dollars. See Appendix A: Methodology and Technical Notes for more information on inflation-adjusted data.

## References and Related Data Files

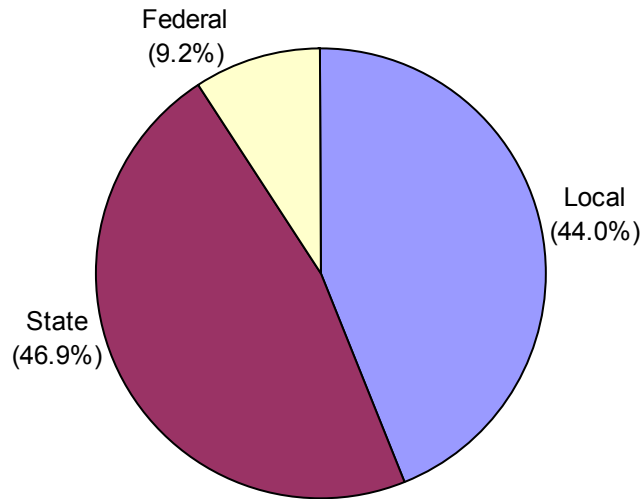
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Hill, J. (2006). *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2003–04 (Fiscal Year 2004)* (NCES 2006-443). U.S. Department of Education. Washington, DC: National Center for Education Statistics.

### Related Data Files

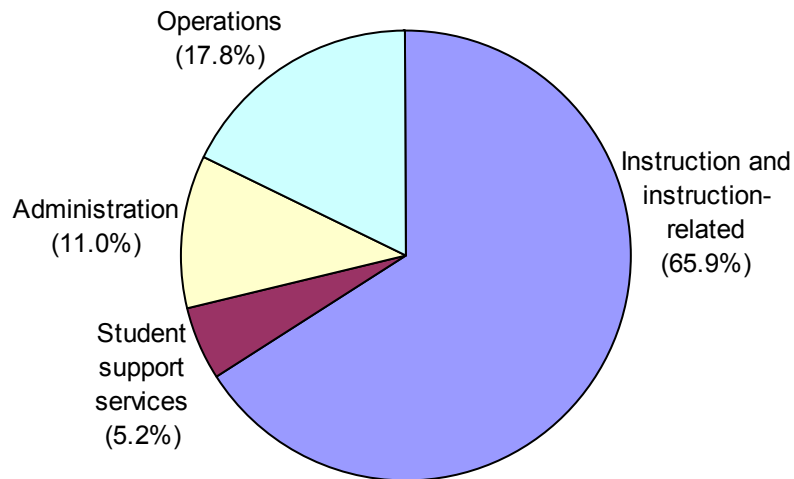
Data files for all CCD surveys used in this report may be found on the CCD data page of the CCD website at <http://nces.ed.gov/ccd/ccddata.asp>.

Figure 1. Percentage distribution of revenues for public elementary and secondary education in the United States, by source: Fiscal year 2005



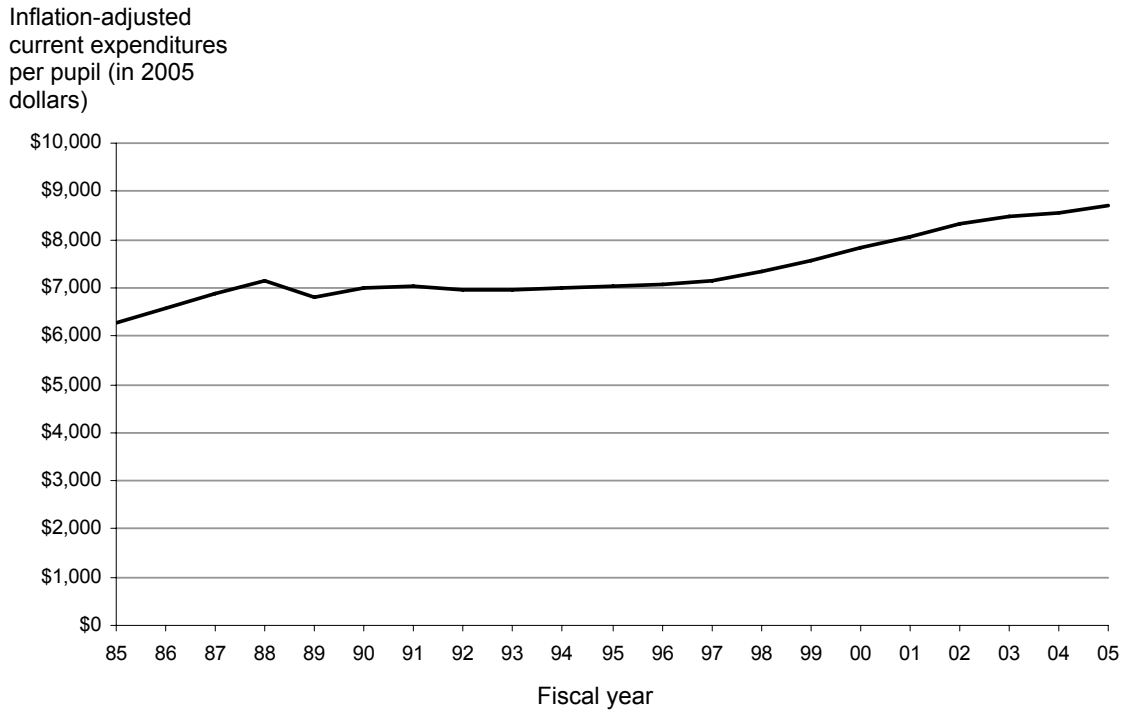
NOTE: Detail may not sum to totals because of rounding.  
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2005, Version 1a.

Figure 2. Percentage distribution of current expenditures for public elementary and secondary education in the United States, by function: Fiscal year 2005



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 2005, Version 1a.

Figure 3. Inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1985–2005



NOTE: Data have been adjusted to fiscal year 2005 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 1985, Version 1a; fiscal year 1986, Version 1a; fiscal years 1987–2001, Version 1b; fiscal year 2002, Version 1c; fiscal year 2003, Version 1b; fiscal year 2004, Version 1a; fiscal year 2005, Version 1a.

Table 1. Revenues and percentage distribution of revenues for public elementary and secondary education, by source and state or jurisdiction: Fiscal year 2005

| State or jurisdiction             | Revenues [in thousands of dollars] |                                  |                      |                     | Percentage distribution |             |            |
|-----------------------------------|------------------------------------|----------------------------------|----------------------|---------------------|-------------------------|-------------|------------|
|                                   | Total                              | Local <sup>1</sup>               | State                | Federal             | Local <sup>1</sup>      | State       | Federal    |
| <b>United States<sup>2</sup></b>  | <b>\$487,761,164<sup>3</sup></b>   | <b>\$214,389,438<sup>3</sup></b> | <b>\$228,562,195</b> | <b>\$44,809,532</b> | <b>44.0</b>             | <b>46.9</b> | <b>9.2</b> |
| Alabama                           | 5,861,380                          | 1,906,607                        | 3,253,486            | 701,287             | 32.5                    | 55.5        | 12.0       |
| Alaska                            | 1,679,646                          | 418,199                          | 957,820              | 303,626             | 24.9                    | 57.0        | 18.1       |
| Arizona                           | 8,151,688 <sup>3</sup>             | 3,301,561 <sup>3</sup>           | 3,898,118            | 952,009             | 40.5                    | 47.8        | 11.7       |
| Arkansas                          | 4,034,796                          | 1,235,669                        | 2,349,685            | 449,442             | 30.6                    | 58.2        | 11.1       |
| California                        | 59,481,350                         | 17,588,882                       | 35,234,574           | 6,657,894           | 29.6                    | 59.2        | 11.2       |
| Colorado                          | 6,911,807                          | 3,475,507                        | 2,954,905            | 481,395             | 50.3                    | 42.8        | 7.0        |
| Connecticut                       | 8,015,309                          | 4,527,506                        | 3,062,150            | 425,653             | 56.5                    | 38.2        | 5.3        |
| Delaware                          | 1,376,724                          | 395,278                          | 851,355              | 130,091             | 28.7                    | 61.8        | 9.4        |
| District of Columbia <sup>4</sup> | 1,285,489                          | 1,126,022                        | †                    | 159,467             | 87.6                    | †           | 12.4       |
| Florida                           | 22,633,476                         | 10,720,541                       | 9,533,209            | 2,379,726           | 47.4                    | 42.1        | 10.5       |
| Georgia                           | 14,726,455                         | 6,848,011                        | 6,466,311            | 1,412,133           | 46.5                    | 43.9        | 9.6        |
| Hawaii <sup>4</sup>               | 2,274,165                          | 50,578                           | 1,986,614            | 236,974             | 2.2                     | 87.4        | 10.4       |
| Idaho                             | 1,816,509                          | 576,766                          | 1,043,927            | 195,816             | 31.8                    | 57.5        | 10.8       |
| Illinois                          | 21,281,907                         | 12,683,909                       | 6,758,417            | 1,839,581           | 59.6                    | 31.8        | 8.6        |
| Indiana                           | 11,278,665                         | 5,214,024                        | 5,326,048            | 738,593             | 46.2                    | 47.2        | 6.5        |
| Iowa                              | 4,481,531                          | 2,055,162                        | 2,051,947            | 374,422             | 45.9                    | 45.8        | 8.4        |
| Kansas                            | 4,468,190                          | 1,582,904                        | 2,431,195            | 454,091             | 35.4                    | 54.4        | 10.2       |
| Kentucky                          | 5,379,257                          | 1,671,516                        | 3,049,129            | 658,612             | 31.1                    | 56.7        | 12.2       |
| Louisiana                         | 6,057,201                          | 2,337,820                        | 2,878,017            | 841,364             | 38.6                    | 47.5        | 13.9       |
| Maine                             | 2,308,518                          | 1,135,119                        | 946,282              | 227,117             | 49.2                    | 41.0        | 9.8        |
| Maryland                          | 9,886,032                          | 5,496,485                        | 3,729,271            | 660,276             | 55.6                    | 37.7        | 6.7        |
| Massachusetts                     | 12,735,802                         | 6,525,322                        | 5,442,172            | 768,309             | 51.2                    | 42.7        | 6.0        |
| Michigan                          | 18,365,247                         | 5,776,655                        | 11,043,486           | 1,545,106           | 31.5                    | 60.1        | 8.4        |
| Minnesota                         | 8,687,246                          | 2,069,248                        | 6,050,153            | 567,845             | 23.8                    | 69.6        | 6.5        |
| Mississippi                       | 3,642,050                          | 1,099,730                        | 1,965,158            | 577,162             | 30.2                    | 54.0        | 15.8       |
| Missouri                          | 8,373,954                          | 4,768,959                        | 2,859,179            | 745,815             | 56.9                    | 34.1        | 8.9        |
| Montana                           | 1,293,161                          | 514,077                          | 584,289              | 194,794             | 39.8                    | 45.2        | 15.1       |
| Nebraska                          | 2,800,202                          | 1,633,416                        | 877,246              | 289,540             | 58.3                    | 31.3        | 10.3       |
| Nevada                            | 3,393,152                          | 2,215,988                        | 920,244              | 256,921             | 65.3                    | 27.1        | 7.6        |
| New Hampshire                     | 2,242,384                          | 1,236,214                        | 879,428              | 126,743             | 55.1                    | 39.2        | 5.7        |
| New Jersey                        | 21,738,449                         | 11,331,905                       | 9,450,496            | 956,048             | 52.1                    | 43.5        | 4.4        |
| New Mexico                        | 3,049,760                          | 413,289                          | 2,133,707            | 502,763             | 13.6                    | 70.0        | 16.5       |
| New York                          | 43,649,605                         | 21,682,869                       | 18,768,008           | 3,198,727           | 49.7                    | 43.0        | 7.3        |
| North Carolina                    | 10,446,941                         | 2,760,943                        | 6,552,886            | 1,133,112           | 26.4                    | 62.7        | 10.8       |
| North Dakota                      | 920,566                            | 431,813                          | 340,259              | 148,495             | 46.9                    | 37.0        | 16.1       |
| Ohio                              | 19,912,038                         | 9,633,419                        | 8,752,118            | 1,526,501           | 48.4                    | 44.0        | 7.7        |
| Oklahoma                          | 4,621,537                          | 1,520,859                        | 2,466,399            | 634,278             | 32.9                    | 53.4        | 13.7       |
| Oregon                            | 4,999,669                          | 2,052,095                        | 2,439,989            | 507,585             | 41.0                    | 48.8        | 10.2       |
| Pennsylvania                      | 21,439,695                         | 11,937,783                       | 7,717,500            | 1,784,412           | 55.7                    | 36.0        | 8.3        |
| Rhode Island                      | 1,878,044                          | 1,002,573                        | 725,609              | 149,862             | 53.4                    | 38.6        | 8.0        |
| South Carolina                    | 6,267,520                          | 2,768,595                        | 2,837,312            | 661,614             | 44.2                    | 45.3        | 10.6       |
| South Dakota                      | 1,061,844                          | 526,012                          | 355,969              | 179,863             | 49.5                    | 33.5        | 16.9       |
| Tennessee                         | 6,942,997                          | 3,153,736                        | 2,998,090            | 791,171             | 45.4                    | 43.2        | 11.4       |
| Texas                             | 36,798,422                         | 19,466,061                       | 13,214,827           | 4,117,534           | 52.9                    | 35.9        | 11.2       |
| Utah                              | 3,227,340                          | 1,126,268                        | 1,775,126            | 325,946             | 34.9                    | 55.0        | 10.1       |
| Vermont                           | 1,283,411                          | 97,823                           | 1,090,538            | 95,050              | 7.6                     | 85.0        | 7.4        |
| Virginia                          | 11,990,159                         | 6,292,194                        | 4,871,156            | 826,809             | 52.5                    | 40.6        | 6.9        |
| Washington                        | 9,266,940                          | 2,761,736                        | 5,629,205            | 875,999             | 29.8                    | 60.7        | 9.5        |
| West Virginia                     | 2,779,795                          | 766,318                          | 1,684,324            | 329,154             | 27.6                    | 60.6        | 11.8       |
| Wisconsin                         | 9,432,162                          | 4,036,880                        | 4,789,269            | 606,013             | 42.8                    | 50.8        | 6.4        |
| Wyoming                           | 1,130,977                          | 438,594                          | 585,593              | 106,791             | 38.8                    | 51.8        | 9.4        |
| Other jurisdictions               |                                    |                                  |                      |                     |                         |             |            |
| American Samoa                    | 86,909                             | 1,900                            | 16,589               | 68,421              | 2.2                     | 19.1        | 78.7       |
| Guam                              | —                                  | —                                | —                    | —                   | —                       | —           | —          |
| Northern Mariana Islands          | 63,700                             | 799                              | 37,210               | 25,691              | 1.3                     | 58.4        | 40.3       |
| Puerto Rico                       | 3,017,121                          | 130                              | 2,125,381            | 891,609             | #                       | 70.4        | 29.6       |
| U.S. Virgin Islands               | 191,280                            | 152,542                          | 0                    | 38,738              | 79.7                    | 0.0         | 20.3       |

— Not available.

† Not applicable.

# Rounds to zero.

<sup>1</sup> Local revenues include intermediate revenues.<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.<sup>4</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.

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 2005, Version 1a.

Table 2. Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2005

| 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      | Operations          | Instruction and instruction-related | Student support services | Administration | Operations  |
| <b>United States<sup>4</sup></b>  | <b>\$424,562,095<sup>5</sup></b>                            | <b>\$279,960,659<sup>5</sup></b>                 | <b>\$22,106,046</b>                   | <b>\$46,764,972</b> | <b>\$75,730,418</b> | <b>65.9</b>                         | <b>5.2</b>               | <b>11.0</b>    | <b>17.8</b> |
| Alabama                           | 5,164,406   | 3,294,639  | 257,605                               | 550,433             | 1,061,728           | 63.8                                | 5.0                      | 10.7           | 20.6        |
| Alaska                            | 1,442,269   | 905,938  | 90,704                                | 160,337             | 285,290             | 62.8                                | 6.3                      | 11.1           | 19.8        |
| Arizona                           | 6,451,870   | 4,036,555  | 359,548                               | 785,494             | 1,270,274           | 62.6                                | 5.6                      | 12.2           | 19.7        |
| Arkansas                          | 3,546,999   | 2,362,466  | 160,385                               | 395,658             | 628,490             | 66.6                                | 4.5                      | 11.2           | 17.7        |
| California                        | 50,918,654  | 34,202,470                                       | 2,343,885                             | 6,268,047           | 8,104,253           | 67.2                                | 4.6                      | 12.3           | 15.9        |
| Colorado                          | 5,994,440   | 3,696,273  | 260,673                               | 1,029,484           | 1,008,010           | 61.7                                | 4.3                      | 17.2           | 16.8        |
| Connecticut                       | 7,080,396   | 4,739,477  | 409,057                               | 704,103             | 1,227,758           | 66.9                                | 5.8                      | 9.9            | 17.3        |
| Delaware                          | 1,299,349   | 788,243  | 61,864                                | 176,405             | 272,837             | 60.7                                | 4.8                      | 13.6           | 21.0        |
| District of Columbia <sup>6</sup> | 1,023,952   | 621,744  | 52,689                                | 139,016             | 210,504             | 60.7                                | 5.1                      | 13.6           | 20.6        |
| Florida                           | 19,042,877  | 12,422,342                                       | 914,900                               | 1,862,376           | 3,843,260           | 65.2                                | 4.8                      | 9.8            | 20.2        |
| Georgia                           | 12,528,856  | 8,568,112  | 586,475                               | 1,313,389           | 2,060,880           | 68.4                                | 4.7                      | 10.5           | 16.4        |
| Hawaii <sup>6</sup>               | 1,648,086   | 1,077,212  | 181,120                               | 167,654             | 222,100             | 65.4                                | 11.0                     | 10.2           | 13.5        |
| Idaho                             | 1,618,215   | 1,068,518  | 90,584                                | 160,089             | 299,025             | 66.0                                | 5.6                      | 9.9            | 18.5        |
| Illinois                          | 18,658,428  | 11,950,659                                       | 1,178,623                             | 2,224,789           | 3,304,357           | 64.0                                | 6.3                      | 11.9           | 17.7        |
| Indiana                           | 9,108,931   | 5,800,754  | 404,748                               | 1,064,133           | 1,839,296           | 63.7                                | 4.4                      | 11.7           | 20.2        |
| Iowa                              | 3,808,200   | 2,512,112  | 221,575                               | 425,324             | 649,189             | 66.0                                | 5.8                      | 11.2           | 17.0        |
| Kansas                            | 3,718,153   | 2,375,938  | 214,352                               | 440,102             | 687,761             | 63.9                                | 5.8                      | 11.8           | 18.5        |
| Kentucky                          | 4,812,591   | 3,158,984  | 190,807                               | 482,179             | 980,621             | 65.6                                | 4.0                      | 10.0           | 20.4        |
| Louisiana                         | 5,554,766   | 3,619,891  | 242,499                               | 570,091             | 1,122,285           | 65.2                                | 4.4                      | 10.3           | 20.2        |
| Maine                             | 2,056,266   | 1,440,219  | 71,837                                | 187,366             | 356,844             | 70.0                                | 3.5                      | 9.1            | 17.4        |
| Maryland                          | 8,682,586   | 5,819,946  | 372,285                               | 881,009             | 1,609,347           | 67.0                                | 4.3                      | 10.1           | 18.5        |
| Massachusetts                     | 11,357,857  | 7,773,472  | 695,371                               | 1,031,206           | 1,857,807           | 68.4                                | 6.1                      | 9.1            | 16.4        |
| Michigan                          | 16,353,921  | 10,097,420                                       | 1,176,858                             | 2,123,254           | 2,956,390           | 61.7                                | 7.2                      | 13.0           | 18.1        |
| Minnesota                         | 7,310,284   | 5,083,615  | 202,668                               | 724,630             | 1,299,371           | 69.5                                | 2.8                      | 9.9            | 17.8        |
| Mississippi                       | 3,243,888   | 2,095,539  | 155,281                               | 349,193             | 643,875             | 64.6                                | 4.8                      | 10.8           | 19.8        |
| Missouri                          | 7,115,207 <sup>5</sup>                                      | 4,646,302 <sup>5</sup>                           | 341,734                               | 760,012             | 1,367,158           | 65.3                                | 4.8                      | 10.7           | 19.2        |
| Montana                           | 1,193,182   | 773,891  | 63,976                                | 132,001             | 223,313             | 64.9                                | 5.4                      | 11.1           | 18.7        |
| Nebraska                          | 2,512,914   | 1,679,381  | 105,770                               | 266,623             | 461,140             | 66.8                                | 4.2                      | 10.6           | 18.4        |
| Nevada                            | 2,722,264   | 1,804,602  | 102,148                               | 355,783             | 459,731             | 66.3                                | 3.8                      | 13.1           | 16.9        |
| New Hampshire                     | 2,021,144   | 1,371,613  | 136,131                               | 197,005             | 316,396             | 67.9                                | 6.7                      | 9.7            | 15.7        |
| New Jersey                        | 19,669,576  | 12,298,586                                       | 1,765,683                             | 1,940,819           | 3,664,488           | 62.5                                | 9.0                      | 9.9            | 18.6        |
| New Mexico                        | 2,554,638   | 1,548,816  | 252,900                               | 282,543             | 470,380             | 60.6                                | 9.9                      | 11.1           | 18.4        |
| New York                          | 38,866,853  | 27,783,425                                       | 1,296,215                             | 3,477,384           | 6,309,829           | 71.5                                | 3.3                      | 8.9            | 16.2        |
| North Carolina                    | 9,567,000   | 6,258,405  | 519,334                               | 1,126,028           | 1,663,233           | 65.4                                | 5.4                      | 11.8           | 17.4        |
| North Dakota                      | 786,870   | 488,539  | 32,582                                | 94,779              | 170,969             | 62.1                                | 4.1                      | 12.0           | 21.7        |
| Ohio                              | 17,167,866  | 10,911,563                                       | 1,027,655                             | 2,333,799           | 2,894,848           | 63.6                                | 6.0                      | 13.6           | 16.9        |
| Oklahoma                          | 4,161,024   | 2,530,263  | 272,724                               | 467,736             | 890,301             | 60.8                                | 6.6                      | 11.2           | 21.4        |
| Oregon                            | 4,458,028   | 2,791,001  | 305,938                               | 629,500             | 731,590             | 62.6                                | 6.9                      | 14.1           | 16.4        |
| Pennsylvania                      | 18,711,100  | 12,261,431                                       | 899,572                               | 2,036,194           | 3,513,903           | 65.5                                | 4.8                      | 10.9           | 18.8        |
| Rhode Island                      | 1,825,900   | 1,220,392  | 185,055                               | 159,283             | 261,170             | 66.8                                | 10.1                     | 8.7            | 14.3        |
| South Carolina                    | 5,312,739   | 3,497,602  | 366,397                               | 517,064             | 931,676             | 65.8                                | 6.9                      | 9.7            | 17.5        |
| South Dakota                      | 916,563   | 573,805  | 50,768                                | 113,788             | 178,201             | 62.6                                | 5.5                      | 12.4           | 19.4        |
| Tennessee                         | 6,446,691 <sup>5</sup>                                      | 4,520,120 <sup>5</sup>                           | 215,183                               | 588,292             | 1,123,096           | 70.1                                | 3.3                      | 9.1            | 17.4        |
| Texas                             | 31,919,107  | 20,834,306                                       | 1,558,221                             | 3,445,678           | 6,080,903           | 65.3                                | 4.9                      | 10.8           | 19.1        |
| Utah                              | 2,627,022   | 1,790,045  | 96,842                                | 250,461             | 489,674             | 68.1                                | 3.7                      | 9.5            | 18.6        |
| Vermont                           | 1,177,478   | 796,236  | 85,113                                | 133,150             | 162,980             | 67.6                                | 7.2                      | 11.3           | 13.8        |
| Virginia                          | 10,705,162  | 7,246,422  | 508,516                               | 958,018             | 1,992,206           | 67.7                                | 4.8                      | 8.9            | 18.6        |
| Washington                        | 7,870,979 <sup>5</sup>                                      | 5,043,563 <sup>5</sup>                           | 494,930                               | 896,629             | 1,435,857           | 64.1                                | 6.3                      | 11.4           | 18.2        |
| West Virginia                     | 2,527,767   | 1,616,037  | 88,866                                | 244,826             | 578,038             | 63.9                                | 3.5                      | 9.7            | 22.9        |
| Wisconsin                         | 8,435,359   | 5,604,793  | 386,464                               | 1,044,702           | 1,399,400           | 66.4                                | 4.6                      | 12.4           | 16.6        |
| Wyoming                           | 863,423   | 556,980  | 50,936                                | 97,119              | 158,388             | 64.5                                | 5.9                      | 11.2           | 18.3        |
| Other jurisdictions               |   |  |                                       |                     |                     |                                     |                          |                |             |
| American Samoa                    | 58,163  | 33,830   | 2,476                                 | 4,259               | 17,597              | 58.2                                | 4.3                      | 7.3            | 30.3        |
| Guam                              | —   | —  | —                                     | —                   | —                   | —                                   | —                        | —              | —           |
| Northern Mariana Islands          | 58,400  | 49,229   | 1,053                                 | 4,427               | 3,691               | 84.3                                | 1.8                      | 7.6            | 6.3         |
| Puerto Rico                       | 2,865,945   | 2,152,924  | 59,328                                | 113,457             | 540,235             | 75.1                                | 2.1                      | 4.0            | 18.9        |
| U.S. Virgin Islands               | 137,793   | 94,849   | 7,989                                 | 17,134              | 17,822              | 68.8                                | 5.8                      | 12.4           | 12.9        |

— Not available.

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

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

<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.

<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 2005, Version 1a.

Table 3. Student membership and current expenditures per pupil for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2005

| State or jurisdiction             | Fall 2004 student membership  | Current expenditures <sup>1</sup> per pupil |  |                                       |                          |                            |
|-----------------------------------|-------------------------------|---|--|---------------------------------------|--------------------------|----------------------------|
|                                   |                               | Total                                       | Instruction and instruction-related <sup>2</sup> | Student support services <sup>3</sup> | Administration           | Operations                 |
| <b>United States<sup>4</sup></b>  | <b>48,794,911<sup>5</sup></b> | <b>\$8,701<sup>5,6</sup></b>                | <b>\$5,737<sup>5,6</sup></b>                     | <b>\$453<sup>5</sup></b>              | <b>\$958<sup>5</sup></b> | <b>\$1,552<sup>5</sup></b> |
| Alabama                           | 730,140                       | 7,073                                       | 4,512  | 353                                   | 754                      | 1,454                      |
| Alaska                            | 132,970                       | 10,847                                      | 6,813  | 682                                   | 1,206                    | 2,146                      |
| Arizona                           | 1,043,298                     | 6,184                                       | 3,869  | 345                                   | 753                      | 1,218                      |
| Arkansas                          | 463,115                       | 7,659                                       | 5,101  | 346                                   | 854                      | 1,357                      |
| California                        | 6,441,557 <sup>5</sup>        | 7,905 <sup>5</sup>                          | 5,310 <sup>5</sup>                               | 364 <sup>5</sup>                      | 973 <sup>5</sup>         | 1,258 <sup>5</sup>         |
| Colorado                          | 765,976                       | 7,826                                       | 4,826  | 340                                   | 1,344                    | 1,316                      |
| Connecticut                       | 577,390                       | 12,263                                      | 8,208  | 708                                   | 1,219                    | 2,126                      |
| Delaware                          | 119,091                       | 10,911                                      | 6,619  | 519                                   | 1,481                    | 2,291                      |
| District of Columbia <sup>7</sup> | 76,714                        | 13,348                                      | 8,105  | 687                                   | 1,812                    | 2,744                      |
| Florida                           | 2,639,336                     | 7,215                                       | 4,707  | 347                                   | 706                      | 1,456                      |
| Georgia                           | 1,553,437                     | 8,065                                       | 5,516  | 378                                   | 845                      | 1,327                      |
| Hawaii <sup>7</sup>               | 183,185                       | 8,997                                       | 5,880  | 989                                   | 915                      | 1,212                      |
| Idaho                             | 256,084                       | 6,319                                       | 4,173  | 354                                   | 625                      | 1,168                      |
| Illinois                          | 2,097,503                     | 8,896                                       | 5,698  | 562                                   | 1,061                    | 1,575                      |
| Indiana                           | 1,021,348                     | 8,919                                       | 5,680  | 396                                   | 1,042                    | 1,801                      |
| Iowa                              | 478,319                       | 7,962                                       | 5,252  | 463                                   | 889                      | 1,357                      |
| Kansas                            | 469,136                       | 7,926                                       | 5,064  | 457                                   | 938                      | 1,466                      |
| Kentucky                          | 674,796                       | 7,132                                       | 4,681  | 283                                   | 715                      | 1,453                      |
| Louisiana                         | 724,281                       | 7,669                                       | 4,998  | 335                                   | 787                      | 1,550                      |
| Maine                             | 198,820                       | 10,342                                      | 7,244  | 361                                   | 942                      | 1,795                      |
| Maryland                          | 865,561                       | 10,031                                      | 6,724  | 430                                   | 1,018                    | 1,859                      |
| Massachusetts                     | 975,574                       | 11,642                                      | 7,968  | 713                                   | 1,057                    | 1,904                      |
| Michigan                          | 1,750,919                     | 9,340                                       | 5,767  | 672                                   | 1,213                    | 1,688                      |
| Minnesota                         | 838,503                       | 8,718                                       | 6,063  | 242                                   | 864                      | 1,550                      |
| Mississippi                       | 495,376                       | 6,548                                       | 4,230  | 313                                   | 705                      | 1,300                      |
| Missouri                          | 905,449                       | 7,858 <sup>6</sup>                          | 5,131 <sup>6</sup>                               | 377                                   | 839                      | 1,510                      |
| Montana                           | 146,705                       | 8,133                                       | 5,275  | 436                                   | 900                      | 1,522                      |
| Nebraska                          | 285,761                       | 8,794                                       | 5,877  | 370                                   | 933                      | 1,614                      |
| Nevada                            | 400,083                       | 6,804                                       | 4,511  | 255                                   | 889                      | 1,149                      |
| New Hampshire                     | 206,852                       | 9,771                                       | 6,631  | 658                                   | 952                      | 1,530                      |
| New Jersey                        | 1,393,347                     | 14,117                                      | 8,827  | 1,267                                 | 1,393                    | 2,630                      |
| New Mexico                        | 326,102                       | 7,834                                       | 4,749  | 776                                   | 866                      | 1,442                      |
| New York                          | 2,836,337                     | 13,703                                      | 9,796  | 457                                   | 1,226                    | 2,225                      |
| North Carolina                    | 1,385,754                     | 6,904                                       | 4,516  | 375                                   | 813                      | 1,200                      |
| North Dakota                      | 100,513                       | 7,829                                       | 4,860  | 324                                   | 943                      | 1,701                      |
| Ohio                              | 1,840,032                     | 9,330                                       | 5,930  | 558                                   | 1,268                    | 1,573                      |
| Oklahoma                          | 629,476                       | 6,610                                       | 4,020  | 433                                   | 743                      | 1,414                      |
| Oregon                            | 552,322                       | 8,071                                       | 5,053  | 554                                   | 1,140                    | 1,325                      |
| Pennsylvania                      | 1,828,089                     | 10,235                                      | 6,707  | 492                                   | 1,114                    | 1,922                      |
| Rhode Island                      | 156,498                       | 11,667                                      | 7,798  | 1,182                                 | 1,018                    | 1,669                      |
| South Carolina                    | 703,736                       | 7,549                                       | 4,970  | 521                                   | 735                      | 1,324                      |
| South Dakota                      | 122,798                       | 7,464                                       | 4,673  | 413                                   | 927                      | 1,451                      |
| Tennessee                         | 941,091                       | 6,850 <sup>6</sup>                          | 4,803 <sup>6</sup>                               | 229                                   | 625                      | 1,193                      |
| Texas                             | 4,405,215                     | 7,246                                       | 4,729  | 354                                   | 782                      | 1,380                      |
| Utah                              | 503,607                       | 5,216                                       | 3,554  | 192                                   | 497                      | 972                        |
| Vermont                           | 98,352                        | 11,972                                      | 8,096  | 865                                   | 1,354                    | 1,657                      |
| Virginia                          | 1,204,739                     | 8,886                                       | 6,015  | 422                                   | 795                      | 1,654                      |
| Washington                        | 1,020,005                     | 7,717 <sup>6</sup>                          | 4,945 <sup>6</sup>                               | 485                                   | 879                      | 1,408                      |
| West Virginia                     | 280,129                       | 9,024                                       | 5,769  | 317                                   | 874                      | 2,063                      |
| Wisconsin                         | 864,757                       | 9,755                                       | 6,481  | 447                                   | 1,208                    | 1,618                      |
| Wyoming                           | 84,733                        | 10,190                                      | 6,573  | 601                                   | 1,146                    | 1,869                      |
| Other jurisdictions               |                               |   |  |                                       |                          |                            |
| American Samoa                    | 16,126                        | 3,607                                       | 2,098  | 154                                   | 264                      | 1,091                      |
| Guam                              | 30,605                        | —   | —  | —                                     | —                        | —                          |
| Northern Mariana Islands          | 11,601                        | 5,034                                       | 4,244  | 91                                    | 382                      | 318                        |
| Puerto Rico                       | 575,648                       | 4,979                                       | 3,740  | 103                                   | 197                      | 938                        |
| U.S. Virgin Islands               | 16,429                        | 8,387                                       | 5,773  | 486                                   | 1,043                    | 1,085                      |

— Not available.

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

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

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

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

<sup>6</sup> Value affected by redistribution of reported expenditure values to correct for missing data items.

<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 2005, Version 1a.



Table 4. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2005

| State or jurisdiction             | Current expenditures <sup>1</sup> [in thousands of dollars] |                                  |                      |                                       |                             |                        |                       |                           |                        |                        |                     |                       |
|-----------------------------------|---|----------------------------------|----------------------|---------------------------------------|-----------------------------|------------------------|-----------------------|---------------------------|------------------------|------------------------|---------------------|-----------------------|
|                                   | Support services <sup>2</sup>                               |                                  |                      |                                       |                             |                        |                       |                           |                        |                        |                     | Enterprise operations |
|                                   | Total   | Instruction                      | Total                | Student support services <sup>3</sup> | Instructional staff support | General administration | School administration | Operation and maintenance | Student transportation | Other support services | Food services       |                       |
| <b>United States<sup>4</sup></b>  | <b>\$424,562,095<sup>5</sup></b>                            | <b>\$259,614,068<sup>5</sup></b> | <b>\$147,564,923</b> | <b>\$22,106,046</b>                   | <b>\$20,346,590</b>         | <b>\$8,499,157</b>     | <b>\$24,149,067</b>   | <b>\$40,893,529</b>       | <b>\$17,453,785</b>    | <b>\$14,116,748</b>    | <b>\$16,423,576</b> | <b>\$959,528</b>      |
| Alabama                           | 5,164,406   | 3,058,443                        | 1,747,349            | 257,605                               | 236,196                     | 138,174                | 312,306               | 469,833                   | 233,281                | 99,952                 | 358,613             | 0                     |
| Alaska                            | 1,442,269   | 832,707                          | 562,600              | 90,704                                | 73,232                      | 21,214                 | 84,440                | 186,746                   | 51,582                 | 54,682                 | 41,256              | 5,706                 |
| Arizona                           | 6,451,870   | 3,882,312                        | 2,261,647            | 359,548                               | 154,243                     | 108,490                | 326,798               | 725,315                   | 237,048                | 350,206                | 307,911             | 0                     |
| Arkansas                          | 3,546,999   | 2,158,004                        | 1,202,569            | 160,385                               | 204,462                     | 109,624                | 192,519               | 316,738                   | 125,326                | 93,514                 | 183,527             | 2,899                 |
| California                        | 50,918,654  | 30,908,059                       | 18,069,631           | 2,343,885                             | 3,294,411                   | 463,454                | 3,432,721             | 4,929,142                 | 1,234,146              | 2,371,872              | 1,837,874           | 103,091               |
| Colorado                          | 5,994,440   | 3,392,114                        | 2,391,777            | 260,673                               | 304,159                     | 85,215                 | 388,027               | 613,011                   | 184,450                | 556,242                | 187,134             | 23,415                |
| Connecticut                       | 7,080,396   | 4,505,734                        | 2,321,507            | 409,057                               | 233,743                     | 140,021                | 398,570               | 644,202                   | 330,402                | 165,511                | 194,990             | 58,164                |
| Delaware                          | 1,299,349   | 771,916                          | 466,878              | 61,864                                | 16,327                      | 14,578                 | 72,635                | 131,650                   | 80,633                 | 89,191                 | 60,554              | 0                     |
| District of Columbia <sup>6</sup> | 1,023,952   | 544,578                          | 454,371              | 52,689                                | 77,166                      | 34,631                 | 54,027                | 116,563                   | 68,937                 | 50,358                 | 25,004              | 0                     |
| Florida                           | 19,042,877  | 11,263,480                       | 6,863,247            | 914,900                               | 1,158,861                   | 205,989                | 1,098,174             | 2,120,893                 | 806,217                | 558,212                | 916,150             | 0                     |
| Georgia                           | 12,528,856  | 7,899,852                        | 3,970,311            | 586,475                               | 668,260                     | 170,171                | 768,497               | 916,851                   | 485,336                | 374,720                | 621,991             | 36,702                |
| Hawaii <sup>6</sup>               | 1,648,086   | 1,007,207                        | 559,177              | 181,120                               | 70,006                      | 20,908                 | 108,724               | 116,681                   | 23,717                 | 38,022                 | 81,702              | 0                     |
| Idaho                             | 1,618,215   | 1,000,526                        | 544,119              | 90,584                                | 67,992                      | 38,208                 | 91,659                | 149,351                   | 76,103                 | 30,222                 | 73,570              | 1                     |
| Illinois                          | 18,658,428  | 11,095,296                       | 6,963,256            | 1,178,623                             | 855,362                     | 633,206                | 961,248               | 1,810,144                 | 894,336                | 630,335                | 599,876             | 0                     |
| Indiana                           | 9,108,931   | 5,499,308                        | 3,240,898            | 404,748                               | 301,446                     | 172,511                | 515,758               | 970,504                   | 500,067                | 375,864                | 368,725             | 0                     |
| Iowa                              | 3,808,200   | 2,321,413                        | 1,298,184            | 221,575                               | 190,698                     | 107,000                | 211,919               | 334,070                   | 126,516                | 106,405                | 178,708             | 9,895                 |
| Kansas                            | 3,718,153   | 2,211,723                        | 1,330,311            | 214,352                               | 164,214                     | 132,381                | 220,718               | 362,493                   | 149,150                | 87,003                 | 176,119             | 0                     |
| Kentucky                          | 4,812,591   | 2,890,808                        | 1,637,928            | 190,807                               | 268,176                     | 110,675                | 262,934               | 431,249                   | 265,516                | 108,570                | 275,669             | 8,187                 |
| Louisiana                         | 5,554,766   | 3,329,812                        | 1,894,461            | 242,499                               | 290,079                     | 132,883                | 298,406               | 499,808                   | 291,985                | 138,801                | 330,366             | 128                   |
| Maine                             | 2,056,266   | 1,372,765                        | 615,894              | 71,837                                | 67,454                      | 42,906                 | 110,148               | 199,634                   | 89,603                 | 34,313                 | 67,607              | 0                     |
| Maryland                          | 8,682,586   | 5,362,276                        | 2,935,675            | 372,285                               | 457,670                     | 70,793                 | 581,611               | 771,223                   | 453,489                | 228,605                | 250,683             | 133,952               |
| Massachusetts                     | 11,357,857  | 7,228,652                        | 3,801,047            | 695,371                               | 544,820                     | 198,868                | 489,260               | 1,059,404                 | 470,245                | 343,078                | 328,158             | 0                     |
| Michigan                          | 16,353,921  | 9,298,039                        | 6,547,315            | 1,176,858                             | 799,381                     | 352,940                | 984,319               | 1,737,256                 | 710,567                | 785,994                | 508,566             | 0                     |
| Minnesota                         | 7,310,284   | 4,752,362                        | 2,219,764            | 202,668                               | 331,253                     | 187,212                | 311,077               | 561,682                   | 399,531                | 226,342                | 315,989             | 22,170                |
| Mississippi                       | 3,243,888   | 1,938,248                        | 1,105,128            | 155,281                               | 157,291                     | 99,782                 | 183,485               | 298,998                   | 144,366                | 65,926                 | 200,057             | 454                   |
| Missouri                          | 7,115,207 <sup>5</sup>                                      | 4,322,270 <sup>5</sup>           | 2,475,424            | 341,734                               | 324,032                     | 215,364                | 405,955               | 696,524                   | 353,121                | 138,693                | 317,513             | 0                     |
| Montana                           | 1,193,182   | 728,058                          | 415,335              | 63,976                                | 45,834                      | 36,248                 | 66,799                | 119,759                   | 53,765                 | 28,954                 | 48,126              | 1,663                 |
| Nebraska                          | 2,512,914   | 1,596,345                        | 742,605              | 105,770                               | 83,036                      | 86,942                 | 128,338               | 219,947                   | 67,228                 | 51,343                 | 99,586              | 74,378                |
| Nevada                            | 2,722,264   | 1,699,144                        | 926,157              | 102,148                               | 105,459                     | 50,549                 | 186,648               | 265,001                   | 97,766                 | 118,585                | 96,964              | 0                     |
| New Hampshire                     | 2,021,144   | 1,309,782                        | 651,292              | 136,131                               | 61,831                      | 68,408                 | 110,650               | 170,967                   | 85,358                 | 17,947                 | 60,070              | 0                     |
| New Jersey                        | 19,669,576  | 11,647,046                       | 7,400,488            | 1,765,683                             | 651,540                     | 493,065                | 1,337,960             | 1,981,627                 | 1,060,819              | 109,794                | 456,351             | 165,691               |
| New Mexico                        | 2,554,638   | 1,430,765                        | 1,008,462            | 252,900                               | 118,051                     | 78,733                 | 159,463               | 245,271                   | 109,698                | 44,347                 | 113,995             | 1,416                 |
| New York                          | 38,866,853  | 26,731,925                       | 11,256,925           | 1,296,215                             | 1,051,501                   | 748,760                | 1,667,793             | 3,484,296                 | 1,947,529              | 1,060,831              | 878,004             | 0                     |
| North Carolina                    | 9,567,000   | 5,905,821                        | 3,123,628            | 519,334                               | 352,584                     | 182,344                | 637,979               | 762,785                   | 362,897                | 305,706                | 537,551             | 0                     |
| North Dakota                      | 786,870   | 465,330                          | 255,346              | 32,582                                | 23,209                      | 38,501                 | 38,339                | 69,383                    | 35,392                 | 17,940                 | 42,210              | 23,984                |
| Ohio                              | 17,167,866  | 9,816,361                        | 6,786,088            | 1,027,655                             | 1,095,202                   | 494,119                | 1,091,703             | 1,553,657                 | 775,774                | 747,978                | 563,654             | 1,764                 |
| Oklahoma                          | 4,161,024   | 2,363,927                        | 1,515,602            | 272,724                               | 166,336                     | 122,817                | 223,635               | 476,077                   | 132,730                | 121,283                | 237,968             | 43,527                |
| Oregon                            | 4,458,028   | 2,619,853                        | 1,677,267            | 305,938                               | 171,148                     | 62,498                 | 283,041               | 373,866                   | 196,816                | 283,961                | 158,954             | 1,953                 |
| Pennsylvania                      | 18,711,100  | 11,540,622                       | 6,451,395            | 899,572                               | 720,808                     | 575,594                | 821,821               | 1,911,951                 | 882,870                | 638,780                | 643,708             | 75,375                |
| Rhode Island                      | 1,825,900   | 1,134,114                        | 646,008              | 185,055                               | 86,278                      | 22,309                 | 91,245                | 146,777                   | 68,614                 | 45,730                 | 45,778              | 0                     |

See notes at end of table.

Table 4. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2005—Continued

| State or jurisdiction    | Current expenditures <sup>1</sup> [in thousands of dollars] |                        |                               |                                       |                             |                        |                       |                           |                        |                        |               |                       |
|--------------------------|---|------------------------|-------------------------------|---------------------------------------|-----------------------------|------------------------|-----------------------|---------------------------|------------------------|------------------------|---------------|-----------------------|
|                          | Total   | Instruction            | Support services <sup>2</sup> |                                       |                             |                        |                       |                           |                        |                        |               |                       |
|                          |   |                        | Total                         | Student support services <sup>3</sup> | Instructional staff support | General administration | School administration | Operation and maintenance | Student transportation | Other support services | Food services | Enterprise operations |
| South Carolina           | 5,312,739   | 3,142,227              | 1,889,111                     | 366,397                               | 355,376                     | 64,514                 | 304,752               | 486,600                   | 163,674                | 147,797                | 263,216       | 18,187                |
| South Dakota             | 916,563   | 532,279                | 333,056                       | 50,768                                | 41,526                      | 33,461                 | 45,548                | 95,762                    | 31,211                 | 34,780                 | 47,827        | 3,400                 |
| Tennessee                | 6,446,691 <sup>5</sup>                                      | 4,161,966 <sup>5</sup> | 1,971,361                     | 215,183                               | 358,154                     | 125,960                | 354,649               | 580,812                   | 228,921                | 107,683                | 313,363       | 0                     |
| Texas                    | 31,919,107  | 19,049,740             | 11,188,158                    | 1,558,221                             | 1,784,566                   | 507,580                | 1,782,675             | 3,528,285                 | 871,408                | 1,155,423              | 1,681,209     | 0                     |
| Utah                     | 2,627,022   | 1,662,858              | 802,388                       | 96,842                                | 127,187                     | 30,200                 | 161,269               | 243,184                   | 84,714                 | 58,992                 | 140,361       | 21,415                |
| Vermont                  | 1,177,478   | 752,170                | 392,963                       | 85,113                                | 44,066                      | 29,497                 | 79,954                | 91,984                    | 38,651                 | 23,698                 | 30,842        | 1,504                 |
| Virginia                 | 10,705,162  | 6,565,103              | 3,699,642                     | 508,516                               | 681,319                     | 161,403                | 628,778               | 1,033,579                 | 518,209                | 167,837                | 438,526       | 1,892                 |
| Washington               | 7,870,979 <sup>5</sup>                                      | 4,680,665 <sup>5</sup> | 2,801,292                     | 494,930                               | 362,898                     | 167,278                | 465,775               | 727,758                   | 319,076                | 263,576                | 270,739       | 118,284               |
| West Virginia            | 2,527,767   | 1,529,908              | 858,435                       | 88,866                                | 86,130                      | 66,792                 | 138,025               | 260,613                   | 178,001                | 40,009                 | 139,424       | 0                     |
| Wisconsin                | 8,435,359   | 5,189,139              | 2,966,702                     | 386,464                               | 415,654                     | 225,947                | 428,770               | 800,987                   | 318,895                | 389,984                | 279,427       | 91                    |
| Wyoming                  | 863,423   | 511,018                | 324,752                       | 50,936                                | 45,962                      | 18,441                 | 47,521                | 92,636                    | 38,099                 | 31,157                 | 27,409        | 244                   |
| Other jurisdictions      |   |                        |                               |                                       |                             |                        |                       |                           |                        |                        |               |                       |
| American Samoa           | 58,163  | 29,135                 | 17,283                        | 2,476                                 | 4,695                       | 619                    | 2,282                 | 5,175                     | 678                    | 1,358                  | 11,744        | 0                     |
| Guam                     | —   | —                      | —                             | —                                     | —                           | —                      | —                     | —                         | —                      | —                      | —             | —                     |
| Northern Mariana Islands | 58,400  | 49,060                 | 5,806                         | 1,053                                 | 168                         | 4,175                  | 0                     | 0                         | 158                    | 252                    | 443           | 3,091                 |
| Puerto Rico              | 2,865,945   | 2,086,373              | 527,207                       | 59,328                                | 66,551                      | 6,967                  | 0                     | 232,588                   | 55,283                 | 106,489                | 252,365       | 0                     |
| U.S. Virgin Islands      | 137,793   | 91,064                 | 42,953                        | 7,989                                 | 3,785                       | 6,349                  | 8,140                 | 9,749                     | 4,297                  | 2,645                  | 3,093         | 683                   |

— Not available.

<sup>1</sup> 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> 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> Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.<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.<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 2005, Version 1a.

Table 5. Percentage distribution of current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2005

| State or jurisdiction             | Current expenditures <sup>1</sup> |                               |                                       |                             |                        |                       |                           |                        |                        |               |                       |
|-----------------------------------|-----------------------------------|-------------------------------|---------------------------------------|-----------------------------|------------------------|-----------------------|---------------------------|------------------------|------------------------|---------------|-----------------------|
|                                   | Instruction                       | Support services <sup>2</sup> |                                       |                             |                        |                       |                           |                        |                        |               |                       |
|                                   |                                   | Total                         | Student support services <sup>3</sup> | Instructional staff support | General administration | School administration | Operation and maintenance | Student transportation | Other support services | Food services | Enterprise operations |
| <b>United States<sup>4</sup></b>  | <b>61.1</b>                       | <b>34.8</b>                   | <b>5.2</b>                            | <b>4.8</b>                  | <b>2.0</b>             | <b>5.7</b>            | <b>9.6</b>                | <b>4.1</b>             | <b>3.3</b>             | <b>3.9</b>    | <b>0.2</b>            |
| Alabama                           | 59.2                              | 33.8                          | 5.0                                   | 4.6                         | 2.7                    | 6.0                   | 9.1                       | 4.5                    | 1.9                    | 6.9           | 0.0                   |
| Alaska                            | 57.7                              | 39.0                          | 6.3                                   | 5.1                         | 1.5                    | 5.9                   | 12.9                      | 3.6                    | 3.8                    | 2.9           | 0.4                   |
| Arizona                           | 60.2                              | 35.1                          | 5.6                                   | 2.4                         | 1.7                    | 5.1                   | 11.2                      | 3.7                    | 5.4                    | 4.8           | 0.0                   |
| Arkansas                          | 60.8                              | 33.9                          | 4.5                                   | 5.8                         | 3.1                    | 5.4                   | 8.9                       | 3.5                    | 2.6                    | 5.2           | 0.1                   |
| California                        | 60.7                              | 35.5                          | 4.6                                   | 6.5                         | 0.9                    | 6.7                   | 9.7                       | 2.4                    | 4.7                    | 3.6           | 0.2                   |
| Colorado                          | 56.6                              | 39.9                          | 4.3                                   | 5.1                         | 1.4                    | 6.5                   | 10.2                      | 3.1                    | 9.3                    | 3.1           | 0.4                   |
| Connecticut                       | 63.6                              | 32.8                          | 5.8                                   | 3.3                         | 2.0                    | 5.6                   | 9.1                       | 4.7                    | 2.3                    | 2.8           | 0.8                   |
| Delaware                          | 59.4                              | 35.9                          | 4.8                                   | 1.3                         | 1.1                    | 5.6                   | 10.1                      | 6.2                    | 6.9                    | 4.7           | 0.0                   |
| District of Columbia <sup>5</sup> | 53.2                              | 44.4                          | 5.1                                   | 7.5                         | 3.4                    | 5.3                   | 11.4                      | 6.7                    | 4.9                    | 2.4           | 0.0                   |
| Florida                           | 59.1                              | 36.0                          | 4.8                                   | 6.1                         | 1.1                    | 5.8                   | 11.1                      | 4.2                    | 2.9                    | 4.8           | 0.0                   |
| Georgia                           | 63.1                              | 31.7                          | 4.7                                   | 5.3                         | 1.4                    | 6.1                   | 7.3                       | 3.9                    | 3.0                    | 5.0           | 0.3                   |
| Hawaii <sup>6</sup>               | 61.1                              | 33.9                          | 11.0                                  | 4.2                         | 1.3                    | 6.6                   | 7.1                       | 1.4                    | 2.3                    | 5.0           | 0.0                   |
| Idaho                             | 61.8                              | 33.6                          | 5.6                                   | 4.2                         | 2.4                    | 5.7                   | 9.2                       | 4.7                    | 1.9                    | 4.5           | #                     |
| Illinois                          | 59.5                              | 37.3                          | 6.3                                   | 4.6                         | 3.4                    | 5.2                   | 9.7                       | 4.8                    | 3.4                    | 3.2           | 0.0                   |
| Indiana                           | 60.4                              | 35.6                          | 4.4                                   | 3.3                         | 1.9                    | 5.7                   | 10.7                      | 5.5                    | 4.1                    | 4.0           | 0.0                   |
| Iowa                              | 61.0                              | 34.1                          | 5.8                                   | 5.0                         | 2.8                    | 5.6                   | 8.8                       | 3.3                    | 2.8                    | 4.7           | 0.3                   |
| Kansas                            | 59.5                              | 35.8                          | 5.8                                   | 4.4                         | 3.6                    | 5.9                   | 9.7                       | 4.0                    | 2.3                    | 4.7           | 0.0                   |
| Kentucky                          | 60.1                              | 34.0                          | 4.0                                   | 5.6                         | 2.3                    | 5.5                   | 9.0                       | 5.5                    | 2.3                    | 5.7           | 0.2                   |
| Louisiana                         | 59.9                              | 34.1                          | 4.4                                   | 5.2                         | 2.4                    | 5.4                   | 9.0                       | 5.3                    | 2.5                    | 5.9           | #                     |
| Maine                             | 66.8                              | 30.0                          | 3.5                                   | 3.3                         | 2.1                    | 5.4                   | 9.7                       | 4.4                    | 1.7                    | 3.3           | 0.0                   |
| Maryland                          | 61.8                              | 33.8                          | 4.3                                   | 5.3                         | 0.8                    | 6.7                   | 8.9                       | 5.2                    | 2.6                    | 2.9           | 1.5                   |
| Massachusetts                     | 63.6                              | 33.5                          | 6.1                                   | 4.8                         | 1.8                    | 4.3                   | 9.3                       | 4.1                    | 3.0                    | 2.9           | 0.0                   |
| Michigan                          | 56.9                              | 40.0                          | 7.2                                   | 4.9                         | 2.2                    | 6.0                   | 10.6                      | 4.3                    | 4.8                    | 3.1           | 0.0                   |
| Minnesota                         | 65.0                              | 30.4                          | 2.8                                   | 4.5                         | 2.6                    | 4.3                   | 7.7                       | 5.5                    | 3.1                    | 4.3           | 0.3                   |
| Mississippi                       | 59.8                              | 34.1                          | 4.8                                   | 4.8                         | 3.1                    | 5.7                   | 9.2                       | 4.5                    | 2.0                    | 6.2           | #                     |
| Missouri                          | 60.7                              | 34.8                          | 4.8                                   | 4.6                         | 3.0                    | 5.7                   | 9.8                       | 5.0                    | 1.9                    | 4.5           | 0.0                   |
| Montana                           | 61.0                              | 34.8                          | 5.4                                   | 3.8                         | 3.0                    | 5.6                   | 10.0                      | 4.5                    | 2.4                    | 4.0           | 0.1                   |
| Nebraska                          | 63.5                              | 29.6                          | 4.2                                   | 3.3                         | 3.5                    | 5.1                   | 8.8                       | 2.7                    | 2.0                    | 4.0           | 3.0                   |
| Nevada                            | 62.4                              | 34.0                          | 3.8                                   | 3.9                         | 1.9                    | 6.9                   | 9.7                       | 3.6                    | 4.4                    | 3.6           | 0.0                   |
| New Hampshire                     | 64.8                              | 32.2                          | 6.7                                   | 3.1                         | 3.4                    | 5.5                   | 8.5                       | 4.2                    | 0.9                    | 3.0           | 0.0                   |
| New Jersey                        | 59.2                              | 37.6                          | 9.0                                   | 3.3                         | 2.5                    | 6.8                   | 10.1                      | 5.4                    | 0.6                    | 2.3           | 0.8                   |
| New Mexico                        | 56.0                              | 39.5                          | 9.9                                   | 4.6                         | 3.1                    | 6.2                   | 9.6                       | 4.3                    | 1.7                    | 4.5           | 0.1                   |
| New York                          | 68.8                              | 29.0                          | 3.3                                   | 2.7                         | 1.9                    | 4.3                   | 9.0                       | 5.0                    | 2.7                    | 2.3           | 0.0                   |
| North Carolina                    | 61.7                              | 32.7                          | 5.4                                   | 3.7                         | 1.9                    | 6.7                   | 8.0                       | 3.8                    | 3.2                    | 5.6           | 0.0                   |
| North Dakota                      | 59.1                              | 32.5                          | 4.1                                   | 2.9                         | 4.9                    | 4.9                   | 8.8                       | 4.5                    | 2.3                    | 5.4           | 3.0                   |
| Ohio                              | 57.2                              | 39.5                          | 6.0                                   | 6.4                         | 2.9                    | 6.4                   | 9.0                       | 4.5                    | 4.4                    | 3.3           | #                     |
| Oklahoma                          | 56.8                              | 36.4                          | 6.6                                   | 4.0                         | 3.0                    | 5.4                   | 11.4                      | 3.2                    | 2.9                    | 5.7           | 1.0                   |
| Oregon                            | 58.8                              | 37.6                          | 6.9                                   | 3.8                         | 1.4                    | 6.3                   | 8.4                       | 4.4                    | 6.4                    | 3.6           | #                     |
| Pennsylvania                      | 61.7                              | 34.5                          | 4.8                                   | 3.9                         | 3.1                    | 4.4                   | 10.2                      | 4.7                    | 3.4                    | 3.4           | 0.4                   |
| Rhode Island                      | 62.1                              | 35.4                          | 10.1                                  | 4.7                         | 1.2                    | 5.0                   | 8.0                       | 3.8                    | 2.5                    | 2.5           | 0.0                   |

See notes at end of table.

Table 5. Percentage distribution of current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2005—Continued

| State or jurisdiction    | Current expenditures <sup>1</sup> |       |                                       |                             |                        |                       |                           |                        |                        |               |                       |
|--------------------------|-----------------------------------|-------|---------------------------------------|-----------------------------|------------------------|-----------------------|---------------------------|------------------------|------------------------|---------------|-----------------------|
|                          | Support services <sup>2</sup>     |       |                                       |                             |                        |                       |                           |                        |                        |               | Enterprise operations |
|                          | Instruction                       | Total | Student support services <sup>3</sup> | Instructional staff support | General administration | School administration | Operation and maintenance | Student transportation | Other support services | Food services |                       |
| South Carolina           | 59.1                              | 35.6  | 6.9                                   | 6.7                         | 1.2                    | 5.7                   | 9.2                       | 3.1                    | 2.8                    | 5.0           | 0.3                   |
| South Dakota             | 58.1                              | 36.3  | 5.5                                   | 4.5                         | 3.7                    | 5.0                   | 10.4                      | 3.4                    | 3.8                    | 5.2           | 0.4                   |
| Tennessee                | 64.6                              | 30.6  | 3.3                                   | 5.6                         | 2.0                    | 5.5                   | 9.0                       | 3.6                    | 1.7                    | 4.9           | 0.0                   |
| Texas                    | 59.7                              | 35.1  | 4.9                                   | 5.6                         | 1.6                    | 5.6                   | 11.1                      | 2.7                    | 3.6                    | 5.3           | 0.0                   |
| Utah                     | 63.3                              | 30.5  | 3.7                                   | 4.8                         | 1.1                    | 6.1                   | 9.3                       | 3.2                    | 2.2                    | 5.3           | 0.8                   |
| Vermont                  | 63.9                              | 33.4  | 7.2                                   | 3.7                         | 2.5                    | 6.8                   | 7.8                       | 3.3                    | 2.0                    | 2.6           | 0.1                   |
| Virginia                 | 61.3                              | 34.6  | 4.8                                   | 6.4                         | 1.5                    | 5.9                   | 9.7                       | 4.8                    | 1.6                    | 4.1           | #                     |
| Washington               | 59.5                              | 35.6  | 6.3                                   | 4.6                         | 2.1                    | 5.9                   | 9.2                       | 4.1                    | 3.3                    | 3.4           | 1.5                   |
| West Virginia            | 60.5                              | 34.0  | 3.5                                   | 3.4                         | 2.6                    | 5.5                   | 10.3                      | 7.0                    | 1.6                    | 5.5           | 0.0                   |
| Wisconsin                | 61.5                              | 35.2  | 4.6                                   | 4.9                         | 2.7                    | 5.1                   | 9.5                       | 3.8                    | 4.6                    | 3.3           | #                     |
| Wyoming                  | 59.2                              | 37.6  | 5.9                                   | 5.3                         | 2.1                    | 5.5                   | 10.7                      | 4.4                    | 3.6                    | 3.2           | #                     |
| Other jurisdictions      |                                   |       |                                       |                             |                        |                       |                           |                        |                        |               |                       |
| American Samoa           | 50.1                              | 29.7  | 4.3                                   | 8.1                         | 1.1                    | 3.9                   | 8.9                       | 1.2                    | 2.3                    | 20.2          | 0.0                   |
| Guam                     | —                                 | —     | —                                     | —                           | —                      | —                     | —                         | —                      | —                      | —             | —                     |
| Northern Mariana Islands | 84.0                              | 9.9   | 1.8                                   | 0.3                         | 7.1                    | 0.0                   | 0.0                       | 0.3                    | 0.4                    | 0.8           | 5.3                   |
| Puerto Rico              | 72.8                              | 18.4  | 2.1                                   | 2.3                         | 0.2                    | 0.0                   | 8.1                       | 1.9                    | 3.7                    | 8.8           | 0.0                   |
| U.S. Virgin Islands      | 66.1                              | 31.2  | 5.8                                   | 2.7                         | 4.6                    | 5.9                   | 7.1                       | 3.1                    | 1.9                    | 2.2           | 0.5                   |

— Not available.

# Rounds to zero.

<sup>1</sup> 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> 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> Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

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

<sup>5</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 2005, Version 1a.

Table 6. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2005

| State or jurisdiction             | Fall 2004 student membership  | Current expenditures <sup>1</sup> per pupil |                              |                            |                                       |                             |                          |                          |                           |                          |                          |                          |                         |
|-----------------------------------|-------------------------------|---|------------------------------|----------------------------|---------------------------------------|-----------------------------|--------------------------|--------------------------|---------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
|                                   |                               | Support services <sup>2</sup> per pupil     |                              |                            |                                       |                             |                          |                          |                           |                          |                          | Enterprise operations    |                         |
|                                   |                               | Total                                       | Instruction                  | Total                      | Student support services <sup>3</sup> | Instructional staff support | General administration   | School administration    | Operation and maintenance | Student transportation   | Other support services   |                          | Food services           |
| <b>United States<sup>4</sup></b>  | <b>48,794,911<sup>5</sup></b> | <b>\$8,701<sup>5,6</sup></b>                | <b>\$5,321<sup>5,6</sup></b> | <b>\$3,024<sup>5</sup></b> | <b>\$453<sup>5</sup></b>              | <b>\$417<sup>5</sup></b>    | <b>\$174<sup>5</sup></b> | <b>\$495<sup>5</sup></b> | <b>\$838<sup>5</sup></b>  | <b>\$358<sup>5</sup></b> | <b>\$289<sup>5</sup></b> | <b>\$337<sup>5</sup></b> | <b>\$20<sup>5</sup></b> |
| Alabama                           | 730,140                       | 7,073                                       | 4,189                        | 2,393                      | 353                                   | 323                         | 189                      | 428                      | 643                       | 320                      | 137                      | 491                      | 0                       |
| Alaska                            | 132,970                       | 10,847                                      | 6,262                        | 4,231                      | 682                                   | 551                         | 160                      | 635                      | 1,404                     | 388                      | 411                      | 310                      | 43                      |
| Arizona                           | 1,043,298                     | 6,184                                       | 3,721                        | 2,168                      | 345                                   | 148                         | 104                      | 313                      | 695                       | 227                      | 336                      | 295                      | 0                       |
| Arkansas                          | 463,115                       | 7,659                                       | 4,660                        | 2,597                      | 346                                   | 441                         | 237                      | 416                      | 684                       | 271                      | 202                      | 396                      | 6                       |
| California                        | 6,441,557 <sup>5</sup>        | 7,905 <sup>5</sup>                          | 4,798 <sup>5</sup>           | 2,805 <sup>5</sup>         | 364 <sup>5</sup>                      | 511 <sup>5</sup>            | 72 <sup>5</sup>          | 533 <sup>5</sup>         | 765 <sup>5</sup>          | 192 <sup>5</sup>         | 368 <sup>5</sup>         | 285 <sup>5</sup>         | 16 <sup>5</sup>         |
| Colorado                          | 765,976                       | 7,826                                       | 4,428                        | 3,123                      | 340                                   | 397                         | 111                      | 507                      | 800                       | 241                      | 726                      | 244                      | 31                      |
| Connecticut                       | 577,390                       | 12,263                                      | 7,804                        | 4,021                      | 708                                   | 405                         | 243                      | 690                      | 1,116                     | 572                      | 287                      | 338                      | 101                     |
| Delaware                          | 119,091                       | 10,911                                      | 6,482                        | 3,920                      | 519                                   | 137                         | 122                      | 610                      | 1,105                     | 677                      | 749                      | 508                      | 0                       |
| District of Columbia <sup>7</sup> | 76,714                        | 13,348                                      | 7,099                        | 5,923                      | 687                                   | 1,006                       | 451                      | 704                      | 1,519                     | 899                      | 656                      | 326                      | 0                       |
| Florida                           | 2,639,336                     | 7,215                                       | 4,268                        | 2,600                      | 347                                   | 439                         | 78                       | 416                      | 804                       | 305                      | 211                      | 347                      | 0                       |
| Georgia                           | 1,553,437                     | 8,065                                       | 5,085                        | 2,556                      | 378                                   | 430                         | 110                      | 495                      | 590                       | 312                      | 241                      | 400                      | 24                      |
| Hawaii <sup>7</sup>               | 183,185                       | 8,997                                       | 5,498                        | 3,053                      | 989                                   | 382                         | 114                      | 594                      | 637                       | 129                      | 208                      | 446                      | 0                       |
| Idaho                             | 256,084                       | 6,319                                       | 3,907                        | 2,125                      | 354                                   | 266                         | 149                      | 358                      | 583                       | 297                      | 118                      | 287                      | #                       |
| Illinois                          | 2,097,503                     | 8,896                                       | 5,290                        | 3,320                      | 562                                   | 408                         | 302                      | 458                      | 863                       | 426                      | 301                      | 286                      | 0                       |
| Indiana                           | 1,021,348                     | 8,919                                       | 5,384                        | 3,173                      | 396                                   | 295                         | 169                      | 505                      | 950                       | 490                      | 368                      | 361                      | 0                       |
| Iowa                              | 478,319                       | 7,962                                       | 4,853                        | 2,714                      | 463                                   | 399                         | 224                      | 443                      | 698                       | 265                      | 222                      | 374                      | 21                      |
| Kansas                            | 469,136                       | 7,926                                       | 4,714                        | 2,836                      | 457                                   | 350                         | 282                      | 470                      | 773                       | 318                      | 185                      | 375                      | 0                       |
| Kentucky                          | 674,796                       | 7,132                                       | 4,284                        | 2,427                      | 283                                   | 397                         | 164                      | 390                      | 639                       | 393                      | 161                      | 409                      | 12                      |
| Louisiana                         | 724,281                       | 7,669                                       | 4,597                        | 2,616                      | 335                                   | 401                         | 183                      | 412                      | 690                       | 403                      | 192                      | 456                      | #                       |
| Maine                             | 198,820                       | 10,342                                      | 6,905                        | 3,098                      | 361                                   | 339                         | 216                      | 554                      | 1,004                     | 451                      | 173                      | 340                      | 0                       |
| Maryland                          | 865,561                       | 10,031                                      | 6,195                        | 3,392                      | 430                                   | 529                         | 82                       | 672                      | 891                       | 524                      | 264                      | 290                      | 155                     |
| Massachusetts                     | 975,574                       | 11,642                                      | 7,410                        | 3,896                      | 713                                   | 558                         | 204                      | 502                      | 1,086                     | 482                      | 352                      | 336                      | 0                       |
| Michigan                          | 1,750,919                     | 9,340                                       | 5,310                        | 3,739                      | 672                                   | 457                         | 202                      | 562                      | 992                       | 406                      | 449                      | 290                      | 0                       |
| Minnesota                         | 838,503                       | 8,718                                       | 5,668                        | 2,647                      | 242                                   | 395                         | 223                      | 371                      | 670                       | 476                      | 270                      | 377                      | 26                      |
| Mississippi                       | 495,376                       | 6,548                                       | 3,913                        | 2,231                      | 313                                   | 318                         | 201                      | 370                      | 604                       | 291                      | 133                      | 404                      | 1                       |
| Missouri                          | 905,449                       | 7,858 <sup>6</sup>                          | 4,774 <sup>6</sup>           | 2,734                      | 377                                   | 358                         | 238                      | 448                      | 769                       | 390                      | 153                      | 351                      | 0                       |
| Montana                           | 146,705                       | 8,133                                       | 4,963                        | 2,831                      | 436                                   | 312                         | 247                      | 455                      | 816                       | 366                      | 197                      | 328                      | 11                      |
| Nebraska                          | 285,761                       | 8,794                                       | 5,586                        | 2,599                      | 370                                   | 291                         | 304                      | 449                      | 770                       | 235                      | 180                      | 348                      | 260                     |
| Nevada                            | 400,083                       | 6,804                                       | 4,247                        | 2,315                      | 255                                   | 264                         | 126                      | 467                      | 662                       | 244                      | 296                      | 242                      | 0                       |
| New Hampshire                     | 206,852                       | 9,771                                       | 6,332                        | 3,149                      | 658                                   | 299                         | 331                      | 535                      | 827                       | 413                      | 87                       | 290                      | 0                       |
| New Jersey                        | 1,393,347                     | 14,117                                      | 8,359                        | 5,311                      | 1,267                                 | 468                         | 354                      | 960                      | 1,422                     | 761                      | 79                       | 328                      | 119                     |
| New Mexico                        | 326,102                       | 7,834                                       | 4,387                        | 3,092                      | 776                                   | 362                         | 241                      | 489                      | 752                       | 336                      | 136                      | 350                      | 4                       |
| New York                          | 2,836,337                     | 13,703                                      | 9,425                        | 3,969                      | 457                                   | 371                         | 264                      | 588                      | 1,228                     | 687                      | 374                      | 310                      | 0                       |
| North Carolina                    | 1,385,754                     | 6,904                                       | 4,262                        | 2,254                      | 375                                   | 254                         | 132                      | 460                      | 550                       | 262                      | 221                      | 388                      | 0                       |
| North Dakota                      | 100,513                       | 7,829                                       | 4,630                        | 2,540                      | 324                                   | 231                         | 383                      | 381                      | 690                       | 352                      | 178                      | 420                      | 239                     |
| Ohio                              | 1,840,032                     | 9,330                                       | 5,335                        | 3,688                      | 558                                   | 595                         | 269                      | 593                      | 844                       | 422                      | 407                      | 306                      | 1                       |
| Oklahoma                          | 629,476                       | 6,610                                       | 3,755                        | 2,408                      | 433                                   | 264                         | 195                      | 355                      | 756                       | 211                      | 193                      | 378                      | 69                      |
| Oregon                            | 552,322                       | 8,071                                       | 4,743                        | 3,037                      | 554                                   | 310                         | 113                      | 512                      | 677                       | 356                      | 514                      | 288                      | 4                       |
| Pennsylvania                      | 1,828,089                     | 10,235                                      | 6,313                        | 3,529                      | 492                                   | 394                         | 315                      | 450                      | 1,046                     | 483                      | 349                      | 352                      | 41                      |
| Rhode Island                      | 156,498                       | 11,667                                      | 7,247                        | 4,128                      | 1,182                                 | 551                         | 143                      | 583                      | 938                       | 438                      | 292                      | 293                      | 0                       |

See notes at end of table.

Table 6. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2005—Continued

| State or jurisdiction    | Fall 2004 student membership | Current expenditures <sup>1</sup> per pupil |                    |       |                                       |                             |                        |                       |                           |                        |                        |               |                       |
|--------------------------|------------------------------|---|--------------------|-------|---------------------------------------|-----------------------------|------------------------|-----------------------|---------------------------|------------------------|------------------------|---------------|-----------------------|
|                          |                              | Support services <sup>2</sup> per pupil     |                    |       |                                       |                             |                        |                       |                           |                        |                        | Food services | Enterprise operations |
|                          |                              | Total                                       | Instruction        | Total | Student support services <sup>3</sup> | Instructional staff support | General administration | School administration | Operation and maintenance | Student transportation | Other support services |               |                       |
| South Carolina           | 703,736                      | 7,549                                       | 4,465              | 2,684 | 521                                   | 505                         | 92                     | 433                   | 691                       | 233                    | 210                    | 374           | 26                    |
| South Dakota             | 122,798                      | 7,464                                       | 4,335              | 2,712 | 413                                   | 338                         | 272                    | 371                   | 780                       | 254                    | 283                    | 389           | 28                    |
| Tennessee                | 941,091                      | 6,850 <sup>6</sup>                          | 4,422 <sup>6</sup> | 2,095 | 229                                   | 381                         | 134                    | 377                   | 617                       | 243                    | 114                    | 333           | 0                     |
| Texas                    | 4,405,215                    | 7,246                                       | 4,324              | 2,540 | 354                                   | 405                         | 115                    | 405                   | 801                       | 198                    | 262                    | 382           | 0                     |
| Utah                     | 503,607                      | 5,216                                       | 3,302              | 1,593 | 192                                   | 253                         | 60                     | 320                   | 483                       | 168                    | 117                    | 279           | 43                    |
| Vermont                  | 98,352                       | 11,972                                      | 7,648              | 3,995 | 865                                   | 448                         | 300                    | 813                   | 935                       | 393                    | 241                    | 314           | 15                    |
| Virginia                 | 1,204,739                    | 8,886                                       | 5,449              | 3,071 | 422                                   | 566                         | 134                    | 522                   | 858                       | 430                    | 139                    | 364           | 2                     |
| Washington               | 1,020,005                    | 7,717 <sup>6</sup>                          | 4,589 <sup>6</sup> | 2,746 | 485                                   | 356                         | 164                    | 457                   | 713                       | 313                    | 258                    | 265           | 116                   |
| West Virginia            | 280,129                      | 9,024                                       | 5,461              | 3,064 | 317                                   | 307                         | 238                    | 493                   | 930                       | 635                    | 143                    | 498           | 0                     |
| Wisconsin                | 864,757                      | 9,755                                       | 6,001              | 3,431 | 447                                   | 481                         | 261                    | 496                   | 926                       | 369                    | 451                    | 323           | #                     |
| Wyoming                  | 84,733                       | 10,190                                      | 6,031              | 3,833 | 601                                   | 542                         | 218                    | 561                   | 1,093                     | 450                    | 368                    | 323           | 3                     |
| Other jurisdictions      |                              |   |                    |       |                                       |                             |                        |                       |                           |                        |                        |               |                       |
| American Samoa           | 16,126                       | 3,607                                       | 1,807              | 1,072 | 154                                   | 291                         | 38                     | 142                   | 321                       | 42                     | 84                     | 728           | 0                     |
| Guam                     | 30,605                       | —   | —                  | —     | —                                     | —                           | —                      | —                     | —                         | —                      | —                      | —             | —                     |
| Northern Mariana Islands | 11,601                       | 5,034                                       | 4,229              | 500   | 91                                    | 15                          | 360                    | 0                     | 91                        | 14                     | 22                     | 38            | 266                   |
| Puerto Rico              | 575,648                      | 4,979                                       | 3,624              | 916   | 103                                   | 116                         | 12                     | 0                     | 404                       | 96                     | 185                    | 438           | 0                     |
| U.S. Virgin Islands      | 16,429                       | 8,387                                       | 5,543              | 2,614 | 486                                   | 230                         | 386                    | 495                   | 593                       | 262                    | 161                    | 188           | 42                    |

— Not available.

# Rounds to zero.

<sup>1</sup> 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> 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> Include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

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

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

<sup>6</sup> Value affected by redistribution of reported expenditure values to correct for missing data items.

<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 2005, Version 1a.

Table 7. Current instruction and instruction-related expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2005

| State or jurisdiction             | Current instruction and instruction-related 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>\$279,960,659<sup>3</sup></b>  | <b>\$190,877,019</b> | <b>\$58,504,263</b> | <b>\$11,715,679<sup>3</sup></b> | <b>\$3,605,864<sup>3</sup></b>              | <b>\$13,918,010</b>    | <b>\$1,339,824<sup>3</sup></b> |
| Alabama                           | 3,294,639   | 2,159,206            | 722,329             | 114,332                         | 2,008                                       | 282,781                | 13,983                         |
| Alaska                            | 905,938   | 570,683              | 199,107             | 58,619                          | 0   | 50,688                 | 26,843                         |
| Arizona                           | 4,036,555   | 3,142,210            | 582,754             | 128,544                         | 5,320                                       | 156,336                | 21,391                         |
| Arkansas                          | 2,362,466   | 1,642,161            | 393,643             | 94,230                          | 4,564                                       | 205,524                | 22,344                         |
| California                        | 34,202,470  | 22,748,296           | 7,268,764           | 1,731,540                       | 661,120                                     | 1,788,060              | 4,689                          |
| Colorado                          | 3,696,273   | 2,652,904            | 560,625             | 114,591                         | 48,166                                      | 266,337                | 53,650                         |
| Connecticut                       | 4,739,477   | 3,120,527            | 1,036,525           | 159,300                         | 269,985                                     | 144,522                | 8,619                          |
| Delaware                          | 788,243   | 523,151              | 209,176             | 2,992                           | 6,525                                       | 40,574                 | 5,825                          |
| District of Columbia <sup>4</sup> | 621,744   | 376,086              | 41,992              | 67,262                          | 125,438                                     | 6,753                  | 4,213                          |
| Florida                           | 12,422,342  | 8,096,696            | 2,217,437           | 1,300,972                       | 508   | 680,771                | 125,958                        |
| Georgia                           | 8,568,112   | 6,062,470            | 1,687,921           | 204,825                         | 4,040                                       | 553,407                | 55,449                         |
| Hawaii <sup>4</sup>               | 1,077,212   | 707,305              | 223,437             | 66,087                          | 2,311                                       | 66,251                 | 11,821                         |
| Idaho                             | 1,068,518   | 734,548              | 233,706             | 40,153                          | 649   | 58,984                 | 477                            |
| Illinois                          | 11,950,659  | 8,402,602            | 2,385,230           | 465,110                         | 206,813                                     | 474,970                | 15,933                         |
| Indiana                           | 5,800,754   | 3,593,532            | 1,869,292           | 108,914                         | 4   | 189,560                | 39,452                         |
| Iowa                              | 2,512,112   | 1,774,711            | 528,468             | 82,028                          | 18,596                                      | 104,538                | 3,769                          |
| Kansas                            | 2,375,938   | 1,756,786            | 383,991             | 77,720                          | 1,938                                       | 138,975                | 16,528                         |
| Kentucky                          | 3,158,984   | 2,271,965            | 652,891             | 68,414                          | 216   | 145,354                | 20,144                         |
| Louisiana                         | 3,619,891   | 2,508,020            | 805,059             | 75,512                          | 1,268                                       | 217,783                | 12,249                         |
| Maine                             | 1,440,219   | 904,241              | 350,601             | 61,094                          | 71,998                                      | 45,488                 | 6,797                          |
| Maryland                          | 5,819,946   | 3,899,512            | 1,335,505           | 139,110                         | 220,636                                     | 214,136                | 11,046                         |
| Massachusetts                     | 7,773,472   | 5,201,595            | 1,967,215           | 43,604                          | 376,128                                     | 157,266                | 27,665                         |
| Michigan                          | 10,097,420  | 6,442,849            | 2,739,018           | 517,572                         | 92  | 365,767                | 32,122                         |
| Minnesota                         | 5,083,615   | 3,555,131            | 1,038,309           | 227,233                         | 46,621                                      | 198,142                | 18,179                         |
| Mississippi                       | 2,095,539   | 1,490,886            | 402,140             | 71,234                          | 4,209                                       | 117,202                | 9,868                          |
| Missouri                          | 4,646,302 <sup>3</sup>  | 3,285,380            | 763,174             | 177,631 <sup>3</sup>            | 9,402 <sup>3</sup>                          | 382,996                | 27,719 <sup>3</sup>            |
| Montana                           | 773,891   | 532,071              | 147,023             | 31,956                          | 620   | 59,101                 | 3,121                          |
| Nebraska                          | 1,679,381   | 1,158,181            | 367,386             | 62,937                          | 15,074                                      | 60,839                 | 14,963                         |
| Nevada                            | 1,804,602   | 1,148,009            | 396,299             | 46,679                          | 480   | 137,360                | 75,776                         |
| New Hampshire                     | 1,371,613   | 880,438              | 289,041             | 43,989                          | 110,512                                     | 44,726                 | 2,907                          |
| New Jersey                        | 12,298,586  | 8,072,458            | 2,711,668           | 383,318                         | 525,118                                     | 488,262                | 117,761                        |
| New Mexico                        | 1,548,816   | 1,056,159            | 297,172             | 80,196                          | 0   | 107,764                | 7,525                          |
| New York                          | 27,783,425  | 18,463,339           | 6,859,730           | 1,286,196                       | 235,807                                     | 934,306                | 4,047                          |
| North Carolina                    | 6,258,405   | 4,685,260            | 1,009,263           | 178,579                         | 0   | 378,320                | 6,982                          |
| North Dakota                      | 488,539   | 347,678              | 94,978              | 15,959                          | 2,449                                       | 25,570                 | 1,906                          |
| Ohio                              | 10,911,563  | 7,344,936            | 2,358,767           | 482,432                         | 126,592                                     | 452,037                | 146,799                        |
| Oklahoma                          | 2,530,263   | 1,790,653            | 456,919             | 57,540                          | 0   | 212,875                | 12,276                         |
| Oregon                            | 2,791,001   | 1,742,711            | 719,178             | 127,580                         | 21,340                                      | 165,828                | 14,364                         |
| Pennsylvania                      | 12,261,431  | 8,110,712            | 2,609,070           | 765,272                         | 202,368                                     | 549,976                | 24,032                         |
| Rhode Island                      | 1,220,392   | 806,465              | 291,802             | 23,398                          | 66,746                                      | 29,754                 | 2,227                          |
| South Carolina                    | 3,497,602   | 2,450,926            | 667,184             | 137,420                         | 214   | 213,442                | 28,416                         |
| South Dakota                      | 573,805   | 387,440              | 105,407             | 29,163                          | 5,618                                       | 44,227                 | 1,949                          |
| Tennessee                         | 4,520,120 <sup>3</sup>  | 3,122,766            | 812,721             | 119,166                         | 229 <sup>3</sup>                            | 447,178                | 18,060                         |
| Texas                             | 20,834,306  | 15,811,301           | 2,458,301           | 894,583                         | 40,275                                      | 1,435,355              | 194,491                        |
| Utah                              | 1,790,045   | 1,183,641            | 464,378             | 43,414                          | 300   | 92,878                 | 5,434                          |
| Vermont                           | 796,236   | 496,134              | 160,592             | 47,305                          | 64,381                                      | 25,666                 | 2,158                          |
| Virginia                          | 7,246,422   | 5,155,484            | 1,490,144           | 205,870                         | 3,526                                       | 387,319                | 4,079                          |
| Washington                        | 5,043,563 <sup>3</sup>  | 3,601,212            | 910,465             | 261,905                         | 9,278 <sup>3</sup>                          | 225,942                | 34,762                         |
| West Virginia                     | 1,616,037   | 985,868              | 500,412             | 40,059                          | 881   | 88,431                 | 385                            |
| Wisconsin                         | 5,604,793   | 3,554,144            | 1,604,273           | 121,311                         | 84,978                                      | 222,577                | 17,511                         |
| Wyoming                           | 556,980   | 365,583              | 123,778             | 30,829                          | 520   | 35,109                 | 1,162                          |
| Other jurisdictions               |   |                      |                     |                                 |   |                        |                                |
| American Samoa                    | 33,830  | 19,535               | 3,776               | 4,289                           | 0   | 4,368                  | 1,862                          |
| Guam                              | —   | —                    | —                   | —                               | —   | —                      | —                              |
| Northern Mariana Islands          | 49,229  | 33,288               | 8,934               | 3,784                           | 0   | 3,218                  | 5                              |
| Puerto Rico                       | 2,152,924   | 1,711,416            | 265,508             | 75,964                          | 0   | 44,005                 | 56,030                         |
| U.S. Virgin Islands               | 94,849  | 74,282               | 18,877              | 213                             | 0   | 1,427                  | 51                             |

— Not available.

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

<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.

<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 2005, 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 2005

| State or jurisdiction             | Expenditures [in thousands of dollars] |  |   |                                  |                                  |                                 |
|-----------------------------------|--|--|---|----------------------------------|----------------------------------|---------------------------------|
|                                   | Total                                  | Current for public elementary/secondary education <sup>1</sup> | Facilities acquisition and construction | Replacement Equipment            | Other programs <sup>2</sup>      | Interest on debt                |
| <b>United States<sup>3</sup></b>  | <b>\$499,068,816<sup>4,5</sup></b>     | <b>\$424,562,095<sup>4</sup></b>                               | <b>\$47,596,207</b>                     | <b>\$5,944,520<sup>4,5</sup></b> | <b>\$7,664,672<sup>4,5</sup></b> | <b>\$13,301,322<sup>4</sup></b> |
| Alabama                           | 5,896,594                              | 5,164,406  | 454,943                                 | 59,141                           | 106,665                          | 111,439                         |
| Alaska                            | 1,754,755                              | 1,442,269  | 253,076                                 | 15,637                           | 8,821                            | 34,952                          |
| Arizona                           | 7,576,342 <sup>5</sup>                 | 6,451,870  | 629,796                                 | 213,307 <sup>4,5</sup>           | 49,699 <sup>5</sup>              | 231,669                         |
| Arkansas                          | 4,099,536                              | 3,546,999  | 359,327                                 | 77,660 <sup>4</sup>              | 25,400                           | 90,151                          |
| California                        | 63,194,472                             | 50,918,654   | 9,790,496                               | 211,338                          | 1,002,841                        | 1,271,142                       |
| Colorado                          | 7,272,972                              | 5,994,440  | 782,551                                 | 141,085                          | 56,764                           | 298,132                         |
| Connecticut                       | 8,383,755 <sup>5</sup>                 | 7,080,396  | 953,815                                 | 84,487 <sup>4,5</sup>            | 129,658 <sup>5</sup>             | 135,400                         |
| Delaware                          | 1,518,723                              | 1,299,349  | 170,426                                 | 10,730 <sup>4</sup>              | 15,678 <sup>4</sup>              | 22,541                          |
| District of Columbia <sup>6</sup> | 1,188,086                              | 1,023,952  | 135,532                                 | 15,400 <sup>4</sup>              | 13,202                           | 0                               |
| Florida                           | 23,829,096                             | 19,042,877   | 3,584,238                               | 219,152                          | 440,006                          | 542,823                         |
| Georgia                           | 14,533,211                             | 12,528,856   | 1,641,757                               | 153,142                          | 32,926                           | 176,530                         |
| Hawaii <sup>6</sup>               | 1,805,479                              | 1,648,086  | 20,438                                  | 42,217                           | 56,247                           | 38,491                          |
| Idaho                             | 1,844,208                              | 1,618,215  | 151,403                                 | 31,278                           | 4,252                            | 39,060                          |
| Illinois                          | 21,469,001                             | 18,658,428   | 1,689,069                               | 448,422 <sup>4</sup>             | 140,974                          | 532,107                         |
| Indiana                           | 10,522,467 <sup>4</sup>                | 9,108,931  | 795,242                                 | 180,870 <sup>4</sup>             | 62,965                           | 374,459 <sup>4</sup>            |
| Iowa                              | 4,447,291                              | 3,808,200  | 451,920                                 | 86,393                           | 35,790                           | 64,989                          |
| Kansas                            | 4,127,279                              | 3,718,153  | 122,912                                 | 149,454                          | 4,559                            | 132,201                         |
| Kentucky                          | 5,739,358                              | 4,812,591  | 612,300                                 | 122,289                          | 76,445                           | 115,733                         |
| Louisiana                         | 6,066,206                              | 5,554,766  | 276,323                                 | 77,564                           | 51,921                           | 105,632                         |
| Maine                             | 2,245,242                              | 2,056,266  | 86,114                                  | 34,286                           | 22,436                           | 46,140                          |
| Maryland                          | 9,783,967                              | 8,682,586  | 872,641                                 | 91,673                           | 22,417                           | 114,649                         |
| Massachusetts                     | 12,502,569                             | 11,357,857   | 556,712                                 | 86,598 <sup>4</sup>              | 192,131                          | 309,271                         |
| Michigan                          | 19,694,819                             | 16,353,921   | 1,864,872                               | 244,371 <sup>4</sup>             | 335,192                          | 896,463                         |
| Minnesota                         | 8,939,104                              | 7,310,284  | 802,041                                 | 135,694 <sup>4</sup>             | 332,149                          | 358,936                         |
| Mississippi                       | 3,538,357                              | 3,243,888  | 107,395                                 | 93,605                           | 27,505                           | 65,964                          |
| Missouri                          | 8,241,561 <sup>4</sup>                 | 7,115,207 <sup>4</sup>   | 529,507                                 | 180,256 <sup>4</sup>             | 157,872                          | 258,719                         |
| Montana                           | 1,273,750                              | 1,193,182  | 44,518                                  | 18,718                           | 6,580                            | 10,752                          |
| Nebraska                          | 2,811,778                              | 2,512,914  | 174,723                                 | 68,227 <sup>4</sup>              | 3,877 <sup>4</sup>               | 52,038                          |
| Nevada                            | 3,477,243                              | 2,722,264  | 489,437                                 | 61,038                           | 18,202                           | 186,301                         |
| New Hampshire                     | 2,239,798                              | 2,021,144  | 138,598                                 | 25,185                           | 6,087                            | 48,783                          |
| New Jersey                        | 22,415,297                             | 19,669,576   | 2,107,140                               | 99,717 <sup>4</sup>              | 214,367 <sup>4</sup>             | 324,497                         |
| New Mexico                        | 3,083,276                              | 2,554,638  | 432,271                                 | 28,863                           | 28,481                           | 39,023                          |
| New York                          | 43,294,263                             | 38,866,853   | 2,007,394                               | 367,632                          | 1,632,037                        | 420,347                         |
| North Carolina                    | 10,930,426                             | 9,567,000  | 872,625                                 | 97,334                           | 46,683                           | 346,783                         |
| North Dakota                      | 890,172                                | 786,870  | 63,925                                  | 22,795                           | 5,991                            | 10,591                          |
| Ohio                              | 20,059,937                             | 17,167,866   | 1,679,160                               | 376,009                          | 438,968                          | 397,933                         |
| Oklahoma                          | 4,555,577                              | 4,161,024  | 276,197                                 | 66,776                           | 13,171                           | 38,409                          |
| Oregon                            | 5,521,697                              | 4,458,028  | 331,046                                 | 32,819                           | 485,192                          | 214,612                         |
| Pennsylvania                      | 21,870,280                             | 18,711,100   | 1,714,116                               | 235,375                          | 439,537                          | 770,153                         |
| Rhode Island                      | 1,923,342                              | 1,825,900  | 7,105                                   | 13,430 <sup>4</sup>              | 48,763                           | 28,145                          |
| South Carolina                    | 6,525,760                              | 5,312,739  | 849,487                                 | 79,306                           | 64,385                           | 219,842                         |
| South Dakota                      | 1,064,354                              | 916,563  | 93,077                                  | 31,456 <sup>4</sup>              | 3,021                            | 20,237                          |
| Tennessee                         | 7,129,834 <sup>4</sup>                 | 6,446,691 <sup>4</sup>   | 367,758                                 | 100,784                          | 51,722                           | 162,879                         |
| Texas                             | 39,466,188                             | 31,919,107   | 5,242,094                               | 349,194                          | 300,575                          | 1,655,219                       |
| Utah                              | 3,253,483                              | 2,627,022  | 416,329                                 | 55,266                           | 80,249                           | 74,617                          |
| Vermont                           | 1,259,230                              | 1,177,478  | 44,105                                  | 19,237                           | 3,989                            | 14,420                          |
| Virginia                          | 12,152,662                             | 10,705,162   | 902,937                                 | 277,365                          | 69,118                           | 198,079                         |
| Washington                        | 9,556,204 <sup>4</sup>                 | 7,870,979 <sup>4</sup>   | 1,188,622                               | 103,499                          | 45,297                           | 347,806                         |
| West Virginia                     | 2,632,237                              | 2,527,767  | 14,259                                  | 38,258                           | 35,227                           | 16,727                          |
| Wisconsin                         | 10,439,481                             | 8,435,359  | 320,410                                 | 135,748                          | 216,635                          | 1,331,330                       |
| Wyoming                           | 1,028,099                              | 863,423  | 124,028                                 | 34,438                           | 2,004                            | 4,207                           |
| Other jurisdictions               |  |  |   |                                  |                                  |                                 |
| American Samoa                    | 65,647                                 | 58,163   | 3,443                                   | 817                              | 3,224                            | 0                               |
| Guam                              | —                                      | —  | —                                       | —                                | —                                | —                               |
| Northern Mariana Islands          | 60,243                                 | 58,400   | 1,019                                   | 452                              | 372                              | 0                               |
| Puerto Rico                       | 2,997,288                              | 2,865,945  | 16,916                                  | 52,109                           | 62,319                           | 0                               |
| U.S. Virgin Islands               | 150,675                                | 137,793  | 10,250                                  | 1,117                            | 1,515                            | 0                               |

— Not available.

<sup>1</sup> 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> 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.

<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 2005, Version 1a.



## Appendix A: Methodology and Technical Notes

**Common Core of Data survey system.** 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 of the Common Core of Data (CCD) survey system, while the School District Finance Survey and the National Public Education Financial Survey (NPEFS) are the fiscal components. These surveys are reported annually by state education agencies (SEAs) through the efforts of state CCD coordinators. Participation in the CCD is voluntary.

Data for CCD surveys are collected from SEAs through an online reporting system. They are then processed, edited, and verified by the U.S. Census Bureau, the National Center for Education Statistics (NCES), and the Education Statistics Services Institute (ESSI) of the American Institutes for Research (AIR). The 2004–05 school year NPEFS collection opened on March 15, 2005 and closed on September 5, 2006. All states, the District of Columbia, and four of the five other participating jurisdictions reported in the FY05 NPEFS collection. Guam did not report any data.

**Data quality.** Staff at NCES, the Census Bureau, and ESSI collaborate to edit all CCD data submissions and ask state CCD coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's reports in previous years. If no explanation for anomalous data is provided by the state, NCES will change the data value. For example, NCES will replace a reported total with the sum of detail in cases where the sum of detail exceeds a reported total. NCES will also change a value to "not available" if data values are not plausible (e.g., if the number of students increases tenfold from the prior year to the current year while the number of teachers remains unchanged from the prior year, NCES will set the current year value for teachers to "not available").

**Missing data.** Not all states collect and report all of the data items requested in the CCD surveys. NCES imputes (replaces a nonresponse with a plausible value) for some missing items in NPEFS. Precise information about the extent of missing data is included in the documentation for the NPEFS FY05 file, which can be accessed at: <http://NCES.ed.gov/ccd/stfis.asap>.

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

- *Imputations* correct cases in which a value is not reported at all, indicating that subtotals for the item are underreported. An imputation by NCES assigns a value to the missing item, and the subtotals containing this item are increased by the amount of the imputation. The same method is used for imputing revenues and expenditures. Revenues are imputed using total revenues, and expenditures are imputed using total expenditures.
- *Adjustments* correct cases in which a value reported for one item contains a value for one or more additional items not reported elsewhere. For example, a state might not differentiate between instructional support staff and student support staff, reporting "missing" for student support staff salaries and a value for instructional support staff salaries that includes both

items. NCES would adjust these two responses by reducing the amount reported for instructional support staff salaries and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this adjustment.<sup>2</sup>

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

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

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

**Comparability of fiscal data across states.** Because the District of Columbia is a single urban district, it is often an outlier in comparisons of revenues and expenditures, with larger revenues and expenditures per student than most other school districts have. Similarly, Hawaii is a single school district and funds public education primarily through state taxes. Because of this, Hawaii's data may pose similar problems of comparability.

**Inflation-adjusted data.** Data in figure 3 in this report have been adjusted to fiscal year 2005 dollars to account for inflation using the Consumer Price Index (CPI). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

**Fiscal years.** The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama runs from October 1 through September 30, and the fiscal year for Nebraska and Texas runs from September 1 through August 31. The NPEFS data are not adjusted to conform to a uniform fiscal year across states.

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<sup>2</sup> For more information on imputed and adjusted data, see Hill (2006).

## Appendix B: Common Core of Data Glossary

**administration expenditures**—Expenditures for school and school district administration (the school principal’s office, the superintendent and board of education and their immediate staff, and other local education agency [LEA] staff and services except those listed in other categories). Expenditures include salaries and benefits for LEA planners/researchers, personnel, fiscal services, warehousing, and other activities of LEAs, along with supplies and purchased services of these activities.

**capital outlay**—Direct expenditure for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to fixed works and structures is classified as current expenditures for operations.

**charter school**—A school that provides free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority and that is designated by such authority to be a charter school.

**current expenditures**—Expenditures for the day-to-day operation of schools and school districts, including expenditures for staff salaries and benefits, supplies, and purchased services. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and repair, and equipment) are excluded from current expenditures. Programs outside the scope of public preschool to grade 12 education, such as community services and adult education, are not included in current expenditures.

**debt**—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and obligations to individuals from school system employee-retirement funds.

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

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

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

**expenditures**—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of

loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

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

**federal revenues**—Revenues from the federal government, including direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within the district's boundaries.

**fiscal year**—The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

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

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

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

**instruction and instruction-related expenditures**—Include expenditures for instruction and instructional staff support services. These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. These include salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students but outside the classroom), and supplies and purchased services related to these activities.

**instruction expenditures**—Expenditures for activities related to the interaction between teachers and students. Include salaries and benefits for teachers and teacher aides, textbooks, supplies and purchased services.

**instructional staff support services**—Activities that include instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

**interest on debt expenditures**—Interest expenditures on long-term debt.

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

**local education agency (LEA)**—An agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. An LEA is also called a school district.

**local revenues**—Revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues. Local revenues include revenues from intermediate sources.

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

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

**operations 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.

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

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

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

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

**revenues**—Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the LEAs in the state. Revenues include funds from local, intermediate, state, and federal sources.

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

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

**state revenues**— Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

**student membership**—Annual headcount of students enrolled in school on October 1 or the school day closest to that date. In any given year, some small schools will not have any students.

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

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

**support services**—An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

**total expenditures**—The sum of current expenditures, non-elementary/secondary expenditures, capital outlay, and interest payments on debts.

**total revenues**—The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included.