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ABSTRACT

Intended to provide information necessary for administering the School Assistance in Federally Affected Areas Act (Public Law 81-874) and the Elementary and Secondary Education Act of 1965 (P.L. 89-10), this report provides financial statistics on a state-by-state basis for school district revenues by source and for school district expenditures by function. National trends since 1970-71 are discussed. Presented in the appendix are 10 tables providing detailed information for each state for fiscal year 1979. Tables 1 to 4 provide state aggregate data for revenues; tables 5 to 9 provide state aggregate data for outlays; and table 10 is the basis for allocation of monies under P.L. 81-874 and P.L. 89-10. Important findings highlighted in the text include that (1) state support exceeded local support on a national basis for the first time since these data were collected; (2) the property tax represented a new low of 34 percent of the total revenues supporting education expenditures; (3) average current expenditures per average daily attendance were approximately \$2,000; and (4) current expenditures as defined under P.L. 81-874 and P.L. 89-10 increased 10.4 percent to \$1,919.30. (Author/JM)

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Revenues and Expenditures for Public Elementary and Secondary Education

1978-79

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Revenues and Expenditures
for Public Elementary and
Secondary Education
1978-79



by

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"The purpose of the Center shall be to collect and disseminate statistics and other data related to education in the United States and in other nations. The Center shall . . . collect, collate, and, from time to time, report full and complete statistics on the conditions of education in the United States; conduct and publish reports on specialized analyses of the meaning and significance of such statistics; . . . and review and report on education activities in foreign countries."--Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1).

Foreword

The National Center for Education Statistics (NCES) prepared this report in order to meet the general information needs of those who administer Public Law 81-874, School Assistance in Federally Affected Areas (SAFA), and Public Law 89-10, the Elementary and Secondary Education Act of 1965 (ESEA). This report provides financial statistics from the States in summary on a State by State basis. Finally, this report is a valuable source of information about revenues and expenditures for public elementary and secondary education; it has proved useful to a large community of educational researchers, administrators, constituents and the general public since NCES began publishing these data in 1968.

Appreciation is expressed to all State data coordinators and the Committee on Information and Evaluation Systems (CEIS) who represent the Council of Chief State School Officers (CCSSO), for compiling data for the respective States. The forms used by the States for the annual submission of these data were developed with the assistance of State and local education agency personnel whose essential contributions we acknowledge.

Recognition is also given to members of the Division of Elementary and Secondary Education Statistics (DESES) staff of NCES for their advice and assistance in preparing this publication. Special credit is due to Jeffrey Williams and Patricia Kuch for data editing and compiling the State tables, Bill Sonnenberg for assistance in programming tables and to Milton Chorvinsky for work on adjusted and unadjusted current expenditures.

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For More Information

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Introduction

This report provides national and State financial statistics of revenues by source and expenditures by function. National trends since 1970-71 are presented and discussed in the text. The appendix consists of 10 tables of financial statistics which provide detailed information about each State for FY 79. Tables 1 to 4 provide State aggregate data for revenues; tables 5 to 9 provide State aggregate data for outlays. Table 10 is the basis for allocation of monies under P.L. 81-874 and P.L. 89-10. Technical notes are presented at the end of the report in the sequence encountered in the text.

Some of the important findings are highlighted below:

- State support exceeded local support on a national basis for the first time since these data were collected.
- The property tax represented a new low of 34 percent of the total revenues supporting education expenditures.
- Average current expenditures per average daily attendance (ADA), including outlays by State and other agencies, was \$2,002.99.
- Current expenditures as defined under P.L. 81-874 and P.L. 89-10 increased 10.4 percent to \$1,919.33. After adjusting for inflation using the CPI, the average rate of increase in expenditures per FTE pupil in ADA over the past 9 years was 3.7 percent. The increase in adjusted dollars from FY 78 to FY 79 was less than 1 percent or \$17 per pupil in ADA compared to 10.4 percent and \$181 in current (unadjusted) dollars.

Revenues

A distinction between receipts and revenues is made in this report. Receipts are simply the total of all the income of a local education agency (LEA) from any and all sources including borrowings, sales of land, buildings, scrap, gifts and Federal, State, intermediate and local grants-in-aid. Revenues¹ and non-revenue receipts² are defined in the technical notes on page 14. The sources of the receipts are generally implied by their definitions.

It is unlikely that the revenues reported in this publication would reconcile with entitlements, allotments, grant awards, etc., for the same year since those items are often paid in different years and may be received by the LEA's in different fiscal years. It is because of the distinction between revenues and receipts, that total outlays exceed total revenues but not total receipts³. Table 5 reveals that total outlays were \$89.7 billion compared to total revenues of \$88.0 billion.

Table A provides the trend of LEA revenues by source for public elementary and secondary education for fiscal years 1971 to 1979. During this 9-year period total revenues increased from \$44.5 billion to \$88.0 billion (97.5 percent). The annual rate of increase in total revenues declined gradually from 12.4 percent for FY 72 compared with FY 71 to 8.0 percent for FY 79 compared with FY 78. This decline in the rate of increase in revenues corresponds with the decline in total enrollment which "peaked" at 42.5 million pupils in average daily attendance (ADA) during FY 72 as shown in chart 1.

During this same period there was a marked shift in the proportion of revenues from local sources to State sources with only a slight increase from Federal sources (0.3 percentage points). In fiscal year 1971, 52.1 percent of the revenue was obtained from local sources compared to 39.6 percent from State sources. However, by fiscal year 1979 this had changed to 44.7 percent from local sources compared to 45.6 percent from State sources. This is the first time the State contribution has exceeded the local share of revenues. This shift reflects the increasing tendency of the States to share the cost of public elementary and secondary education with local educational agencies and thereby making them less dependent upon revenues from local sources.

Tables 1, 2, 3 and 4 provide detailed information on revenue by source for each State for 1978-79.

Revenues to LEA's from the State are either restricted grants-in-aid, such as designated purpose funds, or unrestricted grants-in-aid which can be spent for any legal

**Table A—Revenues, by source, for public elementary and secondary education:
50 States and D.C. 1970-71 through 1978-79**
(dollar amounts are in billions)

Fiscal period	50 States and D.C.		Local		State		Federal	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1970-71	\$44.5	100.0	\$23.2	52.1	\$17.6	39.6	\$3.8	8.5
1971-72	50.0	100.0	26.4	52.8	19.1	38.2	4.5	9.0
1972-73	52.1	100.0	26.8	51.4	20.8	40.0	4.5	8.6
1973-74	58.2	100.0	29.2	50.2	24.1	41.4	4.9	8.4
1974-75	64.4	100.0	31.4	48.8	27.2	42.2	5.8	9.0
1975-76	70.8	100.0	33.5	47.3	31.1	43.9	6.2	8.7
1976-77	75.3	100.0	36.0	47.8	32.7	43.4	6.6	8.8
1977-78	81.4	100.0	38.7	47.5	35.0	43.0	7.7	9.5
1978-79	88.0	100.0	39.3	44.7	40.1	45.6	8.6	9.8

**Table B—Comparison of total receipts with total revenue:
50 States and D.C., 1970-71 through 1978-79**

Fiscal period	Billions of dollars			Revenue as a percent of receipts	Non-revenue as a percent of receipts
	Total receipts	Total revenues	Non-revenue receipts		
1970-71	47.8	44.5	3.3	93.1	6.9
1971-72	53.9	50.0	3.9	92.8	7.2
1972-73	55.6	52.1	3.5	93.8	6.2
1973-74	62.6	58.2	4.4	93.0	7.0
1974-75	68.0	64.4	3.6	94.7	5.3
1975-76	74.2	70.8	3.4	95.4	4.6
1976-77	79.2	75.3	3.9	95.1	4.9
1977-78	85.0	81.4	3.6	95.8	4.2
1978-79	91.8	88.0	3.9	95.9	4.1

purpose. The majority of revenue from the State is unrestricted. The types of restricted grants in-aid vary among the States but school lunch, aid for transportation, and school construction are typical types in most States. In fiscal year 1979, of the \$40.1 billion of State grants-in-aid, \$11.1 billion was restricted.

The national average percentage of revenues to LEA's from Federal sources was 9.8 percent or \$220 per student in average daily attendance. This percentage, as shown in table 3, varied from 5.4 percent in Wisconsin to 24.8 percent in Mississippi. Variation in revenue from Federal sources is expected since it is based on eligibility criteria such as concentrations of poverty, or compensation for the impact of Federal installations on the local schools.

Historically, the local property tax has been the primary source of local revenue for public education. However, this burden is being shifted in many States to other forms of taxation such as a local sales tax. Table 4 indicates that 86.6 percent of local revenues are derived from the property tax.

A comparison of total receipts, total revenues, and total non-revenue receipts is presented in table B. The major

portion of non-revenue receipts were derived from debt incurred to acquire or construct new school facilities. Although enrollments began to decline in the 1970's and new construction slowed, buildings aged and remodeling costs still were incurred. Changes in grade spans and in building use patterns were affected by migration, educational philosophy, and other innovations which also required school renovations. Although the patterns of these changes varies among the States, overall non-revenue receipts as percent of total receipts decreased from 6.9 percent of total receipts in 1970-71 to about 4.1 percent in 1978-79, creating a historically low margin between receipts and revenues for LEA's nationally.

In fiscal 1979 important changes are noteworthy with regard to revenue for the first time the State provided the greatest share of the cost of educating a student in an LEA, the property tax, while remaining the predominant source of local revenue (34 percent) in most States, represented a smaller proportion of the total revenue base for local education⁴, non-revenue receipts reached a historic low as a proportion of total receipts nationally.

Expenditures

Total Outlays

The total outlays⁵ of monies for public elementary and secondary education for FY 79 was \$89.7 billion which represents an increase of 5.3 percent over FY 78. This amount includes expenditures of \$4.2 billion spent by State and other agencies for and on behalf of local education agencies; \$5.6 billion spent for capital items⁶; \$5.3 billion spent for debt service and about one half billion dollars spent for community services. Total outlays for the 50 States and the District of Columbia are presented in table 5.

Table 6 provides a breakdown of the outlays for debt service into principal, interest, and other debt service and a breakdown of capital outlay into land, buildings, and equipment for the 50 States and the District of Columbia. Table 7 presents the distribution of the \$74 billion of outlays for current expenditures by major function for the 50 States and the District of Columbia.

Current Expenditures

Current expenditures are those outlays made by LEA's for operating the schools and providing educational programs and services for one fiscal period (year). The most common fiscal year is July 1 through June 30, although there are exceptions, such as in Colorado where the fiscal year is the calendar year. These statistics generally reflect the current expenditures for the 1978-79 school year.

The total national expenditure for the 50 States and the District of Columbia for "current" operations of the public elementary and secondary schools was \$78.3 billion in FY 79. This represents an increase of only 12.2 percent over FY 78 when expenditures were \$69.8 billion. Table 7 provides a breakdown of current expenditures into the following functions: local administration, instruction, pupil transportation, operation and maintenance of plant, pupil services and fixed charges for the 50 States and the District of Columbia. Some of the variation in the percent distribution shown in table 7 and table D is due to changes in State accounting systems. This is most notable for the fixed charges function where six States reported no expenditures under that category. In these States, the expenditures usually reported under this function have been classified as objects of expenditures included with other functions; some other States partially distribute expenditures for fixed charges.

Table 5 and 6 provide State and national total outlays by level and purpose. Tables 7, 8, and 9 provide State and national totals for current expenditures made by local education agencies.

Table C presents the national average current expenditures per ADA for local education agencies. The majority of outlays by State and other agencies for and on behalf of LEA's represent State sharing of employee retirement, other fringe benefits, transportation aid and shared services. Averages are presented including (\$2,002.99) and excluding (\$1,894.73) expenditures for and on behalf of LEA's. The difference between these averages indicates that LEA expenditures would be \$106.25 higher if these costs were expended by the LEA directly.

Table D presents a trend for expenditures by function since FY 71 for six major functions: local administration, instruction, attendance and health services, pupil transportation, operation and maintenance of plant and fixed charges. These six functions account for \$70.6 billion⁷ or approximately 95 percent of all expenditures (\$74.0 billion dollars) for current operating expenses.

The most notable changes in table D for FY 79 are the reduction in the amounts reported for fixed charges and the increase in the amount and proportion of monies expended for instruction. These may reflect accounting variances and/or the costs associated with providing educational services to a declining population⁸.

Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10

This section is restricted to a discussion of current expenditures as defined by P.L. 81-874, School Assistance of Federally Affected Areas (SAFA) and P.L. 89-10, the Elementary and Secondary Education Act of 1965 (ESEA). These expenditures constitute a major factor in the formulae used to allocate Federal monies under the public laws cited.

Under these laws the term "current expenditures" means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover

Table C—National average current expenditures by local education agencies excluding and including outlays for and on behalf of LEA's by State and other agencies per pupil in average daily attendance (ADA): 1978-79

Outlay	Amount in millions			Table reference
Total outlays			\$89,683	table 5
Less: Outlays by LEA's for community services			\$ 504	table 5
Debt service				
Interest	\$1,770			table 6
Principal	2,958			
Other debt service	608	\$5,336		
Capital outlays				table 7
Land and buildings	\$4,483			
Equipment	1,094	\$5,578	\$11,418	
Total current expenditures (incl. other agencies)			<u>\$78,265</u>	
Less: Outlays by State and other agencies for and on behalf of LEA's			\$ 4,230	table 5
Total current expenditures (excl. other agencies)			<u>\$74,035</u>	table 7
Average daily attendance (ADA)			39,075,037	table 9
Average current expenditures per ADA, including outlays by State and other agencies per ADA			<u>\$ 2,002.99</u>	
Average current expenditures per ADA excluding outlays by State and other agencies			<u>\$ 1,894.73</u>	table 9

Table D—Expenditures by local education agencies for current operations of the regular public elementary and secondary program, by major function of expenditures: 50 States and D.C., 1970-71 through 1977-78

Fiscal period	Major function of expenditures in billions													
	U.S.* Total		Local administration		Instruction		Attendance and health services		Pupil transportation		Operation maintenance of plant		Fixed** charges	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1970-71	36.9	100	1.3	3.5	26.2	71.0	0.4	1.0	1.4	3.8	4.0	10.8	3.7	10.0
1971-72	39.7	100	1.4	3.5	28.1	70.8	0.4	1.0	1.5	3.8	4.3	10.8	4.0	10.1
1972-73	43.2	100	1.5	3.5	30.1	69.7	0.4	0.9	1.6	3.7	4.7	10.9	4.8	11.1
1973-74	47.5	100	1.7	3.6	32.8	69.1	0.5	1.1	1.9	4.0	5.3	11.2	5.5	11.6
1974-75	53.6	100	2.0	3.7	36.5	68.1	0.5	0.9	2.2	4.1	6.1	11.4	6.3	11.8
1975-76	58.7	100	2.4	4.0	39.6	67.5	0.5	0.9	2.4	4.1	6.6	11.2	7.3	12.4
1976-77	63.0	100	2.6	4.1	41.9	66.5	0.6	1.0	2.5	4.0	7.3	11.6	8.1	12.9
1977-78	69.1	100	3.2	4.6	45.0	65.1	0.7	1.0	2.7	3.9	8.1	11.7	9.3	13.5
1978-79	70.6	100	3.1	4.4	47.6	67.4	0.7	1.0	3.2	4.5	8.6	12.2	7.3	10.3

*Includes 50 States and Washington, D.C. Excludes food services, pupil activities and free summer school.

**Includes employer share of retirement, fringe benefits, rents, insurance premiums and a variety of contractual services.

deficits for food services and student body activities. Not included are expenditures for community services, capital outlay, debt service, reimbursement of tuition and transportation fees, and grant funds received under ESEA, Titles I, IV-B, and IV-C. The term "free public education" means education which is provided at public expense, under public supervision and direction, and without tuition charge, and which is provided as elementary or secondary school education in the applicable State.

Table E summarizes the information used to determine the national current expenditure per pupil in average daily attendance (ADA). Table 10 provides public elementary and secondary school average daily attendance (ADA) and expenditures at the local level for administration of P.L. 81-874 and P.L. 89-10 by State.

The difference between table 9 which reports a total of \$1,894.70 per pupil in ADA excluding expenditures for and on behalf of LEA's by other agencies and table 10 which

Table E—National average of current expenditure for public elementary and secondary education per pupil in average daily attendance for purposes of P.L. 81-874 and P.L. 89-10: 50 States and D.C., 1978-79.

National Totals*	Amount in millions	
Total expenditures at the local level by LEAs	\$73,435	
Plus: Expenditures by State and other agencies for and on behalf of LEAs	\$ 4,230	\$77,665
Less: Exclusions for ESEA Titles I, IV-B, IV-C, tuition and transportation fees		\$ 2,666
Current expenditures for purposes of ESEA and SAFA		\$74,999
Average daily attendance (ADA)		39,075,837
National average per pupil expenditure in ADA		\$1,919.33

*Table 10 provides detail for the 50 States, D.C., and other areas

reports an expenditure of \$1,919.33 per pupil in ADA is due to slight variations in expenditures allowable for inclusion as current expenditures as defined by P.L. 81-874 and P.L. 89-10.

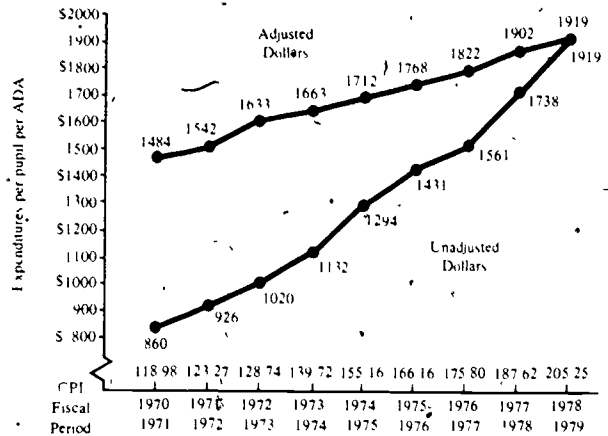
Table 10 presents the average daily attendance (ADA), total eligible expenditures, and the average expenditure per pupil for the United States and each individual State, D.C. and other areas. The expenditure per pupil in ADA for FY 79 was \$1,919, an increase of 10.4 percent from the FY 78 national average in unadjusted dollars. This percentage is very sensitive to the changes in average daily attendance.

Table F presents the U.S. average, and lowest and highest State averages of current expenditures per pupil, as reported for the administration of P.L. 81-874 and P.L. 89-10, in dollars adjusted and unadjusted for the Consumer Price Index (CPI) for fiscal years 1971 through 1979. Dollars which are unadjusted are dollars valued over the period the expenditures were made. Dollars adjusted for inflation (i.e., deflation in terms of buying power) using the CPI, represent an estimate of the purchasing power of FY 79 dollars expended in FY 71 through FY 78. In unadjusted dollars, expenditures for education increased 123 percent from FY 71 through FY 79 nationally. However, after adjusting for inflation of United States currency, the national average of expenditures for education increased by 29.3 percent over the 9 year period or an average of 3.7 percent per year.

Chart 1 presents the statistics on declining enrollment graphically. Average daily attendance has declined 3.4 million since its high of 42.5 million pupils in average daily attendance for the school year 1971-72 (FY 72). Although

ADA decreased 8 percent since FY 72, average expenditures per pupil in ADA increased 24.4 percent in dollars adjusted for inflation using the CPI over the same period.

Chart 1—Average daily attendance of pupils in public elementary and secondary schools: 1970-71 through 1978-79



The geographic distribution of State average expenditures per student in ADA is presented by quartile in chart 2. Quartile points divide a distribution into four equal parts about the middle value (or the average of tied middle values).

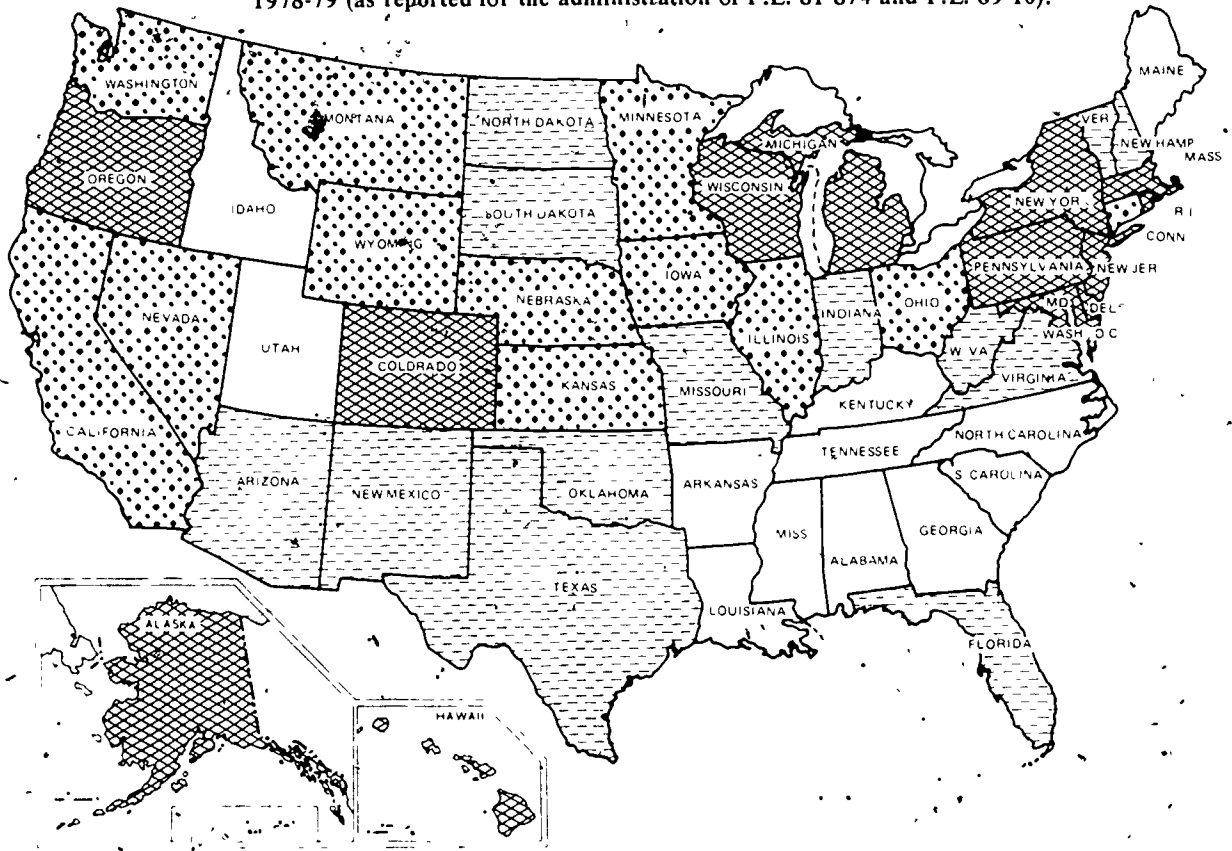
States whose spending was below quartile I tended to be grouped in the Southeast with the exception of Maine, Idaho

Table F—Average, lowest and highest State averages of current expenditures per pupil; as reported for administration of P.L. 81-874 and P.L. 89-10 in dollars adjusted and unadjusted for CPI: 50 States and D.C., 1970-71 through 1978-79

Fiscal period	Current unadjusted dollars			Current dollars adjusted to 1978-79*		
	U.S. average	Lowest State average	Highest State average	U.S. average	Lowest State average	Highest State average
1970-71	\$860	\$470	\$1487	\$1484	\$811	\$2565
1971-72	926	533	1596	1542	887	2657
1972-73	1020	595	1689	1633	952	2703
1973-74	1132	668	1964	1663	981	2885
1974-75	1294	756	2300	1712	1000	3042
1975-76	1431	874	2836	1768	1080	3503
1976-77	1561	988	3227	1822	1153	3768
1977-78	1738	1087	3488	1902	1189	3816
1978-79	1919	1208	3964	1919	1208	3964

*Current dollars are adjusted to FY 79 dollars by factors derived from the Consumer Price Index (CPI), U.S. Department of Labor, Bureau of Labor Statistics

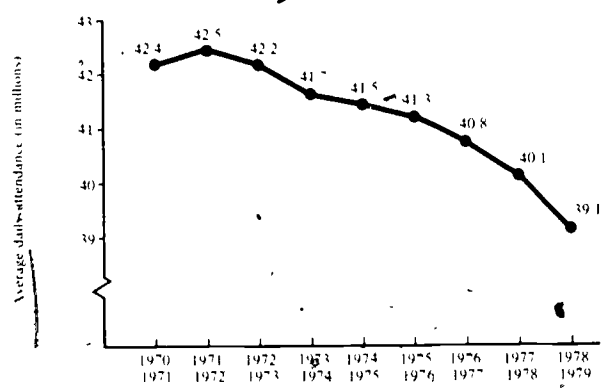
Chart 2—State average, current expenditure per pupil for operation of public elementary and secondary schools by quartile: 1978-79 (as reported for the administration of P.L. 81-874 and P.L. 89-10).



and Utah. States between quartile I and II were more dispersed but tended to cluster in the large southwestern States and in less densely populated areas with the exception of Virginia. Indiana and Florida. States in the Midwest and far West tended to fall between quartile II and III with the exception of Connecticut. Northeastern States tended to expend funds per student in ADA above quartile III, as did Oregon and Colorado.

Chart 3 presents the data in table F graphically and is intended to illustrate the convergence of current and 1978-79 dollars. The graph indicates that the "real" annual rate of increase in educational expenditures is less dramatic than is implied by the unadjusted averages. For FY 79, this "real rate" was 0.9 percent or \$17 per pupil in ADA compared to a 10.4 percent and \$181 increase in current dollars.

Chart 3—Adjusted and unadjusted average current expenditures per ADA for 1970-71 through 1978-79: CPI for 1967 = 100



Consumer Price Index for urban wage earners and clerical workers—(CPI-W): U.S. Department of Labor, Bureau of Labor Statistics

Summary

Important changes in the proportion of revenues derived from local sources were noted in FY 79. For the first time the revenue from State sources exceeded the revenue from local sources for public elementary and secondary education. The margin between total revenues and total receipts has declined to 4 percent; that is, revenues for FY 79 were 96 percent of total receipts. Also, more dollars per student in ADA are being spent than are accounted for by inflation alone. However, in FY 79, the "real" increase (adjusted for the CPI) was less than 1 percent and amounted to \$17 per student in ADA.

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Technical Notes

1. *Revenues.* The total amount of financial resources available to local educational agencies to procure educational services and educational support services. Revenues are additions to assets which do *not*: (1) increase any liability; (2) represent the recovery of a prior expenditure; or (3) represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.
2. *Non-revenue Receipts.* Amounts borrowed and not repaid during the year; the value of assets converted to cash; recovery of prior expenditures; and compensation for losses of previously acquired assets.
3. Revenues increase governmental fund type net current assets from sources other than expenditure refunds and residual equity transfers. Proceeds and operating transfers from general long term debt funds are classified as "other financing sources," and are therefore a receipt but not a revenue. Operating transfers into LEA fund accounts are not revenues to the fund even though the transfer-in may increase the fund balance. Some transfer items, e.g., tuition, are excluded when aggregated for State and Federal reporting to avoid duplicate counting. Most LEA accounting is on a modified accrual basis; therefore, items of revenues are recognized on a cash basis since the amount of revenue is determined at the time of collection. In other words, revenues which are "material and available" are accrued while all other revenues are recognized on a cash basis. Variance in the accounting basis and the classification of receipts and expenditures complicate the Federal reporting for the States. However, the figures reported herein are believed to be reliable under the conditions cited. See *Financial Accounting for Local and State School Systems, 1980* for additional details and definitions.
4. This was computed as follows: 39.2 percent (table A) times 86.6 percent (table 4) is 34 percent.
5. The term "outlay" is synonymous with "expenditure;" however, it is most commonly used in connection with capital outlays (expenditures). In this text "outlay" is used in its more general sense in order to improve its readability and to clarify table 5.

6 Capital outlays benefit future fiscal periods and debt service outlays pay for benefits acquired in prior fiscal periods and are therefore excluded from "current" expenditures. School facilities are commonly used by community groups for purposes other than instruction. Although charges are levied for this use, these are accounted for under the category of "community services."

7 This amount is determined by subtracting the \$4.2 billion of pupil service from the total on table 7 then adding back

\$725 million of attendance and health expenditures as shown in table 8.

8. For example, some States now include expenditures for the principal's office under the category of "local administration" while other States report these expenditures under the category of "instruction." In addition, some States report all fringe salary benefits under "fixed charges" while others include these in the base salary of employees within the appropriate functional category.

State Tables—FY 1979

Statistics are presented by State in total amounts and in ratios for each State; e.g., revenues and expenditures per student in average daily attendance (ADA) by source of revenue or function of expenditure. These data are the primary source of comparable, financial State summary data among States for revenues and expenditures. Data collection is a cooperative and mutually beneficial effort between NCES and the Chief State School Officers. The expenditure data are certified in order to assist the Secretary of Education in administering the provisions of P.L. 81-874. Data for this report were furnished by the State education agencies, the District of Columbia, and outlying areas. These statistics were collected in 1980 for the fiscal year ending June 30, 1979. Two forms from the Common Core of Data (CCD) were used: Part VIII Revenues and Expenditures for Public Elementary and Secondary, fiscal year 1979 and Part IX Miscellaneous State Aggregates for School Year 1978-79. Copies of these forms are available upon request. The computer file was edited and closed for purposes of this report on September 17, 1981. It is available to the public upon request. In all tables, details may not add to totals because of rounding.

TABLE 1.--TOTAL RECEIPTS OF LOCAL PUBLIC ELEMENTARY AND SECONDARY AGENCIES, BY SOURCE AND BY STATE OR OTHER AREA
AGGREGATE UNITED STATES, 1978-79

(IN THOUSANDS OF DOLLARS)

STATE OR OTHER AREA	TOTAL RECEIPTS	REVENUE RECEIPTS			NONREVENUE RECEIPTS	
	TOTAL	FEDERAL	STATE	LOCAL		
						1	2	3	4	5	6	7
50 STATES AND D.C.	991,833,102	347,994,143	38,600,116	349,132,130	330,201,691	33,036,959
ALABAMA	1,217,609	1,142,547	190,642	734,210	252,608	35,002
ALASKA	374,833	374,833	43,451	204,511	170,500	0
ARIZONA	1,105,565	1,100,964	140,937	434,478	525,204	4,601
ARKANSAS	638,018	593,647	97,163	289,943	210,444	44,331
CALIFORNIA	9,402,187	9,165,566	676,701	5,607,669	2,511,206	230,620
COLORADO	1,412,433	1,356,650	43,075	555,452	717,768	55,774
CONNECTICUT	1,153,258	1,148,990	64,275	201,173	783,100	4,266
DELAWARE	278,497	271,317	34,282	173,226	63,808	4,186
DISTRICT OF COLUMBIA	283,760	283,637	42,407	7	241,250	103
FLORIDA	3,025,844	2,914,356	124,214	4,505,245	1,004,554	107,447
GEORGIA	1,800,514	1,687,912	250,326	833,042	604,544	112,602
HAWAII	35,526	332,717	54,914	277,803	0	20,809
IDAHOO	328,557	303,344	34,696	120,306	144,342	10,713
ILLINOIS	4,705,922	4,524,422	374,644	1,700,445	2,445,390	180,599
INDIANA	2,019,969	1,978,920	126,590	1,067,741	704,549	40,990
IOWA	1,249,555	1,215,340	71,190	502,504	641,644	34,216
KANSAS	1,018,449	931,583	57,294	355,567	514,722	6,666
KENTUCKY	994,561	944,156	154,025	632,417	197,713	12,345
LOUISIANA	1,438,223	1,361,125	200,900	717,734	442,490	77,046
MAINE	402,864	397,411	37,640	147,746	172,725	5,474
MARYLAND	1,891,892	1,883,890	156,476	716,541	1,010,834	4,002
MASSACHUSETTS	2,937,681	2,933,114	162,950	943,750	1,750,414	4,567
MICHIGAN	4,658,537	4,628,769	336,209	1,657,879	2,234,621	22,026
MINNESOTA	2,090,579	1,962,262	111,231	1,119,123	731,908	120,317
MISSISSIPPI	676,461	656,624	162,771	366,486	127,567	20,036
MISSOURI	1,665,353	1,610,694	170,006	548,638	472,051	54,684
MONTANA	394,280	361,234	39,196	182,439	139,899	33,046
NEBRASKA	629,154	607,583	47,426	95,170	465,053	21,571
NEVADA	368,083	279,725	19,593	90,686	164,525	38,354
NEW HAMPSHIRE	305,313	289,192	18,774	20,593	249,824	16,121
NEW JERSEY	3,441,941	3,431,142	254,900	1,343,663	1,432,360	50,798
NEW MEXICO	591,296	556,366	46,716	356,700	102,945	34,335
NEW YORK	9,159,183	4,901,840	715,491	3,379,701	4,866,654	257,336
NORTH CAROLINA	1,788,216	1,781,241	264,021	1,120,296	390,924	6,974
NORTH DAKOTA	247,139	240,953	25,733	106,641	109,540	6,186
OHIO	4,072,553	3,764,600	248,959	1,571,317	1,940,324	307,953
OKLAHOMA	1,154,252	1,089,274	154,071	540,124	351,111	64,978
OREGON	1,237,766	1,149,736	169,274	362,784	647,673	116,030
PENNSYLVANIA	4,967,503	4,897,625	434,744	2,074,943	2,293,973	159,678
RHODE ISLAND	337,936	334,313	31,340	709,163	193,818	3,224
SOUTH CAROLINA	913,907	862,204	163,067	343,116	319,082	51,703
SOUTH DAKOTA	255,661	252,155	34,634	47,525	166,000	3,505
TENNESSEE	1,273,327	1,156,986	166,964	447,460	492,564	116,340
TEXAS	5,605,701	5,200,182	616,798	2,472,447	2,110,497	405,519
UTAH	654,247	573,564	50,777	300,147	262,640	80,684
VERMONT	201,924	199,160	15,496	57,132	126,531	2,765
VIRGINIA	1,974,118	1,862,559	234,246	697,079	931,241	111,659
WASHINGTON	1,984,642	1,654,964	164,965	1,133,172	551,667	124,678
WEST VIRGINIA	721,684	717,244	72,679	449,666	194,599	4,440
WISCONSIN	2,166,612	1,947,163	144,573	700,955	1,241,636	219,248
WYOMING	232,719	214,139	14,603	623,656	136,480	16,560
OUTLYING AREAS:						
AMERICAN SAMOA	0	0	0	0	0	0
CANAL ZONE	0	0	0	0	0	0
GUAM	8,661	8,661	8,661	0	0	0
PUERTO RICO	615,675	615,675	223,769	0	391,916	0
TRUST TERRITORY	0	0	0	0	0	0
VIRGIN ISLANDS	45,974	45,974	10,021	35,954	0	0
FOUR OVERSEAS SCHOOLS	0	0	0	0	0	0
NORTHERN MARIANAS	0	0	0	0	0	0

TABLE 2.--REVENUES OF LOCAL PUBLIC ELEMENTARY AND SECONDARY AGENCIES, BY SOURCE AND BY STATE OR OTHER AREA, AGGREGATE UNITED STATES, 1978-79

(IN THOUSANDS OF DOLLARS)

	STATE			LOCAL				
	TOTAL	RESTRICTED GRANTS IN AID	UNRESTRICTED GRANTS IN AID	TOTAL	INTERMEDIATE	PROPERTY TAX	OTHER SOURCES	
	1	2	3	4	5	6	7	8
50 STATES AND D.C.	340,132,136	111,090,367	229,041,769	339,261,891	3633,009	333,991,987	34,636,895	
ALABAMA	734,216	734,216	0	257,684	0	92,483	158,805	
ALASKA	260,501	260,501	0	70,506	0	0	70,900	
ARIZONA	434,819	0	434,819	525,208	478	408,711	116,019	
ARKANSAS	285,863	25,056	260,807	210,046	0	210,046	0	
CALIFORNIA	5,677,019	969,284	4,707,735	2,511,246	168,429	2,112,335	230,381	
COLORADO	555,815	69,666	486,149	717,768	757	559,155	157,856	
CONNECTICUT	291,173	104,514	186,659	749,190	0	749,190	0	
DELAWARE	173,226	173,226	0	63,908	0	59,221	4,587	
DISTRICT OF COLUMBIA	0	0	0	241,254	0	45,836	195,413	
FLORIDA	1,505,285	343,049	1,162,236	1,088,654	0	431,871	157,583	
GEORGIA	833,042	833,042	0	604,544	0	551,474	53,070	
HAWAII	277,803	0	277,803	143,001	0	0	0	
IDAHOW	120,300	102,246	18,054	148,312	24,076	95,448	28,818	
ILLINOIS	1,700,985	216,622	1,484,363	2,445,392	0	2,163,477	281,913	
INDIANA	1,067,781	46,675	1,021,106	744,569	0	608,893	171,160	
IOWA	502,506	78,294	424,212	641,604	114	596,251	45,274	
KANSAS	355,567	48,674	306,893	514,722	447	441,597	76,679	
KENTUCKY	632,417	42,167	590,250	197,713	0	137,442	60,272	
LOUISIANA	717,734	69,696	648,038	442,497	0	115,912	326,586	
MAINE	187,046	27,666	169,380	172,725	0	171,916	809	
MARYLAND	716,581	0	716,581	1,010,838	0	993,292	17,545	
MASSACHUSETTS	997,750	141,816	855,934	1,756,414	0	1,671,363	85,051	
MICHIGAN	1,857,479	1,857,479	0	2,234,621	7,052	2,125,885	101,685	
MINNESOTA	1,119,123	121,149	997,974	731,918	10,517	620,151	111,240	
MISSISSIPPI	366,666	342,667	24,000	127,567	531	108,150	171,266	
MISSOURI	568,638	568,638	0	672,551	16,024	629,798	146,225	
MONTANA	182,139	5,466	176,673	139,699	27,199	90,593	13,167	
NEBRASKA	95,110	22,219	72,891	465,053	18,264	400,901	41,848	
NEVADA	30,000	199	29,801	169,525	0	99,516	70,009	
NEW HAMPSHIRE	20,593	11,973	8,620	249,624	0	245,167	4,457	
NEW JERSEY	1,343,463	175,442	1,168,021	1,432,381	0	1,743,035	69,345	
NEW MEXICO	556,700	39,253	517,447	102,945	0	43,705	59,240	
NEW YORK	3,379,701	49,567	3,330,134	4,406,654	0	4,520,758	285,896	
NORTH CAROLINA	1,126,296	123,076	997,220	396,924	0	359,981	36,943	
NORTH DAKOTA	106,640	5,766	100,874	106,581	20,550	86,465	7,625	
OHIO	1,571,317	141,771	1,429,546	1,944,324	0	1,900,496	43,827	
OKLAHOMA	567,023	242,733	324,290	351,181	27,131	301,140	23,010	
OREGON	362,784	14,156	348,628	647,675	36,276	554,072	56,526	
PENNSYLVANIA	2,074,943	715,204	1,359,739	2,293,973	0	1,756,444	537,529	
RHODE ISLAND	109,163	6,621	102,542	193,611	0	188,205	5,405	
SOUTH CAROLINA	383,416	342,272	41,144	319,182	13,962	240,425	64,295	
SOUTH DAKOTA	47,525	3,235	44,290	166,000	3,192	151,304	11,504	
TENNESSEE	497,400	43,758	453,642	42,564	0	265,904	226,001	
TEXAS	2,472,887	0	2,472,887	2,111,497	15,085	1,922,747	172,665	
UTAH	390,147	39,147	351,000	222,647	0	193,964	28,676	
VERMONT	57,132	16,132	41,000	126,531	0	120,086	6,446	
VIRGINIA	697,079	697,079	0	931,241	0	886,461	44,779	
WASHINGTON	1,133,172	281,348	851,824	551,667	106,745	385,307	59,600	
WEST VIRGINIA	449,966	449,966	0	194,599	466	133,000	61,042	
WISCONSIN	709,955	113,935	596,020	1,141,636	3,341	1,062,284	75,971	
WYOMING	62,656	0	62,656	136,680	47,471	84,686	5,329	
OUTLYING AREAS:								
AMERICAN SAMOA	0	0	0	0	0	0	0	
CANAL ZONE	0	0	0	0	0	0	0	
GUAM	0	0	0	0	0	0	0	
PUPUN RIU	0	0	0	391,916	0	391,471	445	
TRUST TERRITORY	0	0	0	0	0	0	0	
VIRGIN ISLANDS	0	0	0	0	0	0	0	
DISTRICT OF COLUMBIA	0	0	0	0	0	0	0	
NORTHERN MARIANAS	0	0	0	0	0	0	0	

TABLE 3.—AVERAGE DAILY ATTENDANCE AND REVENUE PER PUPIL FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, BY SOURCE AND BY STATE OR OTHER AREA: AGGREGATE UNITED STATES, 1974-79

STATE OR OTHER AREA	AVERAGE DAILY ATTENDANCE (ADA) (IN THOUSANDS)	REVENUE PER PUPIL									
		TOTAL		FEDERAL		STATE		LOCAL			
		DOLLARS	PERCENT	DOLLARS	PERCENT	DOLLARS	PERCENT	DOLLARS	PERCENT		
1	2	3	4	5	6	7	8	9	10		
50 STATES AND D.C.	39,076	\$2,252	100.0	\$221	9.8	\$1,027	45.6	\$1,005	44.6		
ALABAMA	717	1,650	100.0	260	16.1	1,024	62.1	360	21.6		
ALASKA	82	4,592	100.0	537	11.7	3,192	69.5	604	14.0		
ARIZONA	475	2,317	100.0	297	12.8	915	39.5	1,105	47.7		
ARKANSAS	428	1,387	100.0	227	16.4	600	43.2	492	35.5		
CALIFORNIA	4,111	2,230	100.0	230	10.7	1,301	61.9	611	27.2		
COLORADO	510	2,650	100.0	163	6.1	1,089	41.0	1,406	52.9		
CONNECTICUT	541	2,124	100.0	127	6.0	538	25.3	1,459	68.7		
DELAWARE	100	2,771	100.0	344	12.6	1,737	63.8	640	23.5		
DISTRICT OF COLUMBIA	100	2,669	100.0	394	14.9	0	0.0	2,270	85.1		
FLORIDA	1,408	2,073	100.0	230	11.1	1,067	51.6	773	37.3		
GEORGIA	991	1,703	100.0	253	14.8	441	40.4	610	35.8		
HAWAII	154	2,157	100.0	356	16.5	1,061	49.2	0	0.0		
IDAH0	190	1,600	100.0	183	11.4	634	39.7	782	48.9		
ILLINOIS	1,830	2,473	100.0	267	10.8	931	37.6	1,336	54.0		
INDIANA	1,010	1,959	100.0	125	6.4	1,057	54.0	777	39.6		
IOWA	533	2,281	100.0	134	5.9	943	41.3	1,204	52.8		
KANSAS	393	2,373	100.0	146	6.2	906	38.2	1,322	55.7		
KENTUCKY	633	1,556	100.0	243	15.7	1,000	64.3	313	20.1		
LOUISIANA	743	1,831	100.0	270	14.8	966	52.7	595	32.5		
MAINE	217	1,832	100.0	173	9.5	862	47.1	796	43.5		
MARYLAND	715	2,634	100.0	219	8.3	1,002	38.0	1,413	53.7		
MASSACHUSETTS	970	3,023	100.0	189	6.2	1,024	33.9	1,710	56.9		
MICHIGAN	1,760	2,517	100.0	101	7.0	1,156	42.0	1,270	50.5		
MINNESOTA	771	2,504	100.0	104	5.7	1,051	57.0	949	37.3		
MISSISSIPPI	461	1,423	100.0	353	24.8	794	55.6	276	19.4		
MISSOURI	798	2,020	100.0	213	10.6	713	35.3	1,093	54.1		
MONTANA	149	2,419	100.0	263	10.9	1,220	50.4	937	38.7		
NEBRASKA	279	2,179	100.0	171	7.8	341	15.7	1,666	76.5		
NEVADA	134	2,091	100.0	146	7.0	677	32.4	1,267	60.6		
NEW HAMPSHIRE	158	1,834	100.0	119	6.5	131	7.1	1,584	86.4		
NEW JERSEY	1,201	2,857	100.0	212	7.4	1,119	39.2	1,526	53.4		
NEW MEXICO	257	2,106	100.0	376	17.4	1,388	64.1	401	18.9		
NEW YORK	2,665	3,340	100.0	268	8.0	1,268	38.0	1,803	54.0		
NORTH CAROLINA	1,082	1,647	100.0	244	14.8	1,036	62.9	367	22.3		
NORTH DAKOTA	118	2,048	100.0	219	10.7	907	44.3	923	45.1		
OHIO	1,914	1,967	100.0	131	6.6	421	41.7	1,016	51.6		
OKLAHOMA	550	1,982	100.0	241	14.5	1,056	53.2	639	32.2		
OREGON	422	2,651	100.0	259	9.8	659	32.4	1,533	57.8		
PENNSYLVANIA	1,477	2,561	100.0	234	9.1	1,105	43.2	1,222	47.7		
RHODE ISLAND	145	2,307	100.0	216	9.4	753	32.7	1,338	58.0		
SOUTH CAROLINA	574	1,501	100.0	279	18.6	667	44.4	556	37.0		
SOUTH DAKOTA	130	1,937	100.0	297	15.3	364	18.8	1,275	65.8		
TENNESSEE	466	1,337	100.0	293	14.4	575	43.0	569	42.6		
TEXAS	2,592	2,006	100.0	236	11.9	954	47.6	814	40.6		
UTAH	295	1,946	100.0	172	8.9	1,016	52.3	755	38.8		
VERMONT	97	2,049	100.0	159	7.8	586	28.7	1,302	63.5		
VIRGINIA	976	1,909	100.0	241	12.6	714	37.4	954	50.0		
WASHINGTON	714	2,596	100.0	236	9.2	1,587	61.1	773	29.7		
WEST VIRGINIA	353	2,032	100.0	206	10.1	1,275	62.7	651	27.1		
WISCONSIN	795	2,450	100.0	132	5.4	882	36.0	1,436	58.6		
WYOMING	87	2,449	100.0	167	6.8	717	29.3	1,565	63.9		
OUTLYING AREAS:											
AMERICAN SAMOA	.	.	100.0	.	.	.	.	.	.	.	.
CANAL ZONE	.	.	100.0	.	.	.	.	.	.	.	.
GUAM	24	367	100.0	367	100.0	0	0.0	0	0.0	0	0.0
PUEERTO RICO	673	915	100.0	332	36.3	0	0.0	582	63.7	0	0.0
TRUST TERRITORY	.	.	100.0	.	.	.	.	.	.	.	.
VIRGIN ISLANDS	23	1,974	100.0	431	21.8	1,544	78.2	0	0.0	0	0.0
OLD OVERSEAS SCHOOLS	.	.	100.0	.	.	.	.	.	.	.	.
NORTHERN MARIANAS	.	.	100.0	.	.	.	.	.	.	.	.

TABLE 4.--LOCAL REVENUE PER PUPIL FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, BY SOURCE AND BY STATE OR OTHER AREA: AGGREGATE UNITED STATES, 1978-79

STATE OR OTHER AREA	REVENUE PER PUPIL							
	TOTAL LOCAL		INTERMEDIATE		LOCAL PROPERTY TAX		OTHER LOCAL	
	DOLLARS	PERCENT	DOLLARS	PERCENT	DOLLARS	PERCENT	DOLLARS	PERCENT
1	2	3	4	5	6	7	8	9
50 STATES AND D.C.	31,005	100.0	310	1.0	3879	86.6	3119	11.8
ALABAMA	360	100.0	0	0.0	138	36.4	222	61.6
ALASKA	864	100.0	0	0.0	.	.	864	100.0
ARIZONA	1,105	100.0	1	0.1	460	77.8	244	22.1
ARKANSAS	492	100.0	.	.	492	100.0	.	.
CALIFORNIA	611	100.0	41	6.7	514	84.1	56	9.2
COLORADO	1,406	100.0	1	0.1	1,096	77.9	309	22.0
CONNECTICUT	1,459	100.0	0	0.0	1,459	100.0	.	.
DELAWARE	640	100.0	0	0.0	594	92.8	46	7.2
DISTRICT OF COLUMBIA	2,270	100.0	0	0.0	431	19.0	1,838	81.0
FLORIDA	773	100.0	0	0.0	661	85.5	112	14.5
GEORGIA	610	100.0	0	0.0	557	91.2	54	8.8
HAWAII	0	100.0	0	0.0	0	0.0	0	0.0
HAWAII	782	100.0	127	16.2	503	64.3	152	19.4
ILLINOIS	1,336	100.0	0	0.0	1,182	88.5	154	11.5
INDIANA	777	100.0	5	0.6	602	77.0	169	21.8
IOWA	1,204	100.0	0	0.0	1,114	92.9	85	7.1
KANSAS	1,322	100.0	1	0.1	1,125	85.1	195	14.8
KENTUCKY	313	100.0	0	0.0	217	69.5	95	30.5
LOUISIANA	595	100.0	0	0.0	156	26.2	439	73.8
MAINE	796	100.0	0	0.0	792	99.5	4	0.5
MARYLAND	1,413	100.0	0	0.0	1,369	96.3	25	1.7
MASSACHUSETTS	1,810	100.0	0	0.0	1,723	95.2	88	4.8
MICHIGAN	1,270	100.0	4	0.3	1,208	95.1	58	4.6
MINNESOTA	949	100.0	14	1.4	404	42.7	131	13.8
MISSISSIPPI	276	100.0	1	0.4	238	86.1	37	13.5
MISSOURI	1,393	100.0	120	11.0	794	72.2	183	16.6
MONTANA	937	100.0	142	19.4	667	71.2	88	9.4
NEBRASKA	1,668	100.0	66	3.9	1,452	87.1	150	9.0
NEVADA	1,267	100.0	0	0.0	744	58.7	523	41.3
NEW HAMPSHIRE	1,584	100.0	0	0.0	1,555	98.1	30	1.9
NEW JERSEY	1,526	100.0	0	0.0	1,452	95.1	74	4.9
NEW MEXICO	401	100.0	0	0.0	179	42.5	231	57.5
NEW YORK	1,803	100.0	0	0.0	1,696	94.1	107	5.9
NORTH CAROLINA	367	100.0	0	0.0	333	90.7	34	9.3
NORTH DAKOTA	923	100.0	175	18.9	684	74.1	65	7.0
OHIO	1,016	100.0	0	0.0	993	97.7	23	2.3
OKLAHOMA	639	100.0	49	7.7	544	85.7	42	6.6
OREGON	1,533	100.0	46	3.0	1,314	85.7	134	8.7
PENNSYLVANIA	1,222	100.0	0	0.0	936	76.0	246	23.4
RHODE ISLAND	1,336	100.0	0	0.0	1,299	97.1	39	2.9
SOUTH CAROLINA	596	100.0	24	4.4	419	75.5	112	20.1
SOUTH DAKOTA	1,275	100.0	25	1.9	1,162	91.1	88	6.9
TENNESSEE	569	100.0	0	0.0	377	64.0	262	46.0
TEXAS	814	100.0	0	0.0	792	91.1	67	8.2
UTAH	755	100.0	0	0.0	658	87.1	97	12.9
VERMONT	1,302	100.0	0	0.0	1,235	94.9	66	5.1
VIRGINIA	954	100.0	0	0.0	908	95.2	46	4.8
WASHINGTON	773	100.0	154	19.4	540	69.8	84	10.8
WEST VIRGINIA	551	100.0	1	0.3	377	68.4	173	31.4
WISCONSIN	1,436	100.0	4	0.3	1,337	93.0	96	6.7
WYOMING	1,565	100.0	543	44.7	962	61.4	61	3.9
OUTLYING AREAS:								
AMERICAN SAMOA	.	100.0	.	.	.	.	.	.
CANAL ZONE	.	100.0	.	.	.	.	.	.
GUAM	0	100.0	0	0.0	0	0.0	0	0.0
PUERTO RICO	582	100.0	.	.	582	99.9	1	0.1
TRUST TERRITORY	.	100.0	.	.	.	.	.	.
VIRGIN ISLANDS	0	100.0	0	0.0	0	0.0	0	0.0
DOD OVERSEAS SCHOOLS	.	100.0	.	.	.	.	.	.
NORTHERN MARIANAS	.	100.0	.	.	.	.	.	.

TABLE 5 - TOTAL OUTLAYS FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION, BY MAJOR PURPOSE, BY STATE OR OTHER AREA: 1976-79

STATE	TOTAL OUTLAYS	BY STATE & OTHER AGENCIES	TOTAL	LOCAL LEVEL OUTLAYS			
				CURRENT OPERATIONS	CUMM. SERV.	DEBT SERV.	CAPITAL OUTLAY
50 STATES & DC	89683882	4229945	85453937	74036799	503671	5335909	5577559
ALABAMA	1201280	185629	1015651	906671	320	20028	88633
ALASKA	378555	13857	364698	316315	0	36284	12100
ARIZONA	1000836	0	1000836	805443	0	60586	134807
ARKANSAS	666601	35067	631534	529804	1178	36129	64423
CALIFORNIA	9305747	451352	8854395	7939944	57490	447854	409106
COLORADO	1319227	0	1319227	1118906	1783	73058	125483
CONNECTICUT	1266615	22943	1243672	1130315	9963	77920	25474
DELAWARE	276392	30366	246026	202652	4899	28077	10398
DIST OF COLUMBIA	286270	0	286270	275395	361	0	10514
FLORIDA	2660397	0	2660397	2314388	25277	104768	215964
GEORGIA	1661879	53008	1608871	1395054	0	86514	147303
HAWAII	352577	0	352577	329041	0	2681	20854
IDAH0	332842	25430	307412	258834	342	12586	35849
ILLINOIS	4581287	189325	4391962	3815720	28319	292770	255152
INDIANA	1987839	140416	1847424	1570362	8947	145243	122872
IOWA	1232182	78800	1153382	1035851	2404	49708	65420
KANSAS	860677	43313	817364	728174	5016	35686	48487
KENTUCKY	1049309	71787	977522	862691	545	55064	59223
LOUISIANA	1336970	59973	1276997	1112564	2589	68962	92882
MAINE	388692	20060	368632	325901	382	25356	16992
MARYLAND	1879151	137701	1741450	1524076	11081	92180	114113
MASSACHUSETTS ..	2693683	116706	2576977	2341158	12617	162347	60854
MICHIGAN	4850486	713479	4137007	3550464	33988	269003	283552
MINNESOTA	1938241	121149	1817092	1526894	43308	122839	124051
MISSISSIPPI	742241	0	742241	688593	2894	3588	47167
MISSOURI	1540517	0	1540517	1369384	21587	73139	76408
MONTANA	376745	0	376745	321013	0	16510	39222
NEBRASKA	637146	18594	618553	524079	162	45375	48936
NEVADA	296462	0	296462	239519	0	27694	29249
NEW HAMPSHIRE ..	303153	5838	297316	247570	5564	24836	19345
NEW JERSEY	3518527	353638	3164889	2890805	5857	205349	62879
NEW MEXICO	516650	3235	513415	453774	2705	24692	32244
NEW YORK	8999641	0	8999641	7998606	28298	717175	255562
NORTH CAROLINA ..	1823742	123617	1700125	1579498	3624	0	117004
NORTH DAKOTA ...	241609	0	241609	209866	350	13732	17661
OHIO	3890266	0	3890266	3411470	52688	249183	176925
OKLAHOMA	1101838	73269	1028569	868499	2094	51448	106527
OREGON	1179994	25093	1154900	986269	3942	50908	113781
PENNSYLVANIA ...	5124742	293507	4831235	3899102	44267	676433	211434
RHODE ISLAND ...	359995	8712	351283	327472	1015	21615	1180
SOUTH CAROLINA ..	967144	118912	848233	719093	5778	36753	86609
SOUTH DAKOTA ...	222492	0	222492	215691	133	6466	202
TENNESSEE	1342728	113755	1228973	1066396	7058	22210	133310
TEXAS	5460977	483955	4977022	3877659	18845	374252	706266
UTAH	622991	1270	621721	461917	10826	34114	114863
VERMONT	203284	6845	196438	167812	36	15937	12654
VIRGINIA	1902184	0	1902184	1618498	5127	133704	144855
WASHINGTON	1870856	89346	1781511	1453639	3379	68513	255779
WEST VIRGINIA ..	681018	0	681018	583749	4736	16586	75948
WISCONSIN	1999321	0	1999321	1752554	21607	120623	104538
WYOMING	249883	0	249883	187456	290	19434	42703
AMERICAN SAMOA ..	0	0	0	0	0	0	0
CANAL ZONE	0	0	0	0	0	0	0
GUAM	58776	0	58776	52384	0	0	6263
PUERTO RICO	599631	0	599631	599631	0	0	0
TRUST TERRITORY	0	0	0	0	0	0	0
VIRGIN ISLANDS ..	46650	0	46650	46650	0	0	0
DOD OVERSEAS SCH	0	0	0	0	0	0	0
NORTHERN MARIANA	0	0	0	0	0	0	0

TABLE 6 - OUTLAYS BY LOCAL EDUCATION AGENCIES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION FOR DEBT SERVICE, AND CAPITAL OUTLAYS BY STATE AND OTHER AREAS: 1978-79

STATE	DEBT SERVICE TOTAL	INTEREST	OTHER DEBT SERVICE	PRINC.	TOTAL	CAPITAL LAND & BUILT	EQUIPMENT
50 STATES & DC	5335909	1770430	607860	2957619	5577559	4483156	1094403
ALABAMA	20028	9605	201	10223	88633	68509	20124
ALASKA	36284	21331	0	14952	12100	11047	1053
ARIZONA	60596	27771	948	31866	134807	115634	19173
ARKANSAS	36129	14674	95	21361	64423	46698	17725
CALIFORNIA	447854	89648	174594	186613	469106	294274	114832
COLORADO	73054	33633	209	39213	125483	87691	37792
CONNECTICUT	77920	24812	777	52330	25474	13552	11922
DELAWARE	28077	9708	0	18369	10398	5400	4998
DIST OF COLUMBIA	0	0	0	0	10514	9834	680
FLORIDA	104768	49256	1277	54235	215964	197122	18842
GEORGIA	66514	22539	26237	17738	147303	103852	43451
HAWAII	2681	408	0	2273	20854	20469	385
IDAHO	12586	6557	0	6029	35649	29877	5773
ILLINOIS	292770	90977	13942	187852	255152	213201	41951
INDIANA	145243	7510	115000	22733	113266	113266	9605
IOWA	49708	17865	513	31330	65420	40137	25283
KANSAS	35686	13938	28	21720	44847	27696	20792
KENTUCKY	55064	29714	0	25350	59223	33862	25360
LOUISIANA	68962	30050	1117	37795	92882	74479	18404
MAINE	25356	9421	0	15935	16992	11245	5748
MARYLAND	92180	29502	0	62678	114113	89055	25058
MASSACHUSETTS	162347	12901	0	149446	60854	39386	21468
MICHIGAN	269003	132018	0	136985	283552	176779	106773
MINNESOTA	122839	46634	245	75959	124051	85100	38952
MISSISSIPPI	3588	317	0	3271	47167	31400	15767
MISSOURI	73139	27450	227	45462	76408	61472	14936
MONTANA	16510	5510	0	11001	39222	39222	0
NEBRASKA	45375	15684	0	29690	48936	33399	15538
NEVADA	27694	12598	0	15096	29249	24831	4417
NEW HAMPSHIRE	24836	6649	3872	14315	19345	16251	3094
NEW JERSEY	205349	83226	0	122122	62879	29379	33500
NEW MEXICO	24692	5155	0	19537	32244	22127	10118
NEW YORK	717175	224882	0	492293	255562	216377	39185
NORTH CAROLINA	0	0	0	0	117004	100176	16828
NORTH DAKOTA	13732	2548	0	11184	17661	14411	3249
OHIO	249183	68984	0	180200	176925	120093	56832
OKLAHOMA	51448	9898	98	41452	106527	89511	17016
OREGON	50908	21182	2636	27090	113781	108626	5155
PENNSYLVANIA	676433	183508	262651	230275	211434	176687	34746
RHODE ISLAND	21615	7857	0	13759	1180	674	507
SOUTH CAROLINA	36753	18973	0	17780	86609	70295	16314
SOUTH DAKOTA	8466	2468	183	3815	202	0	202
TENNESSEE	22210	9727	12	12472	133310	114629	18681
TEXAS	374252	187210	3240	183802	706266	706266	0
UTAH	34114	14045	203	19866	114863	103615	11248
VERMONT	15937	2550	0	13387	12654	8928	3726
VIRGINIA	133704	47863	2065	83776	144855	122082	22773
WASHINGTON	68513	31440	0	37073	255779	202820	52959
WEST VIRGINIA	16586	6672	0	9914	75948	60573	15375
WISCONSIN	120623	35529	490	84604	104538	75316	29222
WYOMING	19434	8035	0	11399	42703	25832	16871
AMERICAN SAMOA	.	.	.	.	.	.	.
CANAL ZONE	.	.	.	.	.	.	.
GUAM	0	0	0	0	4263	3854	2409
PUERTO RICO	0	0	0	0	0	0	0
TRUST TERRITORY	.	.	.	.	.	.	.
VIRGIN ISLANDS	0	0	0	0	0	0	0
DOD OVERSEAS SCH	.	.	.	.	.	.	.
NORTHERN MARIANA	.	.	.	.	.	.	.

TABLE 7 • CURRENT EXPENDITURES BY LOCAL EDUCATION AGENCIES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION
BY FUNCTION, STATE AND OTHER AREA 1974-75

STATE	TOTAL AMT	%	ADMIN AMT	%	IN-STM AMT	%	TRANS AMT	%	PLANT AMT	%	PUPIL SERV AMT	%	FIXED CHARGES AMT	%
50 STATES & DC	74036799	100	3143615	4.25	47643715	64.35	3157131	4.26	8540975	11.55	4204408	5.64	7337394	9.91
ALABAMA	906671	100	25184	2.78	639249	70.51	36657	4.04	76803	8.47	91113	10.04	37765	4.17
ALASKA	316315	100	44056	13.93	186091	58.85	17553	5.55	61726	19.51	44449	13.95	0	0.00
ARIZONA	809443	100	33795	4.18	542869	67.07	32154	3.99	124043	15.40	30511	3.79	42456	5.27
ARKANSAS	529814	100	44920	8.48	324011	61.16	23640	4.46	56241	10.62	44914	8.48	32076	6.05
CALIFORNIA	7939944	100	167524	2.11	5203545	65.54	120515	1.52	697237	8.78	426337	5.37	1325066	16.69
COLORADO	1114966	100	152342	13.66	540281	48.48	35464	3.17	147524	13.19	43147	3.87	119704	10.70
CONNECTICUT	1130315	100	39921	3.53	816763	72.24	56765	5.12	145126	12.84	69740	6.17	0	0.00
DELAWARE	202652	100	11455	5.65	134222	66.23	14797	7.30	24731	14.18	5665	2.80	7763	3.84
DISC OF COLUMBIA	275395	100	16494	5.99	151044	54.88	4969	1.80	42009	15.25	24174	8.74	30160	10.99
FLORIDA	2314344	100	106714	4.61	1441734	62.31	69235	2.99	243343	10.51	149971	6.48	303368	13.11
GEORGIA	1395054	100	115811	8.31	426714	30.61	55277	4.01	161474	11.58	134339	9.63	40435	2.90
HAWAII	329041	100	20046	6.12	204454	62.16	1124	0.34	25605	7.78	28150	8.56	42222	12.83
IDAH0	258834	100	9633	3.72	176590	68.23	12499	4.83	30570	11.81	18647	7.22	10455	4.04
ILLINOIS	3414720	100	174143	5.10	2465047	72.19	132625	3.88	504677	14.78	294393	8.62	24082	0.70
INDIANA	1570362	100	56574	3.60	1049174	66.84	40661	2.59	230049	14.65	75972	4.84	77464	4.93
IOWA	1034451	100	42359	4.09	646306	62.59	46951	4.53	124369	12.01	60944	5.89	11443	1.10
KANSAS	724174	100	24366	3.37	469712	64.85	40995	5.65	91445	12.56	43113	5.92	54544	7.49
KENTUCKY	462691	100	22424	4.85	276611	59.80	59222	12.80	47793	10.31	78474	16.96	23521	5.08
KENTUCKY	112564	100	57199	5.14	716614	64.58	76175	6.85	102445	9.24	119641	10.76	36650	3.27
MAINE	325911	100	10356	3.18	214677	65.89	20594	6.32	41516	12.74	22736	6.96	16021	4.92
MARYLAND	1524076	100	39121	2.57	1030331	67.62	73804	4.84	219432	14.42	72768	4.74	84460	5.54
MASSACHUSETTS	2341156	100	84294	3.60	1594139	68.12	11544	0.49	247444	10.57	154777	6.61	114973	4.91
MICHIGAN	3554464	100	154274	4.34	2247943	63.26	232113	6.53	464134	13.10	71575	2.02	336465	9.48
MINNESOTA	1524694	100	54765	3.60	945363	62.03	94976	6.23	167443	11.00	110459	7.25	108447	7.10
MISSISSIPPI	644593	100	44457	6.91	441457	68.50	41444	6.43	57444	8.92	89066	13.93	0	0.00
MISSOURI	1369344	100	52449	3.83	440121	32.19	74664	5.47	167449	12.23	76429	5.58	100092	7.39
MONTANA	321013	100	11363	3.54	203741	63.47	14544	4.53	35509	11.06	17447	5.46	36003	11.24
NEBRASKA	524449	100	62290	11.88	346613	66.11	23161	4.42	69730	13.31	24077	4.59	0	0.00
NEVADA	239519	100	5442	2.24	150463	62.82	9969	4.16	30306	12.65	8843	3.71	33657	14.05
NEW HAMPSHIRE	247571	100	3612	1.46	166135	67.13	14949	6.05	29449	12.07	17341	7.00	22594	9.13
NEW JERSEY	2694465	100	130620	4.85	1915445	71.10	131433	4.85	369171	13.72	119487	4.43	225251	8.36
NEW MEXICO	453774	100	13947	3.07	243504	53.68	21244	4.68	52623	11.60	30546	6.74	52456	11.56
NEW YORK	7994666	100	256537	3.21	4444974	55.72	441663	5.53	733125	9.17	323226	4.05	173206	2.16
NORTH CAROLINA	1579496	100	44464	2.82	1117274	70.74	52716	3.34	145364	9.20	145749	9.23	73462	4.65
NORTH DAKOTA	209866	100	7746	3.69	126994	60.51	14771	7.04	25895	12.34	10551	5.03	21969	10.44
OHIO	3411476	100	156461	4.58	2122215	62.21	125776	3.69	413873	12.13	142616	4.18	451524	13.21
OKLAHOMA	464449	100	32643	7.03	355449	76.52	37344	8.03	144951	31.00	69444	14.95	59721	12.86
OREGON	966249	100	94663	9.79	575449	59.56	43343	4.48	122959	12.72	56173	5.79	134987	13.97
PENNSYLVANIA	3899162	100	141311	3.62	2370222	60.79	167261	4.29	500322	12.83	224956	5.77	444466	11.40
RHODE ISLAND	327472	100	9244	2.82	224421	68.83	11743	3.59	44067	13.51	18396	5.62	32466	10.03
SOUTH CAROLINA	716593	100	73443	10.25	452442	63.14	12113	1.67	43549	6.08	97106	13.56	0	0.00
SOUTH DAKOTA	216691	100	15334	7.08	144427	66.67	11611	5.36	23476	10.83	7142	3.29	0	0.00
TENNESSEE	1669396	100	21676	1.30	770445	46.15	52537	3.15	117492	7.03	86066	5.16	66246	3.97
TEXAS	3677659	100	244663	6.65	2441158	66.40	114624	3.12	494997	13.46	154240	4.19	0	0.00
UTAH	461917	100	4334	0.94	276410	59.84	12541	2.72	51972	11.25	25949	5.62	44710	9.64
VERMONT	167412	100	6607	3.95	144247	86.12	9750	5.82	22796	13.58	10249	6.13	13913	8.29
VIRGINIA	1614496	100	37537	2.33	1492525	92.51	66266	4.11	215436	13.34	92430	5.74	109906	6.79
WASHINGTON	1453639	100	51344	3.53	1061633	73.02	45837	3.15	241441	16.61	47166	3.24	666	0.04
WEST VIRGINIA	583749	100	17546	3.01	377471	64.70	45925	7.71	44635	7.65	38367	6.57	36266	6.21
WISCONSIN	1752544	100	47369	2.70	1117444	63.76	49834	2.84	149065	8.48	62630	3.54	246405	14.00
WYOMING	167456	100	17461	10.43	103142	61.63	4174	2.50	21639	12.92	15344	9.19	21713	12.97
AMERICAN SAMOA	.	.	.	.	.	.	.	.	.	.	.	.	.	.
CANAL ZONE	.	.	.	.	.	.	.	.	.	.	.	.	.	.
GUAM	52344	100	6666	12.73	36723	70.16	0	0.00	2267	4.33	2661	5.05	4366	8.34
PUERTO RICO	59661	100	49443	8.29	31596	52.81	9111	1.52	54015	9.04	113419	19.00	41054	6.88
TRUST TERRITORY	.	.	.	.	.	.	.	.	.	.	.	.	.	.
VIRGIN ISLANDS	46654	100	1952	4.19	33444	71.77	1324	2.84	3392	7.27	6644	14.24	0	0.00
DOD OVERSEAS SCH	.	.	.	.	.	.	.	.	.	.	.	.	.	.
NORTHERN MARIANA	.	.	.	.	.	.	.	.	.	.	.	.	.	.

TABLE 8 - CURRENT EXPENDITURES BY LOCAL EDUCATION AGENCIES FOR OTHER PUPIL SERVICES
FOR ELEMENTARY AND SECONDARY EDUCATION BY FUNCTION FOR STATES AND OTHER AREAS: 1978-79

STATE	TOTAL	ATT. & HEALTH	FOOD SERS.		CASH	PUPIL ACTIVITIES	FREE SUM. SCH.
			TOTAL	CUMMUNITIES			
50 STATES & DC	4204068	725054	2932122	592717	2339405	519338	27555
ALABAMA	91013	22677	33044	12022	21021	35293	0
ALASKA	4889	0	2892	0	2892	1997	0
ARIZONA	30511	0	30511	7166	23345	0	0
ARKANSAS	44918	3346	41572	10388	31184	0	0
CALIFORNIA	426037	42383	383654	44851	338803	0	0
COLORADO	83147	41446	34612	7305	27307	7129	0
CONNECTICUT	69740	33485	27052	0	27052	8515	688
DELAWARE	5665	2370	3295	1551	1744	0	0
DIST OF COLUMBIA	24178	3222	17947	0	17947	0	3010
FLORIDA	109971	0	109971	0	109971	0	0
GEORGIA	134339	34345	99995	26950	73045	0	0
HAWAII	28150	5862	22288	4862	17426	0	0
IDAHO	18687	1180	17258	2272	14986	250	0
ILLINOIS	294393	35275	125507	25000	100507	133611	0
INDIANA	75972	13354	51529	15000	36529	0	11090
IOWA	60944	6418	42991	10317	32674	11576	0
KANSAS	43113	3977	34662	0	34662	4473	0
KENTUCKY	78474	7128	71346	18817	52529	0	0
LOUISIANA	119681	6174	112880	12144	100736	101	527
MAINE	22738	1872	18293	4240	14053	2484	88
MARYLAND	72308	14477	53436	11095	42341	4395	0
MASSACHUSETTS ..	158777	41790	91677	17948	73729	25311	0
MICHIGAN	71575	13424	53559	27415	26144	4592	0
MINNESOTA	110459	13638	58320	11947	46373	27766	10735
MISSISSIPPI	89006	7728	78885	10035	68850	2393	0
MISSOURI	76429	11174	63444	14459	48984	1811	0
MONTANA	17847	3641	9051	65	8986	5155	0
NEBRASKA	24077	3065	19785	4977	14808	1227	0
NEVADA	8883	1903	5350	0	5350	1630	0
NEW HAMPSHIRE ..	17341	2803	11213	2200	9013	3155	170
NEW JERSEY	119487	45492	36873	16910	19963	37122	0
NEW MEXICO	30596	3436	23313	4751	18562	3848	0
NEW YORK	323728	76662	198250	37381	160868	48816	0
NORTH CAROLINA ..	145789	6879	138910	23816	115094	0	0
NORTH DAKOTA	10551	330	9371	2816	6555	850	0
OHIO	142616	20572	115216	26236	88979	6829	0
OKLAHOMA	69984	4291	63368	11192	52176	2325	0
OREGON	56173	4879	34273	8246	26028	17021	0
PENNSYLVANIA	224956	54824	119296	26666	92630	50837	0
RHODE ISLAND	18396	3141	12952	1884	11068	2303	0
SOUTH CAROLINA ..	97106	24254	69813	15243	54570	3039	0
SOUTH DAKOTA	17042	1724	11085	3041	8045	4233	0
TENNESSEE	88006	5421	82261	13606	68656	324	0
TEXAS	154280	46892	54049	47609	6440	53339	0
UTAH	25949	1678	22827	5141	17686	215	1230
VERMONT	19289	1658	7710	1557	6153	904	17
VIRGINIA	92830	11894	80936	18579	62357	0	0
WASHINGTON	47166	7610	39556	7904	31653	0	0
WEST VIRGINIA	38367	5414	32867	5539	27328	85	0
WISCONSIN	62030	8651	48991	10484	38507	4388	0
WYOMING	15384	11195	4149	1092	3097	0	0
AMERICAN SAMOA ..	.	.	.	.	.	.	.
CANAL ZONE .....	.	.	.	.	.	.	.
GUAM	2961	221	2740	391	2349	0	0
PUERTO RICO	113919	5776	108108	16050	92057	0	35
TRUST TERRITORY
VIRGIN ISLANDS ..	6034	393	5491	813	4678	0	151
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TABLE 9 - CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION BY LOCAL EDUCATION AGENCIES BY FUNCTION PER PUPIL IN AVERAGE DAILY ATTENDANCE, BY STATE AND OTHER AREAS, 1976-77

STATE	ADA	TOTAL EXP	TOTAL PER PUPIL	ADMIN PER PUPIL	INSTN PER PUPIL	TRANS PER PUPIL	OPER & MAINT PER PUPIL	OTH PER PUPIL	SEM PER PUPIL	FIXED PER PUPIL
50 STATES & DC	39075837	74036799	1894.70	80.45	1219.20	80.79	218.83	107.59	187.77	
ALABAMA	710744	906071	1204.99	35.14	891.88	51.14	107.16	126.98	52.09	
ALASKA	81020	310315	3875.45	539.70	2314.47	215.00	750.20	59.90	0.00	
ARIZONA	475205	805443	1094.72	71.11	1141.43	47.60	201.00	64.20	89.33	
ARKANSAS	427961	529804	1237.97	114.31	757.10	55.24	131.42	131.42	74.95	
CALIFORNIA	4110776	7939044	1931.49	40.75	1205.85	29.32	109.61	103.64	322.54	
COLORADO	510372	1118900	2192.33	298.49	1136.94	70.27	289.06	162.99	334.54	
CONNECTICUT	541079	1130315	2089.08	73.78	1513.20	104.91	268.22	128.89	0.00	
DELAWARE	99730	202052	2032.01	114.80	1345.85	148.37	289.08	56.80	78.05	
DIST OF COLUMBIA	106292	275395	2590.93	155.17	1427.05	46.75	395.22	227.47	339.25	
FLORIDA	1407914	2314388	1643.44	75.80	1052.43	49.18	172.84	76.11	215.09	
GEORGIA	990800	1395354	1407.92	116.86	834.34	50.39	162.97	135.54	101.77	
HAWAII	154203	320041	2132.99	130.21	1327.95	52.00	105.99	182.48	273.70	
IDAH0	189634	258834	1304.92	50.80	951.22	68.02	101.20	96.54	55.13	
ILLINOIS	1829714	3815770	2095.42	95.20	1347.23	72.44	278.01	160.90	131.61	
INDIANA	1010338	1570362	1554.29	56.00	1038.86	79.84	227.80	75.19	76.69	
IOWA	532667	1035451	1943.92	79.49	1212.88	88.11	233.43	109.85	215.50	
KANSAS	392500	728174	1855.22	72.27	1196.72	104.44	232.98	109.84	138.96	
KENTUCKY	632015	802091	1303.69	36.07	934.00	43.62	138.78	124.05	37.88	
LOUISIANA	743364	1112504	1496.66	70.95	905.90	102.47	138.35	161.00	51.99	
MAINE	210965	325901	1502.09	47.73	989.45	94.92	191.35	104.80	73.84	
MARYLAND	715155	1524076	2131.11	54.70	1440.43	103.20	307.39	101.11	124.26	
MASSACHUSETTS	970302	2341158	2417.81	86.88	1642.93	104.70	296.18	103.04	118.49	
MICHIGAN	1759868	3550404	2017.26	87.66	1300.04	131.89	260.00	40.67	191.19	
MINNESOTA	771312	1520894	1979.81	72.30	1277.52	128.32	217.66	143.21	140.60	
MISSISSIPPI	461434	688593	1492.29	127.76	956.71	89.26	125.67	192.89	0.00	
MISSOURI	797512	1369384	1717.07	65.69	1110.12	93.87	210.02	95.83	135.54	
MONTANA	149300	321013	2150.03	76.11	1304.59	97.44	237.83	2119.53	254.53	
NEBRASKA	278806	520079	1878.73	210.24	1243.92	83.07	250.13	86.36	0.00	
NEVADA	133754	239519	1790.74	43.68	1127.91	107.45	220.58	66.41	251.30	
NEW HAMPSHIRE	157668	247570	1570.20	22.91	1015.65	88.78	189.58	109.98	147.30	
NEW JERSEY	1200781	2890805	2407.44	108.88	1595.17	139.46	307.44	99.51	187.59	
NEW MEXICO	256999	453774	1766.28	54.29	1113.53	82.09	202.50	119.09	204.18	
NEW YORK	2665405	7098606	3000.90	96.25	1705.17	153.13	275.05	121.46	644.84	
NORTH CAROLINA	1081803	1579498	1460.06	41.47	1032.79	48.73	134.38	134.77	87.93	
NORTH DAKOTA	117626	209866	1784.18	65.85	1096.65	125.50	220.15	89.70	186.26	
OHIO	1014227	3411470	1782.17	81.74	1108.65	65.71	216.21	74.50	235.36	
OKLAHOMA	549516	868499	1580.48	59.42	1018.73	68.02	198.27	127.36	160.68	
OREGON	422372	986209	2335.07	235.90	1243.20	162.74	291.12	132.99	329.06	
PENNSYLVANIA	1877427	3899102	2070.83	75.31	1262.48	89.09	260.49	119.82	263.64	
RHODE ISLAND	144895	327472	2269.00	63.52	1524.01	81.32	237.46	126.96	226.79	
SOUTH CAROLINA	574238	719093	1252.26	127.83	788.84	20.92	145.57	169.10	0.00	
SOUTH DAKOTA	130204	215691	1656.50	117.77	1139.96	84.57	183.37	130.89	0.00	
TENNESSEE	865599	1066396	1232.10	25.04	832.41	69.70	135.75	101.68	76.53	
TEXAS	2492022	3877659	1496.00	94.75	1111.55	40.75	189.43	59.52	0.00	
UTAH	294721	461917	1567.30	28.26	944.66	42.55	176.38	88.05	287.43	
VERMONT	97213	167812	1726.23	70.92	1072.36	107.39	234.49	105.84	143.12	
VIRGINIA	975899	1618498	1658.47	38.46	1119.51	62.25	210.56	95.12	112.62	
WASHINGTON	713967	1053639	2036.28	70.57	1486.95	120.23	291.53	66.06	61.95	
WEST VIRGINIA	352806	583749	1654.20	49.84	1070.79	127.59	194.49	108.72	102.76	
WISCONSIN	794783	1752554	2205.07	59.60	1405.93	113.03	237.81	78.05	310.66	
WYOMING	87438	167456	2143.87	199.05	1179.60	93.48	247.48	175.94	208.32	
AMERICAN SAMOA
CANAL ZONE
GUAM	23614	52384	2218.34	256.95	1555.12	0.00	96.00	125.37	184.91	
PUERTO RICO	673015	590631	890.96	74.21	492.73	13.52	80.26	169.27	61.61	
TRUST TERRITORY
VIRGIN ISLANDS	23289	46650	2003.09	83.82	1467.67	56.83	145.66	250.10	0.00	
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TABLE 10.--PUBLIC ELEMENTARY AND SECONDARY SCHOOL AVERAGE DAILY ATTENDANCE AND EXPENDITURES AT THE LOCAL LEVEL, REPORTED FOR ADMINISTRATION OF P.L. 81-874 AND P.L. 89-10, BY STATE OR OTHER AREA: UNITED STATES, 1979

CURRENT EXPENDITURES AS DEFINED BY P.L. 81-874 AND P.L. 89-10

STATE OR OTHER AREA	AVERAGE DAILY ATTENDANCE (ADA)	CURRENT EXPENDITURES AS DEFINED BY P.L. 81-874 AND P.L. 89-10					% INCREASE FROM 1977-1978
		TOTAL	FROM FEDERAL SOURCES	FROM STATE AND LOCAL SOURCES	TOTAL DOLLARS	AVERAGE PER PUPIL IN ADA	
1	2	3	4	5	6	7	
50 STATES AND D.C.	39,075,837	\$74,999,423,782	\$5,178,866,317	\$69,820,557,465	1919.33	10.4	
ALABAMA	716,749	1,020,693,145	102,217,000	918,476,145	1424.07	11.4	
ALASKA	81,620	323,574,020	37,234,000	286,340,020	3964.40	13.7	
ARIZONA	475,265	769,044,865	96,136,000	672,908,865	1618.19	4.0	
ARKANSAS	427,961	517,956,088	46,295,000	471,661,088	1204.14	11.2	
CALIFORNIA	9,110,739	6,051,383,952	637,230,179	7,414,149,773	1958.60	9.0	
COLORADO	510,372	1,087,358,247	46,438,000	1,040,920,247	2130.52	10.4	
CONNECTICUT	541,079	1,128,485,529	44,041,000	1,084,444,529	2055.62	8.9	
DELAWARE	99,730	224,441,661	25,084,000	199,357,661	2250.49	13.8	
DISTRICT OF COLUMBIA	106,292	257,793,584	30,177,352	227,616,232	2425.39	-0.1	
FLORIDA	1,407,914	2,231,552,969	242,555,000	1,988,997,969	1585.01	9.8	
GEORGIA	990,460	1,336,696,493	162,561,959	1,174,134,534	1349.03	9.2	
HAWAII	154,263	313,504,044	39,766,000	273,738,044	2032.27	4.4	
IDAH0	189,634	272,910,927	21,823,000	251,087,927	1439.15	9.8	
ILLINOIS	1,429,714	3,859,738,954	174,295,000	3,685,443,954	2109.48	16.7	
INDIANA	1,010,338	1,657,279,152	82,704,000	1,574,575,152	1640.32	14.7	
IOWA	532,867	1,082,075,494	39,443,000	1,042,632,494	2030.67	11.4	
KANSAS	392,500	751,274,645	36,999,000	714,275,645	1914.09	16.2	
KENTUCKY	632,615	859,155,718	78,703,000	780,452,718	1358.10	15.1	
LOUISIANA	743,364	1,081,713,636	106,858,000	974,855,636	1455.16	4.5	
MAINE	216,965	330,475,627	22,519,000	307,956,627	1523.17	10.2	
MARYLAND	715,155	1,599,948,784	96,424,000	1,503,524,784	2237.21	17.5	
MASSACHUSETTS	970,302	2,382,884,535	92,022,000	2,290,862,535	2455.61	9.7	
MICHIGAN	1,759,468	4,120,822,239	176,926,000	3,943,896,239	2341.55	20.1	
MINNESOTA	771,312	1,542,573,678	66,463,000	1,476,110,678	2051.79	6.4	
MISSISSIPPI	461,434	608,759,870	96,023,000	512,736,870	1319.28	14.0	
MISSOURI	797,512	1,327,926,593	109,637,000	1,218,289,593	1665.09	12.1	
MONTANA	149,306	310,234,857	22,939,000	287,295,857	2077.85	10.8	
NEBRASKA	278,866	537,302,323	27,244,963	510,057,360	1927.15	13.7	
NEVADA	133,754	235,920,655	14,300,000	221,620,655	1763.84	11.2	
NEW HAMPSHIRE	157,668	246,875,281	13,096,000	233,779,281	1565.79	11.5	
NEW JERSEY	1,200,781	3,155,946,931	154,647,000	3,001,299,931	2628.25	12.0	
NEW MEXICO	256,909	431,262,907	61,171,000	370,091,907	1778.66	12.7	
NEW YORK	2,865,405	7,705,132,309	427,954,511	7,277,177,798	2899.79	6.7	
NORTH CAROLINA	1,081,803	1,586,187,956	146,708,000	1,439,479,956	1475.49	13.9	
NORTH DAKOTA	117,626	199,382,004	18,338,000	181,044,004	1695.05	11.6	
OHIO	1,914,227	3,299,047,614	137,460,832	3,161,586,782	1723.44	11.9	
OKLAHOMA	549,516	898,311,582	114,614,074	783,697,508	1634.73	16.7	
OREGON	422,372	973,143,385	71,135,000	902,008,385	2304.00	14.1	
PENNSYLVANIA	1,877,427	4,039,580,794	118,413,000	3,921,167,794	2151.66	9.9	
RHODE ISLAND	144,895	325,264,307	12,317,000	312,947,307	2244.83	15.3	
SOUTH CAROLINA	574,238	767,250,799	92,680,000	674,570,799	1336.12	10.8	
SOUTH DAKOTA	130,204	201,915,622	25,406,000	176,509,622	1550.76	12.9	
TENNESSEE	865,509	1,102,303,991	87,628,000	1,014,675,991	1273.59	2.7	
TEXAS	2,592,022	4,108,955,006	289,718,000	3,819,237,006	1545.23	6.8	
UTAH	294,721	449,084,203	36,473,269	412,610,934	1523.76	20.3	
VERMONT	97,213	166,812,176	7,926,000	158,886,176	1715.95	7.8	
VIRGINIA	975,899	1,534,115,023	151,443,000	1,382,672,023	1572.00	10.2	
WASHINGTON	713,967	1,493,199,883	126,359,000	1,366,840,883	2091.41	10.0	
WEST VIRGINIA	352,490	567,006,018	40,156,000	526,850,018	1666.75	12.4	
WISCONSIN	794,783	1,693,949,845	50,392,258	1,643,557,587	2131.34	10.0	
WYOMING	87,438	182,300,830	8,663,000	173,637,830	2044.92	11.7	
OUTLYING AREAS:							
AMERICAN SAMOA							
CANAL ZONE							
GUAM	23,614	57,795,289	9,512,000	48,283,289	2151.07	27.8	
PUERTO RICO	673,015	524,741,831	157,933,029	366,808,802	779.69		
TRUST TERRITORY							
VIRGIN ISLANDS	23,289	44,116,273	5,863,700	38,252,573	1694.30		
DOD OVERSEAS SCHOOLS							
NORTHERN MARIANAS							