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## ABSTRACT

This publication contains rank-ordered educational statistics for the 50 states and the District of Columbia. The first part provides information about states' populations, which can serve as indicators of the relative demand for public education services. The second part features data on student participation in public elementary and secondary schools, which indicate change in relative demand for public school services and staff. Information on changes in the number of staff employed in education institutions and their level of compensation is presented in the third part. The fourth part offers data on general financial resources, with a focus on the percent change in per capita income. Statistics on state- and local-governmental revenue are provided in the fifth part, with a focus on revenue generated through taxation. The final part compares states according to their sources of public school revenue. The reader is urged to supplement these data with specific information about state and local activities and services related to public education. A total of 107 tables and 8 figures are included. Also included are notes on State Departments of Education, a glossary, an index of tables, and a framework for developing a school funding profile. (LMI)

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# Rankings of the States 1993



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## Foreword

Interest in education improvement and renewal continues to capture the attention of researchers, policymakers, and the public. While much has been done to enhance public education programs and services, much work and many challenges remain. In this setting, NEA Research offers *Rankings of the States, 1993* to its state and local affiliates as a tool for use throughout this period of public school reform.

*Rankings of the States* provides state-level data on an array of topics relevant to the complex enterprise of public education. State-by-state figures on government and school financing, state demographics, and public school personnel permit a statistical assessment of the scope of public education and an identification of emerging trends in key areas.

The *Rankings* report enjoys a long history of use by affiliates of the NEA as well as by planners and policymakers in other organizations. It has, since the 1960s, presented facts and figures useful in determining ways in which states vary from one another or from national averages on selected statistics and in explaining how the reported data reflect social and economic characteristics and changes. Of course, no one table or set of tables can tell the entire story of a state's education offerings. One must consider a state's tax system, its provision of other public services, the characteristics of its population, and more. It is therefore unwise to draw conclusions solely from the tables in this report, and the reader is urged to supplement these rank-ordered data with specific information about state and local activities and services related to public education.

State department of education staff who contributed to this report deserve much credit for the current public school data it presents, as do the state education associations across the country.

*NEA Research*

*September 1993*

## Technical Notes

*Rankings of the States, 1993* contains rank-ordered statistics for the fifty states and the District of Columbia. All state data are ranked beginning with the largest figure. When the values of two or more states are the same, they are assigned the same rank, with the appropriate number resumed with the next state in rank. In this case, they appear in rank order before rounding.

The education data in *Rankings* are the most recent actual or estimated data available from state departments of education. Where no data are available from a state education department, NEA Research has provided an estimate, which is identified by an asterisk in Series B, C, F, and H tables.

The State Department of Education Notes (page 64) contain additional information provided by state education departments to help explain data reported for their states.

*Rankings of the States, 1993* features revised figures for some public school data previously published in *Estimates of School Statistics, 1992-93*, another report of NEA Research, published in April 1993. State education agencies were invited to review their fall 1992 estimates and revise them for inclusion in this report. For this reason, data in Series B, C, F, and H may differ from those in *Estimates of School Statistics*.

The availability of data from federal government and other sources dictates the presence or absence of certain tables in this report. Statistics for full-time employment in higher education in 1991 presented in Series C are computed by the Bureau of the Census with a formula using hours worked by part-time employees.

Please note that tables featuring Average Daily Membership (ADM) do not contain values for the United States as a whole since six states do not compute or provide estimates for their statewide ADM. Consequently, averages are not computed in those cases—this fact is reflected by an "NA" notation. Tables involving ADM data are B-5, B-6, and C-8.

Because of the shortcomings of ADM as a state and nationwide count, ADM has been replaced by fall enrollment (ENR) in the computation of the expenditure per pupil featured in Series H. Moreover, the per pupil count in ENR, rather than in ADA, has become the recommended indicator for measuring public school expenditures and revenues as well as personal income per pupil in this report. However, for the readers' convenience, tables with variables in ADA have been maintained and new tables have been added for the ENR count in Series D, F, and H.

Figures A through H illustrate historical trends in selected *Rankings* data, and a detachable centerfold is provided to help state affiliates and general users develop a school funding profile. Comparisons with neighboring states can be developed for any *Rankings* tables by using the last page of the detachable section.

Tables D-15 and D-16 feature data reprinted by permission of Sales & Marketing Management, copyright: *S&MM Survey of Buying Power*, August 24, 1992.

## Series A—Population

Tables in Series A provide information about the population of states and can serve as indicators of the relative demand for public education services or other public programs.

The level and change in total state population are featured in Tables A-1 through A-4. These tables help to identify patterns of growth or decline for each state and the resulting implications for staffing and financing public education institutions. Population density has been computed for Table A-12, while the number of births by state is the focus of A-10 and A-11.

School-age population data in Tables A-5 and A-6 focus directly on the consumers of public elementary and secondary education. Combining these figures with public school enrollment tables in Series B can indicate demand for and participation in public school services.

Tables A-7 through A-9 define the adult population within states. Changes in the size of adult and elderly age groups affect demand for public school programs and the degree to which funding for education faces competition from other public sector programs. These tables also can indicate the propensity of citizens within a state to support public education.

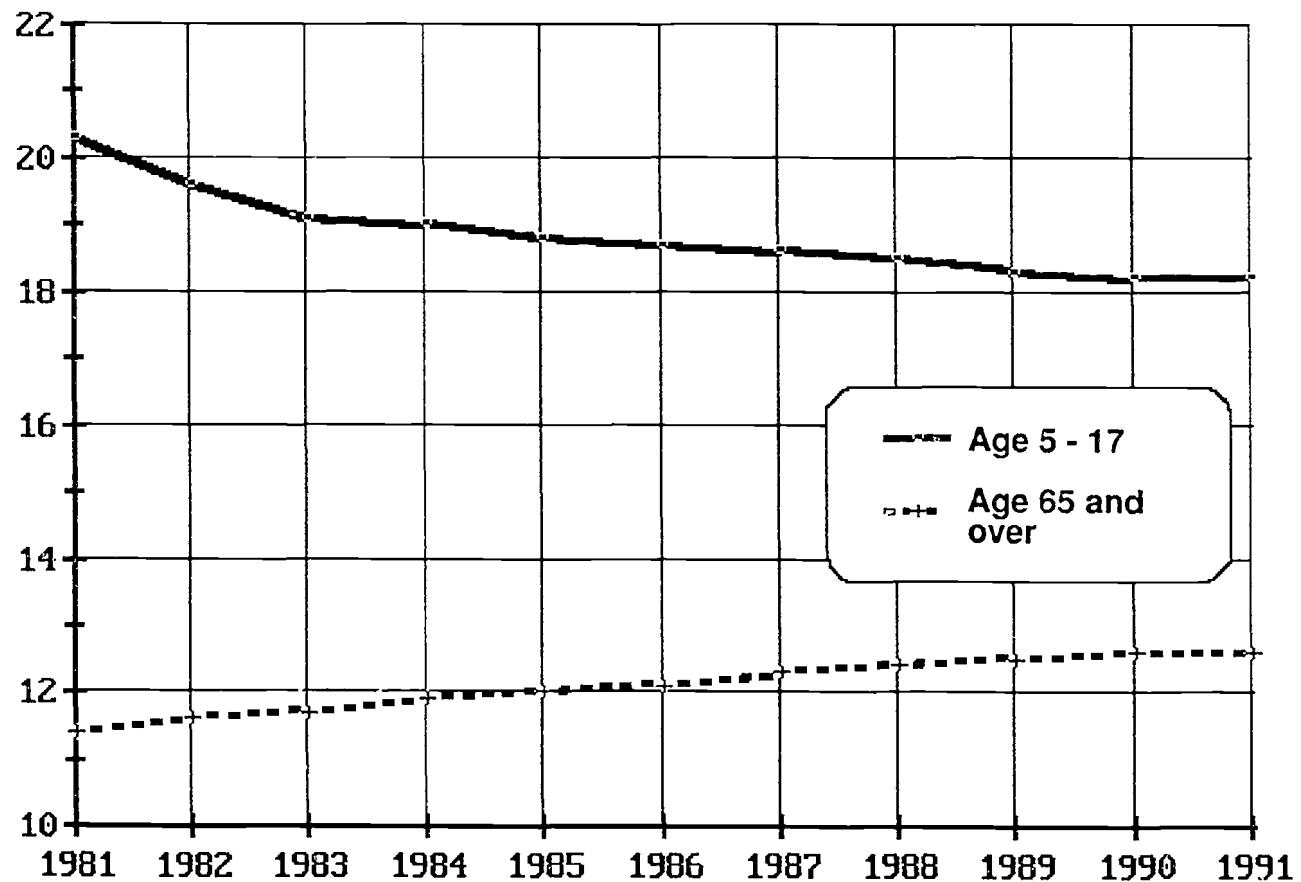
Figure A displays historical trends for two key groups--the school-age and retirement-age populations. The former indicates a potential demand for education and the latter a potential demand for health care services. Since 1981 the school-age group has declined relative to the age-65-and-over group from 8.9 percent greater to only 5.6 percent greater. With both services being heavily dependent upon public financing, competition for available tax dollars may increase (Tables A-6, A-8).

**Figure A.** Percent of Population: Selected Age Groups

### Tables

- A-1. Total Resident Population, 1991
- A-2. Total Resident Population, 1990
- A-3. Percent Change in Total Resident Population, 1990 to 1991
- A-4. Percent Change in Total Resident Population, 1981 to 1991
- A-5. Population Age 5-17, 1991
- A-6. Population Age 5-17 as Percent of Total Population, 1991
- A-7. Percent of Resident Population Age 18 and over, 1991
- A-8. Percent of Resident Population Age 65 and Over, 1991
- A-9. Percent Change in Population 65 Years of Age and Older, 1981 to 1991
- A-10. Number of Live Births from January to December 1991
- A-11. Number of Live Births from January to December 1992
- A-12. Population per Square Mile of Land Area, 1991

**Figure A. Percent of Population:  
Selected Age Groups**



C

A-1. TOTAL RESIDENT POPULATION, 1991  
(IN THOUSANDS)

1. CALIFORNIA	30,380
2. NEW YORK	18,058
3. TEXAS	17,349
4. FLORIDA	13,277
5. PENNSYLVANIA	11,961
6. ILLINOIS	11,543
7. OHIO	10,939
8. MICHIGAN	9,368
9. NEW JERSEY	7,760
10. NORTH CAROLINA	6,737
11. GEORGIA	6,623
12. VIRGINIA	6,286
13. MASSACHUSETTS	5,996
14. INDIANA	5,610
15. MISSOURI	5,158
16. WASHINGTON	5,018
17. WISCONSIN	4,955
18. TENNESSEE	4,953
19. MARYLAND	4,860
20. MINNESOTA	4,432
21. LOUISIANA	4,252
22. ALABAMA	4,089
23. ARIZONA	3,750
24. KENTUCKY	3,713
25. SOUTH CAROLINA	3,560
26. COLORADO	3,377
27. CONNECTICUT	3,291
28. OKLAHOMA	3,175
29. OREGON	2,922
30. IOWA	2,795
31. MISSISSIPPI	2,592
32. KANSAS	2,495
33. ARKANSAS	2,372
34. WEST VIRGINIA	1,801
35. UTAH	1,770
36. NEBRASKA	1,593
37. NEW MEXICO	1,548
38. NEVADA	1,284
39. MAINE	1,235
40. HAWAII	1,135
41. NEW HAMPSHIRE	1,105
42. IDAHO	1,039
43. RHODE ISLAND	1,004
44. MONTANA	808
45. SOUTH DAKOTA	703
46. DELAWARE	680
47. NORTH DAKOTA	635
48. DIST. OF C.OL.	598
49. ALASKA	570
50. VERMONT	567
51. WYOMING	460
UNITED STATES	252,177

A-2. TOTAL RESIDENT POPULATION, 1990  
(IN THOUSANDS)

1. CALIFORNIA	29,760
2. NEW YORK	17,990
3. TEXAS	16,987
4. FLORIDA	12,938
5. PENNSYLVANIA	11,862
6. ILLINOIS	11,431
7. OHIO	10,847
8. MICHIGAN	9,295
9. NEW JERSEY	7,730
10. NORTH CAROLINA	6,629
11. GEORGIA	6,478
12. VIRGINIA	6,187
13. MASSACHUSETTS	6,016
14. INDIANA	5,544
15. MISSOURI	5,117
16. WISCONSIN	4,892
17. TENNESSEE	4,877
18. WASHINGTON	4,866
19. MARYLAND	4,781
20. MINNESOTA	4,375
21. LOUISIANA	4,220
22. ALABAMA	4,041
23. KENTUCKY	3,685
24. ARIZONA	3,665
25. SOUTH CAROLINA	3,487
26. COLORADO	3,294
27. CONNECTICUT	3,287
28. OKLAHOMA	3,146
29. OREGON	2,842
30. IOWA	2,777
31. MISSISSIPPI	2,573
32. KANSAS	2,478
33. ARKANSAS	2,351
34. WEST VIRGINIA	1,793
35. UTAH	1,723
36. NEBRASKA	1,578
37. NEW MEXICO	1,515
38. MAINE	1,228
39. NEVADA	1,202
40. NEW HAMPSHIRE	1,109
41. HAWAII	1,108
42. IDAHO	1,007
43. RHODE ISLAND	1,000
44. MONTANA	799
45. SOUTH DAKOTA	696
46. DELAWARE	666
47. NORTH DAKOTA	639
48. DIST. OF C.OL.	607
49. VERMONT	563
50. ALASKA	550
51. WYOMING	454
UNITED STATES	248,710

A-3. PERCENT CHANGE IN TOTAL RESIDENT POPULATION, 1990 TO 1991

1. NEVADA	6.8
2. ALASKA	3.6
3. IDAHO	3.2
4. WASHINGTON	3.1
5. OREGON	2.8
6. UTAH	2.6
7. FLORIDA	2.5
8. COLORADO	2.5
9. HAWAII	2.4
10. ARIZONA	2.3
11. GEORGIA	2.2
12. NEW MEXICO	2.2
13. TEXAS	2.1
14. DELAWARE	2.1
15. SOUTH CAROLINA	2.1
16. CALIFORNIA	2.1
17. MARYLAND	1.7
18. NORTH CAROLINA	1.6
19. VIRGINIA	1.6
20. TENNESSEE	1.6
21. UNITED STATES	1.4
22. WYOMING	1.3
23. MINNESOTA	1.3
24. WISCONSIN	1.3
25. INDIANA	1.2
26. ALABAMA	1.2
27. SOUTH DAKOTA	1.1
28. MONTANA	1.1
29. IOWA	1.0
30. SOUTH DAKOTA	1.0
31. ILLINOIS	1.0
32. NEBRASKA	0.9
33. ARKANSAS	0.9
34. OHIO	0.8
35. MISSOURI	0.8
36. MICHIGAN	0.8
37. KENTUCKY	0.8
38. LOUISIANA	0.8
39. VERMONT	0.7
40. NEW JERSEY	0.7
41. PENNSYLVANIA	0.7
42. IOWA	0.6
43. MAINE	0.6
44. NEW HAMPSHIRE	0.6
45. HAWAII	0.6
46. RHODE ISLAND	0.6
47. NORTH DAKOTA	0.6
48. DIST. OF C.OL.	0.6
49. VERMONT	0.5
50. ALASKA	0.5
51. WYOMING	0.5

Bureau of the Census, *Statistical Abstract of the United States*, 1992, p. 22.Bureau of the Census, *Statistical Abstract of the United States*, 1992, p. 22.

Computed from Tables A-1 and A-2.

**A-4. PERCENT CHANGE IN TOTAL RESIDENT POPULATION, 1981 TO 1991**

A-4. PERCENT CHANGE IN TOTAL RESIDENT POPULATION, 1981 TO 1991	A-5. POPULATION AGE 5-17, 1991 (IN THOUSANDS)	AGE 5-17, 1991
1. NEVADA	52.0	5,512
2. ALASKA	37.0	3,512
3. ARIZONA	38.5	3,026
4. FLORIDA	30.2	2,111
5. CALIFORNIA	25.2	2,023
6. GEORGIA	18.9	2,014
7. WASHINGTON	18.4	1,767
8. NEW HAMPSHIRE	17.9	1,277
9. TEXAS	17.5	1,252
10. UTAH	16.8	1,158
11. NEW MEXICO	16.0	1,076
12. HAWAII	15.8	1,059
13. VIRGINIA	15.5	1,059
14. MARYLAND	14.2	962
15. DELAWARE	13.7	949
16. COLORADO	13.2	943
17. NORTH CAROLINA	13.1	932
18. SOUTH CAROLINA	11.7	894
UNITED STATES	9.8	884
19. VERMONT	9.7	851
20. OREGON	9.4	824
21. MAINE	9.0	776
22. IDAHO	7.8	703
MINNESOTA	7.8	700
24. TENNESSEE	6.8	668
RHODE ISLAND	5.5	625
26. CONNECTICUT	5.3	615
27. NEW JERSEY	4.8	549
28. WISCONSIN	4.5	539
KANSAS	4.4	532
MISSOURI	4.4	527
ARKANSAS	4.2	482
31. MASSACHUSETTS	4.1	468
32. ALABAMA	4.1	456
33. ARKANSAS	3.1	331
34. NEW YORK	2.8	328
35. INDIANA	2.2	315
OKLAHOMA	2.2	236
37. MISSISSIPPI	1.8	224
38. WICHIGAN	1.7	220
SOUTH DAKOTA	1.6	199
40. MONTANA	1.5	195
41. OHIO	1.5	165
KENTUCKY	1.0	160
PENNSYLVANIA	0.7	146
NEBRASKA	0.6	127
ILLINOIS	0.6	123
LOUISIANA	-1.1	117
NORTH DAKOTA	-3.9	103
IOWA	-4.2	102
DIST. OF COL.	-5.5	78
WYOMING	-6.9	45,923
WEST VIRGINIA	-6.2	UNITED STATES

A-6. POPULATION AGE 5-17 AS PERCENT OF TOTAL POPULATION, 1991

A-6. POPULATION AGE 5-17 AS PERCENT OF TOTAL POPULATION, 1991		
1.	UTAH	26.4
2.	IDAHO	22.7
3.	WYOMING	22.2
4.	ALASKA	21.6
5.	NEW MEXICO	21.2
	MISSISSIPPI	21.2
7.	LOUISIANA	21.0
8.	SOUTH DAKOTA	20.8
9.	MONTANA	20.4
10.	TEXAS	20.2
11.	NORTH DAKOTA	20.0
12.	NEBRASKA	19.8
13.	OKLAHOMA	19.4
14.	KANSAS	19.3
15.	ARKANSAS	19.2
	MINNESOTA	19.2
	WISCONSIN	19.2
18.	IOWA	19.0
19.	ALABAMA	18.9
20.	KENTUCKY	18.9
	GEORGIA	18.9
	INDIANA	18.9
	WICHIGAN	18.9
24.	SOUTH CAROLINA	18.8
25.	MISSOURI	18.7
27.	WASHINGTON	18.6
28.	COLORADO	18.5
30.	OHIO	18.5
30.	OREGON	18.4
32.	WEST VIRGINIA	18.3
	ILLINOIS	18.3
	UNITED STATES	18.2
33.	VERMONT	18.2
34.	CALIFORNIA	18.1
	MAINE	18.1
36.	TENNESSEE	17.8
37.	NEW HAMPSHIRE	17.6
38.	HAWAII	17.5
39.	DELAWARE	17.2
41.	NORTH CAROLINA	17.2
	VIRGINIA	17.1
	NEVADA	17.1
43.	MARYLAND	17.0
44.	PENNSYLVANIA	16.8
	NEW YORK	16.8
46.	NEW JERSEY	16.5
	CONNECTICUT	16.0
48.	RHODE ISLAND	15.9
49.	FLORIDA	15.7
51.	DIST. OF COL.	13.0

Computed from Bureau of the Census, *State Population and Household Estimates, with Age, Sex, and Components of Change, 1981-88*, 1989, p. 15, and *Statistical Abstract of the United States, 1992*, p. 22.

Bureau of the Census, *Statistical Abstract of the United States*, 1882, p. 26

Computed from Bureau of the Census, Statistical Abstract of the United States, 1902, p. 26.

## Population • 7

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8 • Population

A-7. PERCENT OF RESIDENT POPULATION AGE 18 AND OVER, 1991	A-8. PERCENT OF RESIDENT POPULATION AGE 65 AND OVER, 1991	A-9. PERCENT CHANGE IN POPULATION 65 YEARS OF AGE AND OLDER, 1981 TO 1991
1. DIST. OF COL.	79.8	18.3
2. FLORIDA	77.4	15.5
3. RHODE ISLAND	77.1	15.4
4. MASSACHUSETTS	76.8	15.4
5. CONNECTICUT	76.3	15.0
6. PENNSYLVANIA	76.3	14.9
7. NEW JERSEY	76.3	14.8
8. NEW YORK	75.8	14.3
9. WEST VIRGINIA	75.7	14.1
10. NORTH CAROLINA	75.6	14.1
11. VIRGINIA	75.5	13.9
12. DELAWARE	75.3	13.7
13. MARYLAND	75.3	13.7
14. TENNESSEE	75.2	13.7
15. NEVADA	75.0	13.5
16. MAINE	74.9	13.5
17. NEW HAMPSHIRE	74.7	13.4
18. HAWAII	74.6	13.4
19. VERMONT	74.4	13.3
20. OREGON	74.4	13.3
21. OHIO	74.2	13.0
22. KENTUCKY	74.2	13.0
UNITED STATES	74.2	13.0
23. IOWA	74.1	12.9
24. ILLINOIS	74.0	12.7
25. MISSOURI	73.9	12.6
26. INDIANA	73.9	12.6
27. COLORADO	73.9	12.6
28. ALABAMA	73.8	12.5
29. WASHINGTON	73.8	12.5
30. SOUTH CAROLINA	73.7	12.5
31. ARKANSAS	73.6	12.3
32. WISCONSIN	73.5	12.2
33. MICHIGAN	73.5	12.2
34. OKLAHOMA	73.4	12.0
35. GEORGIA	73.2	11.8
36. MINNESOTA	73.2	11.7
37. CALIFORNIA	73.1	11.6
38. ARIZONA	73.1	11.5
39. KANSAS	73.1	11.4
40. NORTH DAKOTA	72.8	11.2
41. NEBRASKA	72.7	10.9
42. MONTANA	72.3	10.9
43. SOUTH DAKOTA	71.6	10.8
44. TEXAS	71.4	10.8
45. MISSISSIPPI	71.0	10.5
46. LOUISIANA	71.0	10.4
47. WYOMING	70.4	10.1
48. NEW MEXICO	70.4	10.1
49. IDAHO	69.4	10.1
50. ALASKA	68.4	9.8
51. UTAH	63.7	7.7

Computed from Bureau of the Census, *Statistical Abstract of the United States, 1992*, p. 26.

Computed from Bureau of the Census, *Statistical Abstract of the United States, 1992*, p. 26.

16  
13  
1. Computed from Bureau of the Census, *State Population and Household Estimates, with Age, Sex, and Components of Change: 1981-88*, 1989, p. 30; 63, and *Statistical Abstract of the United States, 1992*, p. 20.

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A-10. NUMBER OF LIVE BIRTHS JANUARY TO DECEMBER 1991	FROM	BIRTHS 1992	FROM	BIRTHS 1992	FROM	BIRTHS 1991	FROM	A-11. NUMBER OF LIVE BIRTHS JANUARY TO DECEMBER 1992
1. CALIFORNIA	610,166	1. CALIFORNIA	600,942	1. DIST. OF COLUMBIA	9,743			
2. TEXAS	325,562	2. TEXAS	324,861	2. NEW JERSEY	1,046			
3. NEW YORK	292,407	3. NEW YORK	285,568	3. RHODE ISLAND	961			
4. FLORIDA	194,457	4. ILLINOIS	192,883	4. MASSACHUSETTS	765			
5. ILLINOIS	193,987	5. FLORIDA	192,291	5. CONNECTICUT	679			
6. PENNSYLVANIA	168,564	6. OHIO	169,067	6. MARYLAND	497			
7. OHIO	158,638	7. PENNSYLVANIA	165,206	7. NEW YORK	382			
8. MICHIGAN	153,359	8. MICHIGAN	138,968	8. DELAWARE	348			
9. NEW JERSEY	117,789	9. NEW JERSEY	119,528	9. OHIO	267			
10. GEORGIA	110,024	10. GEORGIA	111,397	10. PENNSYLVANIA	267			
11. NORTH CAROLINA	102,442	11. NORTH CAROLINA	103,047	11. FLORIDA	246			
12. VIRGINIA	96,610	12. VIRGINIA	98,593	12. ILLINOIS	208			
13. MASSACHUSETTS	86,321	13. MASSACHUSETTS	88,885	13. CALIFORNIA	195			
14. INDIANA	84,707	14. INDIANA	83,832	14. HAWAII	177			
15. MARYLAND	84,452	15. MARYLAND	76,173	15. MICHIGAN	165			
16. MISSOURI	77,991	16. MISSOURI	75,437	16. VIRGINIA	159			
17. WASHINGTON	75,734	17. TENNESSEE	71,048	17. INDIANA	156			
18. LOUISIANA	74,562	18. LOUISIANA	71,743	18. NORTH CAROLINA	138			
19. TENNESSEE	73,104	19. WISCONSIN	69,878	19. NEW HAMPSHIRE	123			
20. WISCONSIN	71,736	20. MINNESOTA	66,698	20. TENNESSEE	120			
21. ARIZONA	67,656	21. ALABAMA	65,477	21. SOUTH CAROLINA	118			
22. MINNESOTA	67,020	22. ALABAMA	63,021	22. GEORGIA	114			
23. ALABAMA	60,513	23. SOUTH CAROLINA	56,635	23. LOUISIANA	98			
24. SOUTH CAROLINA	57,742	24. COLORADO	54,886	24. KENTUCKY	94			
25. KENTUCKY	54,913	25. KENTUCKY	53,906	25. WISCONSIN	91			
26. COLORADO	53,968	26. OKLAHOMA	47,850	26. ALABAMA	81			
27. CONNECTICUT	48,282	27. MISSISSIPPI	43,487	27. MISSOURI	75			
28. OKLAHOMA	47,312	28. OREGON	41,606	28. WASHINGTON	75			
29. MISSISSIPPI	43,522	29. IOWA	38,120	29. WEST VIRGINIA	75			
30. OREGON	42,807	30. KANSAS	37,484	30. UNITED STATES	71			
31. KANSAS	37,300	31. UTAH	37,411	31. UNITED STATES	71			
32. IOWA	36,011	32. ARKANSAS	34,967	32. UNITED STATES	71			
33. UTAH	35,070	33. NEW MEXICO	28,463	33. UNITED STATES	71			
34. ARKANSAS	34,588	34. NEBRASKA	23,063	34. UNITED STATES	71			
35. NEW MEXICO	35,160	35. NEVADA	22,345	35. UNITED STATES	71			
36. NEBRASKA	23,933	36. WEST VIRGINIA	22,143	36. UNITED STATES	71			
37. NEVADA	22,973	37. HAWAII	19,910	37. UNITED STATES	71			
38. WEST VIRGINIA	22,195	38. IDAHO	17,475	38. UNITED STATES	71			
39. HAWAII	20,014	39. NEW HAMPSHIRE	15,719	39. UNITED STATES	71			
40. IDAHO	17,233	40. MAINE	15,623	40. UNITED STATES	71			
41. MAINE	16,581	41. RHODE ISLAND	14,789	41. UNITED STATES	71			
42. NEW HAMPSHIRE	16,060	42. ALASKA	11,406	42. UNITED STATES	71			
43. RHODE ISLAND	14,591	43. MONTANA	11,531	43. UNITED STATES	71			
44. MONTANA	11,544	44. SOUTH DAKOTA	11,281	44. UNITED STATES	71			
45. ALASKA	11,245	45. DELAWARE	10,902	45. UNITED STATES	71			
46. DELAWARE	11,175	46. DIST. OF COLUMBIA	10,052	46. UNITED STATES	71			
47. SOUTH DAKOTA	11,042	47. NORTH DAKOTA	4,789	47. UNITED STATES	71			
48. DIST. OF COLUMBIA	9,971	48. VERMONT	7,625	48. UNITED STATES	71			
49. NORTH DAKOTA	9,071	49. WYOMING	6,823	49. UNITED STATES	71			
50. VERMONT	7,712	50. CONNECTICUT	NA	50. UNITED STATES	71			
51. WYOMING	6,801	51. WASHINGTON	NA	51. UNITED STATES	71			
UNITED STATES	4,099,630	UNITED STATES	NA	UNITED STATES	71			

U.S. Public Health Service, *Monthly Vital Statistics Report*, May 19, 1993, p. 12.

U.S. Public Health Service, *Monthly Vital Statistics Report*, May 19, 1993, p. 12.

Bureau of the Census, *Statistical Abstract of the United States*, 1992, p. 23.

## **Series B—Enrollment, Attendance, and Membership**

Tables in Series B feature data on student participation in public elementary and secondary schools. The tables include current statistics on pupils enrolled and the change in enrollment over the previous year. These tables indicate change in relative demand for public school services and staff.

Alternative measures of public school participation also are included in this series. Average Daily Attendance (ADA) and Average Daily Membership (ADM) are presented in Tables B-4 through B-7 and differ from fall enrollment counts in that they present averages of pupil participation *year round*. Departments of education in six states do not provide data for ADM, and these instances are identified as "NA" in Tables B-5 and B-6 and throughout other series as appropriate. Also, there are no U.S. totals or computed averages using ADM, as national figures for this measure cannot be considered to represent totals or averages for all states.

Table B-9 shows the percent change in the number of high school graduates over a ten-year period, useful in predicting demand for higher education services in future years.

Please see page 64 for additional information provided by the state education departments to help explain data reported for their states in Series B tables.

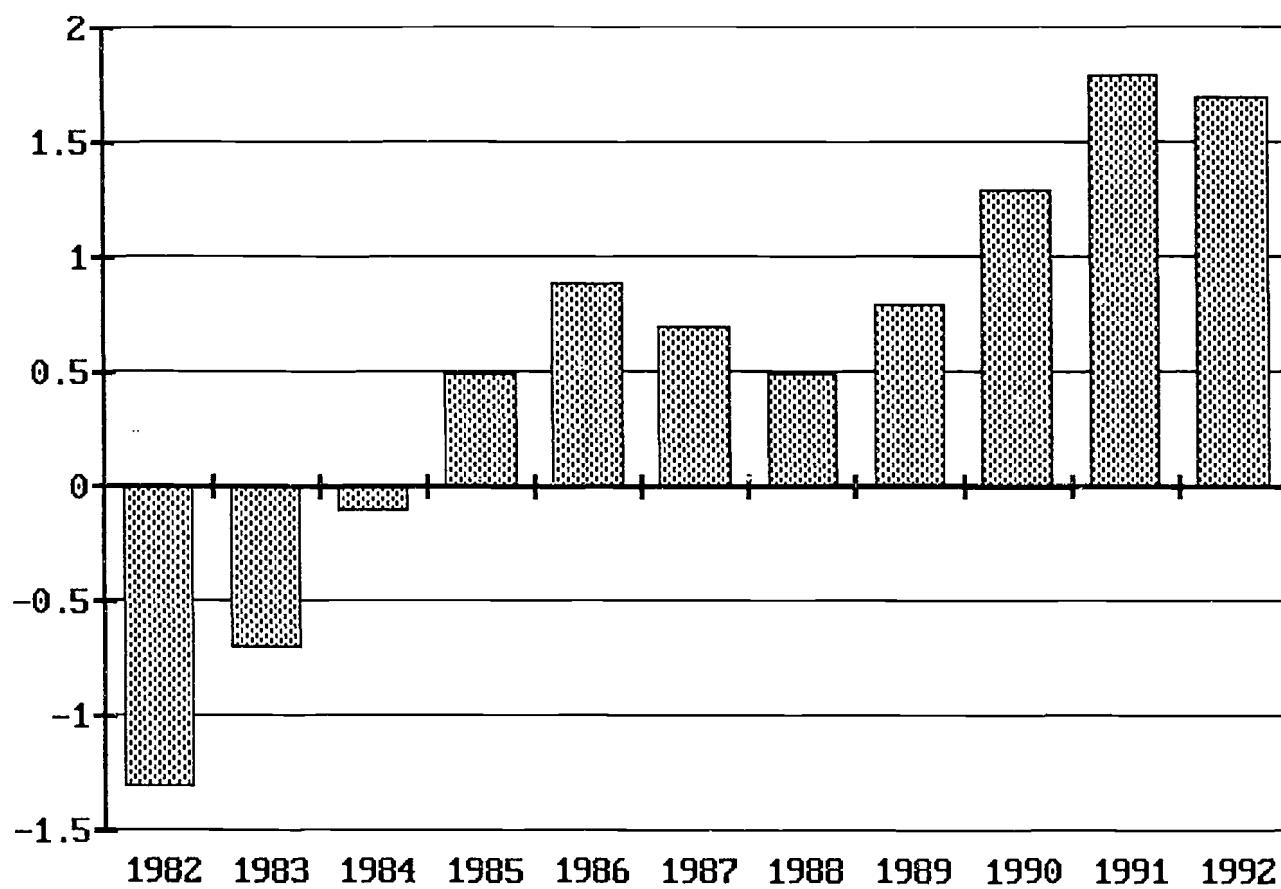
Percent change in total K-12 public school enrollment is displayed in Figure B. Declines that characterized the first half of the 1980s have reversed since 1985. Accommodating the increase has required and will continue to require increased physical and financial resources just to maintain a level measure of educational services (Table B-3).

**Figure B.** Percent Change: Fall Enrollment

### **Tables**

- B-1. Number of Public School Districts (operating), 1992-93
- B-2. Public School Enrollment, Fall 1992
- B-3. Percent Change in Public School Enrollment, Fall 1991 to Fall 1992
- B-4. Average Daily Attendance in Public Schools, 1992-93
- B-5. Average Daily Membership in Public Schools, 1992-93
- B-6. Average Daily Attendance as Percent of Average Daily Membership, 1992-93
- B-7. Average Daily Attendance as Percent of Fall Enrollment, 1992-93
- B-8. Number of Public High School Graduates, 1992-93
- B-9. Percent Change in Number of High School Graduates, 1982-83 to 1992-93

**Figure B. Percent Change: Fall Enrollment**



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B-1. NUMBER OF PUBLIC SCHOOL DISTRICTS (OPERATING), 1992-93

1. TEXAS	1,048	
2. CALIFORNIA	1,006	
3. ILLINOIS	934	
4. NEW YORK	716	
5. NEBRASKA	707	
6. MICHIGAN	615	
7. OHIO	611	
8. NEW JERSEY	595	
9. OKLAHOMA	588	
10. MISSOURI	538	
11. MONTANA	503	
12. PENNSYLVANIA	500	
13. WISCONSIN	427	
14. IOWA	418	
15. MINNESOTA	412	
16. MASSACHUSETTS	352	
17. KANSAS	319	
18. VERMONT	304	
19. WASHINGTON	296	
20. INDIANA	296	
21. OREGON	294	
22. NORTH DAKOTA	291	
23. MAINE	257	
24. ARIZONA	229	
25. COLORADO	222	
26. GEORGIA	183	
27. SOUTH DAKOTA	178	
28. COLORADO	176	
29. KENTUCKY	176	
30. CONNECTICUT	166	
31. NEW HAMPSHIRE	162	
32. MISSISSIPPI	149	
33. TENNESSEE	139	
34. VIRGINIA	137	
35. ALABAMA	129	
36. NORTH CAROLINA	129	
37. IDAHO	113	
38. SOUTH CAROLINA	93	
39. NEW MEXICO	88	
40. FLORIDA	67	
41. LOUISIANA	66	
42. WEST VIRGINIA	55	
43. ALASKA	54	
44. WYOMING	49	
45. UTAH	40	
46. RHODE ISLAND	36	
47. MARYLAND	24	
48. DELAWARE	19	
49. NEVADA	17	
50. DIST. OF CDM.	1	
HAWAII	1	
UNITED STATES	14,925	
1. CALIFORNIA	5,195,777	
2. TEXAS	3,535,742	
3. NEW YORK	2,689,686	
4. FLORIDA	1,979,933	
5. ILLINOIS	1,873,567	
6. OHIO	1,792,314	
7. PENNSYLVANIA	1,717,633	
8. MICHIGAN	1,603,867	
9. GEORGIA	1,207,590	
10. NEW JERSEY	1,130,560	
11. NORTH CAROLINA	1,106,876	
12. VIRGINIA	1,032,058	
13. INDIANA	959,406	
14. WASHINGTON	898,112	
15. MASSACHUSETTS	659,547	
16. TENNESSEE	645,616	
17. MISSOURI	640,403	
18. WISCONSIN	829,115	
19. LOUISIANA	795,680*	
20. MINNESOTA	792,807	
21. MARYLAND	751,850	
22. ALABAMA	726,900	
23. ARIZONA	683,111	
24. KENTUCKY	640,477	
25. SOUTH CAROLINA	632,988	
26. COLORADO	612,635	
27. OKLAHOMA	597,100	
28. OREGON	509,350	
29. MISSISSIPPI	504,229	
30. IOWA	494,222	
31. CONNECTICUT	489,661	
32. UTAH	461,259	
KANSAS	451,586	
33. KANSAS	440,682	
34. ARKANSAS	317,719	
35. WEST VIRGINIA	317,719	
36. NEW MEXICO	294,661	
37. NEBRASKA	281,367	
38. IDAHO	231,668	
39. NEVADA	222,846	
40. MAINE	211,53	
41. NEW HAMPSHIRE	181,247	
42. HAWAII	176,923	
43. MONTANA	159,749	
44. RHODE ISLAND	143,043	
45. SOUTH DAKOTA	132,913	
46. ALASKA	122,457	
47. NORTH DAKOTA	116,094	
48. DELAWARE	104,321	
49. WYOMING	100,313	
50. VERMONT	98,553	
DIST. OF COL.	80,937	
1. DIST. OF COL.	80,937	
UNITED STATES	42,661,294	
UNITED STATES	14,925	

NEA Research, Estimates data bank.

NEA Research, Estimates data bank.

Computed from NEA Research, Estimates data bank.

\*Data estimated by NEA.

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B-4. AVERAGE DAILY ATTENDANCE IN PUBLIC SCHOOLS, 1992-93			
1. CALIFORNIA	5,163,695		
2. TEXAS	3,259,188		
3. NEW YORK	2,393,000		
4. FLORIDA	1,816,659		
5. ILLINOIS	1,645,930		
6. OHIO	1,603,000		
7. PENNSYLVANIA	1,588,800		
8. MICHIGAN	1,446,218		
9. GEORGIA	1,115,177		
10. NORTH CAROLINA	1,036,700		
11. NEW JERSEY	983,935		
12. VIRGINIA	965,223		
13. INDIANA	885,705*		
14. WASHINGTON	830,308		
15. MASSACHUSETTS	793,899		
16. TENNESSEE	785,285		
17. MINNESOTA	755,503		
18. WISCONSIN	745,450		
19. WISCONSIN	741,616		
20. LOUISIANA	710,413*		
21. MARYLAND	698,146		
22. ALABAMA	683,041		
23. ARIZONA	637,622		
24. SOUTH CAROLINA	581,780		
25. KENTUCKY	578,991		
26. COLORADO	568,158		
27. OKLAHOMA	566,000		
28. MISSISSIPPI	475,901		
29. OREGON	471,940		
30. CONNECTICUT	467,559		
31. IOWA	462,798		
32. UTAH	435,114		
33. KANSAS	411,887		
34. ARKANSAS	407,190*		
35. WEST VIRGINIA	295,479		
36. NEW MEXICO	265,229		
37. NEBRASKA	262,474*		
38. IDAHO	220,400		
39. NEVADA	205,018		
40. MAINE	197,982		
41. NEW HAMPSHIRE	166,556		
42. HAWAII	163,389		
43. MONTANA	144,172		
44. RHODE ISLAND	131,599		
45. SOUTH DAKOTA	121,310		
46. NORTH DAKOTA	113,989		
47. ALASKA	103,540*		
48. DELAWARE	95,861		
49. WYOMING	94,264		
50. VERMONT	89,214*		
51. DIST. OF COLUMBIA	71,544		
UNITED STATES	39,463,871		
UNITED STATES	NA		
UNITED STATES	NA		

NEA Research, Estimates data bank.  
NOTE: California ADA count includes excused absences.

\*Data estimated by NEA.

NEA Research, Estimates data bank.

Computed from NEA Research, Estimates data bank.  
NOTE: California ADA count includes excused absences.

B-6. AVERAGE DAILY ATTENDANCE AS PERCENT OF AVERAGE DAILY MEMBERSHIP, 1992-93

1. NEW YORK	2,611,600		
2. FLORIDA	1,955,079		
3. ILLINOIS	1,770,537		
4. OHIO	1,714,400		
5. PENNSYLVANIA	1,706,600		
6. GEORGIA	1,185,349		
7. NORTH CAROLINA	1,094,490		
8. NEW JERSEY	1,063,654		
9. VIRGINIA	1,023,92*		
10. INDIANA	929,386*		
11. MASSACHUSETTS	894,673		
12. TENNESSEE	854,040		
13. ARIZONA	841,610		
14. WISCONSIN	791,901		
15. MINNESOTA	788,836		
16. LOUISIANA	763,34*		
17. MARYLAND	749,845		
18. ALABAMA	720,409		
19. ARIZONA	678,060		
20. KENTUCKY	609,464		
21. SOUTH CAROLINA	607,207		
22. OKLAHOMA	596,000		
23. OREGON	504,000		
24. MISSISSIPPI	502,361		
25. CONNECTICUT	490,000		
26. IOWA	485,278*		
27. UTAH	459,854		
28. KANSAS	434,254		
29. ARKANSAS	429,103*		
30. WEST VIRGINIA	315,495		
31. NEW MEXICO	294,661		
32. NEBRASKA	275,278*		
33. NEVADA	218,390		
34. MAINE	209,929		
35. NEW HAMPSHIRE	175,322		
36. HAWAII	171,386		
37. MONTANA	153,351		
38. RHODE ISLAND	140,697		
39. SOUTH DAKOTA	127,245		
40. ALASKA	119,201		
41. NORTH DAKOTA	118,290		
42. DELAWARE	102,840		
43. WYOMING	99,380*		
44. VERMONT	94,850*		
45. DIST. OF COLUMBIA	79,316		
46. CALIFORNIA	NA		
47. COLORADO	NA		
48. IDAHO	NA		
49. MICHIGAN	NA		
50. MISSOURI	NA		
51. TEXAS	NA		
UNITED STATES	NA		

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B-7. AVERAGE DAILY ATTENDANCE AS PERCENT OF FALL ENROLLMENT, 1992-93	B-8 NUMBER OF GRADUATES, 1992-93	OF PUBLIC HIGH SCHOOL
1. CALIFORNIA	99.4	1. CALIFORNIA
2. NORTH DAKOTA	96.5	2. TEXAS
3. CONNECTICUT	95.5	3. NEW YORK
4. IDAHO	95.1	4. OHIO
5. OKLAHOMA	94.8	5. ILLINOIS
6. MISSISSIPPI	94.4	6. PENNSYLVANIA
7. UTAH	94.3	7. FLORIDA
8. MINNESOTA	94.0	8. MICHIGAN
9. WYOMING	94.0	9. NEW JERSEY
10. ALABAMA	94.0	10. NORTH CAROLINA
11. NORTH CAROLINA	93.7	11. GEORGIA
12. IOWA	93.6	12. VIRGINIA
13. VIRGINIA	93.5	13. INDIANA
14. MAINE	93.5	14. WISCONSIN
15. WASHINGTON	93.3	15. MASSACHUSETTS
16. ARIZONA	93.3	16. MINNESOTA
17. NEBRASKA	93.3*	17. MISSOURI
18. WEST VIRGINIA	93.0	18. WASHINGTON
19. TENNESSEE	92.9	19. TENNESSEE
20. MARYLAND	92.9	20. MARYLAND
21. COLORADO	92.7	21. ALABAMA
22. OREGON	92.7	22. KENTUCKY
UNITED STATES	92.5	23. LOUISIANA
23. PENNSYLVANIA	92.5	24. SOUTH CAROLINA
24. MASSACHUSETTS	92.4*	25. COLORADO
HAWAII	92.4	26. ARIZONA
27. GEORGIA	92.3	27. OKLAHOMA
28. INDIANA	92.3*	28. IOWA
29. TEXAS	92.2	29. CONNECTICUT
30. NEVADA	92.0	30. OREGON
RHODE ISLAND	92.0	31. UTAH
32. SOUTH CAROLINA	91.9	32. ARKANSAS
NEW HAMPSHIRE	91.9	33. KANSAS
DELAWARE	91.9	34. MISSISSIPPI
35. FLORIDA	91.8	35. WEST VIRGINIA
36. SOUTH DAKOTA	91.2	36. NEBRASKA
KANSAS	91.2	37. NEW MEXICO
38. VERMONT	90.5*	38. MAINE
39. KENTUCKY	90.4	39. IDAHO
40. MICHIGAN	90.3	40. NEW HAMPSHIRE
MONTANA	90.2	41. HAWAII
42. NEW MEXICO	90.0	42. MONTANA
43. MISSOURI	89.9	43. NEVADA
44. OHIO	89.4	44. RHODE ISLAND
WISCONSIN	89.4	45. NORTH DAKOTA
46. LOUISIANA	89.3*	46. SOUTH DAKOTA
47. NEW YORK	89.0	47. MONTGOMERY
48. DIST. OF C.OL.	88.4	48. DELAWARE
49. ILLINOIS	87.9	49. VERMONT
50. NEW JERSEY	87.0	50. ALASKA
51. ALASKA	84.5*	51. DIST. OF C.OL.
UNITED STATES	87.0	2. 257,736

24  
Computed from NEA Research, *Estimates* data bank.

NOTE: California count includes excused absences.

\*Data estimated by NEA.

NEA Research, *Estimates* data bank.

24  
Computed from NEA Research, *Estimates* data bank.

B-9. PERCENT HIGH SCHOOL GRADUATES, 1992-93	CHANGE IN NUMBER OF GRADUATES, 1982-83
1. UTAH	35.5
2. IDAHO	11.6
3. ARIZONA	10.4
4. CALIFORNIA	7.6
5. PENNSYLVANIA	4.2*
6. WYOMING	2.4
7. NEVADA	2.2
8. WASHINGTON	0.3
9. TENNESSEE	-2.0
10. TEXAS	-2.7
11. ALASKA	-3.8*
12. OREGON	-4.4
13. GEORGIA	-5.1
14. NEW HAMPSHIRE	-7.2
15. COLORADO	-7.6
16. KENTUCKY	-9.5
17. MARYLAND	-10.5
18. NEW MEXICO	-10.6
19. HAWAII	-10.7
20. VIRGINIA	-10.9
21. WEST VIRGINIA	-11.6
22. MONTANA	-12.0
23. SOUTH CAROLINA	-12.2
24. NORTH CAROLINA	-12.3
25. NEBRASKA	-12.6
26. VERMONT	-12.6
UNITED STATES	-13.5
27. SOUTH CAROLINA	-13.6
28. NORTH DAKOTA	-14.2
29. MISSISSIPPI	-14.6
30. ALABAMA	-15.0
31. MISSOURI	-15.9
32. KANSAS	-16.1
33. OKLAHOMA	-17.1
34. SOUTH DAKOTA	-17.3
35. LOUISIANA	-18.5*
36. MINNESOTA	-19.2
37. ILLINOIS	-19.6
38. INDIANA	-20.6*
39. DELAWARE	-20.7
40. OHIO	-21.3
41. MICHIGAN	-22.1
42. IOWA	-23.1
43. MARYLAND	-23.8
44. WISCONSIN	-24.6
45. RHODE ISLAND	-25.0
46. PENNSYLVANIA	-25.0
47. NEW YORK	-25.9
48. NEW JERSEY	-26.9
49. CONNECTICUT	-29.2
50. MASSACHUSETTS	-32.6
51. DIST. OF C.OL.	-35.2

## **Series C—Faculty**

Personnel in local public schools and in public institutions of higher education are the focus of tables in Series C. Changes in the number of staff employed in education institutions as well as their levels of compensation reflect trends in enrollment, economy, and program priorities expressed by state residents.

The number of staff employed in public schools is featured in Table C-1. The statistics for full-time employment in higher education presented in Tables C-2 through C-4 have been computed by the Bureau of the Census with a formula using hours worked by part-time employees. Three tables of pupil load—pupils enrolled per teacher, pupils in ADA per teacher, and pupils in ADM per teacher—are presented in Tables C-6 through C-8.

Average salaries of public classroom teachers and total instructional staff are featured in C-10 through C-23. These average salary data are presented in "current" or unadjusted dollars and also in "constant" or inflation-adjusted dollars. These computations employ the Consumer Price Index for all Urban Consumers (CPI-U), converted to a school-year basis, using the 1982-83 school year as the base (1982-83 = 100.0).

The presentation of salary changes in constant dollar terms enables identification of salary increases attributable to inflation. The resulting picture for most states is a salary gain over the past decade far below what the public may intend or know of. As an advocacy tool, the use of these salary data can do much to dispel myths of huge jumps in the purchasing power of teacher salaries.

Please see page 64 for additional information provided by the state education departments to help explain data reported for their states in Series C tables.

Figure C traces the percent change in average salaries paid teachers from 1983 to 1993. While increases ranged between 5 and 6 percent in recent years, this year's increase of only 2.8 percent was the second consecutive year below that benchmark. When adjusted for inflation, the average salary has increased by 16.4 percent over the decade (Tables C-15, C-16).

**Figure C.** Percent Change: Teacher Salaries

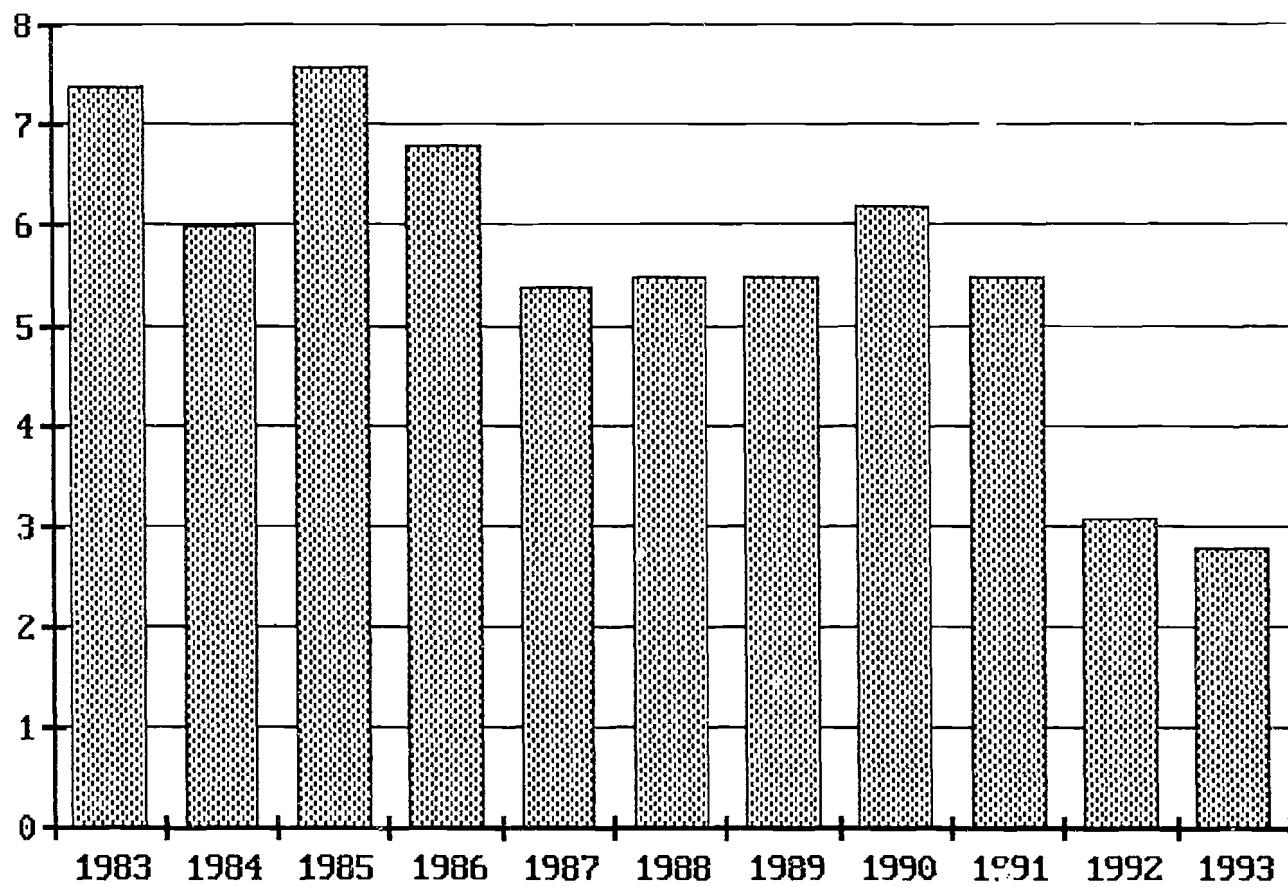
### **Tables**

- C-1. Total Instructional Staff in Public Elementary and Secondary Schools, 1992-93
- C-2. Total Instructional Staff (Full-Time Equivalent) in Public Institutions of Higher Education, October 1991
- C-3. Total Noninstructional Staff (Full-Time Equivalent) in Public Institutions of Higher Education, October 1991
- C-4. Total Instructional and Noninstructional Staff (Full-Time Equivalent) in Public Institutions of Higher Education, October 1991
- C-5. Number of Teachers in Public Elementary and Secondary Schools, 1992-93
- C-6. Pupils Enrolled per Teacher in Public Elementary and Secondary Schools, Fall 1992
- C-7. Pupils in Average Daily Attendance per Teacher in Public Elementary and Secondary Schools, 1992-93

**Tables (cont.)**

- C-8. Pupils in Average Daily Membership per Teacher in Public Elementary and Secondary Schools, 1992-93
- C-9. Percent of Public School Teachers Who Are Men, 1992-93
- C-10. Average Salaries of Public School Teachers, 1991-92 (Revised)
- C-11. Average Salaries of Public School Teachers as Percent of National Average, 1991-92 (Revised)
- C-12. Average Salaries of Public School Teachers, 1992-93
- C-13. Average Salaries of Public School Teachers as Percent of National Average, 1992-93
- C-14. Percent Change in Average Salaries of Public School Teachers, 1982-83 to 1992-93 (Current Dollars)
- C-15. Percent Change in Average Salaries of Public School Teachers 1982-83 to 1992-93 (Constant Dollars)
- C-16. Percent Change in Average Salaries of Public School Teachers, 1991-92 to 1992-93
- C-17. Average Salaries of Instructional Staff in Public Schools, 1991-92 (Revised)
- C-18. Average Salaries of Instructional Staff as Percent of National Average, 1991-92 (Revised)
- C-19. Average Salaries of Instructional Staff in Public Schools, 1992-93
- C-20. Average Salaries of Instructional Staff as Percent of National Average, 1992-93
- C-21. Percent Change in Average Instructional Staff Salaries, 1982-83 to 1992-93 (Current Dollars)
- C-22. Percent Change in Average Instructional Staff Salaries, 1982-83 to 1992-93 (Constant Dollars)
- C-23. Percent Change in Average Instructional Staff Salaries, 1991-92 to 1992-93

**Figure C. Percent Change: Teacher Salaries**



**G-1. TOTAL INSTRUCTIONAL STAFF IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1992-93**

1. TEXAS	245,891
2. NEW YORK	237,482
3. NEW YORK	208,100
4. FLORIDA	125,499
5. ILLINOIS	122,408
6. PENNSYLVANIA	119,735
7. OHIO	119,412
8. NEW JERSEY	103,865
9. MICHIGAN	96,097
10. GEORGIA	81,677
11. VIRGINIA	77,483
12. NORTH CAROLINA	75,669
13. MASSACHUSETTS	65,887
14. MISSOURI	61,299
15. INDIANA	61,165
16. WISCONSIN	60,398
17. TENNESSEE	53,155
18. WASHINGTON	51,983
19. MINNESOTA	51,086
20. MARYLAND	50,235
21. MARYLAND	50,181
22. ALABAMA	47,684
23. OKLAHOMA	42,990
24. SOUTH CAROLINA	42,255
25. KENTUCKY	42,233
26. CONNECTICUT	39,881
27. ARIZONA	39,536
28. COLORADO	37,131
29. IOWA	35,256
30. KANSAS	33,753
31. OREGON	32,108
32. MISSISSIPPI	30,843
33. ARKANSAS	29,052
34. WEST VIRGINIA	23,282
35. NEBRASKA	21,629
36. UTAH	21,314
37. NEW MEXICO	19,837
38. MAINE	17,992
39. NEW HAMPSHIRE	13,787
40. NEVADA	13,785
41. IDAHO	13,156
42. HAWAII	12,318
43. MONTANA	11,570
44. RHODE ISLAND	11,105
45. SOUTH DAKOTA	10,049
46. DIST. OF COLUMBIA	9,066
47. NORTH DAKOTA	8,574
48. VERMONT	8,473
49. ALASKA	8,135
50. WYOMING	7,305
51. DELAWARE	7,007
UNITED STATES	2,810,613

**G-2. TOTAL INSTRUCTIONAL STAFF (FULL-TIME EQUIVALENT) IN PUBLIC INSTITUTIONS OF HIGHER EDUCATION, OCTOBER 1991**

1. CALIFORNIA	57,250
2. TEXAS	35,270
3. ILLINOIS	27,853
4. NEW YORK	27,724
5. MICHIGAN	24,053
6. OHIO	23,526
7. NORTH CAROLINA	21,718
8. FLORIDA	20,724
9. INDIANA	16,699
10. WISCONSIN	16,092
11. COLORADO	14,245
12. VIRGINIA	14,151
13. PENNSYLVANIA	14,074
14. NEW JERSEY	13,449
15. MINNESOTA	12,597
16. MARYLAND	11,870
17. GEORGIA	11,563
18. GEORGIA	11,502
19. ALABAMA	11,493
20. KENTUCKY	10,496
21. SOUTH CAROLINA	10,496
22. KANSAS	9,920
23. IOWA	9,909
24. SOUTH CAROLINA	9,653
25. LOUISIANA	9,131
26. MISSOURI	8,308
27. COLORADO	7,999
28. OKLAHOMA	7,679
29. MISSISSIPPI	7,506
30. MASSACHUSETTS	7,292
31. UTAH	6,878
32. OREGON	6,248
33. MISSISSIPPI	5,761
34. NEBRASKA	4,750
35. ARKANSAS	4,541
36. CONNECTICUT	4,150
37. WEST VIRGINIA	4,139
38. IDAHO	2,994
39. RHODE ISLAND	2,676
40. NEVADA	2,662
41. MAINE	2,491
42. DELAWARE	2,127
43. NORTH DAKOTA	2,115
44. DELAWARE	44
45. WYOMING	1,697
46. NEW HAMPSHIRE	1,655
47. SOUTH DAKOTA	1,651
48. NEVADA	1,626
49. VERMONT	1,484
50. ALASKA	1,263
51. SOUTH DAKOTA	1,235
DIST. OF COLUMBIA	544
UNITED STATES	545,883

NEA Research, Estimates data bank.

Bureau of the Census, *Public Employment: 1991*, p. 22.

Bureau of the Census, *Public Employment: 1991*, p. 22.

20 \*Data estimated by NEA.

20 BEST COPY AVAILABLE

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C-4. TOTAL INSTRUCTIONAL AND NON-INSTRUCTIONAL STAFF (FULL-TIME EQUIVALENT) IN PUBLIC INSTITUTIONS OF HIGHER EDUCATION, OCTOBER 1991	C-5. NUMBER OF TEACHERS IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1992-93	C-6. PUPILS ENROLLED PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, FALL 1992	
1. CALIFORNIA 2. TEXAS 3. MICHIGAN 4. OHIO 5. ILLINOIS 6. NEW YORK 7. FLORIDA 8. NORTH CAROLINA 9. WISCONSIN 10. INDIANA 11. VIRGINIA 12. WASHINGTON 13. PENNSYLVANIA 14. MINNESOTA 15. NEW JERSEY 16. MARYLAND 17. GEORGIA 18. IOWA 19. ALABAMA 20. TENNESSEE 21. COLORADO 22. SOUTH CAROLINA 23. KENTUCKY 24. MISSOURI 25. MASSACHUSETTS 26. ARIZONA 27. KANSAS 28. OKLAHOMA 29. OREGON 30. LOUISIANA 31. UTAH 32. MISSISSIPPI 33. NEW MEXICO 34. ARKANSAS 35. NEBRASKA 36. CONNECTICUT 37. WEST VIRGINIA 38. RHODE ISLAND 39. IDAHO 40. DELAWARE 41. NORTH DAKOTA 42. NEVADA 43. MONTANA 44. MAINE 45. NEW HAMPSHIRE 46. WYOMING 47. VERMONT 48. SOUTH DAKOTA 49. ALASKA 50. DIST. OF COL. 51. UNITED STATES	170,054 105,644 75,240 70,134 67,197 65,970 57,833 50,906 44,965 42,757 41,165 38,959 37,668 34,966 33,182 32,354 32,067 31,512 29,085 29,256 29,081 28,317 26,810 26,766 26,683 25,707 24,716 23,881 23,453 22,120 19,013 18,267 17,681 13,085 12,864 12,748 11,241 7,759 7,747 6,268 6,225 5,985 5,980 5,684 5,471 5,169 4,826 4,339 4,312 4,083 1,504 1,529,501	219,338 215,739 184,300 111,134 107,590 104,509 100,912 83,044 81,578 72,761 67,378 65,986 57,225 54,575 52,985 52,919 45,559 45,438 45,311 44,369 43,416 40,900 38,410 37,872 36,495 35,749 34,438 33,419 31,468 29,753 27,992 27,640 25,886 20,833 19,367 19,046 17,290 15,090 11,969 11,822 11,654 10,303 10,137 9,680 8,771 7,793 7,252 7,191 6,790 6,581 6,253 51. DIST. OF COL. 51. UNITED STATES	2,464,090

MEAN  
MEDIAN  
RANGE  
SD/DEV.  
CV

NEA Research, Estimates data bank.

Computed from NEA Research, Estimates data bank.

C-7. PUPILS IN AVERAGE DAILY ATTENDANCE PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1992-93

	PUPILS IN AVERAGE DAILY ATTENDANCE PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1992-93	DAILY ATTENDANCE PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1992-93
1. CALIFORNIA	23.9	
2. UTAH	22.5	1. UTAH 23.7
3. WASHINGTON	18.9	2. WASHINGTON 20.2
4. IDAHO	18.6	3. ARIZONA 19.0
5. ARIZONA	17.5	4. TENNESSEE 18.5
6. MICHIGAN	17.8	5. NEVADA 18.2
7. TENNESSEE	17.3	6. FLORIDA 18.2
8. NEVADA	17.1	7. OREGON 18.1
9. MISSISSIPPI	17.0	8. MISSISSIPPI 17.9
10. COLORADO	17.0	9. ALABAMA 17.6
11. OREGON	17.0	10. MINNESOTA 17.4
12. FLORIDA	16.9	11. MARYLAND 17.3
13. ALABAMA	16.7	12. NEW MEXICO 17.0
14. MINNESOTA	16.5	13. FLORIDA 17.0*
15. INDIANA	16.2*	14. HAWAII 16.9
16. MARYLAND	16.1	15. PENNSYLVANIA 16.9
UNITED STATES	16.0	16. LOUISIANA 16.8*
17. SOUTH CAROLINA	15.9	17. SOUTH CAROLINA 16.6
HAWAII	15.9	18. NORTH CAROLINA 16.6*
19. PENNSYLVANIA	15.7	19. ARKANSAS 16.6
ARKANSAS	15.7*	20. DELAWARE 16.4
NORTH CAROLINA	15.7	21. OHIO 16.4
22. LOUISIANA	15.6*	22. GEORGIA 16.3
23. NEW MEXICO	15.3	23. KENTUCKY 16.1
OHIO	15.3	24. ILLINOIS 15.9
QUEBEC	15.3	25. OKLAHOMA 15.5
GEORGIA	15.3	26. IOWA 15.4
KENTUCKY	15.3	27. VIRGINIA 15.2
26. TEXAS	14.9	28. NORTH DAKOTA 15.1
29. ILLINOIS	14.6	29. WEST VIRGINIA 15.1
30. OKLAHOMA	14.7	30. MONTANA 15.1
IOWA	14.6	31. NEW HAMPSHIRE 15.0
NORTH DAKOTA	14.4*	32. WISCONSIN 14.9
33. ALASKA	14.4	33. MASSACHUSETTS 14.6
34. VIRGINIA	14.3	34. KANSAS 14.6
WYOMING	14.3	35. RHODE ISLAND 14.6
NEW HAMPSHIRE	14.3	36. SOUTH DAKOTA 14.5*
MISSOURI	14.3	37. NEBRASKA 14.5
38. MONTANA	14.2	38. CONNECTICUT 14.2
WEST VIRGINIA	14.2	39. NEW YORK 14.2
40. WISCONSIN	14.0	40. MAINE 13.9
41. MASSACHUSETTS	13.9	41. VERMONT 13.1*
42. KANSAS	13.8	42. NEW JERSEY 12.8
SOUTH DAKOTA	13.8	43. DIST. OF COLUMBI
NEBRASKA	13.8*	44. KENTUCKY 11.7
45. RHODE ISLAND	13.6	45. COLORADO 21.1
CONNECTICUT	13.6	46. IDAHO 20.7
47. MAINE	13.1	47. MICHIGAN 18.7
48. NEW YORK	13.0	48. MISSISSIPPI 18.2
49. VERMONT	12.3*	49. SOUTH CAROLINA 17.0
50. NEW JERSEY	11.8	50. GEORGIA 16.9
51. DIST. OF COLUMBI	10.5	51. MEAN 26.9
		MEAN 27.6
		MEDIAN 21.0
		RANGE 7.3
		SDEV. 27.1
		CV 20.6

32 NOTE: California ADA count includes excused absences.

Computed from NEA Research, *Estimates* data bank.

33 Computed from NEA Research, *Estimates* data bank.

C-8. PUPILS IN AVERAGE DAILY ATTENDANCE PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1992-93

	PUPILS IN AVERAGE DAILY ATTENDANCE PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1992-93	DAILY ATTENDANCE PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, 1992-93
1. MASSACHUSETTS	37.9	
2. PENNSYLVANIA	35.8	
3. MINNESOTA	35.2	
4. OREGON	35.0	
5. MONTANA	35.0	
6. WYOMING	34.8	
7. WISCONSIN	33.7	
8. ALASKA	33.1	
9. VERMONT	32.4*	
10. MICHIGAN	32.2	
11. IOWA	32.0	
12. NORTH DAKOTA	31.5	
13. IDAHO	31.1	
14. MAINE	31.0	
15. UTAH	30.9	
16. NEW YORK	30.4	
17. KANSAS	29.8	
18. COLORADO	29.6	
19. CALIFORNIA	29.4	
20. NEBRASKA	29.3	
21. ILLINOIS	29.0	
22. OHIO	28.9	
23. CONNECTICUT	28.6	
24. SOUTH DAKOTA	28.4	
25. INDIANA	27.8	
26. RHODE ISLAND	27.3	
27. NEW HAMPSHIRE	27.3	
28. NEW MEXICO	27.2	
29. NEW JERSEY	27.0	
30. UNITED STATES	26.9	
31. ARIZONA	26.9*	
32. WEST VIRGINIA	26.7	
33. NEVADA	26.6	
34. DELAWARE	26.3	
35. OKLAHOMA	25.1	
36. MARYLAND	23.6	
37. MISSOURI	23.3	
38. FLORIDA	22.4	
39. HAWAII	22.2	
40. ARKANSAS	22.0	
41. TEXAS	21.7	
42. TENNESSEE	21.4	
43. DIST. OF COLUMBI	21.1	
44. KENTUCKY	21.1	
45. ALABAMA	20.7	
46. VIRGINIA	18.7	
47. NORTH CAROLINA	18.2	
48. LOUISIANA	18.0	
49. MISSISSIPPI	18.0	
50. SOUTH CAROLINA	17.0	
51. GEORGIA	16.9	
52. MEAN	26.9	
53. MEDIAN	27.6	
54. RANGE	21.0	
55. SDEV.	7.3	
56. CV	27.1	

C-10. AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS, 1991-92 (REVISED)	
1. CONNECTICUT	*46,971
2. ALASKA	44,661
3. NEW YORK	43,335
4. MICHIGAN	41,490
5. NEW JERSEY	41,027
6. CALIFORNIA	39,922
7. DIST. OF COL.	38,798
8. MASSACHUSETTS	38,728
9. PENNSYLVANIA	38,715
10. MASSACHUSETTS	37,845
11. ILLINOIS	36,461
12. RHODE ISLAND	36,417
13. WISCONSIN	35,227
14. WASHINGTON	34,823
15. DELAWARE	34,548
16. HAWAII	34,528
17. MINNESOTA	34,451
18. OREGON	34,100
UNITED STATES	34,054
19. INDIANA	34,006
20. NEVADA	33,857
21. VERMONT	33,646
22. NEW HAMPSHIRE	33,170
23. COLORADO	33,072
24. OHIO	32,932
25. VIRGINIA	31,657
26. ARIZONA	31,176
27. FLORIDA	31,070
28. KENTUCKY	30,870
29. KANSAS	30,731
30. WYOMING	30,425
31. MAINE	30,097
32. GEORGIA	29,509
33. IOWA	29,202
34. TEXAS	29,041
35. MISSOURI	28,895
36. NORTH CAROLINA	28,791
37. TENNESSEE	28,621
38. SOUTH CAROLINA	28,068
39. MONTANA	27,590
40. WEST VIRGINIA	27,366
41. NEBRASKA	27,231
42. ARKANSAS	27,070
43. ALABAMA	26,971
44. UTAH	26,339
45. IDAHO	26,384
46. NEW MEXICO	26,239
47. LOUISIANA	26,114
48. OKLAHOMA	25,339
49. NORTH DAKOTA	24,495
50. MISSISSIPPI	24,367
51. SOUTH DAKOTA	23,291

C-11. AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS AS PERCENT OF NATIONAL AVERAGE, 1991-92 (REVISED)	
1. CONNECTICUT	137.9
2. ALASKA	131.3
3. NEW YORK	127.3
4. MICHIGAN	121.8
5. NEW JERSEY	120.5
6. CALIFORNIA	117.2
7. DIST. OF COL.	113.9
8. MASSACHUSETTS	113.7
9. PENNSYLVANIA	113.7
10. MASSACHUSETTS	111.1
11. ILLINOIS	107.1
12. RHODE ISLAND	106.9
13. WISCONSIN	103.4
14. HAWAII	102.3
15. DELAWARE	101.5
16. OREGON	101.4
17. WASHINGTON	101.2
18. MINNESOTA	100.1
19. INDIANA	100.1
UNITED STATES	100.0
19. INDIANA	19.
20. NEVADA	99.9
21. VERMONT	99.4
22. NEW HAMPSHIRE	98.8
23. COLORADO	97.4
24. OHIO	97.1
25. VIRGINIA	96.7
26. ARIZONA	93.0
27. FLORIDA	91.5
28. KENTUCKY	91.2
29. KANSAS	90.7
30. WYOMING	89.3
31. MAINE	88.4
32. GEORGIA	85.7
33. IOWA	85.8
34. TEXAS	85.3
35. MISSOURI	84.9
36. SOUTH CAROLINA	84.5
37. NORTH CAROLINA	84.5
38. TENNESSEE	84.0
39. SOUTH CAROLINA	82.4
40. MONTANA	81.0
41. WEST VIRGINIA	80.4
42. NEBRASKA	80.4
43. ARKANSAS	79.5
44. ALABAMA	79.2
45. UTAH	77.3
46. IDAHO	77.3
47. NEW MEXICO	77.1
48. LOUISIANA	76.7
49. OKLAHOMA	74.4
50. NORTH DAKOTA	74.4
51. MISSISSIPPI	71.9
51. SOUTH DAKOTA	71.6
MEAN	34,054
MEDIAN	31,176
RANGE	23,680
SDEV.	9,045
CV	26.7

C-12. AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS, 1992-93	
1. CONNECTICUT	*48,343
2. ALASKA	43,728*
3. NEW YORK	44,999
4. MICHIGAN	43,604*
5. NEW JERSEY	42,680
6. PENNSYLVANIA	41,215
7. CALIFORNIA	40,221*
8. MARYLAND	38,753
9. DIST. OF COL.	38,702
10. ILLINOIS	38,632
11. MASSACHUSETTS	38,223
12. RHODE ISLAND	37,510
13. WISCONSIN	36,477
14. HAWAII	36,470
15. DELAWARE	36,217
16. OREGON	35,880
17. WASHINGTON	35,780
18. MINNESOTA	35,093
19. INDIANA	35,068
UNITED STATES	35,000
20. VERMONT	34,824
21. NEVADA	34,119
22. OHIO	34,100
23. NEW HAMPSHIRE	33,931
24. COLORADO	33,541
25. KANSAS	32,863
26. ARIZONA	32,403
27. VIRGINIA	32,356
28. FLORIDA	31,172
29. KENTUCKY	31,115
30. WEST VIRGINIA	30,301
31. WATEN	30,250
32. IOWA	30,130
33. WYOMING	30,080
34. TEXAS	29,935
35. MISSOURI	29,382
36. SOUTH CAROLINA	29,270
37. NORTH CAROLINA	29,108
38. TENNESSEE	28,960
39. NEBRASKA	28,768
40. GEORGIA	28,757
41. MONTANA	27,617
42. ARKANSAS	27,598
43. ALABAMA	27,490
44. IDAHO	27,011
45. UTAH	26,997
46. OKLAHOMA	26,529
47. NEW MEXICO	26,464
48. LOUISIANA	26,074
49. NORTH DAKOTA	25,211
50. MISSISSIPPI	24,367
51. SOUTH DAKOTA	24,289
MEAN	35,000
MEDIAN	32,403
RANGE	24,054
SDEV.	9,335
CV	26.7

NEA Research, Estimates data bank.

NEA Research, Estimates data bank.

\*Data estimated by NEA.

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C-13. AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS AS PERCENT OF NATIONAL AVERAGE, 1992-93

1	CONNECTICUT	138.1
2	ALASKA	130.7*
3	NEW YORK	128.6
4	MICHIGAN	124.6*
5	NEW JERSEY	121.9
6	PENNSYLVANIA	117.8
7	CALIFORNIA	114.9
8	MARYLAND	110.7
9	QIST. OF COL.	110.6
10	ILLINOIS	110.4
11	MASSACHUSETTS	109.2
12	RHODE ISLAND	107.2
13	WISCONSIN	104.2
14	HAWAII	104.2
15	DELAWARE	103.5
16	OREGON	102.5
17	WASHINGTON	102.4
18	MINNESOTA	100.3
19	INDIANA	100.2
	UNITED STATES	100.0
20	VERMONT	99.5
21	NEVADA	97.4
22	OHIO	96.9
23	NEW HAMPSHIRE	95.8
24	COLORADO	93.9
25	KANSAS	92.6
26	ARIZONA	92.4
27	VIRGINIA	89.1
28	FLORIDA	88.1
29	KENTUCKY	86.6
30	WEST VIRGINIA	86.4
31	MAINE	86.1
32	IOWA	85.9
33	WYOMING	85.5
34	TEXAS	85.3
35	MISSOURI	83.9
36	SOUTH CAROLINA	83.6
37	NORTH CAROLINA	82.7
38	TENNESSEE	82.2
39	NEBRASKA	82.2
40	GEORGIA	82.2
41	MONTANA	78.9
42	ARKANSAS	78.9
43	ALABAMA	78.5
44	IDAHO	77.2
45	UTAH	77.1
46	OKLAHOMA	75.8
47	NEW MEXICO	75.6
48	LOUISIANA	74.5
49	NORTH DAKOTA	72.0
50	MISSISSIPPI	69.6
51	SOUTH DAKOTA	69.4
	MEAN	100.0
	MEDIAN	99.2
	RANGE	68.7
	SDEV.	26.7
	CV	26.7

Computed from NEA Research, *Estimates data bank*.

Data arranged by NEA

C-14. PERCENT CHANGE IN AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS 1982-83 TO 1992-93 (CURRENT DOLLARS)

	STATE	PERCENTAGE	STATE	PERCENTAGE
1.	CONNECTICUT	133.2		
2.	VERMONT	114.0		
3.	NEW HAMPSHIRE	105.0		
4.	NEW JERSEY	98.2		
5.	PENNSYLVANIA	94.6		
6.	MAINE	86.2		
7.	ARKANSAS	83.6		
8.	KANSAS	80.3		
9.	NEW YORK	80.0		
10.	SOUTH CAROLINA	77.1		
11.	DELAWARE	75.6		
12.	MASSACHUSETTS	75.0		
13.	WEST VIRGINIA	74.9		
14.	VIRGINIA	74.6		
15.	INDIANA	74.0		
16.	ILLINOIS	73.1		
17.	FLORIDA	70.6		
18.	OHIO	70.5		
19.	CALIFORNIA	70.3*		
20.	MISSISSIPPI	70.2		
21.	WISCONSIN	69.7		
22.	WICHIGAN	69.6*		
23.	KENTUCKY	69.2		
	UNITED STATES	69.1		
24.	MARYLAND	69.1		
25.	MISSOURI	67.7		
26.	TENNESSEE	66.6		
27.	NORTH CAROLINA	65.5		
28.	NEBRASKA	65.2		
29.	OREGON	65.0		
30.	RHODE ISLAND	61.9		
31.	IOWA	56.5		
32.	COLORADO	56.2		
33.	ALABAMA	56.0		
34.	MINNESOTA	55.7		
35.	SOUTH DAKOTA	54.6		
36.	NEVADA	53.6		
37.	IDAHO	53.4		
38.	ARIZONA	53.4		
39.	TEXAS	53.4		
40.	WASHINGTON	52.1		
41.	HAWAII	52.3		
42.	DIST. OF COL.	47.1		
43.	OKLAHOMA	45.3		
44.	LOUISIANA	45.2		
45.	MONTANA	41.6		
46.	UTAH	40.2		
47.		35.9		
48.	ALASKA	34.6*		
49.	NORTH DAKOTA	34.3		
50.	NEW MEXICO	29.9		
51.	WYOMING	27.0		
	MEAN	69.1		
	MEDIAN	66.6		
	RANGE	106.2		
	SDEV.	7.7		
	CV	11.1		

Computed from NEA Research, *Estimates* data bank.

C-15. PERCENT CHANGE IN AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS 1982-83 TO 1992-93 (CONSTANT DOLLARS)

1.	CONNECTICUT	60.5
2.	VERMONT	47.3
3.	NEW HAMPSHIRE	41.1
4.	NEW JERSEY	36.4
5.	PENNSYLVANIA	33.9
6.	MAINE	28.1
7.	ARKANSAS	26.4
8.	KANSAS	24.1
9.	NEW YORK	23.9
10.	SOUTH CAROLINA	21.9
11.	DELAWARE	20.9
12.	MASSACHUSETTS	20.4
13.	WEST VIRGINIA	20.4
14.	INDIANA	19.8
15.	MISSISSIPPI	19.8
16.	ILLINOIS	19.1
17.	FLORIDA	17.4
18.	OHIO	17.3
19.	CALIFORNIA	17.2*
20.	WISCONSIN	17.1
21.	MISSOURI	16.8
22.	WICHITA	16.7*
23.	KENTUCKY	16.5
UNITED STATES		16.4
24.	MARYLAND	16.4
25.	MISSOURI	15.4
26.	TENNESSEE	14.7
27.	NORTH CAROLINA	13.9
28.	NEBRASKA	13.7
29.	OREGON	13.6
30.	RHODE ISLAND	11.4
31.	IOWA	7.7
32.	COLORADO	7.5
33.	ALABAMA	7.4
34.	SOUTH DAKOTA	7.2
35.	NEVADA	6.4
36.	IDAHO	5.7
37.	ARIZONA	5.6
38.	MINNESOTA	5.6
39.	TEXAS	5.4
40.	WASHINGTON	4.8
41.	HAWAII	4.2
42.	DIST. OF COLUMBIA	1.2
43.	OKLAHOMA	0.0
44.	LOUISIANA	-0.1
45.	MONTANA	-2.6
46.	UTAH	-3.5
47.		-6.4
48.	ALASKA	-7.4*
49.	NORTH DAKOTA	-7.6
50.	NEW MEXICO	-10.6
51.	WYOMING	-12.6
MEAN		16.4
MEDIAN		14.7
RANGE		73.1
SD/E.V.		71.2
CV		68.3

Computed from NEA Research, *Estimates data bank*; and  
Bureau of Labor Statistics data.

C-16. PERCENT CHANGE IN AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS,
1991-92 TO 1992-93

Computed from NEA Research. Estimates data bank.

THE VENICE

**C-17. AVERAGE SALARIES OF INSTRUCTIONAL STAFF IN PUBLIC SCHOOLS, 1991-92 (REVISED)**

1. CONNECTICUT	• 48	863
2. NEW YORK	45	000
3. ALASKA	44	725*
4. MASSACHUSETTS	44	593
5. NEW JERSEY	43	000
6. CALIFORNIA	41	576*
7. MICHIGAN	40	563*
8. MARYLAND	40	011
9. PENNSYLVANIA	39	607
10. DIST. OF COLUMBIA	39	235
11. ILLINOIS	37	736
12. RHODE ISLAND	37	167
13. MINNESOTA	37	008
14. ARIZONA	36	677*
15. WASHINGTON	36	866
16. DELAWARE	35	965
17. HAWAII	35	606
18. OREGON	35	500
UNITED STATES	35,499	
19. NEVADA	35,446	
20. WISCONSIN	35,331	
21. INDIANA	34,916	
22. COLORADO	34,720	
23. NEW HAMPSHIRE	34,140*	
24. OHIO	33,102	
25. VERMONT	32,853	
26. KANSAS	32,699	
27. VIRGINIA	32,337	
28. FLORIDA	32,369	
29. KENTUCKY	32,092	
30. MONTANA	31,632	
31. WYOMING	31,280	
32. GEORGIA	31,186	
33. MAINE	31,117	
34. IOWA	30,211	
35. TEXAS	30,152	
36. MISSOURI	30,184	
37. NORTH CAROLINA	30,076	
38. TENNESSEE	29,726	
39. SOUTH CAROLINA	29,114	
40. WEST VIRGINIA	28,213	
41. NEBRASKA	28,114	
42. ALABAMA	28,174	
43. ARKANSAS	28,130	
44. LOUISIANA	27,865*	
45. IDAHO	27,426	
46. NEW MEXICO	27,368	
47. UTAH	27,189	
48. OKLAHOMA	26,914	
49. NORTH DAKOTA	25,290	
50. MISSISSIPPI	25,183	
51. SOUTH DAKOTA	23,291	
MEAN	35,499	
MEDIAN	32,689	
RANGE	35,572	
SDDEV.	958.5	

NEA Research Estimates Data Bank

Compiled from NEA Research Estimates shall bank

C-19. AVERAGE SALARIES OF INSTRUCTIONAL STAFF IN PUBLIC SCHOOLS, 1992-93

	AVERAGE SALARIES OF INSTRUCTIONAL STAFF IN PUBLIC SCHOOLS, 1992-93	PERCENT OF NATIONAL AVERAGE, 1992-93	
1. CONNECTICUT	\$49,939	137.1	
2. NEW YORK	45,900	126.0	
3. ALASKA	45,798*	125.8*	
4. MASSACHUSETTS	45,039	123.7	
5. NEW JERSEY	44,862	123.2	
6. MICHIGAN	42,811*	117.6*	
7. PENNSYLVANIA	42,129	115.7	
8. CALIFORNIA	41,890*	115.0*	
9. MARYLAND	40,034	109.9	
10. DIST. OF C.OL.	39,933	109.7	
11. ILLINOIS	39,901	109.6	
12. RHODE ISLAND	38,282	105.1	
13. ARIZONA	38,221	105.0	
14. DELAWARE	37,691	103.5	
15. HAWAII	37,586	103.2	
16. WASHINGTON	37,375	102.6	
17. OREGON	37,200	102.2	
18. WISCONSIN	36,668*	100.7*	
19. NEW HAMPSHIRE	36,456*	100.1*	
UNITED STATES	36,417	100.0	
20. MINNESOTA	36,222	99.5	
21. INDIANA	36,097	99.1	
22. NEVADA	35,764	98.2	
23. OHIO	35,100	96.4	
24. VIRGINIA	35,093	96.4	
25. COLORADO	34,617	95.1	
26. KANSAS	34,263	94.1	
27. VERMONT	33,216	91.2	
28. FLORIDA	32,474	89.2	
29. KENTUCKY	32,349	86.6	
30. MAINE	31,826	87.4	
31. WEST VIRGINIA	31,426	86.3	
32. IOWA	31,183	85.6	
33. WYOMING	31,017	85.2	
34. SOUTH CAROLINA	30,630	84.1	
35. MISSOURI	30,595	84.0	
36. NEBRASKA	30,508	83.8	
37. TEXAS	30,452	83.6	
38. NORTH CAROLINA	30,407	83.5	
39. GEORGIA	30,390	83.5	
40. TENNESSEE	30,063	82.6	
41. LOUISIANA	29,763*	81.6	
42. MONTANA	28,755	42. MONTANA	79.0
43. ALABAMA	28,737	43. SOUTH DAKOTA	78.9
44. ARKANSAS	28,645	44. OKLAHOMA	78.7
45. IDAHO	28,168	45. MONTANA	77.3
46. UTAH	27,869	46. UTAH	76.5
47. OKLAHOMA	27,442	47. OKLAHOMA	75.4
48. NEW MEXICO	27,381	48. WYOMING	75.2
49. NORTH DAKOTA	26,058	49. NORTH DAKOTA	71.6
50. MISSISSIPPI	25,176	50. MISSISSIPPI	69.1
51. SOUTH DAKOTA	24,289	51. SOUTH DAKOTA	66.7
MEAN	36,417	MEAN	100.0
MEDIAN	34,269	MEDIAN	94.1
RANGE	25,650	RANGE	70.4
SDEV.	9741.0	SDEV.	26.7
CV	26.7	CV	26.7

NEA Research, Estimates data bank.

\*Data estimated by NEA.

Computed from NEA Research, Estimates data bank.

Computed from NEA Research, Estimates data bank.

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Computed from NEA Research, Estimates data bank.

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C-22. PERCENT CHANGE IN AVERAGE  
INSTRUCTIONAL STAFF SALARIES, 1982-83  
TO 1992-93 (CONSTANT DOLLARS)

	PERCENT CHANGE IN AVERAGE INSTRUCTIONAL STAFF SALARIES, 1982-83 TO 1992-93 (CONSTANT DOLLARS)	AVERAGE INSTRUCTIONAL STAFF SALARIES, 1991-92
1. CONNECTICUT	58.2	
2. NEW HAMPSHIRE	46.1*	
3. VERMONT	44.9	
4. NEW JERSEY	36.8	
5. PENNSYLVANIA	33.0	
6. MAINE	30.6	
7. ARKANSAS	26.8	
8. VIRGINIA	25.2	
9. NEW YORK	23.4	
10. KANSAS	23.0	
11. SOUTH CAROLINA	21.6	
12. DELAWARE	21.5	
13. WEST VIRGINIA	19.8	
14. MASSACHUSETTS	19.7	
15. ARIZONA	19.6	
16. ILLINOIS	18.9	
17. INDIANA	18.8	
18. MISSISSIPPI	16.9	
TENNESSEE	16.9	
20. CALIFORNIA	16.6*	
21. OHIO	16.5	
22. MARYLAND	15.9	
UNITED STATES	15.8	
23. KENTUCKY	15.7	UNITED STATES
24. MISSOURI	15.5	2.6
25. GEORGIA	14.4	
26. WISCONSIN	14.2*	2.5
27. NORTH CAROLINA	14.0	2.4*
FLORIDA	14.0	2.3
29. NEBRASKA	13.6	2.2
30. OREGON	12.5	2.0
31. RHODE ISLAND	11.6	2.0
32. MICHIGAN	9.6*	1.8
33. LOUISIANA	9.1*	1.8
34. ALABAMA	8.9	1.8
IOWA	7.9	1.8
35. COLORADO	6.9	1.1
37. NEVADA	6.5	1.1
38. IDAHO	6.1	1.0
39. MINNESOTA	5.0	1.0
40. WASHINGTON	4.9	0.8
41. TEXAS	3.0	0.8
42. HAWAII	1.7	0.8*
SOUTH DAKOTA	1.4	0.3
44. OKLAHOMA	-0.1	0.1
45. MONTANA	-1.9	0.0
NORTH DAKOTA	-7.2	0.0
47. ALASKA	-6.7*	-0.3
48. WYOMING	-10.4	-0.8
NEW MEXICO	-10.4	-2.1
50. DIST. OF COL.	-12.8	-2.6
51. UTAH	-15.8	-9.1
MEAN	15.6	2.6
MEDIAN	14.2	2.5
RANGE	74.0	19.7
SDEV.	12.4	3.1
CV	78.5	119.2

Computed from NEA Research, *Estimates*; data bank, and  
Bureau of Labor Statistics data.

\*Data estimated by NEA.

Computed from NEA Research, *Estimates*; data bank.

## Series D—General Financial Resources

*Total personal income* measures the overall economic activity within a specific geographic area. It is the aggregate income from *all* sources received by persons residing in a state, and it has a significant effect on the total income or financial resources available to governmental jurisdictions through taxation. This, in turn, affects the prospects for financing public education and other government services. State personal income is used throughout the tables in this report to gauge the ability and effort of states to generate funds for public programs, and it is considered by some to present a better method of comparison than the use of per capita computations.

Tables D-1 and D-2 compare states on their total personal income and the percentage gain in each state. *Per capita personal income* provides more detail about the relative financial well-being of individuals within each state through the use of statewide population as a common denominator and is featured in Tables D-3 through D-6.

*Disposable personal income* represents the personal income of residents *minus* taxes and other required payments, such as fines, penalties, and fees. Disposable personal income reflects the amount of income remaining for expenditure on consumer goods, for example, and represents a different measure of "wealth" among states. Tables D-8 through D-10 feature *per capita* disposable personal income, or the amount of personal income for every person in each state, thereby providing some comparability across states for this measure.

Tables D-11 and D-12 compare the states on a measure of personal income geared more closely to the consumers of public education services—the number of pupils as measured in fall enrollment and average daily attendance, respectively. Table D-13 shows the relative significance of government activity as it contributes to total personal income by measuring personal income from government and government enterprises as a percent of the total. Income from farming activities is compared by state in Table D-14, while Tables D-15 and D-16 contain average household buying incomes and retail sales per household, measures similar to disposable personal income in their approximation of consumer spending power in each state.

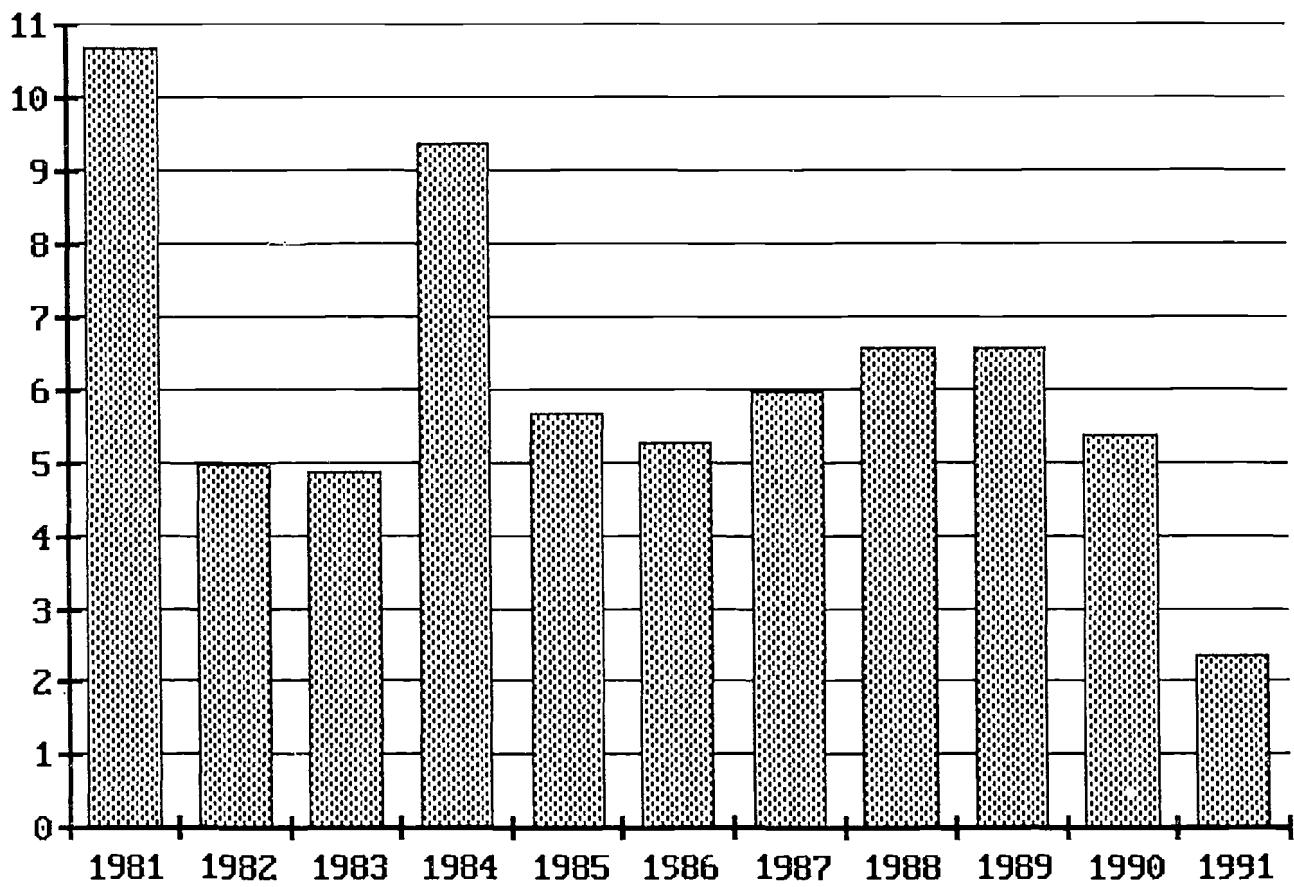
Figure D shows the percent change in per capita personal income for years 1981 through 1991. The 2.4 percent increase recorded in 1991 is less than half that of the 5 to 7 percent range characteristic of the 1980s. To a large extent personal income drives state tax systems. Sales and income tax collections respond rapidly to its changes. It is therefore a key indicator to watch in education finance planning (Table D-5).

**Figure D.** Percent Change: Per Capita Personal Income

**Tables**

- D-1. Total Personal Income, 1991
- D-2. Percent Change in Total Personal Income, 1990 to 1991
- D-3. Per Capita Personal Income, 1991
- D-4. Per Capita Personal Income as Percent of National Average, 1991
- D-5. Percent Change in Per Capita Personal Income, 1990 to 1991
- D-6. Percent Change in Per Capita Personal Income, 1981 to 1991
- D-7. Total Disposable Personal Income, 1991
- D-8. Per Capita Disposable Personal Income, 1991
- D-9. Per Capita Disposable Personal Income as Percent of National Average, 1991
- D-10. Percent Change in Per Capita Disposable Personal Income, 1990 to 1991
- D-11. Personal Income per Pupil in Fall Enrollment, 1991
- D-12. Personal Income per Pupil in Average Daily Attendance, 1991
- D-13. Personal Income from Government and Government Enterprises (Federal, State, and Local) as Percent of Total Personal Income, 1991
- D-14. Farm Income (Gross), 1991
- D-15. Average Effective Buying Income per Household, 1991
- D-16. Total Dollar Value of Retail Sales per Household, 1991

**Figure D. Percent Change: Per Capita Personal Income**



D-1. TOTAL PERSONAL INCOME, 1991 (IN MILLIONS)

1. CALIFORNIA	\$633,326
2. NEW YORK	405,765
3. TEXAS	298,928
4. FLORIDA	252,146
5. ILLINOIS	239,293
6. PENNSYLVANIA	230,917
7. NEW JERSEY	199,161
8. OHIO	194,384
9. MICHIGAN	174,750
10. MASSACHUSETTS	137,924
11. VIRGINIA	126,237
12. GEORGIA	115,473
13. NORTH CAROLINA	113,536
14. MARYLAND	107,636
15. WASHINGTON	97,766
16. INDIANA	96,365
17. MISSOURI	92,470
18. WISCONSIN	88,891
19. CONNECTICUT	85,642
20. MINNESOTA	84,769
21. TENNESSEE	81,661
22. COLORADO	65,365
23. LOUISIANA	63,970
24. ALABAMA	63,458
25. ARIZONA	62,166
26. KENTUCKY	58,027
27. SOUTH CAROLINA	55,055
28. OREGON	51,833
29. OKLAHOMA	49,340
30. IDAHO	48,347
31. KANSAS	45,706
32. ARKANSAS	34,698
33. MISSISSIPPI	34,515
34. NEBRASKA	28,220
35. UTAH	25,890
36. WEST VIRGINIA	25,754
37. NEVADA	25,398
38. HAWAII	24,045
39. NEW HAMPSHIRE	24,088
40. NEW MEXICO	22,665
41. MAINE	21,546
42. RHODE ISLAND	19,291
43. IDAHO	15,935
44. DIST. OF COL.	14,397
45. DELAWARE	14,154
46. MONTANA	12,673
47. ALASKA	12,015
48. SOUTH DAKOTA	11,803
49. VERMONT	10,198
50. NORTH DAKOTA	9,903
51. WYOMING	7,783
UNITED STATES	4,814,495

D-2. PERCENT CHANGE IN TOTAL PERSONAL INCOME, 1990 TO 1991

1. CONNECTICUT	8.2
2. NEW JERSEY	6.7
3. DIST. OF COLUMBIA	6.4
4. MASSACHUSETTS	6.3
5. NEW YORK	6.1
6. MARYLAND	5.7
7. NEW HAMPSHIRE	5.6
8. HAWAII	5.5
9. ALASKA	5.5
10. COLORADO	5.4
11. DELAWARE	5.3
12. ILLINOIS	5.2
13. VIRGINIA	5.1
14. NEVADA	5.1
15. WASHINGTON	5.1
16. COLORADO	5.0
17. PENNSYLVANIA	5.0
18. RHODE ISLAND	4.7
19. MINNESOTA	4.6
UNITED STATES	4.5
20. FLORIDA	4.3
21. MICHIGAN	4.2
22. KANSAS	4.1
23. VERMONT	4.1
24. WISCONSIN	4.1
25. MISSOURI	3.7
26. OHIO	3.7
27. NEBRASKA	3.7
28. OREGON	3.7
29. MAINE	3.6
30. GEORGIA	3.5
31. IDAHO	4.3
32. TEXAS	4.3
33. INDIANA	4.2
34. WYOMING	3.1
35. NORTH CAROLINA	3.0
36. ARIZONA	3.0
37. TENNESSEE	3.0
38. SOUTH DAKOTA	2.9
39. MONTANA	2.9
40. KENTUCKY	2.8
41. NORTH DAKOTA	2.8
42. OKLAHOMA	2.8
43. ALABAMA	2.7
44. SOUTH CAROLINA	2.6
45. IDAHO	2.5
46. LOUISIANA	2.4
47. NEW MEXICO	2.2
48. ARKANSAS	2.2
49. UTAH	2.2
50. WEST VIRGINIA	2.1
51. MISSISSIPPI	2.0
MEAN	3.5
MEDIAN	3.7
RANGE	6.5
SDEV.	2.5
CV	71.4

Computed from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48.

Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48.

Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48.

D-4. PER CAPITA PERSONAL INCOME AS PERCENT OF NATIONAL AVERAGE, 1991

	STATE	MEAN	MEDIAN	RANGE	SDDEV.
1. CONNECTICUT	136.3	134.4	134.4	96.1	99.6
2. NEW JERSEY	134.4	134.4	134.4	96.1	96.1
3. DIST. OF COL.	126.0	126.0	126.0	95.8	95.8
4. MASSACHUSETTS	120.5	120.5	120.5	93.4	93.3
5. NEW YORK	117.7	117.7	117.7	93.3	93.3
6. MARYLAND	116.2	116.2	116.2	89.8	89.8
7. NEW HAMPSHIRE	114.0	114.0	114.0	87.6	87.6
8. HAWAII	111.0	111.0	111.0	87.8	87.8
9. ALASKA	110.3	110.3	110.3	87.6	87.6
10. CALIFORNIA	109.2	109.2	109.2	87.3	87.3
11. DELAWARE	109.0	109.0	109.0	86.7	86.7
12. ILLINOIS	108.6	108.6	108.6	86.6	86.6
13. VIRGINIA	105.2	105.2	105.2	84.3	84.3
14. NEVADA	103.6	103.6	103.6	84.2	84.2
15. WASHINGTON	102.1	102.1	102.1	84.2	84.2
16. COLORADO	101.4	101.4	101.4	83.0	83.0
17. PENNSYLVANIA	101.1	101.1	101.1	82.8	82.8
18. RHODE ISLAND	100.6	100.6	100.6	77.9	77.9
19. MINNESOTA	100.2	100.2	100.2	77.3	77.3
UNITED STATES	100.0	100.0	100.0	75.5	75.5
20. FLORIDA	99.5	99.5	99.5	75.3	75.3
21. MICHIGAN	97.7	97.7	97.7	75.2	75.2
22. KANSAS	96.0	96.0	96.0	74.2	74.2
23. VERMONT	94.3	94.3	94.3	73.6	73.6
24. WISCONSIN	94.0	94.0	94.0	73.6	73.6
25. MISSOURI	93.9	93.9	93.9	73.4	73.4
26. OHIO	93.1	93.1	93.1	73.2	73.2
27. NEBRASKA	92.8	92.8	92.8	73.1	73.1
28. OREGON	92.1	92.1	92.1	71.7	71.7
29. MAINE	91.4	91.4	91.4	70.6	70.6
30. GEORGIA	91.3	91.3	91.3	69.2	69.2
31. IOWA	90.6	90.6	90.6	68.9	68.9
32. TEXAS	90.2	90.2	90.2	68.2	68.2
33. INDIANA	90.0	90.0	90.0	68.1	68.1
34. WYOMING	88.7	88.7	88.7	67.5	67.5
35. NORTH CAROLINA	88.3	88.3	88.3	66.9	66.9
36. ARIZONA	86.8	86.8	86.8	65.9	65.9
37. TENNESSEE	86.4	86.4	86.4	64.9	64.9
38. SOUTH DAKOTA	84.2	84.2	84.2	64.4	64.4
39. MONTANA	82.1	82.1	82.1	64.0	64.0
40. KENTUCKY	81.8	81.8	81.8	63.4	63.4
41. NORTH DAKOTA	81.7	81.7	81.7	62.8	62.8
42. OKLAHOMA	81.4	81.4	81.4	62.0	62.0
43. ALABAMA	81.3	81.3	81.3	60.3	60.3
44. SOUTH CAROLINA	81.0	81.0	81.0	59.4	59.4
45. IDAHO	80.3	80.3	80.3	58.6	58.6
46. LOUISIANA	78.6	78.6	78.6	54.7	54.7
47. NEW MEXICO	76.7	76.7	76.7	53.4	53.4
48. ARKANSAS	76.6	76.6	76.6	52.7	52.7
49. UTAH	76.6	76.6	76.6	45.0	45.0
50. WEST VIRGINIA	74.9	74.9	74.9	36.7	36.7
51. MISSISSIPPI	69.8	69.8	69.8	36.7	36.7
UNITED STATES	100.0	93.1	66.5	2.4	74.2
UNITED STATES	100.0	93.1	66.5	2.7	73.2
UNITED STATES	100.0	93.1	66.5	2.0	62.9

Computed from Bureau of Economic Analysis, *Survey of Current Business* August 1992, p. 48.

Compiled from Bureau of Economic Analysis, Survey of Current Business August 1992, p. 48

Computed from Bureau of Economic Analysis, *Survey of Current Business*, August 1992, p. 48, and NEA Research 'per capita income data file.

D-7. TOTAL PERSONAL INCOME, 1991 (IN MILLIONS)	D-8. PER CAPITA PERSONAL INCOME, 1991	D-9. DISPOSABLE PERSONAL INCOME AS PERCENT OF NATIONAL AVERAGE, 1991
1. CALIFORNIA	\$546,849	1. NEW JERSEY
2. NEW YORK	343,017	2. CONNECTICUT
3. TEXAS	265,254	3. DIST. OF COL.
4. FLORIDA	223,320	4. MASSACHUSETTS
5. ILLINOIS	208,307	5. NEW HAMPSHIRE
6. PENNSYLVANIA	201,194	6. NEW YORK
7. NEW JERSEY	173,237	7. MARYLAND
8. OHIO	169,711	8. ALASKA
9. MICHIGAN	152,700	9. ILLINOIS
10. MASSACHUSETTS	118,514	10. CALIFORNIA
11. VIRGINIA	109,742	11. HAWAII
12. GEORGIA	101,064	12. DELAWARE
13. NORTH CAROLINA	99,927	13. VIRGINIA
14. MARYLAND	91,055	14. NEVADA
15. WASHINGTON	85,985	15. WASHINGTON
16. INDIANA	84,309	16. PENNSYLVANIA
17. MISSOURI	81,715	17. FLORIDA
18. WISCONSIN	77,124	18. RHODE ISLAND
19. TENNESSEE	74,208	19. COLORADO
20. CONNECTICUT	72,861	UNITED STATES
21. MINNESOTA	72,664	16,644
22. LOUISIANA	57,350	16,394
23. ALABAMA	56,606	20. MINNESOTA
24. COLORADO	56,576	21. MICHIGAN
25. ARIZONA	54,817	22. KANSAS
26. KENTUCKY	51,088	23. MISSOURI
27. SOUTH CAROLINA	49,021	24. VERMONT
28. OREGON	43,993	25. NEBRASKA
29. OKLAHOMA	43,402	26. WISCONSIN
30. IOWA	42,304	27. OHIO
31. KANSAS	39,737	28. MAINE
32. MISSISSIPPI	31,775	29. TEXAS
33. ARKANSAS	31,044	30. GEORGIA
34. NEBRASKA	24,917	31. IOWA
35. WEST VIRGINIA	23,015	32. WYOMING
36. UTAH	22,501	33. OREGON
37. NEVADA	22,079	34. INDIANA
38. NEW HAMPSHIRE	21,804	35. TENNESSEE
39. HAWAII	20,282	36. NORTH CAROLINA
40. NEW MEXICO	20,194	37. ARIZONA
41. MAINE	19,151	38. SOUTH DAKOTA
42. RHODE ISLAND	16,872	39. NORTH DAKOTA
43. IDAHO	14,429	40. IDAHO
44. DELAWARE	12,021	41. ALABAMA
45. DIST. OF COL.	11,891	42. SOUTH CAROLINA
46. MONTANA	11,100	43. KENTUCKY
47. ALASKA	10,547	44. MONTANA
48. SOUTH DAKOTA	10,281	45. OKLAHOMA
49. VERMONT	8,975	46. LOUISIANA
50. NORTH DAKOTA	8,926	47. ARKANSAS
51. WYOMING	6,933	48. NEW MEXICO
UNITED STATES	4,197,184	49. WEST VIRGINIA
		50. UTAH
		51. MISSISSIPPI
		MEAN
		16,644
		MEAN
		15,565
		RANGE
		10,064
		SDEV.
		4856.8
		CV
		28.2

Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 49.

Computed from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 49.

Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 49.

Computed from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 49.

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### D-10. PERCENT CHANGE IN PERSONAL INCOME, 1990 TO 1991

### D-11. PERSONAL INCOME PER CAPITA FALL ENROLLMENT, 1991

### D-12. PERSONAL INCOME PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1991

1. MONTANA	7.8	1. NEW JERSEY	\$182,794	1. DIST. OF COL.	\$208,374
2. LOUISIANA	6.0	2. CONNECTICUT	181,035	2. NEW JERSEY	198,138
3. MISSISSIPPI	5.4	3. DIST. OF COL.	178,415	3. CONNECTICUT	190,443
4. KENTUCKY	4.9	4. MASSACHUSETTS	165,345	4. MASSACHUSETTS	177,936
ARKANSAS	4.9	5. NEW YORK	156,163	5. NEW YORK	175,688
6. TENNESSEE	4.8	6. MARYLAND	150,782	6. MARYLAND	163,080
7. ALABAMA	4.8	7. DELAWARE	142,026	7. DELAWARE	155,450
8. WASHINGTON	4.7	8. HAWAII	140,568	8. HAWAII	151,156
9. WEST VIRGINIA	4.6	9. RHODE ISLAND	139,845	9. RHODE ISLAND	150,234
10. UTAH	4.6	10. PENNSYLVANIA	139,121	10. PENNSYLVANIA	150,025
TEXAS	4.6	11. PENNSYLVANIA	138,453	11. PENNSYLVANIA	144,448
12. MISSOURI	4.5	12. FLORIDA	135,441	12. FLORIDA	147,885
DIST. OF COL.		13. ILLINOIS	131,378	13. ILLINOIS	147,076
14. NEW HAMPSHIRE	4.4	14. CALIFORNIA	127,932	14. CALIFORNIA	136,891
15. NEW MEXICO	4.4	15. VIRGINIA	126,431	15. VIRGINIA	135,087
16. SOUTH DAKOTA	4.1	16. NEVADA	126,164	16. CALIFORNIA	128,787
17. COLORADO	3.5	UNITED STATES	116,862	17. MISSOURI	126,376
KANSAS		17. WASHINGTON	116,227	UNITED STATES	126,096
PENNSYLVANIA		18. COLORADO	113,834	18. COLORADO	125,245
SOUTH CAROLINA		19. MISSOURI	113,244	19. MISSOURI	125,650
NORTH CAROLINA		20. MINNESOTA	112,066	20. MINNESOTA	124,403
22. NORTH DAKOTA		21. WISCONSIN	111,445	21. WISCONSIN	122,967
GEORGIA		22. WISCONSIN	110,600	22. WISCONSIN	122,217
WYOMING		23. CHICO	109,754	23. MINNESOTA	119,513
MINNESOTA		24. ALASKA	107,095	24. ALASKA	118,784
UNITED STATES	3.0	25. VERMONT	106,498	25. VERMONT	116,798
NEBRASKA		26. OREGON	105,948	26. VERMONT	111,712
OREGON		27. NORTH CAROLINA	104,878	27. OREGON	114,372
WISCONSIN		28. KANSAS	104,582	28. NORTH CAROLINA	112,122
28. GEORGIA		29. NEBRASKA	103,377	29. KANSAS	112,967
30. HAWAII ISLAND		30. MAINE	102,512	30. NEBRASKA	109,810
INDIANA		31. INDIANA	101,192	31. INDIANA	109,737
NEW YORK		32. GEORGIA	100,203	32. GEORGIA	107,344
33. IOWA		33. IOWA	99,962	33. IOWA	106,848
ARIZONA		34. ARIZONA	98,095	34. TENNESSEE	106,353
MASSACHUSETTS		35. TENNESSEE	97,951	35. ARIZONA	106,919
OKLAHOMA		36. KENTUCKY	92,093	36. KENTUCKY	101,853
37. OHIO		37. TEXAS	88,484	37. TEXAS	96,914
FLORIDA		38. SOUTH CAROLINA	88,425	38. SOUTH CAROLINA	96,059
ILLINOIS		39. SOUTH DAKOTA	87,869	39. SOUTH DAKOTA	93,168
MICHIGAN		40. ALABAMA	87,389	40. ALABAMA	92,919
MARYLAND		41. OKLAHOMA	85,196	41. OKLAHOMA	91,754
MAINE		42. NORTH DAKOTA	84,544	42. NORTH DAKOTA	89,971
VERMONT		43. MONTANA	82,962	43. MONTANA	88,955
44. NEW JERSEY		44. LOUISIANA	80,404	44. LOUISIANA	88,675
VIRGINIA		45. NEW MEXICO	80,059	45. NEW MEXICO	87,679
CALIFORNIA		46. ARKANSAS	79,824	46. ARKANSAS	85,827
CONNECTICUT		47. WEST VIRGINIA	79,729	47. WEST VIRGINIA	85,181
DELAWARE		48. WYOMING	79,236	48. WYOMING	84,135
IDAHO		49. IDAHO	72,156	49. IDAHO	75,701
ALASKA		50. MISSISSIPPI	69,073	50. MISSISSIPPI	72,875
NEVADA		51. UTAH	58,215	51. UTAH	61,996
MEAN		MEAN		MEAN	126,096
MEDIAN		MEDIAN		MEDIAN	114,712
RANGE		RANGE		RANGE	146,378
SDEV.		SDEV.		SDEV.	1676.8
CV		CV		CV	13.0

Compiled from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48, and NEA Research, Estimates data file.

\*Data estimated by NFA.

Computed from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48, and NEA Research, Estimates data file.

NOTE: California ADA count includes excused absences.

D-13. PERSONAL INCOME FROM GOVERNMENT  
AND GOVERNMENT ENTERPRISES (FEDERAL,  
STATE, AND LOCAL) AS PERCENT OF  
TOTAL PERSONAL INCOME, 1991

	FARM INCOME MILLIONS)	(GROSS), 1991 (IN MILLIONS)
1. DIST. OF COL.	66.8	\$18,883
2. ALASKA	26.7	14,209
3. HAWAII	19.9	11,195
4. NEW MEXICO	19.2	9,777
5. VIRGINIA	18.1	8,089
6. WYOMING	17.6	7,960
7. SOUTH CAROLINA	15.5	7,868
8. UTAH	15.3	6,389
9. NORTH DAKOTA	14.7	5,992
10. MARYLAND	14.6	5,914
11. ALABAMA	14.3	5,151
12. OKLAHOMA	14.2	4,763
13. MISSISSIPPI	13.8	4,660
14. MONTANA	13.6	4,617
15. WASHINGTON	13.5	4,559
16. COLORADO	13.5	4,399
17. NEBRASKA	13.4	4,375
18. COLORADO	13.4	4,231
19. LOUISIANA	12.9	3,948
20. KENTUCKY	12.8	3,755
21. IDAHO	12.8	3,631
22. ARIZONA	12.7	3,500
23. ALABAMA	12.7	3,390
24. SOUTH DAKOTA	12.3	3,075
25. NEW YORK	12.3	2,992
26. KENTUCKY	12.1	2,901
27. CALIFORNIA	12.1	2,901
28. TEXAS	12.0	2,419
UNITED STATES	11.9	2,398
29. WEST VIRGINIA	11.8	2,226
30. MARYLAND	11.8	2,150
31. NEW YORK	11.7	2,150
32. ARKANSAS	11.4	2,024
33. TENNESSEE	11.3	1,983
34. IOWA	11.1	1,983
35. RHODE ISLAND	11.0	1,678
36. MINNESOTA	11.0	1,501
37. NEVADA	10.9	1,417
38. VERMONT	10.8	1,024
39. FLORIDA	10.7	830
40. DELAWARE	10.6	755
41. MASSACHUSETTS	10.5	697
42. CONNECTICUT	10.4	616
43. MAINE	10.3	528
44. VERMONT	10.2	501
45. VERMONT	10.1	486
46. DELAWARE	10.0	472
47. MISSOURI	10.0	447
48. MICHIGAN	10.0	306
49. WISCONSIN	10.0	174
50. OHIO	10.0	174
51. INDIANA	9.7	174
52. ILLINOIS	9.7	174
53. NEW JERSEY	9.5	174
54. PENNSYLVANIA	9.3	174
55. MASSACHUSETTS	9.0	174
56. CONNECTICUT	8.8	174
57. NEW HAMPSHIRE	7.9	174
UNITED STATES	16.9	1,496
MEAN	11.9	1,496
MEDIAN	12.1	1,496
RANGE	78.9	1,496
SDEV.	13.2	1,496
CV	10.9	1,496

D-15. AVERAGE EFFECTIVE BUYING INCOME  
PER HOUSEHOLD, 1991

	UNITED STATES	UNITED STATES
1. NEW JERSEY	\$55,057	\$53,363
2. CONNECTICUT	51,932	51,531
3. ALASKA	46,360	45,712
4. HAWAII	44,909	44,767
5. MASSACHUSETTS	44,498	44,498
6. MARYLAND	43,922	43,922
7. CALIFORNIA	41,953	41,953
8. NEW HAMPSHIRE	40,368	40,368
9. NEW YORK	39,806	39,806
10. ILLINOIS	39,294	39,294
11. DIST. OF COL.	39,056	39,056
12. VIRGINIA	38,425	38,425
13. DELAWARE	37,988	37,988
14. WASHINGTON	37,933	37,933
15. PENNSYLVANIA	36,943	36,943
16. COLORADO	36,856	36,856
17. MICHIGAN	36,844	36,844
18. TEXAS	36,619	36,619
19. NEVADA	36,393	36,393
20. MINNESOTA	36,308	36,308
21. RHODE ISLAND	36,345	36,345
22. KANSAS	36,302	36,302
23. WISCONSIN	36,199	36,199
24. NEBRASKA	36,113	36,113
25. UTAH	36,076	36,076
26. OHIO	35,882	35,882
27. WYOMING	35,435	35,435
28. FLORIDA	35,320	35,320
29. VERMONT	35,320	35,320
30. GEORGIA	35,320	35,320
31. INDIANA	35,320	35,320
32. MISSOURI	35,320	35,320
33. SOUTH DAKOTA	35,320	35,320
34. SOUTH CAROLINA	35,320	35,320
35. MARYLAND	35,320	35,320
36. NEW JERSEY	35,320	35,320
37. IDAHO	34,927	34,927
38. NORTH CAROLINA	34,068	34,068
39. ARIZONA	34,048	34,048
40. TENNESSEE	33,873	33,873
41. LOUISIANA	33,410	33,410
42. MONTANA	33,333	33,333
43. NORTH DAKOTA	33,333	33,333
44. SOUTH CAROLINA	32,485	32,485
45. NEW MEXICO	32,383	32,383
46. ALABAMA	32,116	32,116
47. KENTUCKY	30,594	30,594
48. OKLAHOMA	30,517	30,517
49. ARKANSAS	28,938	28,938
50. MISSISSIPPI	28,876	28,876
51. WEST VIRGINIA		
MEAN		39,806
MEDIAN		36,844
RANGE		26,181
SDEV.		9045.3
CV		22.7

Bureau of Economic Analysis, Survey of Current  
Business, August 1992, p. 50-59

U.S. Department of Agriculture, Economic Research  
Division, *Economic Indicators of the Farm Sector, State  
Financial Summary, 1991*, p. 9.

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*Survey of Buying Power, p. B-3.*

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D-16. TOTAL SALES PER HOUSEHOLD, 1991	DOLLAR VALUE OF RETAIL SALES
1. HAWAII	\$31,095
2. NEW HAMPSHIRE	25,946
3. ALASKA	24,197
4. DELAWARE	23,907
5. MASSACHUSETTS	23,084
6. NEW JERSEY	22,428
7. CONNECTICUT	21,415
8. MAINE	21,309
9. MINNESOTA	20,921
10. VERMONT	20,716
11. OREGON	20,575
12. CALIFORNIA	20,563
13. FLORIDA	20,446
14. TEXAS	20,275
15. MARYLAND	20,248
16. ILLINOIS	20,058
17. MICHIGAN	19,626
18. WASHINGTON	19,575
19. NEVADA	19,496
20. VIRGINIA	19,485
UNITED STATES	19,443
21. NORTH DAKOTA	19,434
22. LOUISIANA	19,271
23. COLORADO	19,207
24. GEORGIA	19,156
25. INDIANA	19,132
26. WISCONSIN	19,041
27. UTAH	18,958
28. ARIZONA	18,797
29. SOUTH CAROLINA	18,795
30. SOUTH DAKOTA	18,663
31. OHIO	18,534
32. NEW YORK	18,337
33. MISSOURI	18,334
34. IOWA	18,288
35. KANSAS	17,931
36. NORTH CAROLINA	17,862
37. PENNSYLVANIA	17,856
38. MONTANA	17,610
39. RHODE ISLAND	17,753
40. TENNESSEE	17,677
41. NEBRASKA	17,649
42. KENTUCKY	17,358
43. ARKANSAS	17,281
44. NEW MEXICO	17,217
45. ALABAMA	17,130
46. IDAHO	16,853
47. OKLAHOMA	16,678
48. WYOMING	16,543
49. MISSISSIPPI	14,916
50. WEST VIRGINIA	14,777
51. DIST. OF COLUMBIA	14,732
MEAN	19,443
MEDIUM	19,041
RANGE	16,363
SDEV.	2102.0
CV	16.8

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Survey of Buying Power, p. B.4.

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## Series E—Governmental Revenue

Revenue of state and local governments, principally revenue generated through taxation, is the subject of the tables in Series E. These tables contain comparative information about the amounts and significance of selected tax sources by state, providing insight into the financial resources of government that are available for financing public education.

General revenue, own-source revenue, and tax collections are presented for state and local governments. Revenue data are expressed on a per capita basis or as a proportion of state personal income. The latter expression, found in Tables E-3, E-5, E-9, E-12, E-15, and E-16, indicates that for every \$1,000 of personal income in a state, a certain amount of revenue (sales tax revenue, e.g.) is generated. This is referred to as the "tax effort" of government units and also can be computed for expenditure categories, as shown in Series G and H.

Tables E-13 through E-16 feature state revenue from general sales and from individual income taxes, expressed on a per capita basis and per \$1,000 of state personal income. Please note that low amounts appear for several states, indicating that those taxes are restricted in some fashion, such as the income tax on individuals in New Hampshire. Please consult references on state tax characteristics for clarifying information.

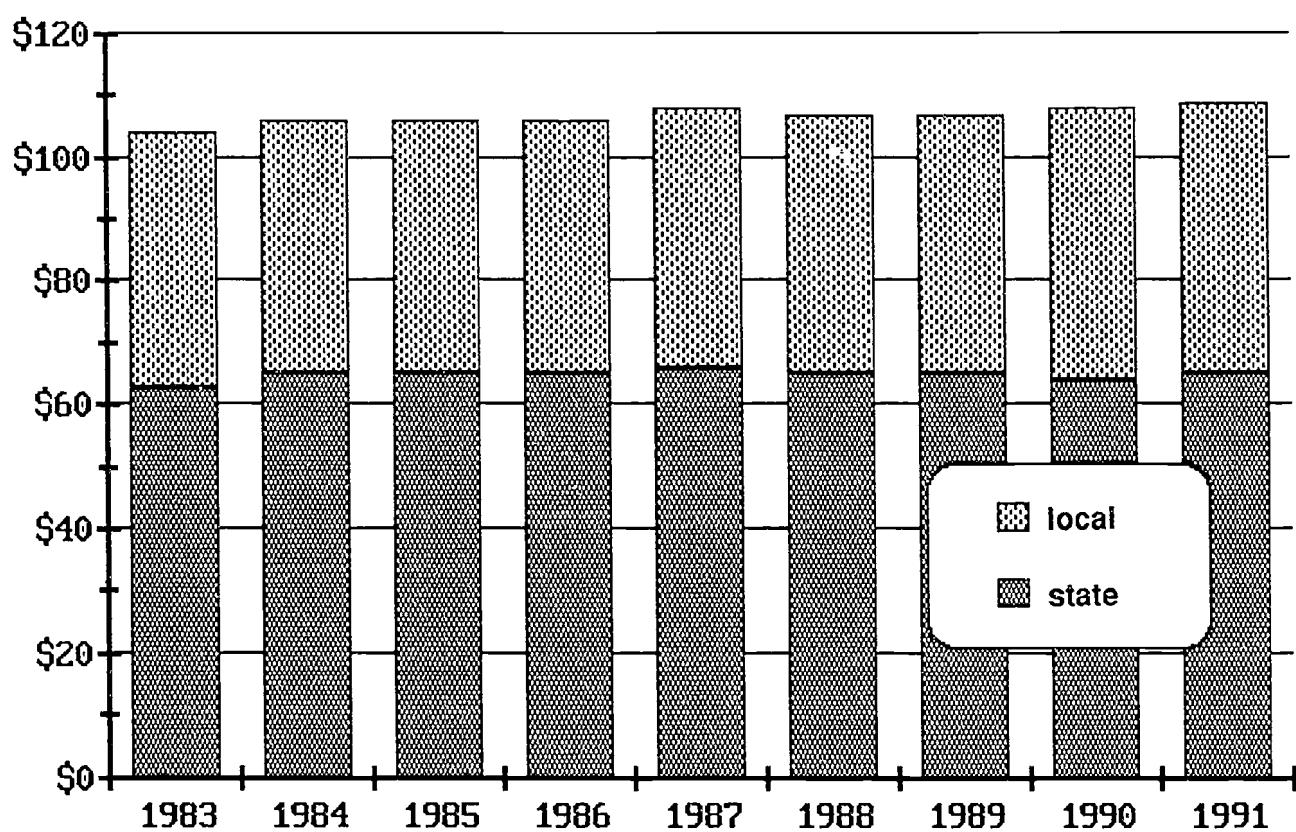
The historical trend of state and local tax collections per \$1,000 of personal income is shown in Figure E for 1983 through 1991. For all nine years, combined total collections remained between \$100 and \$110. Additionally, state and local shares show little annual variation. Given these constant relationships, it is easy to see why economic growth is the key to substantive improvement in education finance (Tables E-5, E-12).

**Figure E.** State and Local Taxes per \$1,000 of Personal Income

### Tables

- E-1. Per Capita Total General Revenue of All State and Local Governments, 1990-91
- E-2. Per Capita General Revenue of State and Local Governments from Own Sources, 1990-91
- E-3. General Revenue of State and Local Governments from Own Sources, 1990-91, per \$1,000 of Personal Income in 1991
- E-4. Per Capita Total Tax Revenues of State and Local Governments, 1990-91
- E-5. State and Local Tax Revenues in 1990-91 per \$1,000 of Personal Income in 1991
- E-6. Per Capita Property Tax Revenue of State and Local Governments, 1990-91
- E-7. Per Capita Property Tax Revenue of Local Governments, 1990-91
- E-8. Property Tax Revenue of State and Local Governments as Percent of Total Tax Revenue, 1990-91
- E-9. State and Local Property Tax Revenue in 1990-91 per \$1,000 of Personal Income in 1991
- E-10. Per Capita State Tax Revenue, 1990-91
- E-11. Per Capita Local Tax Revenue, 1990-91
- E-12. State Tax Revenue in 1990-91 per \$1,000 of Personal Income in 1991
- E-13. Per Capita State Individual Income Tax Revenue, 1990-91
- E-14. Per Capita State General Sales Tax Revenue, 1990-91
- E-15. State Individual Income Tax Revenue in 1990-91 per \$1,000 of Personal Income in 1991
- E-16. State General Sales Tax Revenue in 1990-91 per \$1,000 of Personal Income in 1991

**Figure E. State and Local Taxes per \$1,000 of Personal Income**



# **Rankings of the States, 1993**

**Framework for  
Developing State Profiles and Comparisons**

**National Education Association - Research Division**

## Framework for State School Finance Profile

(To obtain your state profile, fill in the blanks with the appropriate Rankings data.)

State: \_\_\_\_\_

	Rank	State	U.S.	Table
<b>DEMOGRAPHICS</b>				
Resident population in 1990 (in thousands)	--	--	252,177 18.2% 74.2% 12.6%	(A-1) (A-6) (A-7) (A-8)
Percent age 5 to 17	--	--	--	
Percent age 18 and over	--	--	--	
Percent age 65 and over	--	--	--	
<b>ECONOMY</b>				
Personal income in 1991	--	\$ -----	\$4,814,495	(D-1)
Total (in millions)	--	\$ -----	\$19,092	(D-3)
Per capita	--	\$ -----	100%	(D-4)
As % of national average	--	\$ -----	\$116,862	(D-11)
Per pupil in ENR	--	\$ -----	\$126,096	(D-12)
Per pupil in ADA	--	\$ -----		
<b>GOVERNMENT REVENUE</b>				
State and local general revenue from own sources in 1990-91	--	\$ -----	\$3,008 155	(E-2) (E-3)
Per capita	--	\$ -----		
Per \$1,000 of personal income in 1991	--	\$ -----		
State and local tax revenue in 1990-91	--	\$ -----	\$2,112 109	(E-4) (E-5)
Per capita	--	\$ -----		
Per \$1,000 of personal income in 1991	--	\$ -----		
Tax revenue by major source in 1990-91				
Per capita	--	\$ -----	\$ 642 395 410	(E-7) (E-13) (E-14)
Local property tax	--	\$ -----		
State individual income tax	--	\$ -----		
State general sales tax	--	\$ -----		
Per \$1,000 of personal income in 1991	--	\$ -----	\$ 35 21 21	(E-9) (E-15) (E-16)
State and local property tax	--	\$ -----		
State individual income tax	--	\$ -----		
State general sales tax	--	\$ -----		

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## Framework for State School Finance Profile (cont.)

	Rank	State	U.S.	Table
<b>GOVERNMENT EXPENDITURE</b>				
State and local general expenditures in 1990-91	--	\$----	\$3,587 188	(G-3) (G-4)
Per capita	--	\$----		
Per \$1,000 of personal income in 1991	--			
State and local expenditures by major function in 1990-91				
Per capita	--	\$----		
Local public schools	--	\$----	\$ 863	(H-8)
Public welfare	--	\$----	503	(G-5)
Health and hospitals	--	\$----	322	(G-6)
Police protection	--	\$----	130	(G-7)
Fire protection	--	\$----	55	(G-8)
Highways	--	\$----	258	(G-9)
<b>SCHOOL FINANCE EFFORT</b>				
School revenue in 1990-91	--	\$47		(F-5)
Per \$1,000 of personal income in 1991	--			
School expenditures in 1990-91	--	\$42		(H-13)
Per \$1,000 of personal income in 1991	--			
<b>SCHOOL FINANCES FOR CURRENT SCHOOL YEAR</b>				
School revenue in 1992-93	--	\$----	\$5,799	(F-2)
Per pupil in ENR	--	\$----	\$6,269	(F-4)
Per pupil in ADA	--			
Percent of total from				
Local	--	----%	46.2%	(F-8)
State	--	----%	46.9%	(F-10)
School expenditures in 1992-93	--	\$----	\$5,195	(H-11)
Per pupil in ENR	--	\$----	\$5,616	(H-16)
Per pupil in ADA	--			

Source: *Ranking of the States, 1993*

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## Ranking the States in Your Geographical Region/Area

(Use this sheet and the data in this publication to rank the states in your geographical region or area of interest.)

Table: \_\_\_\_\_

Rank State Abbreviation I Data

1	I	_____
2	I	_____
3	I	_____
4	I	_____
5	I	_____
6	I	_____
7	I	_____
8	I	_____
9	I	_____
10	I	_____
11	I	_____
12	I	_____

Table: \_\_\_\_\_

Rank State Abbreviation I Data

1	I	_____
2	I	_____
3	I	_____
4	I	_____
5	I	_____
6	I	_____
7	I	_____
8	I	_____
9	I	_____
10	I	_____
11	I	_____
12	I	_____

E-2. PER CAPITA TOTAL GENERAL REVENUE OF ALL STATE AND LOCAL GOVERNMENTS, 1990-91

E-2. PER CAPITA GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS FROM OWN SOURCES, 1990-91

E-3. GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS FROM OWN SOURCES, 1990-91, PER \$1,000 OF PERSONAL INCOME IN 1991

1. ALASKA	\$12,455	\$11,044
2. DIST. OF COL.	7,839	4,907
3. WYOMING	5,478	3. DIST. OF COL.
4. NEW YORK	5,272	4,362
5. HAWAII	4,713	4,192
6. NEW JERSEY	4,235	4,000
7. MINNESOTA	4,189	3,647
8. MASSACHUSETTS	4,094	3,525
9. CONNECTICUT	4,086	3,457
10. DELAWARE	4,065	3,389
11. CALIFORNIA	3,966	3,319
12. VERMONT	3,864	3,309
13. WASHINGTON	3,795	3,173
14. NORTH DAKOTA	3,746	3,055
15. OREGON	3,726	3,035
16. RHODE ISLAND	3,645	3,012
17. WISCONSIN	3,638	3,008
UNITED STATES	3,628	18. WASHINGTON
18. MICHIGAN	3,619	2,983
NEW MEXICO	3,619	2,980
20. MARYLAND	3,576	2,941
COLORADO	3,509	2,904
22. IOWA	3,441	2,899
NEBRASKA	3,414	2,878
23. NEBRASKA	3,402	2,865
24. MAINE	3,395	2,834
MONTANA	3,392	2,821
LOUISIANA	3,363	2,813
27. NEVADA	3,317	2,805
ILLINOIS	3,285	2,800
ARIZONA	3,262	2,781
TENNESSEE	3,242	2,741
FLORIDA	3,234	2,660
KANSAS	3,203	2,658
GEORGIA	3,177	2,628
OHIO	3,126	2,596
PENNSYLVANIA	3,126	2,589
36. NEW HAMPSHIRE	3,101	2,574
37. TEXAS	3,094	2,543
INDIANA	3,075	2,529
SOUTH DAKOTA	3,072	2,489
UTAH	3,051	2,454
41. WEST VIRGINIA	3,042	2,434
TEXAS	3,031	2,406
OKLAHOMA	3,013	2,388
38. SOUTH CAROLINA	3,001	2,387
IDAHO	2,956	2,371
NORTH CAROLINA	2,910	2,284
47. ALABAMA	2,877	2,254
MISSISSIPPI	2,825	2,224
TENNESSEE	2,755	2,137
MISSOURI	2,722	2,056
ARKANSAS	2,502	1,957
MEAN	3,628	3,008
MEDIAN	3,392	2,813
RANGE	2,953	2,056
SDEV.	1733.1	1347.6
CV	47.8	44.8

Bureau of the Census, *Government Finances: 1990-91*, p. 97.

Bureau of the Census, *Government Finances: 1990-91*, p. 97.

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Computed from Bureau of the Census, *Government Finances: 1990-91*, p. 97, and Bureau of Economic Analysis, *Survey of Current Business*, August, 1992, p. 48.

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E-4. PER CAPITA OF STATE AND LOCAL GOVERNMENTS, 1990-91	TOTAL TAX REVENUES IN 1990-91 GOVERNMENTS,	STATE IN 1990-91 INCOME IN 1991	LOCAL IN 1990-91 PER \$1,000 INCOME IN 1991	TAX REVENUES IN 1990-91 PER \$1,000 INCOME IN 1991
1. ALASKA	\$4,411			
2. DIST. OF COL.	3,977			
3. NEW YORK	2,337			
4. HAWAII	2,867			
5. NEW JERSEY	2,778			
6. CONNECTICUT	2,667			
7. MASSACHUSETTS	2,469			
B. MINNESOTA	2,348			
9. MARYLAND	2,284			
10. CALIFORNIA	2,283			
11. WYOMING	2,253			
12. WASHINGTON	2,236			
13. WISCONSIN	2,226			
14. ILLINOIS	2,132			
RHODE ISLAND	2,132			
16. VERMONT	2,121			
UNITED STATES	2,112			
17. MICHIGAN	2,106			
18. DELAWARE	2,081			
19. MAINE	2,033			
20. OREGON	2,017			
21. ARIZONA	2,002			
22. COLORADO	1,960			
VIRGINIA	1,960			
24. NEBRASKA	1,955			
25. IOWA	1,947			
26. NEVADA	1,942			
K. 35	1,930			
28. NEW HAMPSHIRE	1,915			
29. PENNSYLVANIA	1,887			
30. OHIO	1,852			
31. FLORIDA	1,830			
32. GEORGIA	1,797			
33. TEXAS	1,757			
34. INDIANA	1,739			
35. NORTH DAKOTA	1,734			
36. KENTUCKY	1,729			
37. NEW MEXICO	1,722			
38. NORTH CAROLINA	1,672			
39. OKLAHOMA	1,671			
40. LOUISIANA	1,654			
41. WEST VIRGINIA	1,630			
42. IDAHO	1,604			
43. UTAH	1,601			
44. MISSOURI	1,596			
45. MONTANA	1,572			
46. SOUTH CAROLINA	1,561			
47. SOUTH DAKOTA	1,489			
48. TENNESSEE	1,410			
49. ALABAMA	1,364			
50. ARKANSAS	1,337			
51. MISSISSIPPI	1,302			
MEAN	2,112			
MEDIAN	2,142			
RANGE	3,109			
SDEV.	16.9			
CV	8.9			

E-5. STATE IN 1990-91 PER \$1,000 INCOME IN 1991	REVENUES OF PERSONAL INCOME	TAX OF \$1,000 INCOME IN 1991	E-6. PER CAPITA PROPERTY TAX REVENUE OF STATE AND LOCAL GOVERNMENTS, 1990-91
1. ALASKA	\$4,411	\$2,09	\$1,453
2. DIST. OF COL.	3,977	168	1,841
3. NEW YORK	2,337	148	1,253
4. HAWAII	2,867	135	1,213
5. NEW JERSEY	2,778	133	1,138
6. CONNECTICUT	2,667	124	1,101
7. MASSACHUSETTS	2,469	123	925
B. MINNESOTA	2,348	121	912
9. MARYLAND	2,284	118	894
10. CALIFORNIA	2,283	118	880
11. WYOMING	2,253	117	877
12. WASHINGTON	2,236	115	830
13. WISCONSIN	2,226	115	797
14. ILLINOIS	2,132	114	796
RHODE ISLAND	2,132	113	785
16. VERMONT	2,121	113	744
UNITED STATES	2,112	111	718
KENTUCKY	1,960	111	691
NEBRASKA	2,106	110	687
LOUISIANA	2,081	110	686
CALIFORNIA	2,033	109	679
UTAH	2,017	109	675
UNITED STATES	2,002	109	675
23. ARIZONA	108	660	660
NEW JERSEY	108	639	638
OKLAHOMA	108	627	625
MASSACHUSETTS	105	627	625
KANSAS	105	625	617
IDAHO	105	579	579
OHIO	104	571	571
GEORGIA	103	562	562
MARYLAND	103	541	541
ILLINOIS	103	506	506
PENNSYLVANIA	102	505	505
TEXAS	102	495	495
COLORADO	102	480	480
INDIANA	101	477	477
SOUTH CAROLINA	101	423	423
MONTANA	100	416	416
DELAWARE	100	390	390
NORTH CAROLINA	99	382	382
NEVADA	98	377	377
PENNSYLVANIA	98	342	342
MISSISSIPPI	98	329	329
VIRGINIA	98	311	311
FLORIDA	96	276	276
SOUTH DAKOTA	93	273	273
ARKANSAS	91	251	251
MISSOURI	89	245	245
ALABAMA	88	222	222
NEW HAMPSHIRE	88	50	50
MISSISSIPPI	86	171	171
UNITED STATES	109	675	675
MEAN	107	627	627
MEDIAN	107	123	123
RANGE	123	26.8	26.8
SDEV.	26.6	32.3	32.3
CV	24.6	32.3	32.3

6.0  
Bureau of the Census, *Government Finances: 1990-91*, p. 97.

Computed from Bureau of the Census, *Government Finances: 1990-91*, p. 97.  
Finances: 1990-91, p. 20, and Bureau of Economic  
Analysis, *Survey of Current Business*, August 1992,  
p. 48.

Bureau of the Census, *Government Finances: 1990-91*,  
p. 97.

7.1

E-7. PER CAPITA PROPERTY TAX REVENUE OF LOCAL GOVERNMENTS, 1990-91

	\$1,475
1. DIST. OF COL.	
2. NEW HAMPSHIRE	1,341
3. NEW JERSEY	1,254
4. CONNECTICUT	1,138
5. NEW YORK	1,101
6. ALASKA	1,064
7. VERMONT	908
8. OREGON	877
9. RHODE ISLAND	870
10. MICHIGAN	859
11. MASSACHUSETTS	830
12. WISCONSIN	787
13. MAINE	760
14. NEBRASKA	743
15. WYOMING	738
16. MINNESOTA	716
17. COLORADO	688
18. IOWA	686
19. TEXAS	679
20. KANSAS	678
21. FLORIDA	655
UNITED STATES	642
22. VIRGINIA	636
23. ARIZONA	585
24. MARYLAND	580
25. SOUTH DAKOTA	579
26. INDIANA	570
27. CALIFORNIA	566
28. PENNSYLVANIA	549
29. OHIO	540
30. MONTANA	531
31. GEORGIA	502
32. NORTH DAKOTA	502
33. HAWAII	430
34. NEVADA	429
35. IDAHO	427
36. SOUTH CAROLINA	420
37. UTAH	416
38. WASHINGTON	416
39. MISSOURI	375
40. NORTH CAROLINA	365
41. MISSISSIPPI	353
42. TENNESSEE	329
43. DELAWARE	311
44. WEST VIRGINIA	272
45. LOUISIANA	264
46. OKLAHOMA	251
47. ARKANSAS	241
48. NEW MEXICO	208
49. KENTUCKY	189
50. ALABAMA	148
51. ILLINOIS	73
MEAN	642
MEDIAN	570
RANGE	1,402
SDEV.	200.9
CV	34.4

Computed from Bureau of the Census, *Government Finances: 1990-91*, p. 45-96, and Bureau of Economic Analysis, *Survey of Current Business*, August 1992, p. 21.

E-8. PROPERTY TAX REVENUE OF STATE AND LOCAL GOVERNMENTS AS PERCENT OF TOTAL TAX REVENUE, 1990-91

	70.1
1. NEW HAMPSHIRE	45.2
2. NEW JERSEY	43.6
3. VERMONT	43.5
4. OREGON	42.7
5. CONNECTICUT	42.4
6. HIGHICHIAN	41.3
7. RHODE ISLAND	40.5
8. WYOMING	39.9
9. MONTANA	39.9
10. MAINE	38.9
11. SOUTH DAKOTA	38.7
12. TEXAS	38.7
13. NEBRASKA	37.5
14. FLORIDA	36.8
15. ILLINOIS	36.5
16. DIST. OF COL.	36.5
17. KANSAS	35.8
18. WISCONSIN	35.8
19. IOWA	35.2
20. COLORADO	35.2
21. MASSACHUSETTS	33.6
22. NEW YORK	33.0
23. ARIZONA	33.0
24. INDIANA	32.8
25. VIRGINIA	32.6
UNITED STATES	32.0
26. MINNESOTA	30.6
27. PENNSYLVANIA	29.8
28. OHIO	29.2
29. NORTH DAKOTA	29.1
30. GEORGIA	28.2
31. CALIFORNIA	28.0
32. WASHINGTON	27.5
33. ALASKA	27.1
34. SOUTH CAROLINA	27.0
35. MARYLAND	26.6
36. IDAHO	26.2
37. MISSISSIPPI	26.0
38. UTAH	23.6
39. MISSOURI	23.5
40. NEVADA	23.5
41. TENNESSEE	23.5
42. NORTH CAROLINA	22.9
43. ARKANSAS	18.3
44. WEST VIRGINIA	16.7
45. LOUISIANA	16.7
46. KENTUCKY	16.0
47. HAWAII	15.0
48. OKLAHOMA	15.0
49. DELAWARE	14.9
50. NEW MEXICO	14.9
51. ALABAMA	12.9
MEAN	32.0
MEDIAN	30.6
RANGE	57.6
SDEV.	6.5
CV	20.3

Computed from Bureau of the Census, *Government Finances: 1990-91*, p. 45-96.

Computed from Bureau of the Census, *Government Finances: 1990-91*, p. 45-96, and Bureau of Economic Analysis, *Survey of Current Business*, August 1992, p. 48.

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E-10. PER CAPITA STATE TAX REVENUE,  
1990-91

	•3,169	\$4,037
1. ALASKA	2,325	1,769
2. HAWAII	1,714	3,349
3. DELAWARE	1,615	1,277
4. MASSACHUSETTS	1,592	1,243
5. WASHINGTON	1,591	1,153
6. MINNESOTA	1,567	1,008
7. NEW YORK	1,514	981
8. CONNECTICUT	1,501	980
9. NEW JERSEY	1,477	967
10. CALIFORNIA	1,416	921
11. WISCONSIN	1,386	914
12. WYOMING	1,358	881
13. KENTUCKY	1,347	870
14. NEW MEXICO	1,317	867
15. MARYLAND	1,310	854
16. NEVADA	1,293	852
17. WEST VIRGINIA	1,262	845
18. MAINE	1,256	834
19. ARIZONA	1,252	810
20. RHODE ISLAND	1,234	809
UNITED STATES	1,233	805
21. IOWA	1,216	798
22. OKLAHOMA	1,207	795
23. VERMONT	1,189	793
24. NORTH DAKOTA	1,185	771
25. MICHIGAN	1,165	757
26. NORTH CAROLINA	1,159	746
27. IDAHO	1,121	737
28. KANSAS	1,105	716
29. SOUTH CAROLINA	1,103	714
30. NEBRASKA	1,102	644
31. INDIANA	1,090	641
32. PENNSYLVANIA	1,089	637
33. GEORGIA	1,080	632
34. OHIO	1,056	627
35. UTAH	1,051	560
36. OREGON	1,037	549
37. FLORIDA	1,037	545
38. LOUISIANA	1,014	541
39. MONTANA	1,012	540
40. ARKANSAS	996	507
41. MISSOURI	969	456
42. SOUTH CAROLINA	964	455
43. ALABAMA	952	445
44. COLORADO	949	440
45. MISSISSIPPI	923	374
46. TEXAS	870	371
47. TENNESSEE	870	47
48. SOUTH DAKOTA	751	48
49. NEW HAMPSHIRE	565	49
DIST. OF COLUMBIA	NA	49
ILLINOIS	NA	49
MEAN	1,234	852
MEDIAN	1,165	757
RANGE	2,604	3,700
SDEV.	453.7	468.1
CV	36.8	54.9

Bureau of the Census, *State Government Finances, 1991*,  
p. 44.

Compiled from Bureau of the Census, *Government  
Finances: 1990-91*, p. 45-96, and Statistical Abstract of  
the United States, 1992, p. 22.

Computed from Bureau of the Census, *Government  
Finances: 1990-91*, p. 45-96, and Bureau of Economic  
Analysis, *Survey of Current Business*, August 1992,  
p. 48.

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E-11. PER CAPITA LOCAL TAX REVENUE,  
1990-91

	\$4,037
1. DIST. OF COLUMBIA	1. DIST. OF COLUMBIA
2. NEW YORK	2. NEW YORK
3. NEW HAMPSHIRE	3. NEW HAMPSHIRE
4. NEW JERSEY	4. NEW JERSEY
5. ALASKA	5. ALASKA
6. CONNECTICUT	6. CONNECTICUT
7. COLORADO	7. COLORADO
8. ILLINOIS	8. ILLINOIS
9. OREGON	9. OREGON
10. MARYLAND	10. MARYLAND
11. MICHIGAN	11. MICHIGAN
12. VERMONT	12. VERMONT
13. RHODE ISLAND	13. RHODE ISLAND
14. VIRGINIA	14. VIRGINIA
15. WYOMING	15. WYOMING
16. MASSACHUSETTS	16. MASSACHUSETTS
UNITED STATES	UNITED STATES
17. NEBRASKA	17. NEBRASKA
18. TEXAS	18. TEXAS
19. WISCONSIN	19. WISCONSIN
20. KANSAS	20. KANSAS
21. CALIFORNIA	21. CALIFORNIA
22. PENNSYLVANIA	22. PENNSYLVANIA
23. OHIO	23. OHIO
24. FLORIDA	24. FLORIDA
25. MAINE	25. MAINE
26. MINNESOTA	26. MINNESOTA
27. ARIZONA	27. ARIZONA
28. SOUTH DAKOTA	28. SOUTH DAKOTA
29. SOUTH CAROLINA	29. SOUTH CAROLINA
30. IOWA	30. IOWA
31. WASHINGTON	31. WASHINGTON
32. LOUISIANA	32. LOUISIANA
33. INDIANA	33. INDIANA
34. NEVADA	34. NEVADA
35. MISSOURI	35. MISSOURI
36. MONTANA	36. MONTANA
37. UTAH	37. UTAH
38. NORTH DAKOTA	38. NORTH DAKOTA
39. HAWAII	39. HAWAII
40. TENNESSEE	40. TENNESSEE
41. NORTH CAROLINA	41. NORTH CAROLINA
42. SOUTH CAROLINA	42. SOUTH CAROLINA
43. OKLAHOMA	43. OKLAHOMA
44. IDAHO	44. IDAHO
45. ALABAMA	45. ALABAMA
46. NEW MEXICO	46. NEW MEXICO
47. KENTUCKY	47. KENTUCKY
48. DELAWARE	48. DELAWARE
49. MISSISSIPPI	49. MISSISSIPPI
50. ARKANSAS	50. ARKANSAS
51. WEST VIRGINIA	51. WEST VIRGINIA
MEAN	852
MEDIAN	757
RANGE	3,700
SDEV.	468.1
CV	54.9

E-13. PER CAPITA STATE INDIVIDUAL INCOME TAX REVENUE, 1990-91

STATE	INDIVIDUAL INCOME TAX REVENUE, 1990-91
1. MASSACHUSETTS	\$691
2. NEW YORK	802
3. HAWAII	769
4. DELAWARE	679
5. MINNESOTA	679
6. WISCONSIN	671
7. MARYLAND	606
8. CALIFORNIA	554
9. NORTH CAROLINA	525
10. VIRGINIA	515
11. IOWA	481
12. MAINE	470
13. KENTUCKY	456
14. VERMONT	454
15. GEORGIA	445
16. NEW JERSEY	437
17. COLORADO	434
18. IDAHO	429
19. RHODE ISLAND	428
20. MICHIGAN	404
21. UTAH	404
UNITED STATES	395
23. ILLINOIS	393
24. SOUTH CAROLINA	390
25. INDIANA	389
26. OHIO	386
27. OKLAHOMA	384
28. NEBRASKA	376
29. MISSOURI	355
30. KANSAS	353
31. MONTANA	350
32. ARKANSAS	335
33. ARIZONA	332
34. WEST VIRGINIA	320
35. ALABAMA	267
36. PENNSYLVANIA	274
37. NEW MEXICO	239
38. LOUISIANA	189
39. MISSISSIPPI	185
40. NORTH DAKOTA	180
41. CONNECTICUT	144
42. NEW HAMPSHIRE	33
43. TENNESSEE	20
ALASKA	NA
DIST. OF COL.	NA
FLORIDA	NA
NEVADA	NA
SOUTH DAKOTA	NA
TEXAS	NA
WASHINGTON	NA
WYOMING	NA
DELAWARE	NA
DIST. OF COL.	NA
MONTANA	NA
NEW HAMPSHIRE	NA

Bureau of the Census, *State Government Finances: 1991*, p. 44.

Bureau of the Census, *State Government Finances: 1991*, p. 44.

Compared from Bureau of the Census, *State Government Finances: 1991*, p. 11, and Bureau of Economic Analysis, *Survey of Current Business*, August 1992, p. 48.

E-14. PER CAPITA STATE GENERAL SALES TAX REVENUE, 1990-91

STATE	GENERAL SALES TAX REVENUE, 1990-91
1. HAWAII	\$1,127
2. WASHINGTON	948
3. CONNECTICUT	741
4. NEVADA	644
5. FLORIDA	613
6. NEW MEXICO	607
7. ARIZONA	535
8. NEW JERSEY	521
9. TEXAS	478
10. TENNESSEE	477
11. CALIFORNIA	472
12. WEST VIRGINIA	454
13. INDIANA	452
14. RHODE ISLAND	447
15. MINNESOTA	443
16. MISSISSIPPI	432
17. UTAH	418
UNITED STATES	410
18. WISCONSIN	409
19. SOUTH CAROLINA	404
20. MAINE	402
21. GEORGIA	401
22. NEBRASKA	390
23. IDAHO	389
24. WYOMING	386
25. NORTH DAKOTA	370
26. ARKANSAS	370
27. KANSAS	368
28. MISSOURI	361
29. NEBRASKA	361
UNITED STATES	356
30. SOUTH DAKOTA	351
31. PENNSYLVANIA	350
32. KENTUCKY	350
33. IOWA	350
34. MICHIGAN	341
35. OHIO	327
36. NEW YORK	319
37. MASSACHUSETTS	318
38. MARYLAND	317
39. LOUISIANA	308
40. OKLAHOMA	303
41. ALABAMA	257
42. NORTH CAROLINA	251
43. COLORADO	250
44. VIRGINIA	248
45. VERMONT	222
ALASKA	NA
DIST. OF COL.	NA
FLORIDA	NA
NEVADA	NA
SOUTH DAKOTA	NA
TEXAS	NA
WASHINGTON	NA
WYOMING	NA

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E-16. STATE GENERAL SALES TAX REVENUE IN 1990-91 PER \$1,000 OF PERSONAL INCOME IN 1991	
1.	HAWAII
2.	WASHINGTON
3.	NEW MEXICO
4.	NEVADA
5.	MISSISSIPPI
6.	FLORIDA
7.	ARIZONA
8.	WEST VIRGINIA
9.	TENNESSEE
10.	UTAH
11.	CONNECTICUT
12.	TEXAS
13.	INDIANA
14.	SOUTH CAROLINA
15.	IDAHO
16.	ARKANSAS
17.	NORTH DAKOTA
18.	RHODE ISLAND
19.	MINNESOTA
20.	MAINE
21.	GEORGIA
22.	WYOMING
23.	WISCONSIN
24.	CALIFORNIA
25.	KENTUCKY
26.	NEBRASKA
27.	SOUTH DAKOTA
28.	UNITED STATES
29.	LOUISIANA
30.	NEW JERSEY
31.	IOWA
32.	MISSOURI
33.	KANSAS
34.	OKLAHOMA
35.	OHIO
36.	MICHIGAN
37.	PENNSYLVANIA
38.	ILLINOIS
39.	ALABAMA
40.	NORTH CAROLINA
41.	MARYLAND
42.	NEW YORK
43.	MASSACHUSETTS
44.	COLORADO
45.	VIRGINIA
46.	VERMONT
47.	ALASKA
48.	DELAWARE
49.	DIST. OF COLUMBIA
50.	MONTANA
51.	NEW HAMPSHIRE
52.	OREGON

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 Computed from Bureau of the Census, *State Government Finances: 1991*, p. 10, and Bureau of Economic Analysis, *Survey of Current Business*, August 1992, p. 48.

## Series F—School Revenue

Series F tables compare states on their sources of public school revenue. Funds received by public school districts from federal, state, and local sources are listed for each state and are expressed in relation to the number of pupils in each state and to the state's personal income and according to the percentage distribution across the three government sources.

Tables F-5 and F-6 examine each state's relative position with regard to school revenues per \$1,000 of state personal income. These measures, as with the examples in Series E, make it easier to compare the effort of government units to provide financial support for public school programs through measurement of that support with the common denominator of personal income.

Please note that the school revenue data contained in Series F tables update those featured in *Estimates of School Statistics, 1992-93*, published in April. State education departments have the option of revising their estimated data for inclusion in *Rankings*.

Please see page 64 for additional information provided by the state education departments to help explain data reported for their states in Series F tables.

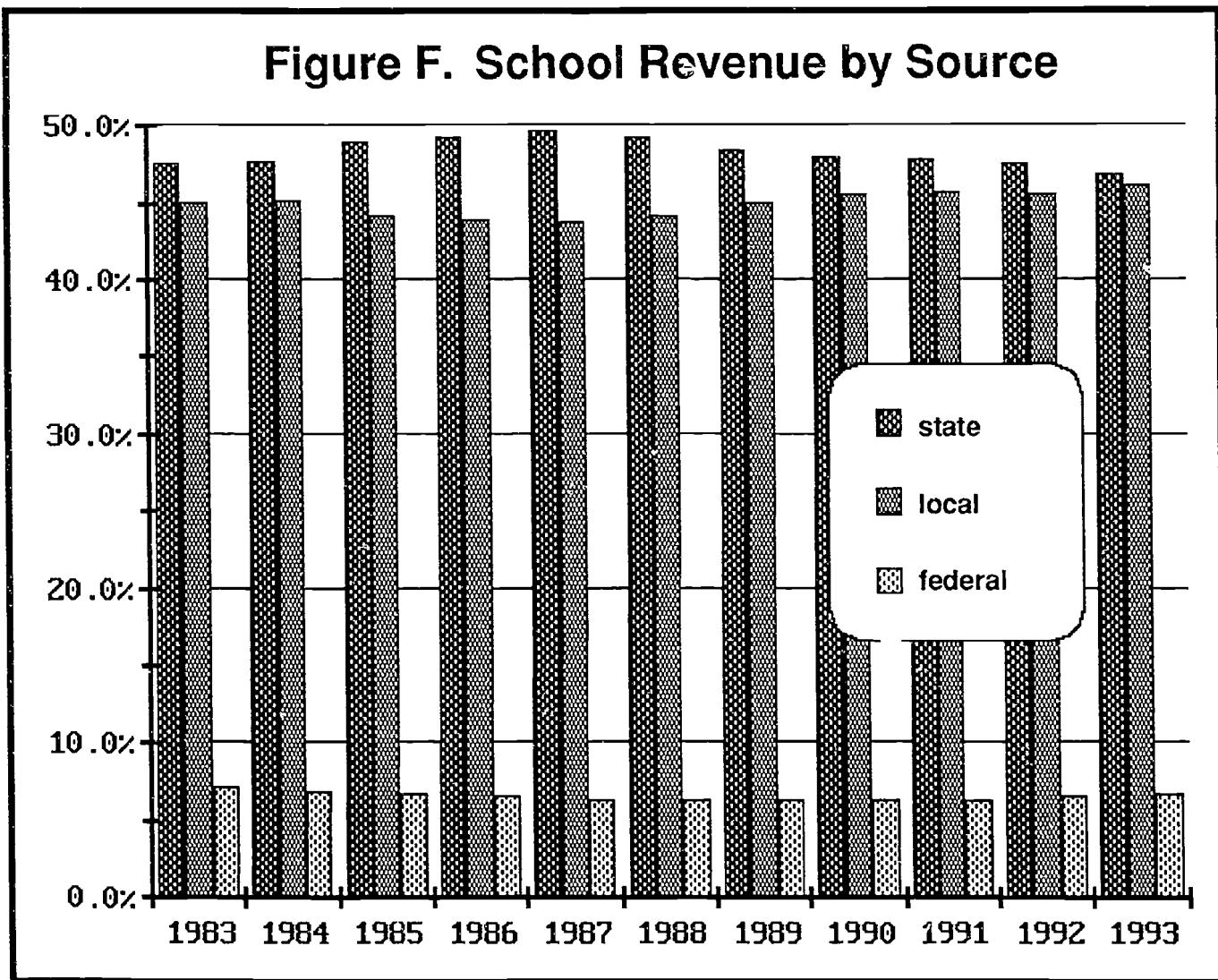
Figure F displays school revenues by source--state, local, and federal. Throughout the past ten years state and local governments have each provided between 40 and 50 percent of the total. The federal contribution has drifted downward, from 7.2 percent for 1983 to 6.8 percent for 1993 (Tables F-8, F-10, F-12).

**Figure F.** School Revenue by Source

### Tables

- F-1. Public School Revenue per Pupil in Fall Enrollment, 1991-92 (Revised)
- F-2. Public School Revenue per Pupil in Fall Enrollment, 1992-93
- F-3. Public School Revenue per Pupil in Average Daily Attendance, 1991-92 (Revised)
- F-4. Public School Revenue per Pupil in Average Daily Attendance, 1992-93
- F-5. Public School Revenue in 1990-91 per \$1,000 of Personal Income in 1991
- F-6. State and Local Revenue for Public Schools in 1990-91 per \$1,000 of Personal Income in 1991
- F-7. Percent of Revenue for Public Elementary and Secondary Schools from Local Governments, 1991-92 (Revised)
- F-8. Percent of Revenue for Public Elementary and Secondary Schools from Local Governments, 1992-93
- F-9. Percent of Revenue for Public Elementary and Secondary Schools from State Governments, 1991-92 (Revised)
- F-10. Percent of Revenue for Public Elementary and Secondary Schools from State Governments, 1992-93
- F-11. Percent of Revenue for Public Elementary and Secondary Schools from the Federal Government, 1991-92 (Revised)
- F-12. Percent of Revenue for Public Elementary and Secondary Schools from the Federal Government, 1992-93
- F-13. Local Public School Revenue as a Percent of Combined State and Local School Revenue, 1992-93

**Figure F. School Revenue by Source**



F-1. PUBLIC SCHOOL REVENUE PER PUPIL  
IN FALL ENROLLMENT, 1991-92  
(REVISED)

F-2. PUBLIC SCHOOL REVENUE PER PUPIL  
IN FALL ENROLLMENT, 1992-93

F-3. PUBLIC SCHOOL REVENUE PER PUPIL  
IN AVERAGE DAILY ATTENDANCE,  
1991-92  
(REVISED)

1. NEW JERSEY	\$9,302
2. CONNECTICUT	8,172
3. NEW YORK	8,160
4. ALASKA	7,871
5. PENNSYLVANIA	7,561
6. DIST. OF COL.	7,270
7. VERMONT	6,794
8. MASSACHUSETTS	6,612
9. MICHIGAN	6,556
10. RHODE ISLAND	6,392
11. MARYLAND	6,165
12. WISCONSIN	6,142
13. HAWAII	6,138
14. DELAWARE	6,107
15. WYOMING	6,003
16. NEW HAMPSHIRE	5,989
17. MINNESOTA	5,887
18. WASHINGTON	5,662
19. MAINE	5,655
20. OREGON	5,629
UNITED STATES	5,618
21. FLORIDA	5,599
22. OHIO	5,413
23. WEST VIRGINIA	5,397
24. INDIANA	5,366
25. CALIFORNIA	5,342
26. NEVADA	5,298
27. MONTANA	5,289
28. MARYLAND	5,284
29. VIRGINIA	5,272
30. ILLINOIS	5,158
31. COLORADO	5,123
32. GEORGIA	5,107
33. KANSAS	4,883
34. TEXAS	4,853
35. MISSOURI	4,850
36. ARIZONA	4,837
37. KENTUCKY	4,787
38. NORTH CAROLINA	4,777
39. SOUTH CAROLINA	4,692
40. NORTH DAKOTA	4,675
41. NEW MEXICO	4,638
42. NEBRASKA	4,609
43. LOUISIANA	4,308
44. SOUTH DAKOTA	4,273
45. OKLAHOMA	4,092
46. ARKANSAS	4,031
47. IDAHO	3,823
48. TENNESSEE	3,553
49. ALABAMA	3,492
50. TENNESSEE	3,486
51. UTAH	3,363
MEAN	5,618
MEDIAN	5,298
RANGE	5,939
SDEV.	845.2
CV	6.1

1. NEW JERSEY	\$9,522
2. CONNECTICUT	8,360
3. NEW YORK	8,179
4. PENNSYLVANIA	8,017
5. ALASKA	7,933*
6. DIST. OF COL.	7,282
7. VERMONT	6,870
8. MASSACHUSETTS	6,675
9. MICHIGAN	6,666
10. WISCONSIN	6,515
11. RHODE ISLAND	6,493
12. MARYLAND	6,439
13. DELAWARE	6,220
14. WYOMING	6,051
15. NEW HAMPSHIRE	6,037
16. WASHINGTON	5,982
17. HAWAII	5,955
18. MAINE	5,954
19. INDIANA	5,937
20. MINNESOTA	5,921
UNITED STATES	5,799
21. OREGON	5,781
22. FLORIDA	5,738
23. OHIO	5,698
24. VIRGINIA	5,497
25. ILLINOIS	5,495
26. MONTANA	5,383
27. TEXAS	5,370
28. COLORADO	5,284
29. GEORGIA	5,283
30. CALIFORNIA	5,260
31. KANSAS	5,217
32. NEVADA	5,199
33. MISSOURI	5,125
34. IOWA	5,059
35. NEBRASKA	4,977
36. KENTUCKY	4,952
37. NORTH CAROLINA	4,942
38. ARIZONA	4,923
39. SOUTH CAROLINA	4,866
40. NORTH DAKOTA	4,770
41. SOUTH CAROLINA	4,605*
42. NEW MEXICO	4,557
43. SOUTH DAKOTA	4,545
44. OKLAHOMA	4,264
45. ARKANSAS	4,065
46. IDAHO	3,910
47. TENNESSEE	3,760
48. MISSISSIPPI	3,604
49. ALABAMA	3,584
50. TENNESSEE	3,487
51. UTAH	3,388
MEAN	5,799
MEDIAN	5,495
RANGE	6,035
SDEV.	362.6
CV	6.3

Computed from NEA Research, Estimates data bank.

\*Data estimated by NEA.

Computed from NEA Research, Estimates data bank.

NOTE: California ADA count includes excused absences.

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F-4. PUBLIC SCHOOL REVENUE PER PUPIL  
IN AVERAGE DAILY ATTENDANCE, 1992-93

	\$10,941	\$76*
1. NEW JERSEY	2. ALASKA	1. WYOMING
2. ALASKA	3. NEW YORK	2. ALASKA
3. NEW YORK	4. CONNECTICUT	3. VERMONT
4. CONNECTICUT	5. PENNSYLVANIA	4. WEST VIRGINIA
5. PENNSYLVANIA	6. DIST. OF COL.	5. MONTANA
6. DIST. OF COL.	7. VERMONT	6. NEW MEXICO
7. VERMONT	8. WISCONSIN	7. MICHIGAN
8. WISCONSIN	9. MICHIGAN	8. INDIANA
9. MICHIGAN	10. WISCONSIN	9. UTAH
10. WISCONSIN	11. MASSACHUSETTS	10. WISCONSIN
11. MASSACHUSETTS	12. RHODE ISLAND	11. NORTH DAKOTA
12. RHODE ISLAND	13. MARYLAND	12. NEW YORK
13. MARYLAND	14. DELAWARE	13. SOUTH CAROLINA
14. DELAWARE	15. NEW HAMPSHIRE	14. WISCONSIN
15. NEW HAMPSHIRE	16. HAWAII	15. OREGON
16. HAWAII	17. WYOMING	16. PENNSYLVANIA
17. WYOMING	18. MASSACHUSETTS	17. TEXAS
18. MASSACHUSETTS	19. WASHINGTON	18. MINNESOTA
19. WASHINGTON	20. WISCONSIN	19. IDAHO
20. WISCONSIN	21. OHIO	20. LOUISIANA
21. OHIO	22. NEW YORK	21. KANSAS
22. NEW YORK	23. ILLINOIS	22. NEW JERSEY
23. ILLINOIS	24. FLORIDA	23. MISSISSIPPI
24. FLORIDA	25. GEORGIA	24. GEORGIA
25. GEORGIA	26. MONTANA	25. ARIZONA
26. MONTANA	27. VIRGINIA	26. SOUTH DAKOTA
27. VIRGINIA	28. TEXAS	27. OHIO
28. TEXAS	29. GEORGIA	28. KENTUCKY
29. GEORGIA	30. KANSAS	29. WASHINGTON
30. KANSAS	31. MISSOURI	30. OKLAHOMA
31. MISSOURI	32. COLORADO	31. UNITED STATES
32. COLORADO	33. NEVADA	32. UNITED STATES
33. NEVADA	34. KENTUCKY	33. NORTH CAROLINA
34. KENTUCKY	35. IOWA	34. MARYLAND
35. IOWA	36. NEBRASKA	35. CONNECTICUT
36. NEBRASKA	37. CALIFORNIA	36. COLORADO
37. CALIFORNIA	38. NORTH CAROLINA	37. RHODE ISLAND
38. NORTH CAROLINA	39. ARIZONA	38. NEW HAMPSHIRE
39. ARIZONA	40. SOUTH CAROLINA	39. MISSOURI
40. SOUTH CAROLINA	41. LOUISIANA	40. NEBRASKA
41. LOUISIANA	42. NEW MEXICO	41. MARYLAND
42. NEW MEXICO	43. NORTH DAKOTA	42. VIRGINIA
43. NORTH DAKOTA	44. SOUTH DAKOTA	43. DELAWARE
44. SOUTH DAKOTA	45. OKLAHOMA	44. NEW HAMPSHIRE
45. OKLAHOMA	46. ARKANSAS	45. FLORIDA
46. ARKANSAS	47. IDAHO	46. CALIFORNIA
47. IDAHO	48. TENNESSEE	47. DIST. OF COL.
48. TENNESSEE	49. MISSISSIPPI	48. HAWAII
49. MISSISSIPPI	50. ALABAMA	49. NEVADA
50. ALABAMA	51. UTAH	50. TENNESSEE
51. UTAH	MEAN	51. MASSACHUSETTS
MEAN	MEDIAN	52. TENNESSEE
MEDIAN	RANGE	53. ALABAMA
RANGE	SDEV.	54. TENNESSEE
SDEV.	CV	55. UTAH

\*Data estimated by NEA.  
NOTE: California ADA count includes excused absences.

Computed from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48, and NEA Research, Estimates data bank.

Computed from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48, and NEA Research, Estimates data bank.

F-5. PUBLIC SCHOOL REVENUE IN 1990-91  
PER \$1,000 OF PERSONAL INCOME IN 1991

	\$76*	1. WYOMING
1. ALASKA	2. WYOMING	2. ALASKA
2. WYOMING	3. WEST VIRGINIA	3. VERMONT
3. WEST VIRGINIA	4. VERMONT	4. WEST VIRGINIA
4. VERMONT	5. MONTANA	5. MONTANA
5. MONTANA	6. NEW MEXICO	6. MICHIGAN
6. NEW MEXICO	7. MICHIGAN	7. INDIANA
7. MICHIGAN	8. INDIANA	8. UTAH
8. INDIANA	9. UTAH	9. MAINE
9. UTAH	10. MAINE	10. WISCONSIN
10. MAINE	11. WISCONSIN	11. NEW YORK
11. WISCONSIN	12. NEW YORK	12. NEW MEXICO
12. NEW YORK	13. SOUTH CAROLINA	13. PENNSYLVANIA
13. SOUTH CAROLINA	14. WISCONSIN	14. OREGON
14. WISCONSIN	15. OREGON	15. MINNESOTA
15. OREGON	16. PENNSYLVANIA	16. SOUTH CAROLINA
16. PENNSYLVANIA	17. TEXAS	17. NORTH DAKOTA
17. TEXAS	18. MINNESOTA	18. TEXAS
18. MINNESOTA	19. IDAHO	19. IDAHO
19. IDAHO	20. LOUISIANA	20. NEW JERSEY
20. LOUISIANA	21. KANSAS	21. KANSAS
21. KANSAS	22. NEW JERSEY	22. LOUISIANA
22. NEW JERSEY	23. MISSISSIPPI	23. OHIO
23. MISSISSIPPI	24. GEORGIA	24. GEORGIA
24. GEORGIA	25. ARIZONA	25. WASHINGTON
25. ARIZONA	26. SOUTH DAKOTA	26. IOWA
26. SOUTH DAKOTA	27. OHIO	27. UNITED STATES
27. OHIO	28. KENTUCKY	28. UNITED STATES
28. KENTUCKY	29. WASHINGTON	29. UNITED STATES
29. WASHINGTON	30. OKLAHOMA	30. UNITED STATES
30. OKLAHOMA	31. TOWA	31. NORTH CAROLINA
31. TOWA	32. COLORADO	32. NEBRASKA
32. COLORADO	33. NEVADA	33. MARYLAND
33. NEVADA	34. KENTUCKY	34. CONNECTICUT
34. KENTUCKY	35. IOWA	35. COLORADO
35. IOWA	36. NEBRASKA	36. RHODE ISLAND
36. NEBRASKA	37. CALIFORNIA	37. NEW HAMPSHIRE
37. CALIFORNIA	38. NORTH CAROLINA	38. MISSOURI
38. NORTH CAROLINA	39. ARIZONA	39. ILLINOIS
39. ARIZONA	40. SOUTH CAROLINA	40. MARYLAND
40. SOUTH CAROLINA	41. LOUISIANA	41. VIRGINIA
41. LOUISIANA	42. NEW MEXICO	42. DELAWARE
42. NEW MEXICO	43. NORTH DAKOTA	42. DELAWARE
43. NORTH DAKOTA	44. SOUTH DAKOTA	43. FLORIDA
44. SOUTH DAKOTA	45. OKLAHOMA	44. CALIFORNIA
45. OKLAHOMA	46. ARKANSAS	45. DIST. OF COL.
46. ARKANSAS	47. IDAHO	46. HAWAII
47. IDAHO	48. TENNESSEE	47. NEVADA
48. TENNESSEE	49. MISSISSIPPI	48. CALIFORNIA
49. MISSISSIPPI	50. ALABAMA	49. HAWAII
50. ALABAMA	51. UTAH	50. MASSACHUSETTS
51. UTAH	MEAN	51. TENNESSEE
MEAN	MEDIAN	52. TENNESSEE
MEDIAN	RANGE	53. ALABAMA
RANGE	SDEV.	54. TENNESSEE
SDEV.	CV	55. UTAH

Computed from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48, and NEA Research, Estimates data bank.

Computed from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48, and NEA Research, Estimates data bank.

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F-7. PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM LOCAL GOVERNMENTS, 1991-92 (REVISED)

1. NEW HAMPSHIRE	88.9
2. DIST. OF COL.	88.7
3. ILLINOIS	65.0
4. MASSACHUSETTS	62.7
5. OREGON	62.5
6. MICHIGAN	62.2
7. SOUTH DAKOTA	61.9
8. VERMONT	61.9
9. VIRGINIA	57.2
10. NEVADA	56.2
11. MISSOURI	55.8
12. WISCONSIN	54.8
13. RHODE ISLAND	54.6
14. MARYLAND	54.3
15. CONNECTICUT	54.3
16. NEW YORK	53.8
17. NEW JERSEY	53.3
18. NEBRASKA	52.3
19. COLORADO	52.2
20. OHIO	52.0
21. KANSAS	51.0
22. PENNSYLVANIA	49.7
23. MONTANA	49.3
24. TEXAS	47.7
25. ARIZONA	46.0
26. NORTH DAKOTA	46.0
UNITED STATES	46.0
27. TENNESSEE	45.1
28. FLORIDA	44.4
29. MINNESOTA	44.0
30. IOWA	44.0
31. MAINE	43.3
32. SOUTH CAROLINA	42.4
33. WYOMING	42.2
34. INDIANA	41.8
35. GEORGIA	39.9
36. UTAH	35.8
37. LOUISIANA	33.6
38. MISSISSIPPI	30.2
39. IDAHO	29.8
40. ARKANSAS	28.6
41. OKLAHOMA	28.1
42. NORTH CAROLINA	28.0
43. CALIFORNIA	26.2
44. WEST VIRGINIA	25.1
45. DELAWARE	24.5
46. ALASKA	23.8
47. ALABAMA	22.8
48. KENTUCKY	21.6
49. WASHINGTON	21.0
50. NEW MEXICO	13.3
51. HAWAII	1.8

F-8. PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM LOCAL GOVERNMENTS, 1992-93 (REVISED)

1. NEW HAMPSHIRE	89.0
2. DIST. OF COL.	86.8
3. VERMONT	62.5
4. MICHIGAN	62.2
5. SOUTH DAKOTA	61.5
6. VIRGINIA	61.4
7. MASSACHUSETTS	60.1
8. NEVADA	58.2
9. ILLINOIS	57.9
10. CONNECTICUT	56.7
11. MISSOURI	56.6
12. WISCONSIN	56.0
13. OREGON	55.9
14. RHODE ISLAND	54.7
15. NEW YORK	54.7
16. NEW JERSEY	53.7
17. MARYLAND	53.3
18. OHIO	52.8
19. PENNSYLVANIA	52.1
20. NEBRASKA	52.0
21. COLORADO	51.4
22. MONTANA	50.0
23. TEXAS	49.5
24. ARIZONA	48.6
25. NORTH DAKOTA	48.4
UNITED STATES	46.2
26. MINNESOTA	45.3
27. TENNESSEE	45.1
28. FLORIDA	44.7
29. IOWA	43.5
30. SOUTH CAROLINA	43.0
31. WYOMING	42.8
32. INDIANA	42.8
33. MAINE	41.2
34. GEORGIA	39.9
35. UTAH	36.5
36. LOUISIANA	35.0
37. MISSISSIPPI	34.6
38. IDAHO	30.8
39. CALIFORNIA	30.0
40. NORTH CAROLINA	28.2
41. ARKANSAS	26.1
42. OKLAHOMA	24.3
43. WEST VIRGINIA	24.1
44. DELAWARE	24.4
45. ALASKA	23.8
46. HAWAII	21.8
47. KENTUCKY	21.7
48. WASHINGTON	21.4
49. NEW MEXICO	21.2
50. SOUTH DAKOTA	21.0
51. NEW HAMPSHIRE	1.9
MEAN	46.2
MEDIAN	45.3
RANGE	67.1
SDEV.	11.5
CV	24.9

Computed from NEA Research, *Estimates* data bank.

\*Data estimated by NEA.

Computed from NEA Research, *Estimates* data bank.

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F-10. PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM STATE GOVERNMENTS, 1992-93

	1.	HAWAII	90.6
2.	NEW MEXICO	76.1	
3.	WASHINGTON	73.1	
4.	KENTUCKY	68.1	
5.	DELAWARE	67.1	
6.	WEST VIRGINIA	67.1	
7.	ALABAMA	54.7	
8.	OKLAHOMA	64.7	
9.	NORTH CAROLINA	64.3	
10.	ALASKA	63.6*	
11.	IDAHO	62.2	
12.	ARKANSAS	62.2	
13.	CALIFORNIA	61.4	
14.	UTAH	56.9	
15.	LOUISIANA	55.5*	
16.	GEORGIA	52.7	
17.	INDIANA	52.2*	
18.	MISSISSIPPI	52.2	
19.	WYOMING	51.9	
20.	MAINE	51.8	
21.	KANSAS	51.7	
22.	IAWA	51.0	
23.	MINNESOTA	50.4	
24.	SOUTH CAROLINA	47.8	
25.	FLORIDA	47.4	
	UNITED STATES	46.9	
26.	TENNESSEE	44.7	
27.	COLORADO	43.6	
28.	PENNSYLVANIA	43.2	
29.	TEXAS	43.2	
30.	NEW JERSEY	43.0	
31.	NEBRASKA	41.9*	
32.	NORTH DAKOTA	41.6*	
33.	OHIO	41.5	
34.	MONTANA	41.3	
35.	ARIZONA	41.2	
36.	MARYLAND	41.1	
37.	RHODE ISLAND	39.8	
38.	WISCONSIN	39.6	
39.	NEW YORK	39.6	
40.	CONNECTICUT	39.1	
41.	OREGON	37.6	
42.	NEVADA	37.2	
43.	MISSOURI	37.1	
44.	MASSACHUSETTS	35.9	
45.	ILLINOIS	33.8	
46.	VERMONT	32.6	
47.	MICHIGAN	32.1	
48.	SOUTH DAKOTA	26.1	
49.	NEW HAMPSHIRE	8.2	
50.	DIST. OF COL.	NA	
	MEAN	46.9	
	MEDIAN	45.8	
	RANGE	82.4	
	SDEV.	19.9	
	CV	42.4	

Computed from NEA Research, Estimates data bank.

Computed from NEA Research, Estimates data bank.

Computed from NEA Research, Estimates data bank.

F-11. PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM THE FEDERAL GOVERNMENT, 1991-92 (REVISED)

	1.	MISSISSIPPI	17.2
2.	ALABAMA	13.4	
3.	QIST. OF COL.	13.2	
4.	NEW MEXICO	12.6*	
5.	ALASKA	12.4	
6.	SOUTH DAKOTA	11.3	
7.	KENTUCKY	11.1	
8.	LOUISIANA	10.9	
9.	ARKANSAS	10.5	
10.	MISSOURI	10.5	
11.	LOUISIANA	10.4	
12.	SOUTH CAROLINA	10.3	
13.	FLORIDA	10.2	
14.	MONTANA	10.2	
15.	CALIFORNIA	10.2	
16.	DELAWARE	10.1*	
17.	ILLINOIS	10.1	
18.	OKLAHOMA	9.7	
19.	WEST VIRGINIA	9.5*	
20.	NORTH CAROLINA	9.4	
21.	HAWAII	9.4	
22.	IDAHO	9.3	
23.	GEORGIA	9.3	
24.	TEXAS	9.2	
25.	MAINE	9.2	
	UNITED STATES	6.8	
26.	UTAH	6.6	
27.	OREGON	6.5	
28.	MISSOURI	6.5	
29.	NEBRASKA	6.3	
30.	MASSACHUSETTS	6.1*	
31.	NEW YORK	6.1	
32.	NEW YORK	5.8	
33.	MICHIGAN	5.7	
34.	OHIO	5.7	
35.	MARYLAND	5.7	
36.	IDAHO	5.6	
37.	RHODE ISLAND	5.5	
38.	WASHINGTON	5.4	
39.	WYOMING	5.3	
40.	KANSAS	5.3	
41.	INDIANA	5.3	
42.	COLORADO	5.0	
43.	VERMONT	5.0	
44.	PENNSYLVANIA	4.7	
45.	VERMONT	4.9	
46.	NEVADA	4.7	
47.	WISCONSIN	4.6	
48.	MINNESOTA	4.5	
49.	CONNECTICUT	4.5	
50.	NEW JERSEY	4.2	
51.	NEW HAMPSHIRE	3.9	
	MEAN	6.8	
	MEDIAN	6.6	
	RANGE	6.6	
	SDEV.	14.3	
	CV	4.3	
		63.2	
		65.2	

Data estimated by NLA

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F-13. LOCAL PUBLIC SCHOOL REVENUE AS  
A PERCENT OF COMBINED STATE AND LOCAL  
SCHOOL REVENUE, 1992-93

	DIST. OF COL:	100.0
1.	NEW HAMPSHIRE	91.6
2.	SOUTH DAKOTA	70.2
3.	MICHIGAN	65.9
4.	VERMONT	65.7
5.	VIRGINIA	64.5
6.	MASSACHUSETTS	64.0
7.	ILLINOIS	63.2*
8.	NEVADA	61.0
9.	MISSOURI	60.4
10.	OREGON	59.8
11.	CONNECTICUT	59.2
12.	WISCONSIN	56.6
13.	NEW YORK	56.0
14.	RHODE ISLAND	55.6
15.	MARYLAND	55.4*
16.	NEW JERSEY	54.8
17.	NEBRASKA	54.7
18.	PENNSYLVANIA	54.1
19.	ARIZONA	54.1
20.	COLORADO	53.8*
21.	NORTH DAKOTA	53.4
22.	TEXAS	50.2
23.	TENNESSEE	49.6
24.	UNITED STATES	48.6
25.	FLORIDA	47.3
26.	SOUTH CAROLINA	46.0
27.	MINNESOTA	45.4
28.	IOWA	45.2
29.	KANSAS	45.0*
30.	WYOMING	44.3
31.	INDIANA	43.1
32.	MAINE	39.1
33.	GEORGIA	38.7*
34.	UTAH	37.1
35.	LOUISIANA	37.1
36.	MISSISSIPPI	32.8
37.	CALIFORNIA	31.1
38.	IDAHO	31.1
39.	ARKANSAS	30.5
40.	NORTH CAROLINA	29.7
41.	OKLAHOMA	27.2*
42.	ALASKA	27.2
43.	WEST VIRGINIA	26.7
44.	DELAWARE	25.2
45.	ALABAMA	24.2
46.	KENTUCKY	22.6
47.	WASHINGTON	12.9
48.	NEW MEXICO	2.0
49.	HAWAII	0.0
50.		MEAN
51.		50.6
		MEDIAN
		50.2
		RANGE
		98.0
		SDEV.
		12.7
		CV
		25.6

Computed from NEA Research, Estimates data bank.

\*Data estimated by NEA

## **Series G—Government Expenditures**

State and local government spending characteristics provide useful comparative information about the resources, needs, and priorities for public services. Expenditures for government programs vary across states for many reasons, and state-by-state comparisons should be made while keeping them in mind—demographic, economic, and political factors are but a few.

Tables in Series G describe spending by state governments and by state and local governments combined. Expenditure data are expressed on a per capita basis, allowing closer comparison of the differences in levels and objects of state and local government spending, as well as their positions relative to the U.S. average. Use of state personal income in selected tables provides an opportunity to compare the relative "effort" of government units to fund program areas, including public education.

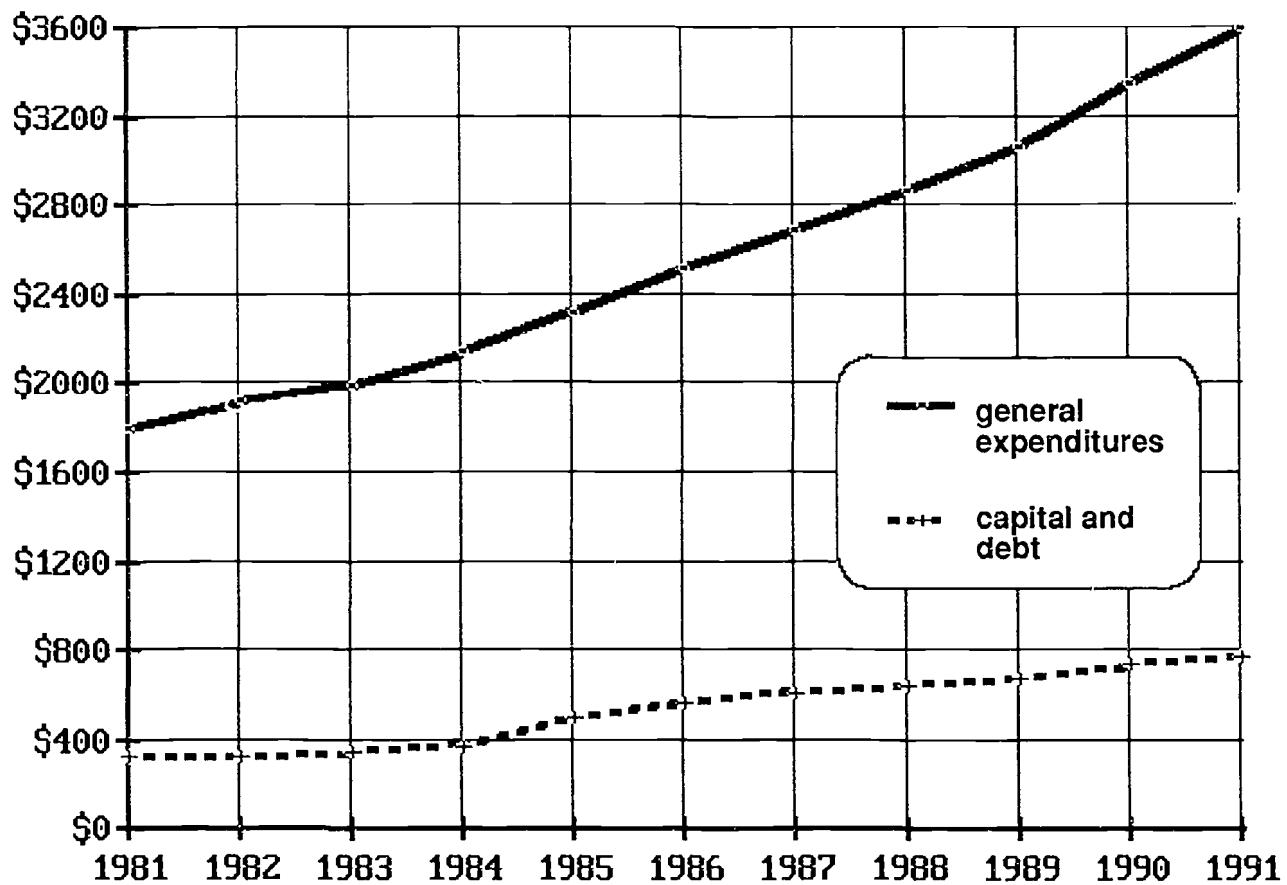
Per capita expenditures of state and local governments are shown in Figure G. General expenditures increased by 100 percent over the decade while capital outlay and debt increased 137 percent. Moreover, the ratio of general expenditures to capital outlay and debt decreased from 5.5 to 1 to 4.7 to 1. Education expenditures are included in these totals (Tables G-3, G-10, G-11).

**Figure G. Per Capita State and Local Government Expenditures**

### **Tables**

- G-1. Per Capita Total General Expenditures of State Governments for All Functions, 1990-91
- G-2. State Government General Expenditures in 1990-91 per \$1,000 of Personal Income in 1991
- G-3. Per Capita Total General Expenditures of State and Local Governments, 1990-91
- G-4. State and Local Government General Expenditures in 1990-91 per \$1,000 of Personal Income in 1991
- G-5. Per Capita Expenditures of State and Local Governments for Public Welfare, 1990-91
- G-6. Per Capita Expenditures of State and Local Governments for Health and Hospitals, 1990-91
- G-7. Per Capita Expenditures of State and Local Governments for Police Protection, 1990-91
- G-8. Per Capita Expenditures of State and Local Governments for Fire Protection, 1990-91
- G-9. Per Capita Expenditures of State and Local Governments for Highways, 1990-91
- G-10. Per Capita Expenditures of State and Local Governments for Capital Outlay, 1990-91
- G-11. Per Capita Expenditures of State and Local Governments for Interest on Debt, 1990-91

**Figure G. Per Capita State and Local Government Expenditures**



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G-1. PER CAPITA TOTAL GENERAL EXPENDITURES OF STATE GOVERNMENTS FOR ALL FUNCTIONS, 1990-91

	STATE EXPENDITURES IN 1990-91 OF PERSONAL INCOME	GENERAL EXPENDITURES IN 1990-91 OF PERSONAL INCOME IN 1991	\$1,000
1. ALASKA	\$7,883	\$374	\$9,776
2. HAWAII	3,678	210	6,935
3. WYOMING	3,560	185	5,457
4. DELaware	3,164	174	5,064
5. MASSACHUSETTS	3,046	167	4,597
6. NEW YORK	2,986	162	4,443
7. CONNECTICUT	2,980	158	4,250
8. VERMONT	2,834	155	4,105
9. RHODE ISLAND	2,739	152	4,093
10. NEW MEXICO	2,716	150	4,093
11. MINNESOTA	2,637	144	3,976
12. WASHINGTON	2,625	143	3,867
13. NORTH DAKOTA	2,603	143	3,865
14. MONTANA	2,547	142	3,810
15. MAINE	2,506	140	3,740
16. NEW JERSEY	2,500	138	3,716
17. CALIFORNIA	2,470	135	3,672
18. WISCONSIN	2,289	135	3,631
19. IOWA	2,284	133	3,628
20. LOUISIANA	2,256	132	3,604
21. KENTUCKY	2,221	129	3,587
22. WEST VIRGINIA	2,219	129	3,541
23. MARYLAND	2,215	127	3,503
24. MICHIGAN	2,215	127	3,442
UNITED STATES	2,204	124	3,419
25. SOUTH CAROLINA	2,162	123	3,417
26. OREGON	2,153	122	3,412
27. UTAH	2,086	120	3,359
28. NORTH CAROLINA	2,049	118	3,351
29. OHIO	2,041	129	3,319
30. NEBRASKA	1,992	115	3,294
31. NEVADA	1,991	123	3,267
32. IDAHO	1,978	115	3,213
33. OKLAHOMA	1,975	115	3,195
34. VIRGINIA	1,971	115	3,193
35. ALABAMA	1,969	114	3,136
36. INDIANA	1,955	113	3,058
37. SOUTH DAKOTA	1,929	106	3,035
38. ILLINOIS	1,920	105	3,015
39. PENNSYLVANIA	1,913	103	2,865
40. ARIZONA	1,898	101	2,994
41. KANSAS	1,887	100	2,952
42. GEORGIA	1,854	99	2,947
43. ARKANSAS	1,819	93	2,942
44. MISSISSIPPI	1,806	97	2,908
45. COLORADO	1,803	94	2,895
46. FLORIDA	1,780	93	2,866
47. TENNESSEE	1,736	93	2,852
48. MISSOURI	1,644	92	2,757
49. NEW HAMPSHIRE	1,583	90	2,696
50. TEXAS	1,558	73	2,664
DIST. OF COL. NA		MA	2,440
MEAN	2,204	115	\$,587
MEDIAN	2,158	126	\$,412
RANGE	6,325	301	7,336
SDEV.	123.4	76.6	1359.1
CV	57.8	66.6	37.9

Bureau of the Census, *State Government Finances: 1991*, p. 45.

Computed from Bureau of the Census, *State Government Finances: 1991*, p. 45.  
Finances: 1991, p. 20, and Bureau of Economic  
Analysis, Survey of Current Business, August 1992,  
p. 48.

Bureau of the Census, *Government Finances: 1990-91*,  
p. 99.

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**G-4. STATE AND LOCAL GOVERNMENT GENERAL EXPENDITURES IN 1990-91 PER \$1,000 OF PERSONAL INCOME IN 1981**

1. ALASKA	\$470
2. WYOMING	299
3. DIST. OF COL.	292
4. NEW YORK	244
5. NEW MEXICO	229
6. NORTH DAKOTA	227
7. MONTANA	223
8. LOUISIANA	223
9. MINNESOTA	222
10. HAWAII	217
11. VERMONT	216
12. MAINE	208
13. OREGON	207
14. ARIZONA	206
15. UTAH	206
16. WISCONSIN	206
17. SOUTH CAROLINA	203
18. MISSISSIPPI	202
19. RHODE ISLAND	202
20. WEST VIRGINIA	200
21. IOWA	198
22. DELAWARE	197
23. WASHINGTON	196
24. CALIFORNIA	194
25. MICHIGAN	194
26. ALABAMA	190
27. NEVADA	189
28. KENTUCKY	189
29. OKLAHOMA	188
30. IDAHO	186
31. NEBRASKA	185
32. GEORGIA	184
33. SOUTH DAKOTA	183
34. NORTH CAROLINA	180
35. OHIO	180
36. FLORIDA	179
37. MASSACHUSETTS	177
38. COLORADO	177
39. KANSAS	175
40. INDIANA	174
41. CONNECTICUT	171
42. TEXAS	168
43. MARYLAND	167
44. TENNESSEE	167
45. ARKANSAS	167
46. PENNSYLVANIA	166
47. VIRGINIA	165
48. NEW JERSEY	160
49. ILLINOIS	159
50. MISSOURI	149
51. NEW HAMPSHIRE	141

**G-5. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR PUBLIC WELFARE, 1990-91**

1. DIST. OF COL.	\$1,139
2. NEW YORK	994
3. MASSACHUSETTS	899
4. MAINE	713
5. MINNESOTA	675
6. CONNECTICUT	675
7. ALASKA	634
8. RHODE ISLAND	634
9. VERMONT	593
10. WISCONSIN	583
11. CALIFORNIA	573
12. OHIO	558
13. MICHIGAN	552
14. NEW JERSEY	551
15. KENTUCKY	528
16. PENNSYLVANIA	509
17. UNITED STATES	503
18. FLORIDA	484
19. IOWA	454
20. MARYLAND	443
21. NORTH DAKOTA	443
22. LOUISIANA	435
23. MONTANA	433
24. SOUTH CAROLINA	433
25. ILLINOIS	430
26. INDIANA	419
27. HAWAII	416
28. GEORGIA	409
29. NEW HAMPSHIRE	403
30. ARKANSAS	403
31. OREGON	401
32. WEST VIRGINIA	394
33. NEBRASKA	390
34. OKLAHOMA	384
35. DELAWARE	378
36. NEW MEXICO	367
37. ARKANSAS	364
38. NORTH CAROLINA	361
39. COLORADO	357
40. FLORIDA	356
41. MISSISSIPPI	353
42. ALABAMA	341
43. COLORADO	341
44. KANSAS	340
45. WYOMING	339
46. TENNESSEE	331
47. VIRGINIA	328
48. TEXAS	326
49. SOUTH DAKOTA	318
50. UTAH	315
51. IDAHO	307
MEAN	315
MEDIAN	306
RANGE	906
SDEV.	41.4
CV	8.2

**G-6. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR HEALTH AND HOSPITALS, 1990-91**

1. DIST. OF COL.	\$858
2. NEW YORK	551
3. WYOMING	530
4. GEORGIA	509
5. ALABAMA	486
6. CONNECTICUT	467
7. SOUTH CAROLINA	418
8. LOUISIANA	409
9. MISSISSIPPI	403
10. MINNESOTA	372
11. IOWA	369
12. NORTH CAROLINA	367
13. CALIFORNIA	364
14. MASSACHUSETTS	361
15. ALASKA	356
16. TENNESSEE	349
17. CONNECTICUT	337
18. HAWAII	333
19. FLORIDA	325
UNITED STATES	322
NEW MEXICO	320
WASHINGTON	305
INDIANA	303
OKLAHOMA	302
VIRGINIA	285
KANSAS	282
NEBRASKA	279
NEVADA	277
OHIO	273
OREGON	262
TEXAS	256
RHODE ISLAND	251
IDAHO	251
MISSOURI	241
COLORADO	237
WISCONSIN	236
DELAWARE	223
UTAH	217
ILLINOIS	214
NEW JERSEY	214
KENTUCKY	209
ARKANSAS	207
MONTANA	203
WEST VIRGINIA	202
MARYLAND	183
PENNSYLVANIA	179
MAINE	176
ARIZONA	174
NEW HAMPSHIRE	168
NORTH DAKOTA	166
SOUTH DAKOTA	165
UTAH	164
NEW HAMPSHIRE	164
NORTH DAKOTA	146
VERMONT	120
MEAN	322
MEDIAN	279
RANGE	736
SDEV.	78.4
CV	22.6

Government Expenditures • 53

Computed from Bureau of the Census, *Government Finances: 1990-91*, p. 24, and Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48

Bureau of the Census, *Government Finances: 1990-91*, p. 99.

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G-7. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR POLICE PROTECTION, 1990-91

1. DIST. OF COL.	\$440	1. DIST. OF COL.	\$165
2. ALASKA	202	2. NEVADA	*108
3. NEW YORK	197	3. RHODE ISLAND	105
4. CALIFORNIA	178	4. MASSACHUSETTS	92
5. NEVADA	171	5. ALASKA	82
6. FLORIDA	163	6. CONNECTICUT	79
7. NEW JERSEY	160	7. CALIFORNIA	74
8. ARIZONA	159	8. NEW YORK	71
9. MARYLAND	156	9. MARYLAND	68
10. WYOMING	150	10. OREGON	62
11. CONNECTICUT	146	11. FLORIDA	61
12. ILLINOIS	139	12. ILLINOIS	60
13. MASSACHUSETTS	132	13. NEW HAMPSHIRE	60
14. WISCONSIN	132	14. COLORADO	58
15. MICHIGAN	131	15. VIRGINIA	58
DELAWARE		16. HAWAII	57
HAWAII	131	17. OHIO	56
UNITED STATES	130	18. WASHINGTON	56
18. RHODE ISLAND	129	UNITED STATES	55
19. COLORADO	129	20. ARIZONA	54
20. NEW MEXICO	127	21. OKLAHOMA	54
21. LOUISIANA	121	22. MAINE	49
22. NEW HAMPSHIRE	114	23. NEW JERSEY	48
OREGON	114	24. MISSOURI	48
VIRGINIA	114	25. NEW MEXICO	46
25. OHIO	113	26. GEORGIA	46
26. WASHINGTON	112	27. WYOMING	45
27. MINNESOTA	110	28. MICHIGAN	44
28. TEXAS	106	29. TEXAS	43
29. GEORGIA	105	30. KANSAS	42
30. NORTH CAROLINA	102	31. TENNESSEE	41
31. MISSOURI	100	32. LOUISIANA	40
KANSAS	98	33. INDIANA	38
PENNSYLVANIA	97	NEBRASKA	38
33. PENNSYLVANIA	97	35. NORTH CAROLINA	37
34. IDAHO	97	36. MINNESOTA	37
35. UTAH	91	37. ALABAMA	37
36. IOWA	90	38. UTAH	35
SOUTH CAROLINA	89	39. SOUTH CAROLINA	35
38. ALABAMA	88	40. SOUTH CAROLINA	33
TENNESSEE	88	41. IOWA	32
40. OKLAHOMA	87	42. IDAHO	32
41. MONTANA	87	43. MISSISSIPPI	31
NEBRASKA	87	44. KENTUCKY	31
44. VERMONT	87	45. VERNON	30
44. MAINE	81	46. MONTANA	29
KENTUCKY	81	47. PENNSYLVANIA	27
46. SOUTH DAKOTA	76	48. SOUTH DAKOTA	26
INDIANA	76	49. ARKANSAS	25
48. MISSISSIPPI	66	50. NORTH DAKOTA	24
ARKANSAS	66	51. WEST VIRGINIA	19
50. NORTH DAKOTA	64	51. DELAWARE	15
51. WEST VIRGINIA	51	MEAN	55
		MEDIAN	46
		RANGE	150
		SDEV.	17.1
		CV	31.1

Bureau of the Census, *Government Finances: 1990-91*,  
p. 100.

Bureau of the Census, *Government Finances: 1990-91*,  
p. 100.

G-9. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR HIGHWAYS, 1990-91

1. DIST. OF COL.	\$1,008	1. ALASKA	\$1,008
2. WYOMING	754	2. SOUTH DAKOTA	442
3. RHODE ISLAND	442	4. DELAWARE	441
4. MASSACHUSETTS	419	5. MONTANA	419
5. ALASKA	406	6. VERMONT	397
6. CONNECTICUT	397	7. IOWA	391
7. CALIFORNIA	391	8. NORTH DAKOTA	390
8. NEW YORK	391	9. CONNECTICUT	376
9. MARYLAND	376	10. KANSAS	374
10. OREGON	374	11. MINNESOTA	374
11. FLORIDA	374	12. NEBRASKA	343
12. ILLINOIS	343	13. ARIZONA	334
13. WISCONSIN	334	14. MAINE	330
14. COLORADO	325	15. VIRGINIA	325
15. VIRGINIA	325	16. COLORADO	312
16. HAWAII	312	17. IDAHO	306
17. OHIO	306	18. NEW MEXICO	306
18. WASHINGTON	306	19. NEVADA	305
19. NEW YORK	305	20. HAWAII	297
20. MARYLAND	297	21. WEST VIRGINIA	294
21. OKLAHOMA	294	22. MARYLAND	294
22. WISCONSIN	294	23. NEW YORK	293
23. NEW JERSEY	293	24. OKLAHOMA	291
24. ILLINOIS	289	25. WISCONSIN	289
25. ILLINOIS	280	26. ILLINOIS	280
26. WASHINGTON	277	27. OREGON	277
27. LOUISIANA	275	28. WASHINGTON	275
28. NEW JERSEY	264	29. LOUISIANA	264
29. KENTUCKY	259	30. NEW JERSEY	259
30. UNITED STATES	258	31. KENTUCKY	259
31. MISSISSIPPI	256	32. MISSISSIPPI	256
32. NEW HAMPSHIRE	256	33. NEW HAMPSHIRE	247
33. RHODE ISLAND	247	34. TENNESSEE	245
34. MISSOURI	243	35. RHODE ISLAND	243
35. ALABAMA	237	36. MISSOURI	243
36. PENNSYLVANIA	234	37. PENNSYLVANIA	234
37. ALABAMA	234	38. DIST. OF COL.	234
38. TENNESSEE	233	39. TEXAS	233
39. SOUTH CAROLINA	233	40. GEORGIA	233
40. IOWA	231	41. NORTH CAROLINA	231
41. IDAHO	229	42. OHIO	229
42. MISSISSIPPI	229	43. ARKANSAS	228
43. KENTUCKY	228	44. FLORIDA	226
44. VERMONT	226	45. ALABAMA	219
45. MONTANA	219	46. UTAH	211
46. PENNSYLVANIA	211	47. MICHIGAN	208
47. SOUTH DAKOTA	208	48. INDIANA	203
48. ARKANSAS	203	49. MASSACHUSETTS	183
49. NORTH DAKOTA	183	50. CALIFORNIA	181
50. WEST VIRGINIA	181	51. SOUTH CAROLINA	171
51. DELAWARE	171	MEAN	258
		MEDIAN	284
		RANGE	837
		SDEV.	220.6
		CV	95.5

Bureau of the Census, *Government Finances: 1990-91*,  
p. 99.

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G-10. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR CAPITAL OUTLAY, 1990-91,

	\$1,230	\$1,439
1. ALASKA		
2. HAWAII	1,174	1,202
3. DIST. OF COL.	1,142	1,142
4. WYOMING	924	416
5. NEVADA	877	401
6. WASHINGTON	843	400
7. NEW YORK	814	379
8. ARIZONA	741	352
9. MINNESOTA	655	350
10. DELAWARE	643	334
11. FLORIDA	636	329
12. CONNECTICUT	632	325
13. MARYLAND	601	300
14. COLORADO	596	299
15. NEBRASKA	595	295
16. MONTANA	579	294
17. GEORGIA	578	287
UNITED STATES	522	276
18. VIRGINIA	521	275
19. CALIFORNIA	517	267
20. ILLINOIS	512	261
21. NEW MEXICO	507	259
22. TENNESSEE	505	247
23. UTAH	503	245
24. OREGON	491	244
25. MASSACHUSETTS	486	244
26. IOWA	483	244
27. NORTH DAKOTA	482	244
28. RHODE ISLAND	479	244
29. SOUTH DAKOTA	478	244
30. SOUTH CAROLINA	465	244
31. IDAHO	465	244
32. WISCONSIN	461	244
33. NORTH CAROLINA	455	244
34. NEW JERSEY	452	244
35. TEXAS	439	244
36. OKLAHOMA	429	244
37. KANSAS	427	244
38. MAINE	416	244
39. KENTUCKY	412	244
40. PENNSYLVANIA	402	244
41. LOUISIANA	401	244
42. ALABAMA	398	244
43. OHIO	396	244
44. INDIANA	391	244
45. MISSOURI	382	244
46. MICHIGAN	373	244
47. VERMONT	340	244
48. MISSISSIPPI	327	244
49. WEST VIRGINIA	290	244
50. NEW HAMPSHIRE	288	244
51. ARKANSAS	274	244
MEAN	522	244
MEDIAN	483	244
RANGE	956	1,321
SDEV.	269.2	221.9
CV	51.6	90.9

Bureau of the Census, *Government Finances: 1990-91*, p. 98.

Bureau of the Census, *Government Finances: 1990-91*, p. 98.

## Series H—School Expenditures

Expenditures for elementary and secondary schools and for higher education can serve as indicators of state and local government "effort" to fund these services. Measures used to compare states on spending for education include current expenditures per pupil in Fall Enrollment (ENR) or Average Daily Attendance (ADA). School expenditure data are also displayed in relation to state population and state personal income and as percentages of total state expenditures or as proportions of national averages.

Expenditure data are shown for elementary and secondary schools separately and in combination with higher education. Again, knowledge about public education systems and their funding characteristics is required to make fair comparisons of state-local government financial support of education relative to that found in other states. See page 64 for additional information provided by the state education departments.

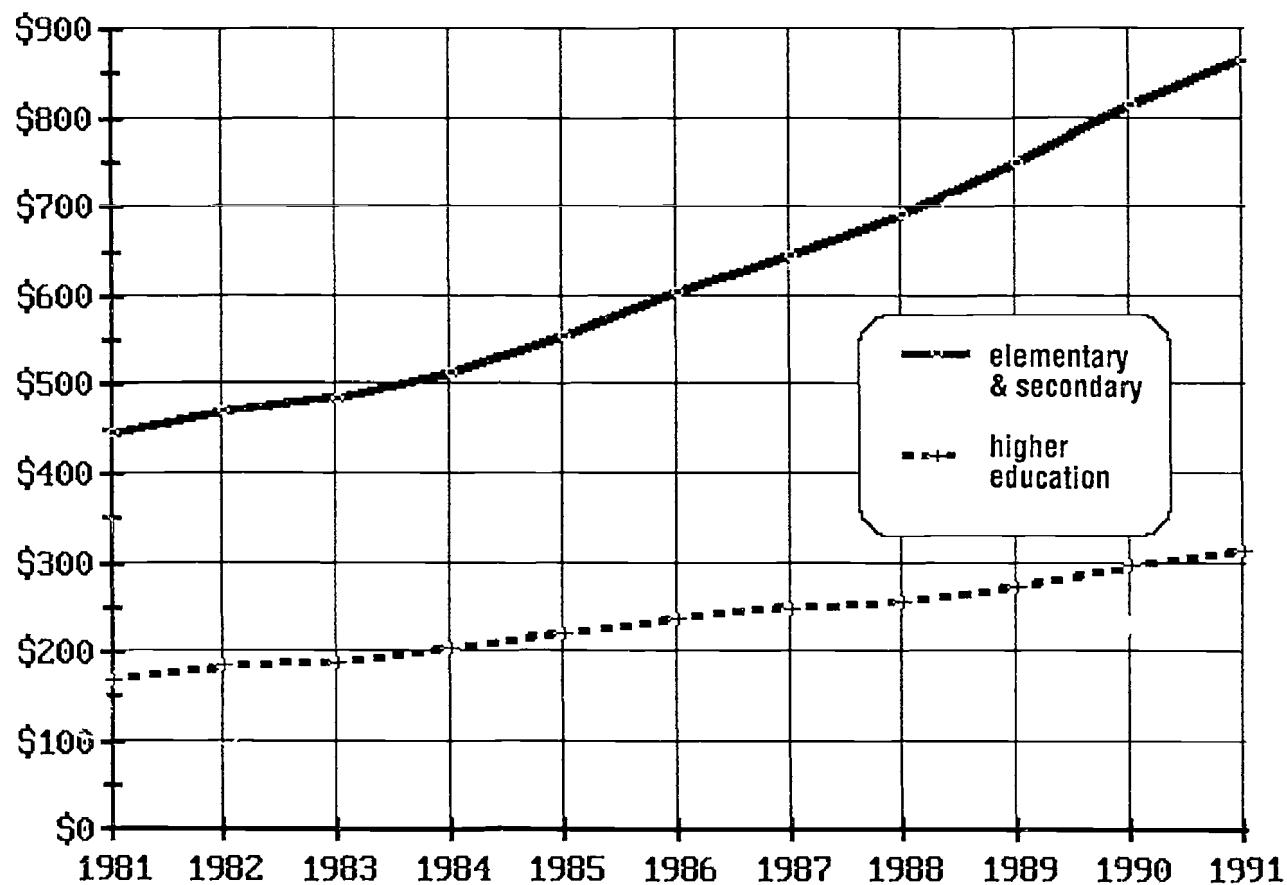
Combined per capita education expenditures of state and local governments are shown in Figure H. Since 1981, expenditures for elementary and secondary education increased 94 percent, while higher education went up 86 percent. The ratio of elementary and secondary expenditures to higher education expenditures has remained close to 2.7 to 1 (Tables H-7, H-8).

**Figure H.** Per Capita State and Local Education Expenditures

### Tables

- H-1. Per Capita State Government Expenditures for All Education, 1990-91
- H-2. State Government Expenditures for All Education in 1990-91 per \$1,000 of Personal Income in 1991
- H-3. Per Capita Expenditures of State and Local Governments for All Education, 1990-91
- H-4. State and Local Government Expenditures for All Education in 1990-91 per \$1,000 of Personal Income in 1991
- H-5. State and Local Government Expenditures for All Education as Percent of Total General Expenditures for All Functions, 1990-91
- H-6. Per Capita State Expenditures for State Institutions of Higher Education, 1990-91
- H-7. Per Capita State and Local Government Expenditures for Higher Education, 1990-91
- H-8. Per Capita Expenditures of State and Local Governments for Public Elementary and Secondary Schools, 1990-91
- H-9. Current Expenditures for Public Elementary and Secondary Schools per Pupil in Fall Enrollment, 1991-92 (Revised)
- H-10. Current Expenditures for Public Elementary and Secondary Schools per Pupil in Fall Enrollment as Percent of National Average, 1991-92 (Revised)
- H-11. Current Expenditures for Public Elementary and Secondary Schools per Pupil in Fall Enrollment, 1992-93
- H-12. Current Expenditures for Public Elementary and Secondary Schools per Pupil in Fall Enrollment as Percent of National Average, 1992-93
- H-13. Current Expenditures for Public Elementary and Secondary Schools in 1990-91 per \$1,000 of Personal Income in 1991
- H-14. Current Expenditures for Public Elementary and Secondary Schools per Pupil in Average Daily Attendance, 1991-92 (Revised)
- H-15. Current Expenditures for Public Elementary and Secondary Schools per Pupil in Average Daily Attendance as Percent of National Average, 1991-92 (Revised)
- H-16. Current Expenditures for Public Elementary and Secondary Schools per Pupil in Average Daily Attendance, 1992-93
- H-17. Current Expenditures for Public Elementary and Secondary Schools per Pupil in Average Daily Attendance as Percent of National Average, 1992-93

**Figure H. Per Capita State and Local Education Expenditures**



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H-1. PER CAPITA STATE GOVERNMENT EXPENDITURES FOR ALL EDUCATION, 1990-91

	H-2. STATE GOVERNMENT EXPENDITURES FOR ALL EDUCATION IN 1990-91 PER \$1,000 OF PERSONAL INCOME IN 1991	H-3. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR ALL EDUCATION, 1990-91
1. ALASKA	\$1,926	\$91
2. WYOMING	1,165	1,246
3. NEW MEXICO	1,149	1,624
4. WASHINGTON	1,146	1,588
5. HAWAII	1,118	1,541
6. DELAWARE	1,115	1,590
7. UTAH	1,020	1,123
8. MINNESOTA	1,016	1,412
9. NORTH DAKOTA	981	1,386
10. WEST VIRGINIA	956	1,358
11. VERMONT	953	1,345
12. MONTANA	932	1,337
13. NORTH CAROLINA	923	1,334
14. IOWA	896	1,323
15. CALIFORNIA	891	1,321
16. KENTUCKY	858	1,319
17. ALABAMA	855	1,305
18. SOUTH CAROLINA	849	1,280
19. IDAHO	830	1,280
20. OKLAHOMA	818	1,274
21. LOUISIANA	815	1,269
22. NEW YORK	807	1,265
23. WISCONSIN	797	1,237
24. COLORADO	786	1,235
25. INDIANA	785	1,229
GEORGIA	785	1,227
UNITED STATES	781	1,227
KANSAS	780	1,208
26. CALIFORNIA	778	1,193
27. KANSAS	778	1,190
28. MAINE	777	1,189
29. NEVADA	777	1,180
30. ARKANSAS	776	1,148
31. VIRGINIA	774	1,133
32. NEW JERSEY	751	1,124
33. ARIZONA	749	1,118
34. MICHIGAN	742	1,114
35. MISSISSIPPI	734	1,105
36. OHIO	732	1,105
37. NEBRASKA	725	1,097
38. RHODE ISLAND	722	1,097
39. TEXAS	710	1,086
40. CONNECTICUT	709	1,086
41. MARYLAND	690	1,080
42. FLORIDA	685	1,067
43. MISSOURI	670	1,063
44. OREGON	647	1,059
45. ILLINOIS	624	1,050
46. TENNESSEE	621	1,059
47. SOUTH DAKOTA	582	1,035
48. PENNSYLVANIA	576	1,012
49. MASSACHUSETTS	550	1,002
50. NEW HAMPSHIRE	366	978
DIST. OF COLUMBIA	NA	919
MEAN	781	1,227
MEDIAN	785	1,229
RANGE	1,560	1,367
SDEV.	370.3	83.0
CV	47.4	26.9
		65.6

Bureau of the Census, *State Government Finances: 1991*, p. 48.

Computed from Bureau of the Census, *State Government Finances: 1990-91*, p. 99.  
Finances: 1991, p. 20, and Bureau of Economic Analysis, *Survey of Current Business*, August 1992, p. 48.

Bureau of the Census, *Government Finances: 1990-91*, p. 99.

1. ALASKA	\$91	1. ALASKA	\$2,246
2. NEW MEXICO	78	2. WYOMING	1,624
3. UTAH	70	3. VERMONT	1,588
4. WYOMING	69	4. NEW YORK	1,541
5. WEST VIRGINIA	67	5. DELAWARE	1,541
6. NORTH DAKOTA	63	6. WISCONSIN	1,590
7. MONTANA	59	7. WASHINGTON	1,418
8. WASHINGTON	59	8. MINNESOTA	1,412
9. KENTUCKY	57	9. MICHIGAN	1,386
10. ALABAMA	55	10. NEW JERSEY	1,358
11. NORTH CAROLINA	55	11. NEBRASKA	1,345
MISSISSIPPI	55	12. NORTH DAKOTA	1,337
SOUTH CAROLINA	55	13. OREGON	1,334
LOUISIANA	54	14. MARYLAND	1,323
IDAHO	54	15. IOWA	1,323
DELAWARE	54	16. CONNECTICUT	1,321
IOWA	53	17. NEW MEXICO	1,319
OKLAHOMA	53	18. MONTANA	1,305
INDIANA	46	19. COLORADO	1,280
ARIZONA	45	20. MAINE	1,280
MINNESOTA	53	21. UTAH	1,274
ARKANSAS	53	22. CALIFORNIA	1,269
VERMONT	53	23. VIRGINIA	1,265
HAWAII	53	24. INDIANA	1,237
OKLAHOMA	53	25. KANSAS	1,235
INDIANA	46	26. ARIZONA	1,229
ARIZONA	45	UNITED STATES	1,227
GEORGIA	45	27. RHODE ISLAND	1,208
MAINE	43	28. NEVADA	1,193
KANSAS	43	29. SOUTH CAROLINA	1,190
TEXAS	41	30. DIST. OF COLUMBI	1,189
NEBRASKA	41	31. NORTH CAROLINA	1,180
UNITED STATES	41	32. TEXAS	1,148
COLORADO	41	33. OHIO	1,140
MISSOURI	41	34. NEW HAMPSHIRE	1,133
OREGON	40	35. PENNSYLVANIA	1,124
Michigan	39	36. HAWAII	1,118
NEVADA	39	37. FLORIDA	1,114
VIRGINIA	38	38. IDAHO	1,105
TENNESSEE	37	39. ILLINOIS	1,105
RHODE ISLAND	36	40. WEST VIRGINIA	1,105
MISSOURI	36	41. GEORGIA	1,097
ILLINOIS	35	42. OKLAHOMA	1,086
PENNSYLVANIA	30	43. ALABAMA	1,080
SOUTH DAKOTA	30	44. SOUTH DAKOTA	1,063
Louisiana	30	45. MASSACHUSETTS	1,063
LOUISIANA	30	46. LOUISIANA	1,059
NEW JERSEY	29	47. MISSOURI	1,055
CONNECTICUT	27	48. KENTUCKY	1,052
MASSACHUSETTS	24	49. MISSISSIPPI	1,032
NEW HAMPSHIRE	17	50. ARKANSAS	978
DIST. OF COLUMBI	NA	51. TENNESSEE	919
MEAN	41	MEAN	1,227
MEDIAN	45	MEDIAN	1,229
RANGE	74	RANGE	1,367
SDEV.	26.9	SDEV.	83.0
CV	65.6	CV	26.9

10.1

H-5. STATE AND LOCAL GOVERNMENT EXPENDITURES FOR ALL EDUCATION AS PERCENT OF TOTAL GENERAL EXPENDITURES FOR ALL FUNCTIONS, 1990-91

Computed from Bureau of the Census, *Government Finances: 1900-91*, p. 26, and Bureau of Economic Analysis, *Survey of Current Business*, August 1992, p. 45.

Computed from Bureau of the Census, *State Government Finances: 1991*, p. 45, and *Government Finances: 1990*.

Bureau of the Census, State Government Finances: 1991.  
p. 45.

H-6. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR ELEMENTARY AND SECONDARY EDUCATION, 1980-91

**H-9. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN FALL ENROLLMENT, 1991-92**

Bureau of the Census, *Government Finances: 1990-91*, p. 99.

Bureau of the Census, *Government Finances: 1990-91*, p. 99.

Compiled from NEA Research Estimates data bank

H-10. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN FALL ENROLLMENT AS PERCENT OF NATIONAL AVERAGE, 1991-92 (REVISED)

H-11. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN FALL ENROLLMENT, 1991-92

H-12. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN FALL ENROLLMENT AS PERCENT OF NATIONAL AVERAGE, 1992-93

1. NEW JERSEY	178.7	1. NEW JERSEY	49,192	1. NEW JERSEY	176.9
2. ALASKA	156.0*	2. ALASKA	7,853*	2. ALASKA	151.2*
3. CONNECTICUT	151.8	3. CONNECTICUT	7,800	3. CONNECTICUT	150.1
4. NEW YORK	148.9	4. NEW YORK	7,499	4. NEW YORK	144.4
5. DIST. OF COL.	139.5	5. PENNSYLVANIA	7,167	5. PENNSYLVANIA	138.0
6. PENNSYLVANIA	134.6	6. DIST. OF COL.	7,043	6. DIST. OF COL.	135.6
7. VERMONT	126.6	7. VERMONT	6,492	7. VERMONT	125.0
8. RHODE ISLAND	124.1	8. RHODE ISLAND	6,328	8. RHODE ISLAND	121.8
9. MASSACHUSETTS	116.9	9. MASSACHUSETTS	6,013	9. MASSACHUSETTS	115.8
10. MICHIGAN	114.7	10. MARYLAND	6,008	10. MARYLAND	115.7
11. MARYLAND	114.3	11. MARYLAND	5,977	11. MARYLAND	115.1
12. DELAWARE	113.2	12. MICHIGAN	5,861	12. MICHIGAN	112.8
13. WISCONSIN	112.7	13. DELAWARE	5,763	13. DELAWARE	110.9
14. WYOMING	109.9	14. OREGON	5,754	14. OREGON	110.8
15. MAINE	107.5	15. MAINE	5,691	15. MAINE	109.5
16. OREGON	103.8	16. WYOMING	5,533	16. WYOMING	106.5
17. MINNESOTA	101.8	17. OHIO	5,514	17. OHIO	106.1
18. NEW HAMPSHIRE	101.7	18. HAWAII	5,306	18. HAWAII	102.1
19. OHIO	101.5	19. WEST VIRGINIA	5,282	19. WEST VIRGINIA	101.7
HAII	101.5	20. WASHINGTON	5,213	20. WASHINGTON	100.3
UNITED STATES	100.0	UNITED STATES	5,195	UNITED STATES	100.0
21. WASHINGTON	97.7	21. INDIANA	5,185*	21. INDIANA	99.8*
22. WEST VIRGINIA	97.4	22. MINNESOTA	5,166	22. MINNESOTA	99.4
23. FLORIDA	96.0	23. NEW HAMPSHIRE	5,164	23. NEW HAMPSHIRE	99.4
24. IOWA	95.0	24. IOWA	4,968	24. IOWA	95.6
25. INDIANA	94.6	25. KANSAS	4,949	25. KANSAS	95.3
26. VIRGINIA	93.8	26. VIRGINIA	4,903	26. VIRGINIA	94.4
27. KANSAS	92.4	27. FLORIDA	4,844	27. FLORIDA	93.2
28. COLORADO	92.4	28. COLORADO	4,720	28. COLORADO	90.9
29. ILLINOIS	91.9	29. ILLINOIS	4,671*	29. ILLINOIS	89.9*
30. ILLINOIS	91.4	30. GEORGIA	4,664	30. GEORGIA	89.8
31. CALIFORNIA	90.6	31. NEBRASKA	4,644	31. NEBRASKA	89.4
32. NEVADA	69.4	32. KENTUCKY	4,636	32. KENTUCKY	89.2
33. GEORGIA	68.8	33. CALIFORNIA	4,598	33. CALIFORNIA	88.5
34. NEVADA	68.8	34. MONTANA	4,570	34. MONTANA	88.0
35. NEBRASKA	68.7	35. NEVADA	4,561	35. NEVADA	87.8
36. NORTH CAROLINA	66.7	36. TEXAS	4,517	36. TEXAS	87.0
37. TEXAS	64.8	37. NORTH CAROLINA	4,498	37. NORTH CAROLINA	86.6
38. NORTH DAKOTA	63.7	38. NORTH DAKOTA	4,270*	38. NORTH DAKOTA	82.2
39. NEW MEXICO	62.5	39. NEW MEXICO	4,249	39. NEW MEXICO	81.8
40. LOUISIANA	62.5	40. LOUISIANA	4,231*	40. LOUISIANA	81.4
41. SOUTH CAROLINA	62.2	41. SOUTH CAROLINA	4,203	41. SOUTH CAROLINA	80.9
42. SOUTH DAKOTA	62.2	42. SOUTH DAKOTA	4,127	42. SOUTH DAKOTA	79.4
43. MISSOURI	61.8	43. MISSOURI	4,000	43. MISSOURI	77.0
44. ARIZONA	61.7	44. ARIZONA	3,912	44. ARIZONA	75.3
45. OKLAHOMA	61.3	45. OKLAHOMA	3,808	45. OKLAHOMA	73.3
46. OKLAHOMA	73.8	46. TENNESSEE	3,723	46. TENNESSEE	71.7
47. ARKANSAS	70.4	47. ARKANSAS	3,630	47. ARKANSAS	69.9
48. TENNESSEE	69.0	48. ALABAMA	3,550	48. ALABAMA	68.3
49. IDAHO	68.9	49. IDAHO	3,537	49. IDAHO	68.1
50. MISSISSIPPI	67.5	50. MISSISSIPPI	3,323	50. MISSISSIPPI	64.0
51. UTAH	61.7	51. UTAH	2,993	51. UTAH	57.6
MEAN	54.2	MEAN	5,195	MEAN	100.0
MEDIUM		MEDIUM	4,903	MEDIUM	94.4
RANGE		RANGE	6,199	RANGE	119.3
SDEV.		SDEV.	1004.0	SDEV.	13.3
CV		CV	19.3	CV	19.3

Computed from NEA Research, Estimates data bank.

Computed from NEA Research, Estimates data bank.

Computed from NEA Research, Estimates data bank.

\*Data estimated by NEA.

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H-14. CURRENT EXPENDITURES FOR ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1991-92 (REVISED)

		\$76*	\$9,754
1.	ALASKA	68	9,248*
2.	WYOMING	59	8,409
3.	VERMONT	59	8,035
4.	WEST VIRGINIA	54	7,966
5.	MONTANA	54	7,723
6.	MAINE	52	6,923
7.	NEW MEXICO	50	6,842
8.	MICHIGAN	49	6,361
9.	PENNSYLVANIA	49	6,308
10.	WISCONSIN	48	6,282
11.	UTAH	48	6,192
12.	NEW YORK	48	6,189
13.	NORTH DAKOTA	47	5,866
14.	NEW JERSEY	46	5,760
15.	PENNSYLVANIA	46	5,707
16.	LOUISIANA	46	5,623
17.	SOUTH CAROLINA	46	5,555
18.	TEXAS	46	5,445
19.	IDAHO	46	5,417
20.	INDIANA	44	5,406
21.	MINNESOTA	44	5,295
22.	MISSISSIPPI	44	5,210
23.	OHIO	43	5,243
24.	KANSAS	43	5,205
25.	KENTUCKY	43	5,172
26.	RHODE ISLAND	43	5,163
27.	SOUTH DAKOTA	42	5,158
28.	GEORGIA	42	5,096
29.	UNITED STATES	42	5,099
30.	OKLAHOMA	42	5,028
31.	NORTH CAROLINA	42	4,924
32.	CONNECTICUT	41	4,874
33.	NEBRASKA	41	4,781
34.	NEBRAKSA	41	4,653
35.	COLORADO	40	4,647
36.	WASHINGTON	40	4,643
37.	ARKANSAS	40	4,607
38.	ALABAMA	39	4,592
39.	DIST. OF COL.	39	4,592
40.	DELAWARE	39	4,689
41.	MARYLAND	38	4,652
42.	ARIZONA	38	4,555
43.	VIRGINIA	37	4,241
44.	NEW HAMPSHIRE	36	4,175
45.	FLORIDA	35	4,062
46.	CALIFORNIA	35	3,918
47.	HAWAII	35	3,753
48.	MASSACHUSETTS	35	3,732
49.	MISSOURI	35	3,655
50.	TENNESSEE	35	3,611
51.	NEVADA	34	3,284
52.	ILLINOIS	33	2,902
	MEAN	42	5,417
	MEDIAN	43	5,163
	RANGE	43	6,882
	SDEV.	43	1361.2
	CV	37.6	25.1

Computed from Bureau of Economic Analysis, Survey of Current Business, August 1992, p. 48, and NEA Research Estimates, December.

Compiled from NEA Research Estimates data bank

**NOTE:** California ADA count includes excused absences.

**NOTE:** California ADA count includes excused absences

Computed from NEA Research Estimates data bank

**H-15. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN AVERAGE DAILY ATTENDANCE AS PERCENT OF NATIONAL AVERAGE, 1991-92**

(REVISED)		UNITED STATES	100.0
1.	NEW JERSEY	180.1	
2.	ALASKA	170.7*	
3.	NEW YORK	155.2	
4.	CONNECTICUT	148.3	
5.	DIST. OF COL.	147.1	
6.	PENNSYLVANIA	135.2	
7.	VERMONT	127.8	
8.	RHODE ISLAND	126.3	
9.	MASSACHUSETTS	117.4	
10.	MICHIGAN	116.4	
11.	WISCONSIN	116.0	
12.	DELAWARE	114.3	
13.	MARYLAND	114.2	
14.	WYOMING	108.3	
15.	MAINE	105.3	
16.	OHIO	105.3	
17.	OREGON	103.8	
18.	NEW HAMPSHIRE	102.7	
19.	HAWAII	100.5	
	UNITED STATES	100.0	
20.	MINNESOTA	99.6	
21.	WEST VIRGINIA	97.7	
22.	WASHINGTON	97.3	
23.	FLORIDA	96.6	
24.	ILLINOIS	96.1	
25.	COLORADO	95.5	
26.	INDIANA	95.3	
27.	KANSAS	95.1	
28.	IOWA	94.1	
29.	MONTANA	93.9	
30.	VIRGINIA	92.8	
31.	KENTUCKY	90.9	
32.	NEVADA	90.0	
33.	GEORGIA	88.3	
34.	NORTH CAROLINA	85.9	
35.	NEBRASKA	85.8	
36.	TEXAS	85.7	
37.	NEW MEXICO	85.0	
38.	CALIFORNIA	84.8	
39.	SOUTH CAROLINA	82.9	
40.	MISSOURI	82.2	
41.	NORTH DAKOTA	80.4	
42.	LOUISIANA	78.3	
43.	SOUTH DAKOTA	77.1	
44.	ARIZONA	75.0	
45.	OKLAHOMA	72.3	
46.	ARKANSAS	69.3	
47.	TENNESSEE	68.9	
48.	IDAHO	67.5	
49.	ALABAMA	66.7	
50.	MISSISSIPPI	60.6	
51.	UTAH	53.6	
	MEAN	100.0	
	MEDIAN	99.5	
	RANGE	126.5	
	SDEV.	25.1	

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H-16. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN DAILY ATTENDANCE, 1992-93

1. NEW JERSEY	\$10,561	1. NEW JERSEY	\$188.1
2. ALASKA	9,290*	2. ALASKA	165.4*
3. NEW YORK	8,429	3. NEW YORK	150.1
4. CONNECTICUT	8,169	4. CONNECTICUT	145.5
5. DIST. OF C.D.	7,967	5. DIST. OF C.D.	141.9
6. PENNSYLVANIA	7,748	6. PENNSYLVANIA	138.0
7. VERMONT	7,172*	7. VERMONT	127.7*
8. RHODE ISLAND	6,878	8. RHODE ISLAND	122.5
9. WISCONSIN	6,725	9. WISCONSIN	119.8
10. MASSACHUSETTS	6,505	10. MASSACHUSETTS	115.6
11. MICHIGAN	6,490	11. MICHIGAN	115.6
12. MARYLAND	5,437	12. MARYLAND	114.6
13. DELAWARE	5,272	13. DELAWARE	111.7
14. OREGON	5,210	14. OREGON	110.6
15. OHIO	5,165	15. OHIO	109.8
16. MAINE	5,090	16. MAINE	108.4
17. WYOMING	5,088	17. WYOMING	104.6
18. HAWAII	5,746	18. HAWAII	102.3
19. WEST VIRGINIA	5,679	19. WEST VIRGINIA	101.1
20. NEW HAMPSHIRE	5,619	20. NEW HAMPSHIRE	100.1
21. NEVADA	5,617*	21. INDIANA	100.0*
UNITED STATES	5,616	UNITED STATES	100.0
22. WASHINGTON	5,584	22. WASHINGTON	99.4
23. MINNESOTA	5,495	23. MINNESOTA	97.8
24. KANSAS	5,425	24. KANSAS	96.6
25. ILLINOIS	5,317*	25. ILLINOIS	94.7*
26. IOWA	5,305	26. IOWA	94.5
27. FLORIDA	5,279	27. FLORIDA	94.0
28. VIRGINIA	5,242	28. VIRGINIA	93.3
29. KENTUCKY	5,128	29. KENTUCKY	91.3
30. COLORADO	5,090	30. COLORADO	90.6
31. MONTANA	5,063	31. MONTANA	90.2
32. GEORGIA	5,051	32. GEORGIA	89.9
33. NEBRASKA	4,978*	33. NEBRASKA	88.6*
34. NEVADA	4,958	34. NEVADA	88.3
35. TEXAS	4,901	35. TEXAS	87.8
36. NORTH CAROLINA	4,803	36. NORTH CAROLINA	85.5
37. LOUISIANA	4,739*	37. LOUISIANA	84.4*
38. NEW MEXICO	4,721	38. NEW MEXICO	84.1
39. CALIFORNIA	4,627	39. CALIFORNIA	82.4
40. SOUTH CAROLINA	4,573	40. SOUTH CAROLINA	81.4
41. SOUTH DAKOTA	4,524	41. SOUTH DAKOTA	80.6
42. MISSOURI	4,449	42. MISSOURI	79.2
43. NORTH DAKOTA	4,423*	43. NORTH DAKOTA	78.8*
44. ARIZONA	4,191*	44. ARIZONA	74.6*
45. OKLAHOMA	4,017	45. OKLAHOMA	71.5
46. TENNESSEE	4,009	46. TENNESSEE	71.4
47. ARKANSAS	3,928*	47. ARKANSAS	69.9*
48. ALABAMA	3,778	48. ALABAMA	67.3
49. IDAHO	3,718	49. IDAHO	66.2
50. MISSISSIPPI	3,521	50. MISSISSIPPI	62.7
51. UTAH	3,173	51. UTAH	56.5
MEAN	5,616	MEAN	100.0
MEDIAN	5,305	MEDIAN	94.5
RANGE	7,388	RANGE	134.6
SDEV.	141.1	SDEV.	25.1
CV	25.1	CV	25.1

Computed from NEA Research, *Estimates* data bank.

NOTE: California ADA count includes excused absences.

NOTE: California ADA count includes excused absences.

\*Data estimated by NEA.

## **State Department of Education Notes**

- California** The California Legislature determines the amount of property taxes which will be used to fund schools. Local school boards do not have any authority to raise any revenue for the district's instructional programs.
- Colorado** Revenues and expenditures contain financial data collected from Colorado's school districts based on a calendar year reporting period.
- Georgia** Beginning with the 1992-93 school year, the average teacher salary includes instructional specialists and excludes other non-teaching and administrative positions.
- Hawaii** Some revenue receipts were reclassified from state funds to local funds.
- Information on interest on school debt not previously known became available by function from the State Department of Budget and Finance.
- Indiana** Reported state revenues for 1991-92 are less than 1990-91 because of a change in the state payment schedule to local school districts.
- Kansas** The Kansas State Board of Education includes three separate forms of compensation in its average teacher salary: teaching salary, any supplemental salary, and fringe benefits.
- Maryland** Number of classroom teachers and average salaries for teachers and instructional staff do not include substitutes since teachers for whom substitutes are hired do not have a reduction of the negotiated salary nor are they counted as less than full time.
- Michigan** The average salary of teachers is not a weighted average. The average salary is determined by taking the total salaries for all full-time K-12 instructional professional staff and dividing it by the number of full-time K-12 staff.
- Minnesota** Short-term debt is included in total current expenditure figure.
- Nevada** Average reported salaries DO NOT include a 9.25 percent pickup of employees' retirement contributions by local school districts. Average teacher salary with pickup is \$37,275.
- New Hampshire** Average reported teacher salary is the school district average.
- New Jersey** The 1992-93 count of staff is in terms of full-time equivalency (FTE). All other years are head count and include only full-time staff.
- Oregon** Salaries include a 6 percent pickup of employee portion of retirement contribution by employer.
- Starting in 1992-93 instructional staff number includes Regional Service District staff.

- South Carolina** Number of school districts includes two special districts established by the General Assembly.
- ADA and ADM figures include kindergarten students reported at half count.
- Vermont** Teacher average salary provided by Vermont-NEA. Instructional average salary provided by the State Department of Education from a study of the Vermont School Board Association that covers 85 percent of the salaries.
- Washington** The interest on school debt does not include capital projects fund.

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## Glossary

**Average Daily Attendance, ADA:** The aggregate attendance of a school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools.

**Average Daily Membership, ADM:** The aggregate membership of a school during a reporting period divided by the number of days school is in session during this period. Only days on which pupils are under the guidance and direction of teachers should be considered as days in session. The average daily membership for groups of schools having varying lengths of terms is the sum of the average daily memberships obtained for the individual schools.

**Capital Outlay:** An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings or initial, additional, and replacement equipment.

**Classroom Teacher:** A staff member assigned the professional activities of instructing pupils in self-contained classes or courses, or in classroom situations. Usually expressed in full-time equivalents.

**Coefficient of Variation, CV:** The standard deviation expressed as a percent of the mean. Used to compare standard deviations of varying groups of data.

**Current Expenditures:** The expenditures for operating local public schools, excluding capital outlay and interest on school debt. These expenditures include such items as salaries for school personnel, fixed charges, student transportation, school books and materials, and energy costs.

**Debt:** The major portion of all state and local government debt is long-term indebtedness. A substantial portion of such long-term debt is nonguaranteed debt, i.e., obligations payable solely from pledged earnings of specific activities or facilities, from special assessments, or from specific nonproperty taxes.

**Education:** The provision or support of schools and other education facilities and services.

**Effective Buying Income:** Same as disposable personal income; is obtained by deducting from personal income direct personal taxes and certain other nontax payments to government. The personal taxes deducted include federal, state, and local income taxes, estate and gift taxes, and miscellaneous licenses and permits. Property taxes are not deducted.

**Effort:** A measure that relates the capacity to support public schools (defined as the personal income of the residents of the state) to the revenues obtained, or expenditures made, on behalf of public schools. The latest available personal income data determine the school year for which school revenues and expenditures are chosen for comparison. Personal income for the year shown would be available to pay school taxes or allay school expenditures in that school year.

**Elementary School:** A school classified as elementary by state and local practice and composed of any span of grades not above grade 8. A preschool or kindergarten school is included under this heading only if it is an integral part of an elementary school or a regularly established school system.

**Enrollment:** A cumulative count of the number of pupils registered during the entire school year. New entrants are added, but those leaving are not subtracted.

**Expenditures:** All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditures include only external transactions of a government and exclude noncash transactions, such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

**Fall Enrollment:** The count of the pupils registered in the fall of the school year, usually October.

**Fire Protection:** Comprises fire-fighting and fire-protection activities of local governments.

**Full-Time Equivalent Employment:** A computed statistic representing the number of full-time employees that could have been employed if the reported number of hours worked by part-time employees had been worked by full-time employees. This statistic is calculated separately for each function of a government by dividing the "part-time

**hours paid**" by the standard number of hours for full-time employees in the particular government and then adding the resulting quotient to the number of full-time employees.

**Functions:** Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditures for each function include amounts for all types of expenditures serving the purpose concerned.

**General Expenditures:** All expenditures of a government other than utility expenditures, liquor store expenditures, and insurance trust expenditures.

**General Revenue:** All revenue of a government except the kinds of revenue classified as utility revenue, liquor store revenue, and insurance trust revenue. All tax collections, even if designated for insurance trust or local utility purposes, are classified under general revenue.

**General Sales Taxes:** Sales or gross receipts taxes that are applicable, with only specified exceptions, to all types of goods and services or all gross income, whether at a single or at classified rates.

**Health:** Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agency) are included.

**Highways:** Streets, highways, and structures necessary for their use; street lighting; snow and ice removal; toll highway and bridge facilities; and ferries.

**Higher Education:** Includes facilities and activities of all education institutions beyond the high school level operated by state or local governments, except that agricultural experiment stations and agricultural extension services are classified under natural resources, and university-operated hospitals serving the public are classed under hospitals.

**Hospitals:** Establishment and operation of hospital facilities, provision of hospital care, and support of other public or private hospitals.

**Household:** A unit that includes all persons occupying a house, apartment, or room regarded as a dwelling unit, excluding group quarters such as dormitories.

**Individual Income Tax:** Taxes on individuals measured by net income and taxes imposed on special types of income (e.g., interest, dividends, and income from intangibles).

**Instructional Staff:** Full-time equivalent number of positions, not the number of different individuals occupying the positions during the school year. In local schools

includes all public elementary and secondary (junior and senior high) day school positions that are in the nature of teaching or in the improvement of the teaching-learning situation. Includes consultants or supervisors of instruction, principals, teachers, guidance personnel, librarians, psychological personnel, and other instructional staff. Excludes administrative staff, attendance personnel, health services personnel, clerical personnel, and junior college staff. In institutions of higher education includes those engaged in teaching and related academic research in junior colleges, colleges, and universities, including those in hospitals, agricultural experiment stations, and farms.

**Interest on Debt:** Annual expenditures to pay interest only on long-term debt.

**Live Births:** Number of births in the United States.

**Mean:** The arithmetic average of the data.

**Median:** The middle number in a group when data are arranged in numeric sequence.

**Noninstructional Staff:** In local schools includes administrative and clerical personnel, plant operation and maintenance employees, bus drivers, and lunchroom, health, and recreational personnel engaged by school systems. In institutions of higher education includes cafeteria, clerical, and custodial workers in colleges and universities, hospitals, agricultural experiment stations, and farms.

**Personal Income:** State personal income is the current income received by residents of the states from all sources, including transfers from government and business, but excluding transfers among persons. It is a before-tax measure. The total includes both monetary and nonmonetary income of individuals and income received in kind. It also includes the investment income of nonprofit institutions serving individuals as well as the investment income of private trust funds and private noninsured welfare funds.

**Police Protection:** Preservation of law and order and traffic safety. Includes highway police patrols, crime prevention activities, police communications, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

**Property Taxes:** Taxes conditioned on ownership of property and measured by its value. Includes both general property taxes (i.e., relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates) and special property taxes (i.e., on

**selected types of property, such as motor vehicles or certain or all tangibles, subject to rates that are not directly related to rates applying to general property taxation).**

**Public Welfare:** Support of and assistance to eligible persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include cash assistance payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs; welfare institutions; and any intergovernmental or other direct expenditures for welfare purposes. Any services provided directly by the government through its hospital and health agencies are classed under those headings.

**Range:** The difference between the highest and lowest values in a group of data.

**Resident Population:** In addition to those who are residents of an area, also includes armed forces personnel who are stationed in the area.

**Revenue:** Revenue receipts for public school purposes from LOCAL, intermediate, and other sources include all funds for direct expenditures by local and intermediate districts for school services, for the operation of intermediate departments of education, for employer contributions to retirement systems and/or Social Security on behalf of public school employees, for the purchase of materials for distribution of local school districts, etc. Includes net receipts from revolving funds or clearing accounts only when such funds are available for general expenditure by the local board of education. Includes gifts and tuition and fees received from patrons.

Revenue receipts from STATE sources include all funds for the operation of the state department of education, for state (employer) contributions to retirement systems and/or Social Security on behalf of school employees, for grants in aid to intermediate and local school districts for school purposes (including funds available from state bond issues for such grants and the costs of textbooks, buses, supplies, etc., purchased by the state for distribution to local school districts), for the payment of interest on state bonds issued to provide grants to local school districts, and all other state revenue for public school purposes. Money collected by the state as an agent of a lesser unit and turned over in like amounts to that unit is not included.

Revenue receipts from FEDERAL sources include money distributed from the federal treasury either directly to local school districts or through the state and county, including grants for vocational education, for aid to

federally affected areas, for school lunch and milk programs, for educating American Indians in local public schools, and money derived from federal forest reserves and federal oil royalties.

**Revenue from Own Sources:** All revenue of a government (taxes and other) except intergovernmental.

**School District:** An education agency at the local level that exists primarily to operate public schools or to contract for public school services. Synonyms are "local basic administrative unit" and "local education agency."

**School-Age Population:** Population age 5 through 17, inclusive (excluding armed forces abroad).

**Secondary School:** A school comprising any span of grades beginning with the next grade following an elementary or middle school (usually 7, 8, or 9) and ending with or below grade 12. Both junior high schools and senior high schools are included.

**Standard Deviation, SDEV:** A statistical technique measuring the extent to which data vary from their mean. Used to indicate the relative dispersion of individual items.

**Taxes:** Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; however, any amounts retained are treated as tax revenue of the collecting government. Tax amounts subsequently distributed to other governments are classified as intergovernmental transactions.

**Total Revenue Receipts:** Includes all revenue receipts available for expenditure for current expenses, capital outlay, and debt service for public schools, including all appropriations from general funds of federal, state, county, and local governments; receipts from taxes levied for school purposes; income from permanent school funds and endowments; income from leases of school lands; interest on bank deposits; tuition; gifts; etc. Amounts that increase the school indebtedness or that represent exchange of school property for money are excluded.

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NATIONAL EDUCATION ASSOCIATION  
1201 Sixteenth Street, N.W.  
Washington, D.C. 20036-3290

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