



U.S. Department of Education
Institute of Education Sciences
NCES 2005-353

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2002-03

E.D. TAB



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April 2005

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Introduction

Background

These and other financial data on public elementary and secondary education are collected and reported each year by the National Center for Education Statistics (NCES), U.S. Department of Education. The data are part of the “National Public Education Financial Survey” (NPEFS), one of the components of the Common Core of Data (CCD) collection of surveys. The initial release data in this report were collected from March to September 2004. Editing and imputations were completed in November 2004.

While these data are for school year 2002–03, NPEFS reports the data on a fiscal calendar, using the later year to denote the fiscal year 2003. Thus, fiscal year 2003 began on July 1, 2002, and ended on June 30, 2003. However, Alabama started on October 1, 2002, while in Nebraska and Texas, the fiscal year started on September 1, 2002. (Definitions of terms used throughout this report, including state and local revenues, are provided in appendix B of this report.)

Purpose of Survey

The purpose of the NPEFS Survey is to provide district, state, and federal policymakers, researchers, and other interested users with descriptive information about revenues and expenditures for public elementary and secondary education. The data collected are useful to (1) chief officers of state education agencies; (2) policymakers in the executive and legislative branches of federal and state governments; (3) education policy and public policy researchers; and (4) the public, journalists, and others.

Organization of This Report

This report presents selected findings from the survey. The body of this report is composed of tables providing an overview of revenues and expenditures for public elementary and secondary education during the 2003 fiscal year. The tables present data on three topics:

- Revenues—presents amount and percentage of local, state, and federal revenue.
- Current expenditures—compares state spending on day-to-day expenditures.
- Total expenditures—highlights current expenditures plus facilities acquisition and construction, replacement equipment, other programs, and interest on debt.

Finally, two appendixes supply supporting information. Appendix A provides technical notes regarding the survey collection, missing data, and imputations. Appendix B provides definitions for terms used in this report.

Selected Findings

Approximately \$440 billion in revenue was raised to fund public education for grades prekindergarten through 12 in school year 2002–03, also referred to as fiscal year 2003. Total expenditures for public education, including school construction, debt financing, community services, and adult education programs, came to \$455 billion.

Current expenditures (those excluding construction, equipment, and debt financing) were over \$387 billion, a 5.2 percent increase from fiscal year 2002. About three out of every five current expenditure dollars were spent on teachers, textbooks, and other instructional services and supplies. An average of

\$8,041 was spent on each student—an increase of 4.0 percent from \$7,734 in school year 2001–02 (in unadjusted dollars).¹

Revenues for Public Elementary and Secondary Education

- Approximately \$440 billion were collected for public elementary and secondary education for school year 2002–03 in the 50 states and the District of Columbia (table 1). Total revenues ranged from a high of around \$57 billion in California, which serves about 1 out of every 8 students in the nation, to a low of about \$825 million in North Dakota, which serves roughly 1 out of every 449 students in the nation (table 5).
- Nationally, revenues increased an average of 4.9 percent over the previous year’s revenues of nearly \$420 billion (in unadjusted dollars).
- The greatest part of education revenues came from state and local governments, which together provided nearly \$403 billion or 91.5 percent of all revenues (tables 2 and 3).
- The federal government contribution to education revenues made up approximately \$38 billion. The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). Local sources for school year 2002–03 made up 43 cents of every dollar in revenue; state revenues comprised 49 cents; and the remaining 9 cents came from federal sources. (The cents do not sum to \$1 due to rounding.)
- Among states with more than one school district, revenues from local sources ranged from 12.9 percent in New Mexico to 62.8 percent in Nevada (table 2).² Revenues from state sources also showed a wide distribution in their share of total revenues. The state revenue share of total revenues was 30.2 percent in Nevada and 73.8 percent in Minnesota. Federal revenues ranged from 4.3 percent in New Jersey to 17.7 percent in Alaska. Federal sources contributed 10 percent or more of the revenues in Alabama, Alaska, Arizona, Arkansas, District of Columbia, Florida, Kentucky, Louisiana, Mississippi, Montana, New Mexico, North Dakota, Oklahoma, South Dakota, Tennessee, and West Virginia.

Current Expenditures for Public Elementary and Secondary Education

- Current expenditures for public education in 2002–03 totaled approximately \$388 billion (table 3). This represents a \$19 billion (5.2 percent) increase over expenditures in the previous school year (\$368 billion in unadjusted dollars). Nearly \$238 billion in current expenditures was spent on instruction. Instructional expenditures include teacher salaries and benefits, supplies (e.g., textbooks), and purchased services. Another \$134 billion were expended for a cluster of services that support instruction. Almost \$16 billion were spent on noninstructional services.
- Expressed in terms of the typical education dollar, instructional expenditures accounted for approximately 61 cents of the education dollar for current expenditures (figure 2). About 35 cents of the education dollar went for support services, which include operation and maintenance of

¹ Comparisons are based on the previous edition of this report, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2001–02* (NCES 2004–341).

² Both the District of Columbia and Hawaii have only one school district each. Therefore, neither is comparable to other states. Hawaii funds public education primarily through state taxes. Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.

buildings, school administration, transportation, and other student and school support activities (e.g., student counseling, libraries, and health services). Just over 4 cents of every education dollar went to noninstructional activities, which include school meals and enterprise activities, such as bookstores.

- Most states were clustered around the national average (61.3 percent) in terms of the share of current expenditures spent on instruction. Among the states, New Mexico spent the smallest percentage (55.5 percent) of their current expenditures on instruction, while New York spent the largest percentage (68.7 percent) of their current expenditures on instruction. The District of Columbia spent 52.5 percent of their current expenditures on instruction (table 4).

Current Expenditures per Student

- In 2002–03, the 50 states and the District of Columbia spent an average of \$8,041 in current expenditures for every pupil in membership (table 5). This represents a 4.0 percent increase in current expenditures per student from the previous school year (\$7,734 in unadjusted dollars).
- The median of the state per pupil expenditures was \$7,574, indicating that one-half of all states educated students at a cost of less than \$7,574 per student (derived from table 5). Three states—New Jersey (\$12,568), New York (\$11,961), and Connecticut (\$11,057)—expended more than \$11,000 per pupil. The District of Columbia, which comprises a single urban district, spent \$11,847 per pupil. Only one state, Utah, had expenditures of less than \$5,000 for each pupil in membership (\$4,838).
- On average, for every student in 2002–03, about \$4,932 was spent for instructional services. Expenditures per pupil for instruction ranged from \$3,103 in Utah to \$8,213 in New York. Support services expenditures per pupil were highest in the District of Columbia (\$5,331) and New Jersey (\$4,757) and lowest in Mississippi (\$1,966), Tennessee (\$1,885), and Utah (\$1,461). Expenditures per pupil for noninstructional services such as food services were \$329 for the nation.

Expenditures for Instruction

- Expenditures for instruction totaled nearly \$238 billion for school year 2002–03 (table 6). Nearly \$169 billion went for salaries for teachers and instructional aides. Benefits for instructional staff made up almost \$46 billion, bringing the total for salaries and benefits for teachers and teacher aides to nearly \$215 billion.
- Instructional supplies, including textbooks, made up over \$11 billion. (Expenditures for computers and desks are not considered current expenditures, but are otherwise part of replacement equipment in table 7.) Expenditures for purchased services were over \$7 billion. These expenditures include the costs for contract teachers (who are not on the school district's payroll), educational television, computer-assisted instruction, and rental of equipment for instruction.
- Tuition expenditures for sending students to out-of-state schools and nonpublic schools within the state totaled over \$3 billion.

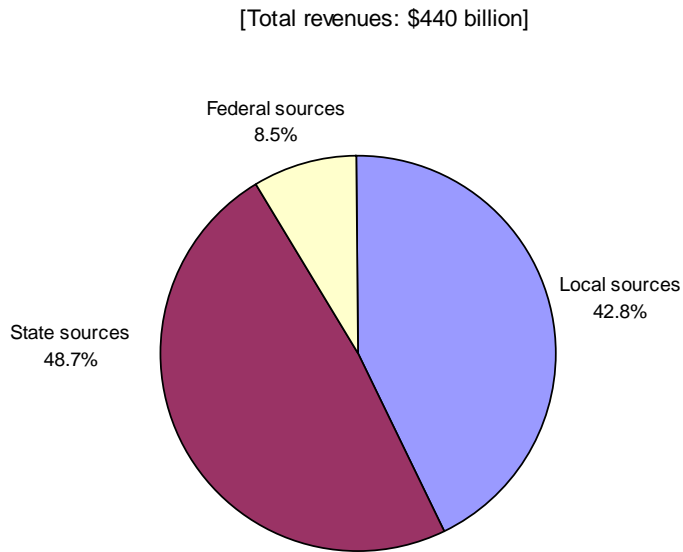
Total Expenditures

- Total expenditures made by school districts came to approximately \$455 billion in the 2002–03 school year (table 7). About \$388 billion of total expenditures were current expenditures for public elementary and secondary education. Of the total expenditures made by school districts, a little less than \$43 billion was spent on facilities acquisition and construction, about \$6 billion was spent on replacement equipment, and little over \$11 billion was spent on interest payments on debt. The remaining amount (\$7 billion) was spent on other programs, such as community services and adult education, which are not part of public elementary and secondary education.

For More Information

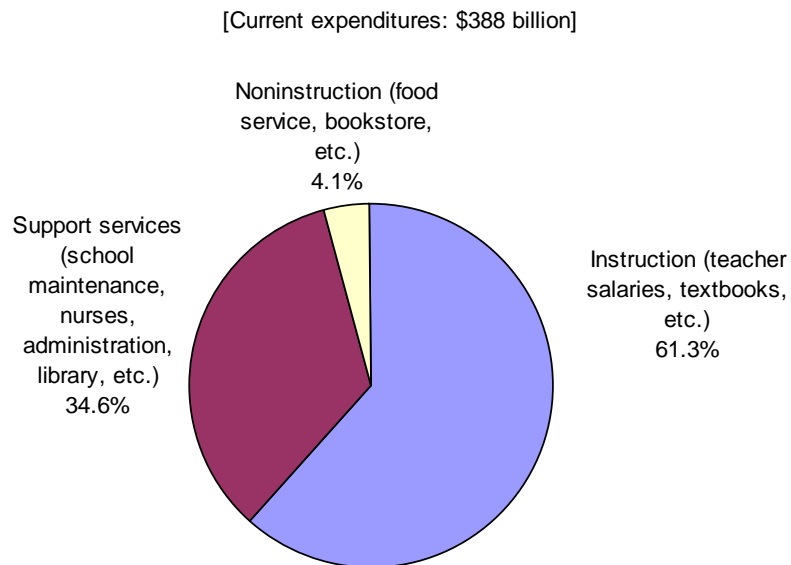
This report used information from the Common Core of Data, “National Public Education Financial Survey: School Year 2002–03.” For more information about this E.D. TAB or the dataset, contact Frank Johnson, National Center for Education Statistics, 1990 K Street NW, Washington, DC 20006-5651; or call 202-502-7362, fax 202-502-7475, or e-mail frank.johnson@ed.gov. Visit the Common Core of Data, National Public Education Financial Survey website for downloading data files and documentation at <http://nces.ed.gov/ccd/stfis.asp>.

Figure 1. Revenues by source: School year 2002–03



SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Figure 2. Current expenditures by function: School year 2002–03



SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 1. Revenues for public elementary and secondary schools, by source, state, and outlying areas: School year 2002–03

[In thousands of dollars]				
State	Total	Local	State	Federal
United States	\$440,157,299 ¹	\$188,307,451 ¹	\$214,333,939	\$37,515,909
Alabama	5,153,795	1,591,360	2,966,979	595,456
Alaska	1,468,276	373,952	834,259	260,064
Arizona	7,351,310 ¹	2,956,463 ¹	3,555,570	839,278
Arkansas	3,266,318	1,079,085	1,804,362	382,871
California	57,021,363	17,830,356	33,561,358	5,629,649
Colorado	6,299,536	3,174,971	2,715,206	409,359
Connecticut	7,087,302	4,065,646	2,652,212	369,444
Delaware	1,197,512	335,292	759,290	102,929
District of Columbia	1,114,021	960,776	†	153,246
Florida	18,984,106	8,699,188	8,285,654	1,999,264
Georgia	13,448,966	5,876,044	6,489,049	1,083,873
Hawaii	2,078,876	35,183	1,873,316	170,377
Idaho	1,698,503	528,369	1,003,508	166,626
Illinois	19,154,705	11,208,836	6,327,132	1,618,737
Indiana	7,926,062	2,656,914	4,663,625	605,523
Iowa	4,241,508	1,951,347	1,974,707	315,454
Kansas	4,071,712	1,374,386	2,326,819	370,506
Kentucky	4,764,253	1,460,287	2,799,254	504,713
Louisiana	5,549,582	2,092,810	2,723,938	732,835
Maine	2,161,238	1,040,061	927,774	193,403
Maryland	8,668,097	4,768,098	3,317,559	582,440
Massachusetts	11,801,318	6,267,814	4,827,630	705,875
Michigan	17,954,395	5,188,315	11,358,303	1,407,777
Minnesota	8,349,227	1,688,920	6,165,549	494,757
Mississippi	3,263,897	1,006,635	1,754,445	502,816
Missouri	7,662,199	4,302,867	2,743,289	616,043
Montana	1,204,497	471,698	558,114	174,685
Nebraska	2,550,525	1,447,099	877,657	225,769
Nevada	2,784,681	1,747,987	840,435	196,258
New Hampshire	1,957,267	897,514	957,850	101,904
New Jersey	18,905,028	9,869,241	8,230,289	805,498
New Mexico	2,685,725	346,541	1,936,713	402,471
New York	37,894,517	17,981,391	17,267,655	2,645,471
North Carolina	9,379,577	2,504,549	5,975,983	899,045
North Dakota	825,135	395,181	303,925	126,029
Ohio	18,143,062	8,843,542	8,132,703	1,166,816
Oklahoma	4,161,621	1,355,733	2,277,241	528,646
Oregon	4,599,717	1,841,006	2,342,430	416,281
Pennsylvania	18,751,160	10,430,431	6,867,531	1,453,198
Rhode Island	1,744,838	898,017	733,211	113,611
South Carolina	5,732,697	2,410,997	2,757,948	563,752
South Dakota	963,997	487,671	325,091	151,235
Tennessee	6,114,870	2,820,286	2,680,969	613,615
Texas	34,605,869	17,041,583	14,146,697	3,417,588
Utah	2,912,991	999,579	1,643,684	269,728
Vermont	1,149,920	290,683	779,215	80,022
Virginia	10,283,182	5,531,962	4,072,761	678,459
Washington	8,696,472	2,543,056	5,373,852	779,564
West Virginia	2,552,446	712,551	1,568,125	271,770
Wisconsin	8,858,181	3,594,201	4,727,338	536,643
Wyoming	961,248	387,510	489,201	84,536
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Outlying areas				
American Samoa	68,812	2,545	12,591	53,676
Guam	—	—	—	—
Northern Marianas	60,712	299	37,230	23,183
Puerto Rico	2,619,532	95	1,816,733	802,703
Virgin Islands	177,087	139,969	0	37,119

— Not available.

† Not applicable.

¹ Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Local revenues include intermediate revenues. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data

Table 2. Percentage distribution of revenue for public elementary and secondary schools, by source, state, and outlying areas: School year 2002–03

State	Within-state percentage distribution		
	Local	State	Federal
United States ¹	42.8	48.7	8.5
Alabama	30.9	57.6	11.6
Alaska	25.5	56.8	17.7
Arizona ¹	40.2	48.4	11.4
Arkansas	33.0	55.2	11.7
California	31.3	58.9	9.9
Colorado	50.4	43.1	6.5
Connecticut	57.4	37.4	5.2
Delaware	28.0	63.4	8.6
District of Columbia	86.2	†	13.8
Florida	45.8	43.6	10.5
Georgia	43.7	48.2	8.1
Hawaii	1.7	90.1	8.2
Idaho	31.1	59.1	9.8
Illinois	58.5	33.0	8.5
Indiana	33.5	58.8	7.6
Iowa	46.0	46.6	7.4
Kansas	33.8	57.1	9.1
Kentucky	30.7	58.8	10.6
Louisiana	37.7	49.1	13.2
Maine	48.1	42.9	8.9
Maryland	55.0	38.3	6.7
Massachusetts	53.1	40.9	6.0
Michigan	28.9	63.3	7.8
Minnesota	20.2	73.8	5.9
Mississippi	30.8	53.8	15.4
Missouri	56.2	35.8	8.0
Montana	39.2	46.3	14.5
Nebraska	56.7	34.4	8.9
Nevada	62.8	30.2	7.0
New Hampshire	45.9	48.9	5.2
New Jersey	52.2	43.5	4.3
New Mexico	12.9	72.1	15.0
New York	47.5	45.6	7.0
North Carolina	26.7	63.7	9.6
North Dakota	47.9	36.8	15.3
Ohio	48.7	44.8	6.4
Oklahoma	32.6	54.7	12.7
Oregon	40.0	50.9	9.1
Pennsylvania	55.6	36.6	7.7
Rhode Island	51.5	42.0	6.5
South Carolina	42.1	48.1	9.8
South Dakota	50.6	33.7	15.7
Tennessee	46.1	43.8	10.0
Texas	49.2	40.9	9.9
Utah	34.3	56.4	9.3
Vermont	25.3	67.8	7.0
Virginia	53.8	39.6	6.6
Washington	29.2	61.8	9.0
West Virginia	27.9	61.4	10.6
Wisconsin	40.6	53.4	6.1
Wyoming	40.3	50.9	8.8

Outlying areas			
American Samoa	3.7	18.3	78.0
Guam	—	—	—
Northern Marianas	0.5	61.3	38.2
Puerto Rico	0.0	69.4	30.6
Virgin Islands	79.0	0.0	21.0

— Not available.

† Not applicable.

¹ Distribution affected by redistribution of reported values to correct for missing items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Local revenues include intermediate revenues. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states. Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 3. Current expenditures for public elementary and secondary schools, by function, state, and outlying areas: School year 2002–03

[In thousands of dollars]				
State	Total	Instruction	Support services	Noninstruction
United States	\$387,592,494 ¹	\$237,731,734 ¹	\$134,021,897	\$15,838,863
Alabama	4,657,643	2,818,526	1,521,337	317,780
Alaska	1,326,226	771,237	510,329	44,661
Arizona	5,891,105	3,530,858	2,082,411	277,836
Arkansas	2,923,401	1,786,323	990,294	146,784
California	47,983,402	29,170,269	17,017,791	1,795,342
Colorado	5,551,506	3,180,392	2,180,040	191,074
Connecticut	6,302,988	4,019,659	2,058,828	224,501
Delaware	1,127,745	693,970	381,184	52,592
District of Columbia	902,318	473,414	406,079	22,825
Florida	16,355,123	9,616,720	5,938,232	800,171
Georgia	11,630,576	7,367,694	3,678,590	584,293
Hawaii	1,489,092	888,473	521,929	78,689
Idaho	1,511,862	924,975	521,688	65,199
Illinois	17,271,301	10,320,227	6,393,248	557,826
Indiana	8,088,684	4,951,003	2,807,529	330,153
Iowa	3,652,022	2,174,018	1,210,993	267,011
Kansas	3,510,675	2,078,415	1,269,958	162,303
Kentucky	4,401,627	2,686,505	1,475,797	239,325
Louisiana	5,056,583	3,069,994	1,673,753	312,837
Maine	1,909,268	1,281,073	566,838	61,357
Maryland	7,933,055	4,934,017	2,636,403	362,635
Massachusetts	10,281,820	6,542,762	3,426,551	312,507
Michigan	15,674,698	8,929,871	6,264,837	479,990
Minnesota	6,867,403	4,404,702	2,147,923	314,779
Mississippi	2,853,531	1,707,391	968,645	177,495
Missouri	6,793,957 ¹	4,142,285 ¹	2,358,352	293,320
Montana	1,124,291	690,810	387,437	46,044
Nebraska	2,304,223	1,470,002	673,441	160,780
Nevada	2,251,044	1,408,570	768,641	73,834
New Hampshire	1,781,594	1,156,573	570,229	54,792
New Jersey	17,185,966	10,152,232	6,504,334	529,401
New Mexico	2,281,608	1,266,008	910,138	105,462
New York	34,546,965	23,721,563	9,989,057	836,345
North Carolina	8,766,968	5,574,861	2,703,000	489,107
North Dakota	716,007	427,511	232,465	56,031
Ohio	15,868,494	9,110,815	6,232,340	525,340
Oklahoma	3,804,570	2,203,126	1,349,256	252,188
Oregon	4,150,747	2,458,745	1,550,553	141,449
Pennsylvania	16,344,439	10,095,432	5,609,932	639,074
Rhode Island	1,647,587	1,064,304	540,735	42,548
South Carolina	4,888,250	2,915,986	1,711,287	260,977
South Dakota	851,429	498,922	307,100	45,407
Tennessee	5,674,773 ¹	3,647,986 ¹	1,748,705	278,082
Texas	30,399,603	18,347,986	10,516,120	1,535,497
Utah	2,366,897	1,518,242	714,894	133,760
Vermont	1,045,213	671,163	345,762	28,289
Virginia	9,208,329	5,661,332	3,184,354	362,643
Washington	7,359,566 ¹	4,381,186 ¹	2,620,468	357,911
West Virginia	2,349,833	1,444,689	774,469	130,675
Wisconsin	7,934,755	4,904,809	2,775,318	254,628
Wyoming	791,732	474,108	292,306	25,317

Outlying areas				
American Samoa	47,566	24,662	14,268	8,637
Guam	—	—	—	—
Northern Marianas	50,843	43,548	4,922	2,372
Puerto Rico	2,541,385	1,876,195	361,322	303,868
Virgin Islands	125,405	81,742	39,754	3,910

— Not available.

¹ Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD),

Table 4. Percentage distribution of current expenditures for public elementary and secondary schools, by function, state, and outlying areas: School year 2002–03

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States ¹	61.3	34.6	4.1
Alabama	60.5	32.7	6.8
Alaska	58.2	38.5	3.4
Arizona	59.9	35.3	4.7
Arkansas	61.1	33.9	5.0
California	60.8	35.5	3.7
Colorado	57.3	39.3	3.4
Connecticut	63.8	32.7	3.6
Delaware	61.5	33.8	4.7
District of Columbia	52.5	45.0	2.5
Florida	58.8	36.3	4.9
Georgia	63.3	31.6	5.0
Hawaii	59.7	35.1	5.3
Idaho	61.2	34.5	4.3
Illinois	59.8	37.0	3.2
Indiana	61.2	34.7	4.1
Iowa	59.5	33.2	7.3
Kansas	59.2	36.2	4.6
Kentucky	61.0	33.5	5.4
Louisiana	60.7	33.1	6.2
Maine	67.1	29.7	3.2
Maryland	62.2	33.2	4.6
Massachusetts	63.6	33.3	3.0
Michigan	57.0	40.0	3.1
Minnesota	64.1	31.3	4.6
Mississippi	59.8	33.9	6.2
Missouri ¹	61.0	34.7	4.3
Montana	61.4	34.5	4.1
Nebraska	63.8	29.2	7.0
Nevada	62.6	34.1	3.3
New Hampshire	64.9	32.0	3.1
New Jersey	59.1	37.8	3.1
New Mexico	55.5	39.9	4.6
New York	68.7	28.9	2.4
North Carolina	63.6	30.8	5.6
North Dakota	59.7	32.5	7.8
Ohio	57.4	39.3	3.3
Oklahoma	57.9	35.5	6.6
Oregon	59.2	37.4	3.4
Pennsylvania	61.8	34.3	3.9
Rhode Island	64.6	32.8	2.6
South Carolina	59.7	35.0	5.3
South Dakota	58.6	36.1	5.3
Tennessee ¹	64.3	30.8	4.9
Texas	60.4	34.6	5.1
Utah	64.1	30.2	5.7
Vermont	64.2	33.1	2.7
Virginia	61.5	34.6	3.9
Washington ¹	59.5	35.6	4.9
West Virginia	61.5	33.0	5.6
Wisconsin	61.8	35.0	3.2
Wyoming	59.9	36.9	3.2

Outlying areas			
American Samoa	51.8	30.0	18.2
Guam	—	—	—
Northern Marianas	85.7	9.7	4.7
Puerto Rico	73.8	14.2	12.0
Virgin Islands	65.2	31.7	3.1

— Not available.

¹ Distribution affected by redistribution of reported values to correct for missing items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 5. Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function, state, and outlying areas: School year 2002–03

State	Fall 2002 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	48,201,032 ¹	\$8,041 ^{1,2}	\$4,932 ^{1,2}	\$2,780 ¹	\$329 ¹
Alabama	739,366 ¹	6,300 ¹	3,812 ¹	2,058 ¹	430 ¹
Alaska	134,364	9,870	5,740	3,798	332
Arizona	937,755	6,282	3,765	2,221	296
Arkansas	450,985	6,482	3,961	2,196	325
California	6,353,667 ¹	7,552 ¹	4,591 ¹	2,678 ¹	283 ¹
Colorado	751,862	7,384	4,230	2,900	254
Connecticut	570,023	11,057	7,052	3,612	394
Delaware	116,342	9,693	5,965	3,276	452
District of Columbia	76,166	11,847	6,216	5,331	300
Florida	2,539,929	6,439	3,786	2,338	315
Georgia	1,496,012	7,774	4,925	2,459	391
Hawaii	183,829	8,100	4,833	2,839	428
Idaho	248,604	6,081	3,721	2,098	262
Illinois	2,084,187	8,287	4,952	3,068	268
Indiana	1,003,875	8,057	4,932	2,797	329
Iowa	482,210	7,574	4,508	2,511	554
Kansas	470,957	7,454	4,413	2,697	345
Kentucky	660,782	6,661	4,066	2,233	362
Louisiana	730,464	6,922	4,203	2,291	428
Maine	204,337	9,344	6,269	2,774	300
Maryland	866,743	9,153	5,693	3,042	418
Massachusetts	982,989	10,460	6,656	3,486	318
Michigan	1,785,160	8,781	5,002	3,509	269
Minnesota	846,891	8,109	5,201	2,536	372
Mississippi	492,645	5,792	3,466	1,966	360
Missouri	924,445	7,349 ²	4,481 ²	2,551	317
Montana	149,995	7,496	4,606	2,583	307
Nebraska	285,402	8,074	5,151	2,360	563
Nevada	369,498	6,092	3,812	2,080	200
New Hampshire	207,671	8,579	5,569	2,746	264
New Jersey	1,367,438	12,568	7,424	4,757	387
New Mexico	320,234	7,125	3,953	2,842	329
New York	2,888,233	11,961	8,213	3,459	290
North Carolina	1,335,954	6,562	4,173	2,023	366
North Dakota	104,225	6,870	4,102	2,230	538
Ohio	1,838,285	8,632	4,956	3,390	286
Oklahoma	624,548	6,092	3,528	2,160	404
Oregon	554,071	7,491	4,438	2,798	255
Pennsylvania	1,816,747	8,997	5,557	3,088	352
Rhode Island	159,205 ¹	10,349	6,685	3,396	267
South Carolina	694,389	7,040	4,199	2,464	376
South Dakota	130,048	6,547	3,836	2,361	349
Tennessee	927,608 ¹	6,118 ^{1,2}	3,933 ^{1,2}	1,885 ¹	300 ¹
Texas	4,259,823	7,136	4,307	2,469	360
Utah	489,262	4,838	3,103	1,461	273
Vermont	99,978	10,454	6,713	3,458	283
Virginia	1,177,229	7,822	4,809	2,705	308
Washington	1,014,798	7,252 ²	4,317 ²	2,582	353
West Virginia	282,455	8,319	5,115	2,742	463
Wisconsin	881,231	9,004	5,566	3,149	289
Wyoming	88,116	8,985	5,381	3,317	287

Outlying areas					
American Samoa	15,984	2,976	1,543	893	540
Guam	—	—	—	—	—
Northern Marianas	11,251	4,519	3,871	437	211
Puerto Rico	596,502	4,260	3,145	606	509
Virgin Islands	18,333	6,840	4,459	2,168	213

— Not available.

¹ Prekindergarten students were imputed, affecting total student count and per pupil expenditure calculation. In Tennessee, prekindergarten students were imputed and tuition expenditures (included in Instruction) were redistributed.

² Value affected by redistribution of reported expenditure values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 6. Current expenditures for instruction for public elementary and secondary schools, by type of expenditure, state, and outlying areas: School year 2002–03

[In thousands of dollars]

State	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
United States	\$237,731,734 ¹	\$168,828,934 ¹	\$45,947,180 ¹	\$7,289,623 ¹	\$3,298,588 ¹	\$11,294,271 ¹	\$1,073,139 ¹
Alabama	2,818,526	1,979,767	530,508	74,940	1,628	219,288	12,396
Alaska	771,237	518,112	143,069	45,372	0	41,992	22,691
Arizona	3,530,858	2,506,569 ¹	671,154 ¹	101,526 ¹	68,008 ¹	163,709 ¹	19,892 ¹
Arkansas	1,786,323	1,282,075	280,711	50,660	3,671	157,189	12,017
California	29,170,269	20,548,956	5,596,635	850,615	615,502	1,555,769	2,792
Colorado	3,180,392	2,364,954	443,785	62,450	42,688	220,620	45,894
Connecticut	4,019,659	2,783,320	743,765	124,293	253,786	109,335	5,158
Delaware	693,970	473,465	160,279	13,161	6,557	31,708	8,799
District of Columbia	473,414	279,891	87,079	11,831	79,524	14,141	947
Florida	9,616,720	6,451,460	1,622,841	951,541	239	479,965	110,673
Georgia	7,367,694	5,343,778	1,535,410	108,902	3,716	368,600	7,287
Hawaii	888,473	628,259	174,755	28,228	2,690	44,225	10,317
Idaho	924,975	657,590	195,701	22,616	632	48,144	292
Illinois	10,320,227	7,507,171	1,925,826	239,329	235,211	396,136	16,554
Indiana	4,951,003	3,261,483	1,442,278	57,031	21	178,136	12,054
Iowa	2,174,018	1,582,285	444,273	56,911	17,087	71,025	2,436
Kansas	2,078,415	1,571,521	322,489	57,397	1,169	107,427	18,413
Kentucky	2,686,505	2,010,083	494,189	49,081	478	119,368	13,306
Louisiana	3,069,994	2,207,461	620,927	57,199	740	164,083	19,584
Maine	1,281,073	808,446	307,685	51,388	66,055	40,457	7,041
Maryland	4,934,017	3,409,666	1,055,203	107,728	207,197	142,771	11,452
Massachusetts	6,542,762	4,590,788	1,451,904	36,314	292,563	157,385	13,808
Michigan	8,929,871	5,978,301	2,251,300	338,487	127	325,071	36,585
Minnesota	4,404,702	3,180,600	852,050	156,024	34,870	158,353	22,805
Mississippi	1,707,391	1,229,621	317,134	41,021	4,789	107,961	6,866
Missouri	4,142,285 ¹	3,020,805	655,388	108,336 ¹	27,258 ¹	308,578	21,920 ¹
Montana	690,810	479,486	131,610	21,893	626	54,103	3,091
Nebraska	1,470,002	1,062,668	278,989	48,874	15,511	49,655	14,306
Nevada	1,408,570	959,395	292,228	23,572	265	66,601	66,508
New Hampshire	1,156,573	770,344	221,417	31,783	93,994	36,377	2,658
New Jersey	10,152,232	6,882,187	2,047,112	242,964	496,819	380,087	103,063
New Mexico	1,266,008	919,979	241,945	26,219	0	77,540	325
New York	23,721,563	16,980,488	4,973,883	893,203	204,731	665,614	3,644
North Carolina	5,574,861	4,307,889	805,555	117,705	0	338,096	5,617
North Dakota	427,511	301,152	87,473	13,572	1,094	22,345	1,875
Ohio	9,110,815	6,342,858	1,867,422	269,331	104,195	397,876	129,133
Oklahoma	2,203,126	1,602,392	404,457	32,428	0	157,301	6,549
Oregon	2,458,745	1,567,870	645,630	95,924	22,599	121,848	4,874
Pennsylvania	10,095,432	7,176,001	1,857,297	480,109	161,525	404,584	15,916
Rhode Island	1,064,304	739,961	234,364	8,146	56,512	23,401	1,921
South Carolina	2,915,986	2,093,030	575,609	70,932	234	149,800	26,380
South Dakota	498,922	349,991	90,500	21,841	5,947	28,890	1,753
Tennessee	3,647,986 ¹	2,610,771	587,124	53,374	291 ¹	382,532	13,893
Texas	18,347,986	14,088,723	2,137,116	535,880	37,469	1,398,826	149,972
Utah	1,518,242	1,041,674	368,343	27,676	295	74,741	5,512
Vermont	671,163	436,793	127,245	35,179	50,371	19,998	1,576
Virginia	5,661,332	4,218,653	1,065,839	110,321	2,222	260,582	3,715
Washington	4,381,186 ¹	3,234,041	699,110	207,742	8,081 ¹	199,704	32,509
West Virginia	1,444,689	949,554	416,838	22,805	401	54,824	267
Wisconsin	4,904,809	3,212,515	1,360,394	77,351	68,477	170,732	15,341
Wyoming	474,108	324,091	103,342	18,416	721	26,777	761

Outlying areas							
American Samoa	24,662	15,725	3,040	2,858	0	2,253	785
Guam	—	—	—	—	—	—	—
Northern Marianas	43,548	30,217	7,986	2,505	0	2,840	0
Puerto Rico	1,876,195	1,430,330	214,335	6,665	0	24,985	199,880
Virgin Islands	81,742	63,994	16,143	164	0	1,380	60

— Not available.

¹ Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

SOURCE: Data reported by states to the U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2002–03.

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure, state, and outlying areas: School year 2002–03

[In thousands of dollars]

State	Total	Current for public elementary/secondary education	Facilities acquisition and construction	Replacement equipment	Other programs	Interest on debt
United States	\$454,905,783 ^{1,2}	\$387,592,494 ²	\$42,806,889	\$6,133,485 ^{1,2}	\$6,873,755 ^{1,2}	\$11,499,160
Alabama	5,305,144	4,657,643	401,473	33,051	106,661	106,315
Alaska	1,609,420	1,326,226	230,754	16,825	11,051	24,565
Arizona	7,050,421 ¹	5,891,105	655,258	196,387 ¹	42,109 ¹	265,562
Arkansas	3,304,710	2,923,401	207,693	79,934	23,798	69,884
California	56,542,273	47,983,402	6,772,856	215,923	1,010,545	559,547
Colorado	6,704,415	5,551,506	687,619	137,717	53,074	274,499
Connecticut	7,334,520 ¹	6,302,988	681,063	87,070 ¹	122,087 ¹	141,313
Delaware	1,342,095	1,127,745	170,368	8,567 ²	17,846 ²	17,569
District of Columbia	1,114,681	902,318	167,944	27,997	16,422	0
Florida	20,161,939	16,355,123	2,719,748	198,464	418,707	469,897
Georgia	13,586,716	11,630,576	1,515,260	197,603	61,048	182,229
Hawaii	1,657,914	1,489,092	32,883	31,278	50,252	54,410
Idaho	1,739,541	1,511,862	157,149	29,740	4,894	35,895
Illinois	20,658,276	17,271,301	2,225,747	502,318	127,354	531,557
Indiana	9,688,103	8,088,684	719,134	121,668	63,903	694,712
Iowa	4,203,671	3,652,022	371,002	88,038	28,279	64,330
Kansas	3,910,054	3,510,675	100,242	149,885	16,061	133,191
Kentucky	4,687,217	4,401,627	31,588	102,115	53,807	98,079
Louisiana	5,630,084	5,056,583	323,450	87,624	50,551	111,876
Maine	2,124,554	1,909,268	118,037	30,810	22,294	44,145
Maryland	8,734,564	7,933,055	617,971	69,006	22,844	91,688
Massachusetts	11,084,082	10,281,820	116,238	156,414	227,367	302,243
Michigan	19,291,044	15,674,698	2,297,337	267,942	381,464	669,603
Minnesota	8,720,326	6,867,403	1,024,833	140,667	330,091	357,332
Mississippi	3,156,153	2,853,531	121,198	89,169	24,716	67,539
Missouri	7,953,797 ²	6,793,957 ²	547,938	219,609	158,259	234,034
Montana	1,220,956	1,124,291	60,411	18,324	6,067	11,863
Nebraska	2,678,767	2,304,223	245,441	70,297 ²	4,306 ²	54,501
Nevada	3,012,227	2,251,044	486,310	90,795	15,529	168,549
New Hampshire	2,041,865	1,781,594	188,733	26,127	6,285	39,124
New Jersey	19,168,738	17,185,966	1,417,798	92,845 ²	183,107 ²	289,021
New Mexico	2,734,668	2,281,608	371,981	21,857	22,518	36,704
New York	39,903,445	34,546,965	2,815,123	361,545	1,442,295	737,518
North Carolina	10,104,266	8,766,968	946,775	63,592	46,078	280,854
North Dakota	810,960	716,007	55,160	24,734	6,226	8,834
Ohio	19,000,331	15,868,494	1,894,969	447,912	440,362	348,594
Oklahoma	4,144,802	3,804,570	224,110	47,946	15,948	52,228
Oregon	4,976,856	4,150,747	570,653	34,932	34,179	186,345
Pennsylvania	19,350,934	16,344,439	1,652,840	234,329	375,346	743,981
Rhode Island	1,746,150	1,647,587	17,431	14,185	37,659	29,288
South Carolina	6,028,152	4,888,250	807,133	69,159	72,231	191,379
South Dakota	998,417	851,429	84,127	38,371	2,762	21,727
Tennessee	6,499,907 ²	5,674,773 ²	521,042	119,784	42,072	142,236
Texas	36,903,089	30,399,603	4,368,741	395,242	276,742	1,462,762
Utah	2,991,570	2,366,897	415,790	49,073	71,100	88,710
Vermont	1,110,930	1,045,213	28,261	18,338	3,710	15,409
Virginia	10,487,025	9,208,329	846,658	222,728	63,288	146,022
Washington	8,927,605 ²	7,359,566 ²	1,075,313	125,979	42,793	323,954
West Virginia	2,557,190	2,349,833	97,800	65,941	33,080	10,537
Wisconsin	9,300,201	7,934,755	521,023	161,800	182,299	500,324
Wyoming	911,017	791,732	78,484	31,831	2,289	6,681

Outlying areas						
American Samoa	54,744	47,566	2,864	1,112	3,201	0 ³
Guam	—	—	—	—	—	—
Northern Marianas	51,249	50,843	374	31	1	0 ³
Puerto Rico	2,632,580	2,541,385	212	19,174	53,394	18,415
Virgin Islands	133,034	125,405	4,680	1,239	1,710	0 ³

— Not available.

¹ Value contains imputation for missing data. Imputed value is less than 2 percent of total expenditures in any one state.

² Value affected by redistribution of reported values to correct for missing data items.

³ Interest on debt expenditures is not made by the departments of education in these outlying areas.

NOTE: Detail may not sum to totals because of rounding. National totals do not include outlying areas. Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

Appendix A: Technical Notes

The National Public Education Financial Survey (NPEFS) is an annual state-level collection of revenue and expenditure data for public education in grades prekindergarten through 12. It is part of the Common Core of Data (CCD) collection of surveys of administrative records data relating to public elementary and secondary education. These data are for fiscal year 2003, which in most states began on July 1, 2002, and ended on June 30, 2003. The fiscal year in Alabama started on October 1, and in Nebraska and Texas the fiscal year started on September 1. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. NCES collects explanations for all missing and zero values from states. The data are processed and edited by NCES and verified by staff at each state education agency (SEA). NCES also publishes state totals from the school district-level finance data from the "Local Education Agency Finance Survey (F-33)." Those data will not agree with the data in this report due to the exclusion of some state education programs from the Census Bureau collection and minor differences in data definitions. Guam did not report any data for school year 2002–03.

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

NCES has made adjustments for missing data. Values that were missing and not reported elsewhere on a state's survey form were imputed. The method used for all imputations was to (a) create a subset of states reporting the item in question; (b) subtract the value for that item from each state's total expenditures; (c) for each state, compute the ratio of that item to the reduced total from step b; (d) compute the average of these ratios; (e) multiply the total expenditures of the state with the missing item by the average ratio; and (f) substitute the imputed estimate for the missing item and then recompute the subtotals and totals. Imputed data represent less than 2 percent of the expenditures in any state for which data were imputed.

Other adjustments were made when a single value was reported for a combination of two or more items. NCES distributed portions of the single state reported value to the missing item(s). In most cases, these distribution adjustments did not affect total revenues or total expenditures. For more information on these adjustments, the reader should refer to the documentation for the National Public Education Financial Survey: School Year 2002–03, stfis030c data file. Student membership data came from the CCD State Nonfiscal Survey, st021b data file.

The number of prekindergarten students was imputed in Alabama, California, Rhode Island, and Tennessee. As a result, total student counts for these states are flagged as imputed, and all expenditure per pupil figures are flagged as imputed even if the expenditures are exactly as reported by the state.

NCES accepts revisions to these data from state education agencies for 1 year, and releases the revised data at the end of this period.

Appendix B: Definitions

Current expenditures are those for the day-to-day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g., purchases of land, school construction and repair, and equipment), and programs outside the scope of preschool to grade 12, such as adult education, community colleges, and community services. Expenditures for items lasting more than 1 year (e.g., school buses and computers) are not included in current expenditures.

Employee benefits for instruction are expenditures that are made in addition to the gross salary, but are not paid directly to employees. These include health insurance (for current and retired instructional staff), retirement contributions, social security contributions, worker's compensation, unemployment compensation, and other benefits such as unused sick leave.

Facilities acquisition and construction expenditures include expenditures for new school construction, including renovation and expansion. They include expenditures on land, buildings, and equipment for new and remodeled facilities.

Federal revenues include direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district's boundary.

Instructional expenditures are current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (e.g., textbooks), and purchased instructional services.

Interest on debt expenditures are expenditures for interest on long-term debt (i.e., obligations of more than 1 year).

Intermediate revenues come from sources that are not local or state education agencies, but operate at an intermediate level between local and state education agencies and possess independent fundraising capability; for example, county or municipal agencies. Intermediate revenues are included in local revenue totals.

Local revenues include revenues from such sources as local property and nonproperty taxes, investments, and revenues from student activities, textbook sales, transportation and tuition fees, and food services. Intermediate revenues are included in local revenue totals.

Noninstructional expenditures go mostly toward food service, and may include expenditures going towards enterprise operations, such as bookstores and interscholastic athletics.

NPEFS stands for the National Public Education Financial Survey, the state-level finance survey, and source of the data in this report.

Other instructional expenditures include instructional expenditures that were not coded to a specific item, such as salaries or supplies.

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

Purchased services for instruction include expenditures for services provided by private businesses and nonprofit institutions. These include computer-assisted instruction, educational television, and the professional services of teachers who are not on the school district's payroll. Rental equipment and service contracts for instructional equipment are also included under purchased services.

Replacement equipment expenditures include expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over a level set by the state or local education agencies.

Salaries for instruction include the gross salaries of permanent and temporary instructional staff (teachers, teacher aides, and substitute teachers) on the payroll of school districts.

State revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

Student membership is the count of students enrolled on or about October 1.

Supplies for instruction include class textbooks and other instructional supplies.

Support services expenditures are current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff support (e.g., librarians, instructional specialists), school district administration, business services, research, and data processing.

Total expenditures for public elementary and secondary education and other programs include current expenditures for public elementary and secondary education, and expenditures for facilities acquisition and construction, replacement equipment, other programs, and interest on debt.

Tuition paid out-of-state includes tuition paid to school districts outside the state, and to private schools both inside the state and outside the state, for educating elementary and secondary school students (grades prekindergarten through grade 12). Special needs children who cannot receive the education and services they require within their school district are sometimes sent to private schools.