

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2009–10 (Fiscal Year 2010)

First Look



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Introduction

The Common Core of Data (CCD) is an annual collection of public elementary and secondary education data by the National Center for Education Statistics (NCES) in the Institute of Education Sciences of the U.S. Department of Education. The U.S. Census Bureau conducts the data collection for the finance surveys on behalf of NCES. State education agencies (SEAs) report the finance data through an online data collection site. SEAs report student membership data through the U.S. Department of Education's *EDFacts* data collection system.

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

This report presents findings on public education revenues and expenditures using fiscal year 2010 (FY 10) data from the provisional version 1a NPEFS file of the CCD survey system. Programs covered in NPEFS include regular, special, and vocational education; charter schools; and state-run education programs (such as special education centers or education programs for incarcerated youth).

This First Look provides users with an opportunity to access provisional NPEFS data that have been fully reviewed, edited, and imputed. Final data, including revisions to the provisional data submitted by the SEAs after the close of data collection, will be available during the following collection year (2013).

In subsequent fiscal years, preliminary NPEFS data will be released in an effort to provide earlier access to the dataset. The preliminary data will be subject to one round of data review and editing. The release of preliminary data will be followed by a release of provisional data. The provisional data will be an update to the previously released preliminary data, and subject to a more extensive review and editing process. Revisions submitted after the provisional data file is locked will be incorporated in the final file for each fiscal year. Final data files will be released at the time of the release of preliminary data for the following year.

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

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

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

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated education funds directly to the states.¹ As a result of the ARRA, NCES added seven data items to NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other ED funds² (Office of the Federal Register 2009). NCES collected ARRA-related data in the NPEFS collection for FY 09, FY 10, and FY 11.

Please see appendix A for more information about survey content and methodology. Appendix B is a glossary of key terms used in this report. Please see appendix C for tables derived from the final FY 09 NPEFS data file (Stfis091b). The final FY 09 NPEFS data has been included in appendix C to facilitate longitudinal analysis.

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

¹http://www.recovery.gov/About/Pages/The_Act.aspx; retrieved December 15, 2011.

² “Department of Education, Notice of Proposed Information Collection Requests” 74 Federal Register 154 (12 August 2009) pp. 40573– 40574; “Department of Education, Submission for OMB Review; Comment Request” 74 Federal Register 197 (14 October 2009) p. 52752.

Selected Findings: Fiscal Year 2010

- The 50 states and the District and Columbia reported \$597.5 billion in revenues collected for public elementary and secondary education in fiscal year 2010 (FY 10) (table 1). State and local governments provided \$521.5 billion, or 87.3 percent of all revenues; and the federal government contributed \$76.0 billion or 12.7 percent of all revenues (derived from table 1 and figure 1). Adjusted for inflation, local revenues remained level, state revenues decreased by 7.7 percent, and federal revenues increased by 24.6 percent for FY 10 compared to FY 09. (Johnson, Zhou, and Nakamoto 2011).
- Current expenditures totaled \$525.5 billion in FY 10 (table 2). Expenditures for instruction amounted to \$321.9 billion, total support services accounted for \$182.3 billion, food services were \$20.0 billion, and enterprise operations accounted for \$1.3 billion.
- Current expenditures per pupil for public elementary and secondary education were \$10,652 on a national level in FY 10 (table 3). Per pupil current expenditures ranged from \$6,452 in Utah to \$20,910 in the District of Columbia.
- Adjusting for inflation, per pupil state and local revenues decreased by 2.8 percent on a national basis from FY 09 to FY 10, while per pupil current state and local expenditures slightly increased by 0.4 percent (table 4). Adjusting for inflation, per pupil state and local revenues decreased by 1 percent or more in 35 states and increased by 1 percent or more in 9 states from FY 09 to FY 10. Per pupil current expenditures decreased by 1 percent or more in 16 states and increased by 1 percent or more in 23 states from FY 09 to FY 10.
- Adjusting for inflation, current expenditures per pupil were up 33.7 percent compared to FY 95 (\$7,967) and up 8.2 percent compared to FY 05 (\$9,849) (derived from table 5 and figure 2).
- When expenditures for instruction were combined with instruction-related services such as libraries, in-service teacher training, curriculum development, student assessment, and instruction technology, they totaled \$347.1 billion, or 66.1 percent of all current expenditures for public elementary and secondary education in FY 10 (table 6 and figure 3).
- In FY 10, states reported \$321.9 billion in current instruction expenditures, which included \$214.4 billion for salaries and \$73.7 billion in employee benefits for teachers and teacher aides (table 7).
- Total expenditures for public elementary and secondary education were \$607.2 billion in FY 10, including \$525.5 billion in current expenditures, \$45.6 billion in facilities acquisition and construction, \$3.3 billion in land and existing structures, \$6.8 billion in equipment, \$8.4 billion for other programs, and \$17.7 billion in interest on debt (table 8).
- Current expenditures for public elementary and secondary education arising from the American Recovery and Reinvestment Act (ARRA) totaled \$25.7 billion, or 4.9 percent of all current expenditures in FY 10 (table 9). Current expenditures from ARRA ranged from less than 1 percent in South Carolina and Wyoming to in excess of 10 percent in Idaho and North Dakota. Expenditures for instruction from ARRA amounted to \$19.5 billion or 6.1 percent of total current expenditures for instruction.

References and Related Data Files

References

Johnson, F., Zhou, L., and Nakamoto, N. (2011). *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2008–09 (Fiscal Year 2009)* (NCES 2011-329). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved May 30, 2012, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2011329>.

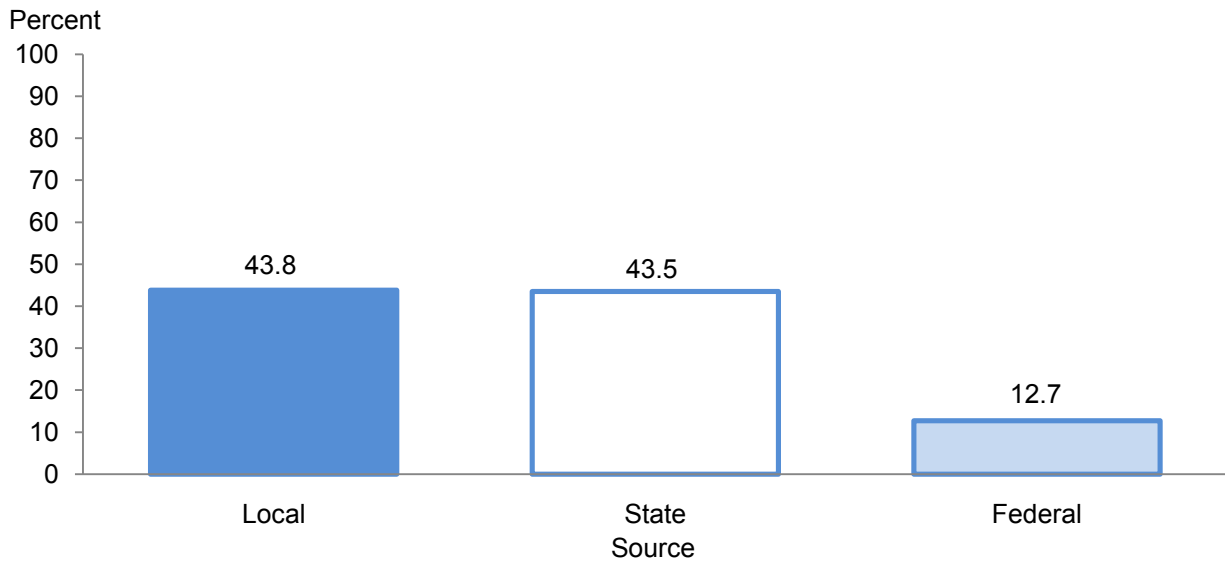
Office of the Federal Register, National Archives and Records Administration. (2009). *Federal Register* Vol. 74, No. 154, Vol. 74, No. 197. Washington, DC: Author. Retrieved December 15, 2011, from http://www.access.gpo.gov/su_docs/fedreg/frcont09.html.

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

Related Data Files

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

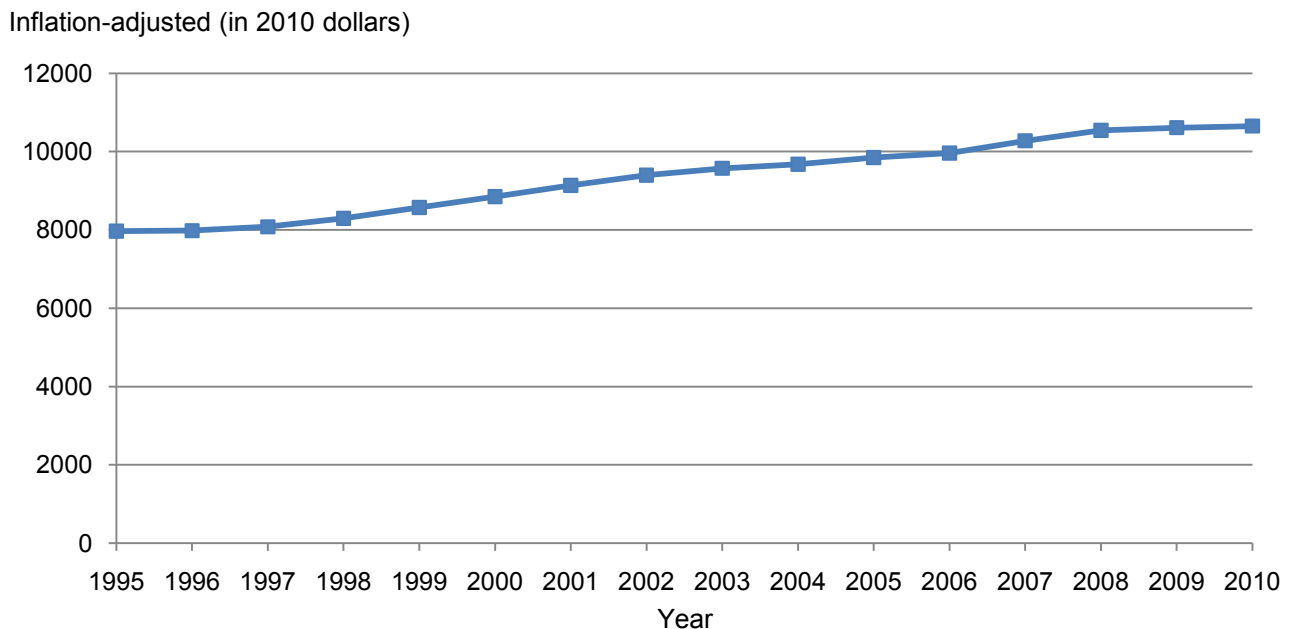
Figure 1. Percentage distribution of revenues for public elementary and secondary education in the United States, by source: Fiscal year 2010



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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2010, provisional Version 1a.

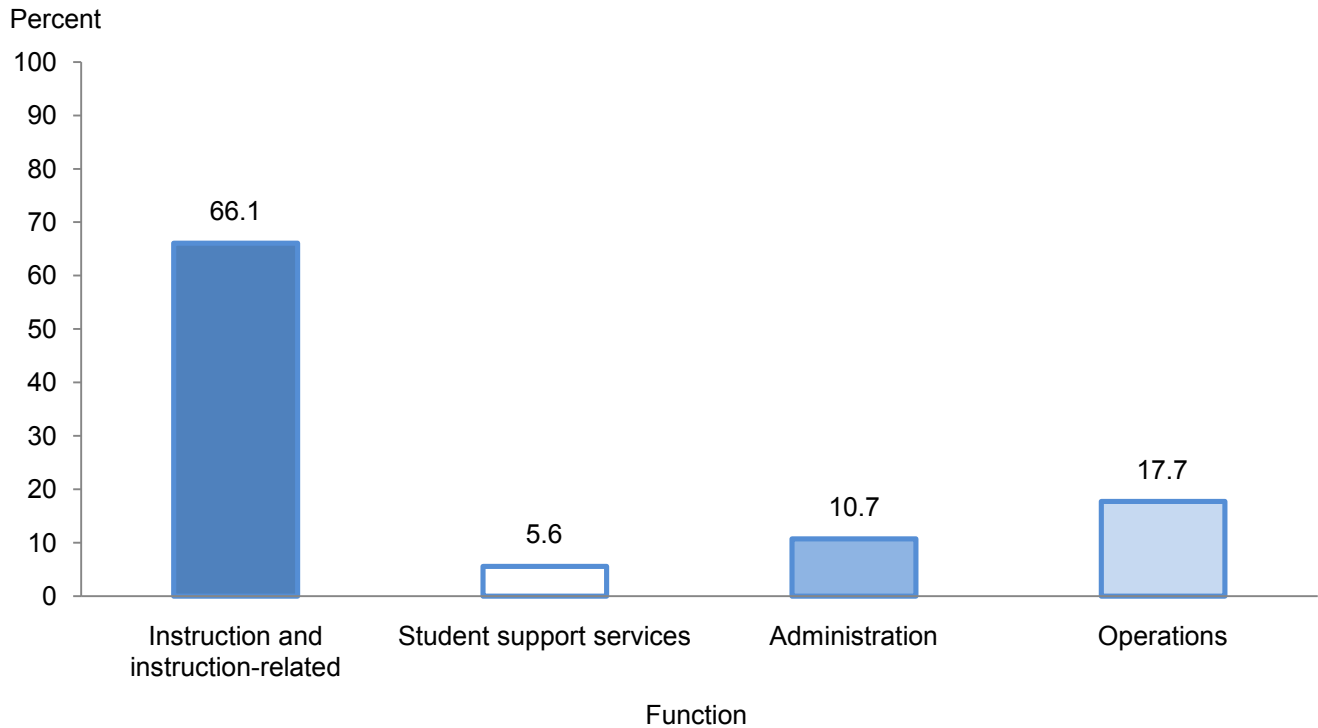
Figure 2. Inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1995–2010



NOTE: Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Data have been adjusted to fiscal year 2010 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. Data include the 50 states and the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal years 1995–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–2008, Version 1b; fiscal years 2009, Version 1a; fiscal year 2010, provisional Version 1a; Digest of Education Statistics: 2010, retrieved February 8, 2012, from http://nces.ed.gov/programs/digest/d09/tables/dt09_032.asp?referrer=list.

Figure 3. Percentage distribution of current expenditures for public elementary and secondary education in the United States, by function: Fiscal year 2010



NOTE: Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Instruction and instruction-related expenditures include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology. Administration includes general administration, school administration, and other support services. Operations include operations and maintenance, student transportation, food services, and enterprise operations. Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services. Data include the 50 states and the District of Columbia. Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2010, provisional Version 1a.

Table 1.

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

State or jurisdiction	Revenues [in thousands of dollars]						Expenditures [in thousands of dollars]				
	Total	Local ¹	Percent	State	Percent	Federal	Percent	Total	Total current ²	Capital outlay ³	Other
United States⁴	\$597,485,869⁵	\$261,678,243⁵	43.8	\$259,809,768	43.5	\$75,997,858⁵	12.7	\$607,235,611^{5,6}	\$525,497,898⁵	\$55,650,368^{5,6}	\$26,086,846
Alabama	7,239,691	2,271,522	31.4	3,800,153	52.5	1,168,016	16.1	7,646,087	6,670,517	731,677	243,893
Alaska	2,338,215 ⁵	506,580 ⁵	21.7	1,461,906	62.5	369,729	15.8	2,363,392	2,084,019	231,689	47,684
Arizona	10,069,959	4,280,545	42.5	3,896,117	38.7	1,893,298	18.8	10,043,771 ^{5,6}	8,587,889 ⁵	843,559 ⁵	612,323
Arkansas	5,160,401	1,654,711	32.1	2,686,231	52.1	819,459	15.9	5,275,687 ⁵	4,459,910 ⁵	664,273	151,504
California	64,130,242	20,531,747	32.0	34,743,249	54.2	8,855,246	13.8	68,479,096 ⁵	58,248,662 ⁵	7,077,190	3,153,244
Colorado	8,852,609	4,262,220	48.1	3,860,026	43.6	730,363	8.3	8,970,879	7,429,302	1,017,841	523,737
Connecticut	9,895,487	5,577,052	56.4	3,463,790	35.0	854,645	8.6	9,932,181 ^{5,6}	8,853,337 ⁵	784,477 ^{5,6}	294,367
Delaware	1,784,101	519,580	29.1	1,046,317	58.6	218,204	12.2	1,816,880	1,549,812	196,727	70,341
District of Columbia ⁷	1,720,917	1,564,715	90.9	0	0.0	156,202	9.1	1,691,238	1,451,870	79,701	159,667
Florida	26,056,857	13,640,177	52.3	8,216,579	31.5	4,200,101	16.1	27,637,538 ⁵	23,349,314 ⁵	2,940,511	1,347,713
Georgia	17,835,791	8,425,320	47.2	6,764,686	37.9	2,645,785	14.8	17,851,273 ⁵	15,730,409 ⁵	1,812,290	308,574
Hawaii ⁷	2,564,855	89,157	3.5	2,093,299	81.6	382,399	14.9	2,323,871	2,110,864	73,647	139,361
Idaho	2,222,539	475,533	21.4	1,284,139	57.8	462,867	20.8	2,275,076 ⁵	1,961,857 ⁵	249,386	63,833
Illinois	28,263,059	16,732,925	59.2	8,021,217	28.4	3,508,917	12.4	28,198,147 ⁵	24,695,773 ⁵	2,518,863 ⁵	983,511
Indiana	13,641,695	5,687,150	41.7	6,441,408	47.2	1,513,137	11.1	11,351,074 ⁵	9,921,243 ⁵	952,504	477,327
Iowa	5,541,140	2,579,686	46.6	2,217,893	40.0	743,561	13.4	5,728,512	4,794,308	816,779	117,425
Kansas	5,487,071	1,951,936	35.6	2,893,517	52.7	641,619	11.7	5,327,427	4,731,676	393,846	201,905
Kentucky	6,873,286	2,150,950	31.3	3,582,406	52.1	1,139,931	16.6	7,097,739	6,091,814	759,083	246,842
Louisiana	8,215,973 ⁵	3,110,675 ⁵	37.9	3,533,026	43.0	1,572,272	19.1	8,358,506 ⁵	7,393,452 ⁵	793,340	171,714
Maine	2,639,779	1,245,173	47.2	1,079,330	40.9	315,277	11.9	2,618,800 ⁵	2,356,312 ⁵	185,296	77,192
Maryland	13,352,511	6,768,842	50.7	5,544,364	41.5	1,039,305	7.8	13,206,361 ⁵	11,883,677 ⁵	1,144,040	178,644
Massachusetts	15,570,234	7,918,291	50.9	6,476,420	41.6	1,175,524	7.5	15,112,344 ⁵	14,067,276 ⁵	727,992	317,076
Michigan	19,401,180	6,308,726	32.5	10,516,655	54.2	2,575,799	13.3	19,792,568 ⁵	17,227,515	1,373,001 ⁵	1,192,052
Minnesota	10,639,251	3,003,499	28.2	6,309,625	59.3	1,326,127	12.5	10,737,802 ⁵	8,927,288 ⁵	984,573 ⁵	825,941
Mississippi	4,443,683	1,388,629	31.2	2,109,083	47.5	945,971	21.3	4,384,125 ⁵	3,990,876 ⁵	291,069 ⁵	102,179
Missouri	10,157,112	5,669,907	55.8	2,971,265	29.3	1,515,939	14.9	10,402,883 ⁵	8,923,448 ⁵	943,183 ⁵	536,253
Montana	1,616,262	602,983	37.3	753,976	46.6	259,304	16.0	1,640,014	1,498,252	115,639	26,123
Nebraska	3,693,930 ⁵	2,003,961	54.3	1,220,466	33.0	469,503 ⁵	12.7	3,674,796 ⁵	3,247,970	350,137 ⁵	76,688
Nevada	4,310,014	2,536,244	58.8	1,406,630	32.6	367,140	8.5	4,257,268	3,592,994	381,734	282,539
New Hampshire	2,810,018	1,556,719	55.4	902,020	32.1	351,279	12.5	2,760,682 ⁵	2,576,956	131,284 ⁵	52,443
New Jersey	25,856,286 ⁵	14,021,042	54.2	9,412,795	36.4	2,422,449 ⁵	9.4	26,157,669	24,261,392	1,091,477	804,800
New Mexico	3,760,801	586,762	15.6	2,384,730	63.4	789,309	21.0	3,792,958	3,217,328	571,227	4,402
New York	57,146,375	28,585,703	50.0	23,438,008	41.0	5,122,664	9.0	56,690,809 ⁵	50,251,461 ⁵	3,085,854	3,353,493
North Carolina	13,056,767	3,462,346	26.5	7,602,930	58.2	1,991,491	15.3	13,297,984	12,200,362	1,022,714	74,907
North Dakota	1,256,048	425,197	33.9	552,862	44.0	277,989	22.1	1,159,215	1,000,095	140,282	18,838
Ohio	22,729,890	10,260,318	45.1	10,017,540	44.1	2,452,032	10.8	23,262,091	19,801,670	2,510,832	949,589
Oklahoma	5,699,758	1,994,795	35.0	2,726,116	47.8	978,847	17.2	5,664,915	5,192,124	393,436	79,355
Oregon	6,211,294	2,444,352	39.4	2,945,986	47.4	820,955	13.2	6,288,121	5,401,667	573,747	312,707
Pennsylvania	26,408,846	14,065,265	53.3	9,456,502	35.8	2,887,079	10.9	26,520,058	22,733,518	2,250,685	1,535,855
Rhode Island	2,262,193	1,212,447	53.6	790,260	34.9	259,486	11.5	2,286,061 ⁵	2,136,582 ⁵	41,726	107,753
South Carolina	7,837,314	3,313,999	42.3	3,431,142	43.8	1,092,174	13.9	8,215,180	6,566,165	1,200,466	448,549
South Dakota	1,300,147	641,985	49.4	404,402	31.1	253,761	19.5	1,289,355 ⁵	1,115,861	147,831 ⁵	25,663
Tennessee	8,528,047	3,527,454	41.4	3,842,346	45.1	1,158,247	13.6	8,759,495	7,894,661	606,630	258,204
Texas	50,045,607	22,543,753	45.0	19,714,162	39.4	7,787,692	15.6	53,838,221	42,621,886	8,055,551	3,160,785
Utah	4,464,562	1,620,527	36.3	2,283,683	51.2	560,352	12.6	4,564,279	3,635,085	697,755	231,439

NOTE: See notes at end of table.

Table 1.

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

State or jurisdiction	Revenues [in thousands of dollars]						Expenditures [in thousands of dollars]				
	Total	Local ¹	Percent	State	Percent	Federal	Percent	Total	Total current ²	Capital outlay ³	Other
United States⁴	\$597,485,869⁵	\$261,678,243⁵	43.8	\$259,809,768	43.5	\$75,997,858⁵	12.7	\$607,235,611^{5,6}	\$525,497,898⁵	\$55,650,868	\$26,086,846
Vermont	1,638,396	127,223	7.8	1,337,034	81.6	174,139	10.6	1,555,316	1,463,792	65,110	26,414
Virginia	14,692,849 ⁵	7,679,759 ⁵	52.3	5,485,997	37.3	1,527,093	10.4	14,548,960 ⁵	13,193,633	1,126,998 ⁵	228,330
Washington	11,817,488	3,484,566	29.5	6,931,627	58.7	1,401,295	11.9	11,797,716 ⁵	9,832,913 ⁵	1,509,632	455,172
West Virginia	3,432,220	995,830	29.0	1,899,967	55.4	536,424	15.6	3,435,241 ⁵	3,315,648 ⁵	62,733	56,860
Wisconsin	11,104,749	4,966,614	44.7	4,975,033	44.8	1,163,103	10.5	11,470,336	9,918,809	590,171	961,356
Wyoming	1,708,365	703,152	41.2	880,853	51.6	124,360	7.3	1,685,613	1,334,655	340,679	10,280
Other jurisdictions											
American Samoa	75,691	277	0.4	11,051	14.6 ⁸	64,364	85.0	76,796 ⁵	70,305 ⁵	4,407	2,084
Guam	252,926	202,760	80.2	0	0.0	50,166	19.8	244,248 ⁵	235,784 ⁵	5,282	3,181
Commonwealth of the Northern Mariana Islands	72,628	260	0.4	31,220	43.0 ⁸	41,148	56.7	66,240 ⁵	62,210 ⁵	1,496	2,534
Puerto Rico	4,345,726	3,103	0.1	2,725,019	62.7 ⁸	1,617,604	37.2	3,924,882 ⁵	3,464,044 ⁵	384,716 ⁵	76,122
U.S. Virgin Islands	266,086	176,513	66	0	0	89,574	34	224,580 ⁵	218,734 ⁵	2,585 ⁵	3,261

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

²Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

³Capital outlay includes expenditures on property and construction of facilities.

⁴U.S. totals include the 50 states and the District of Columbia.

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

⁶Value contains imputation for missing data.

⁷Both 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.

⁸Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2010, provisional Version 1a.

Table 2.

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

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Total	Instruction	Support services ²									Enterprise operations ⁴
			Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and transportation	Student	Other support services	Food services	
United States⁵	\$525,497,898⁶	\$321,929,831⁶	\$182,324,382⁶	\$29,202,534⁶	\$25,163,007⁶	\$10,420,229⁶	\$28,564,386⁶	\$49,931,515⁶	\$21,841,557⁶	\$17,201,154⁶	\$19,986,503⁶	\$1,257,180
Alabama	6,670,517	3,902,381	2,324,021	382,558	308,327	161,202	413,164	597,251	323,407	138,112	444,115	0
Alaska	2,084,019	1,155,587	861,776	177,944	130,048	29,942	126,087	258,027	61,986	77,744	57,689	8,967
Arizona	8,587,889 ⁶	4,759,457 ⁶	3,387,588	992,984	207,963	126,827	406,756	955,693	325,696 ⁶	371,669	395,149	45,695
Arkansas	4,459,910 ⁶	2,572,811 ⁶	1,640,086 ⁶	223,016 ⁶	386,858 ⁶	108,803 ⁶	226,313 ⁶	417,690 ⁶	159,502 ⁶	117,904 ⁶	242,520 ⁶	4,492
California	58,248,662 ⁶	35,056,436 ⁶	20,823,219 ⁶	3,005,113 ⁶	3,553,254 ⁶	544,599 ⁶	3,906,521 ⁶	5,876,868 ⁶	1,402,700 ⁶	2,534,164 ⁶	2,229,166 ⁶	139,841
Colorado	7,429,302	4,269,477	2,872,622	362,441	424,490	123,864	502,348	705,620	215,818	538,041	248,684	38,519
Connecticut	8,853,337 ⁶	5,618,936 ⁶	2,938,402 ⁶	539,157 ⁶	269,545 ⁶	178,778 ⁶	500,854 ⁶	814,614 ⁶	431,233 ⁶	204,221 ⁶	220,824 ⁶	75,175
Delaware	1,549,812	952,560	537,447	78,770	16,825	18,813	87,822	159,536	95,685	79,995	59,805	0
District of Columbia ⁷	1,451,870	723,156	678,806	102,645	98,510	49,050	94,998	156,157	101,755	75,692	45,595	4,313
Florida	23,349,314 ⁶	14,111,697 ⁶	8,209,985 ⁶	1,068,011 ⁶	1,556,045 ⁶	249,468 ⁶	1,316,997 ⁶	2,486,252 ⁶	934,992 ⁶	598,221 ⁶	1,027,632	0
Georgia	15,730,409 ⁶	9,838,312 ⁶	5,055,843 ⁶	764,719 ⁶	815,234 ⁶	221,860 ⁶	927,752 ⁶	1,159,510 ⁶	644,926 ⁶	521,841 ⁶	792,772	43,482
Hawaii ⁷	2,110,864	1,316,336	696,144	215,889	84,915	5,556	126,159	149,610	62,572	51,443	98,384	0
Idaho	1,961,857 ⁶	1,199,775 ⁶	664,570 ⁶	112,049 ⁶	79,138 ⁶	47,181 ⁶	109,102 ⁶	179,071 ⁶	93,822 ⁶	44,206 ⁶	97,096 ⁶	417
Illinois	24,695,773 ⁶	14,782,525 ⁶	9,170,079 ⁶	1,614,534 ⁶	1,151,798 ⁶	1,009,188 ⁶	1,254,159 ⁶	2,156,745 ⁶	1,168,000 ⁶	815,654 ⁶	743,169	0
Indiana	9,921,243 ⁶	5,834,548 ⁶	3,666,744 ⁶	464,829 ⁶	388,705 ⁶	313,058 ⁶	566,372 ⁶	1,112,746 ⁶	571,147 ⁶	249,887 ⁶	419,951	0
Iowa	4,794,308	2,954,930	1,620,379	275,660	221,666	124,636	278,371	410,123	167,111	142,811	214,049	4,950
Kansas	4,731,676	2,880,088	1,636,845	274,052	212,488	147,321	270,308	435,769	178,153	118,755	214,743	0
Kentucky	6,091,814	3,614,078	2,116,644	270,367	324,904	131,947	340,495	548,858	355,546	144,526	346,282	14,810
Louisiana	7,393,452 ⁶	4,328,354 ⁶	2,675,351 ⁶	356,776 ⁶	416,533 ⁶	170,651 ⁶	415,937 ⁶	691,338 ⁶	407,862 ⁶	216,255 ⁶	389,434	313
Maine	2,356,312 ⁶	1,428,312 ⁶	850,868 ⁶	151,467 ⁶	124,712 ⁶	89,125 ⁶	126,790 ⁶	221,169	109,911	27,694	77,071	61
Maryland	11,883,677 ⁶	7,386,467 ⁶	4,038,811 ⁶	540,462 ⁶	626,266 ⁶	85,404	805,593 ⁶	1,077,694	587,105	316,288 ⁶	302,434	155,964
Massachusetts	14,067,276 ⁶	9,243,556 ⁶	4,467,810 ⁶	995,204 ⁶	649,866 ⁶	189,429	552,590	1,212,985	549,997	317,739	355,911	0
Michigan	17,227,515	9,913,891	6,743,083	1,309,087	878,948	359,693	951,096	1,674,023	724,611	845,626	570,541	0
Minnesota	8,927,288 ⁶	5,906,921 ⁶	2,623,877 ⁶	234,716 ⁶	390,926 ⁶	262,256 ⁶	361,043 ⁶	636,415 ⁶	486,051 ⁶	252,469 ⁶	372,386	24,104
Mississippi	3,990,876 ⁶	2,346,594 ⁶	1,406,044 ⁶	192,446 ⁶	194,095 ⁶	116,890 ⁶	233,926 ⁶	400,186 ⁶	180,065 ⁶	88,436 ⁶	237,967 ⁶	271
Missouri	8,923,448 ⁶	5,378,592 ⁶	3,149,432	416,186	406,663	276,796	505,535	889,460	452,663	202,130	395,423	0
Montana	1,498,252	901,788	533,627	88,330	58,364	42,623	80,016	159,249	69,635	35,411	60,528	2,309
Nebraska	3,247,970	2,128,741	907,301	123,135	100,208	98,503	156,920	279,823	84,244	64,468	129,497	82,431
Nevada	3,592,994	2,139,830	1,336,098	187,286	180,484	43,028	263,446	379,073	149,462	133,319	117,065	0
New Hampshire	2,576,956	1,671,301	837,088	183,457	80,065	86,240	136,757	215,400	108,222	26,947	68,568	0
New Jersey	24,261,392	14,541,885	8,941,204	2,320,206	806,439	499,536	1,138,539	2,402,071	1,237,887	536,526	510,303	268,000
New Mexico	3,217,328	1,847,604	1,233,314	341,902	104,281	72,947	191,270	323,053	104,407	95,454	134,831	1,580
New York	50,251,461 ⁶	35,061,778 ⁶	14,151,143 ⁶	1,668,771 ⁶	1,321,472 ⁶	942,694 ⁶	1,967,299 ⁶	4,372,240 ⁶	2,606,769 ⁶	1,271,899 ⁶	1,038,540	0
North Carolina	12,200,362	7,641,089	3,896,502	566,392	473,907	197,512	753,948	1,036,894	501,214	366,635	662,771	0
North Dakota	1,000,095	578,011	339,223	43,760	34,285	46,360	48,767	99,088	42,250	24,713	52,600	30,261
Ohio	19,801,670	11,321,779	7,828,971	1,231,856	1,309,048	7,207	1,123,377	1,795,464	921,536	864,483	648,764	2,155
Oklahoma	5,192,124	2,989,502	1,849,065	352,223	198,733	163,070	273,301	558,406	159,175	144,157	307,510	46,048
Oregon	5,401,667	3,157,351	2,048,895	388,122	218,636	71,583	336,196	438,798	242,450	353,111	192,220	3,201
Pennsylvania	22,733,518	13,889,978	7,976,627	1,169,785	869,650	680,902	986,932	2,301,592	1,136,499	831,268	768,862	98,052
Rhode Island	2,136,582 ⁶	1,294,924 ⁶	791,356 ⁶	248,278 ⁶	77,905 ⁶	29,022 ⁶	106,806 ⁶	177,245 ⁶	83,895 ⁶	68,206 ⁶	50,292 ⁶	9

NOTE: See notes at end of table.

Table 2.
Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2010—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Support services ²										Food services	Enterprise operations ⁴
	Total	Instruction	Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services		
United States⁵	\$525,497,898⁶	\$321,929,831⁶	\$182,324,382⁶	\$29,202,534⁶	\$25,163,007⁶	\$10,420,229⁶	\$28,564,386⁶	\$49,931,515⁶	\$21,841,557⁶	\$17,201,154⁶	\$19,986,503⁶	\$1,257,180
South Carolina	6,566,165	3,784,450	2,430,708	480,587	418,805	73,338	387,926	618,827	246,949	204,277	332,045	18,962
South Dakota	1,115,861	666,468	387,939	61,498	45,242	37,397	52,998	113,403	37,809	39,593	55,733	5,721
Tennessee	7,894,661	4,970,275	2,531,294	321,711	486,954	155,977	451,096	694,860	279,665	141,031	393,091	0
Texas	42,621,886	25,747,871	14,616,776	2,058,007	2,252,663	617,841	2,313,777	4,663,558	1,160,097	1,550,833	2,257,239	0
Utah	3,635,085	2,340,227	1,086,469	140,093	147,674	45,462	221,322	331,055	110,653	90,210	192,764	15,625
Vermont	1,463,792	912,181	512,731	112,672	66,119	34,935	98,999	120,248	46,362	33,395	37,978	901
Virginia	13,193,633	8,049,182	4,654,450	642,427	880,781	208,524	776,274	1,260,203	673,845	212,396	488,588	1,413
Washington	9,832,913 ⁶	5,932,836 ⁶	3,456,003	658,555	414,040	188,219	564,547	872,213	390,841	367,588	326,067	118,007
West Virginia	3,315,648 ⁶	2,008,007 ⁶	1,133,721 ⁶	146,619 ⁶	129,455 ⁶	72,866 ⁶	160,761 ⁶	332,655 ⁶	234,594 ⁶	56,771 ⁶	173,920	0
Wisconsin	9,918,809	6,088,281	3,482,565	468,750	482,156	258,868	493,423	872,687	359,657	547,023	347,830	133
Wyoming	1,334,655	788,716	504,837	77,033	86,920	27,235	72,602	130,000	61,125	49,921	40,106	996
Other jurisdictions												
American Samoa	70,305 ⁶	32,396	20,165	1,919	6,418	1,067 ⁶	5,920	2,239	1,185	1,417 ⁶	17,744	0
Guam	235,784 ⁶	132,678 ⁶	88,729	26,356	4,578	2,263	14,695	30,174	7,609	3,054	14,378	0
Commonwealth of the												
Northern Mariana Islands	62,210 ⁶	30,164 ⁶	24,106 ⁶	6,131 ⁶	3,151 ⁶	2,140 ⁶	5,397 ⁶	2,931 ⁶	1,625 ⁶	2,731 ⁶	457	7,483
Puerto Rico	3,464,044 ⁶	1,746,579 ⁶	1,403,246 ⁶	224,460 ⁶	167,957 ⁶	127,470 ⁶	177,160 ⁶	454,846 ⁶	97,337 ⁶	154,017 ⁶	314,219 ⁶	0
U.S. Virgin Islands	218,734 ⁶	119,422	90,489	16,227	6,737	5,828	11,423	14,700	14,616 ⁶	20,959	8,823	0

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

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

⁴Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

⁵U.S. totals include the 50 states and the District of Columbia.

⁶Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁷Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2010, provisional Version 1a.

Table 3.

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

State or jurisdiction	Fall 2009 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁵
United States⁶	49,333,543	\$10,652⁷	\$6,526⁷	\$3,696⁷	\$592⁷	\$510⁷	\$211⁷	\$579⁷	\$1,012⁷	\$443⁷	\$349⁷	\$405⁷	\$25⁷
Alabama	748,889	8,907	5,211	3,103	511	412	215	552	798	432	184	593	0
Alaska	131,661	15,829	8,777	6,545	1,352	988	227	958	1,960	471	590	438	68
Arizona	1,077,831	7,968 ⁷	4,416 ⁷	3,143	921	193	118	377	887	302 ⁷	345	367	42
Arkansas	480,559	9,281 ⁷	5,354 ⁷	3,413 ⁷	464 ⁷	805 ⁷	226 ⁷	471 ⁷	869 ⁷	332 ⁷	245 ⁷	505 ⁷	9
California	6,263,438	9,300 ⁷	5,597 ⁷	3,325 ⁷	480 ⁷	567 ⁷	87 ⁷	624 ⁷	938 ⁷	224 ⁷	405 ⁷	356 ⁷	22
Colorado	832,368	8,926	5,129	3,451	435	510	149	604	848	259	646	299	46
Connecticut	563,968	15,698 ⁷	9,963 ⁷	5,210 ⁷	956 ⁷	478 ⁷	317 ⁷	888 ⁷	1,444 ⁷	765 ⁷	362 ⁷	392 ⁷	133
Delaware	126,801	12,222	7,512	4,239	621	133	148	693	1,258	755	631	472	0
District of Columbia ⁸	69,433	20,910	10,415	9,776	1,478	1,419	706	1,368	2,249	1,466	1,090	657	62
Florida	2,634,522	8,863 ⁷	5,356 ⁷	3,116 ⁷	405 ⁷	591 ⁷	95 ⁷	500 ⁷	944 ⁷	355 ⁷	227 ⁷	390	0
Georgia	1,667,685	9,432 ⁷	5,899 ⁷	3,032 ⁷	459 ⁷	489 ⁷	133 ⁷	556 ⁷	695 ⁷	387 ⁷	313 ⁷	475	26
Hawaii ⁸	180,196	11,714	7,305	3,863	1,198	471	31	700	830	347	285	546	0
Idaho	276,299	7,100 ⁷	4,342 ⁷	2,405 ⁷	406 ⁷	286 ⁷	171 ⁷	395 ⁷	648 ⁷	340 ⁷	160 ⁷	351 ⁷	2
Illinois	2,103,813	11,739 ⁷	7,027 ⁷	4,359 ⁷	767 ⁷	547 ⁷	480 ⁷	596 ⁷	1,025 ⁷	555 ⁷	388 ⁷	353	0
Indiana	1,046,661	9,479 ⁷	5,574 ⁷	3,503 ⁷	444 ⁷	371 ⁷	299 ⁷	541 ⁷	1,063 ⁷	546 ⁷	239 ⁷	401	0
Iowa	491,842	9,748	6,008	3,295	560	451	253	566	834	340	290	435	10
Kansas	474,489	9,972	6,070	3,450	578	448	310	570	918	375	250	453	0
Kentucky	680,089	8,957	5,314	3,112	398	478	194	501	807	523	213	509	22
Louisiana	690,915	10,701 ⁷	6,265 ⁷	3,872 ⁷	516 ⁷	603 ⁷	247 ⁷	602 ⁷	1,001 ⁷	590 ⁷	313 ⁷	564	#
Maine	189,225	12,452 ⁷	7,548 ⁷	4,497 ⁷	800 ⁷	659 ⁷	471 ⁷	670 ⁷	1,169	581	146	407	#
Maryland	848,412	14,007 ⁷	8,706 ⁷	4,760 ⁷	637 ⁷	738 ⁷	101	950 ⁷	1,270	692	373 ⁷	356	184
Massachusetts	957,053	14,699 ⁷	9,658 ⁷	4,668 ⁷	1,040 ⁷	679 ⁷	198	577	1,267	575	332	372	0
Michigan	1,649,082	10,447	6,012	4,089	794	533	218	577	1,015	439	513	346	0
Minnesota	837,053	10,665 ⁷	7,057 ⁷	3,135 ⁷	280 ⁷	467 ⁷	313 ⁷	431 ⁷	760 ⁷	581 ⁷	302 ⁷	445	29
Mississippi	492,481	8,104 ⁷	4,765 ⁷	2,855 ⁷	391 ⁷	394 ⁷	237 ⁷	475 ⁷	813 ⁷	366 ⁷	180 ⁷	483 ⁷	1
Missouri	917,982	9,721 ⁷	5,859 ⁷	3,431	453	443	302	551	969	493	220	431	0
Montana	141,807	10,565	6,359	3,763	623	412	301	564	1,123	491	250	427	16
Nebraska	283,414	11,460	7,511	3,201	434	354	348	554	987	297	227	457	291
Nevada	428,947	8,376	4,989	3,115	437	421	100	614	884	348	311	273	0
New Hampshire	197,140	13,072	8,478	4,246	931	406	437	694	1,093	549	137	348	0
New Jersey	1,396,029	17,379	10,417	6,405	1,662	578	358	816	1,721	887	384	366	192
New Mexico	334,419	9,621	5,525	3,688	1,022	312	218	572	966	312	285	403	5
New York	2,766,052	18,167 ⁷	12,676 ⁷	5,116 ⁷	603 ⁷	478 ⁷	341 ⁷	711 ⁷	1,581 ⁷	942 ⁷	460 ⁷	375	0
North Carolina	1,483,397	8,225	5,151	2,627	382	319	133	508	699	338	247	447	0
North Dakota	95,073	10,519	6,080	3,568	460	361	488	513	1,042	444	260	553	318
Ohio	1,764,297	11,224	6,417	4,437	698	742	331	637	1,018	522	490	368	1
Oklahoma	654,802	7,929	4,566	2,824	538	304	249	417	853	243	220	470	70
Oregon	582,839	9,268	5,417	3,515	666	375	123	577	753	416	606	330	5
Pennsylvania	1,785,993	12,729	7,777	4,466	655	487	381	553	1,289	636	465	430	55
Rhode Island	145,118	14,723 ⁷	8,923 ⁷	5,453 ⁷	1,711 ⁷	537 ⁷	200 ⁷	736 ⁷	1,221 ⁷	578 ⁷	470 ⁷	347 ⁷	#

NOTE: See notes at end of table.

Table 3.

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

State or jurisdiction	Fall 2009 student membership ³	Current expenditures ¹ per pupil											
		Support services ²										Enterprise operations ⁵	
		Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services		Food services
United States⁶	49,333,543	\$10,652⁷	\$6,526⁷	\$3,696⁷	\$592⁷	\$510⁷	\$211⁷	\$579⁷	\$1,012⁷	\$443⁷	\$349⁷	\$405⁷	\$25⁷
South Carolina	723,143	9,080	5,233	3,361	665	579	101	536	856	341	282	459	26
South Dakota	123,713	9,020	5,387	3,136	497	366	302	428	917	306	320	451	46
Tennessee	972,549	8,117	5,111	2,603	331	501	160	464	714	288	145	404	0
Texas	4,850,210	8,788	5,309	3,014	424	464	127	477	962	239	320	465	0
Utah	563,361	6,452	4,154	1,929	249	262	81	393	588	196	160	342	28
Vermont	91,451	16,006	9,975	5,607	1,232	723	382	1,083	1,315	507	365	415	10
Virginia	1,245,340	10,594	6,463	3,737	516	707	167	623	1,012	541	171	392	1
Washington	1,035,347	9,497 ⁷	5,730 ⁷	3,338	636	400	182	545	842	377	355	315	114
West Virginia	282,662	11,730 ⁷	7,104 ⁷	4,011 ⁷	519 ⁷	458 ⁷	258 ⁷	569 ⁷	1,177 ⁷	830 ⁷	201 ⁷	615	0
Wisconsin	866,072	11,453	7,030	4,021	541	557	299	570	1,008	415	632	402	#
Wyoming	87,621	15,232	9,001	5,762	879	992	311	829	1,484	698	570	458	11
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—	—	—
Commonwealth of the													
Northern Mariana Islands	10,961	5,676 ⁷	2,752 ⁷	2,199 ⁷	559 ⁷	287 ⁷	195 ⁷	492 ⁷	267 ⁷	148 ⁷	249 ⁷	42	683
Puerto Rico	493,393	7,021 ⁷	3,540 ⁷	2,844 ⁷	455 ⁷	340 ⁷	258 ⁷	359 ⁷	922 ⁷	197 ⁷	312 ⁷	637 ⁷	0
U.S. Virgin Islands	15,493	14,118 ⁷	7,708	5,841	1,047	435	376	737	949	943 ⁷	1,353	570	0

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

Rounds to zero.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

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

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

⁵Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

⁶U.S. totals include the 50 states and the District of Columbia.

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

⁸Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2010, provisional Version 1a; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Survey of Public Elementary/Secondary Education," fiscal year 2010, Version 1b.

Table 4.

Amounts and percentage changes of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2009 and 2010

State or jurisdiction	Inflation-adjusted state and local ¹ revenues per pupil			Inflation-adjusted current expenditures ² per pupil		
	Fiscal year 2009 (in 2010 dollars)	Fiscal year	Percentage change FY 2009–FY 2010	Fiscal year 2009 (in 2010 dollars)	Fiscal year	Percentage change FY 2009–FY 2010
United States³	\$10,870	\$10,571⁴	-2.8	\$10,611⁴	\$10,652⁴	0.4
Alabama	8,749	8,108	-7.3	9,050	8,907	-1.6
Alaska	15,053	14,951 ⁴	-0.7	15,511	15,829	2.0
Arizona	8,008	7,586	-5.3	8,100 ⁴	7,968 ⁴	-1.6
Arkansas	8,996	9,033	0.4	8,940 ⁴	9,281 ⁴	3.8
California	9,822	8,825	-10.1	9,595 ⁴	9,300 ⁴	-3.1
Colorado	9,592	9,758	1.7	8,867	8,926	0.7
Connecticut	16,788	16,031	-4.5	15,502 ⁴	15,698 ⁴	1.3
Delaware	12,982	12,349	-4.9	12,226	12,222	0.0
District of Columbia ⁵	21,688	22,536	3.9	19,889 ⁴	20,910	5.1
Florida	9,067	8,296	-8.5	8,952 ⁴	8,863 ⁴	-1.0
Georgia	9,957	9,108	-8.5	9,742 ⁴	9,432 ⁴	-3.2
Hawaii ⁵	12,918	12,112	-6.2	12,519	11,714	-6.4
Idaho	7,395	6,369	-13.9	7,187 ⁴	7,100 ⁴	-1.2
Illinois	11,143	11,766	5.6	11,204 ⁴	11,739 ⁴	4.8
Indiana	10,749	11,588	7.8	9,343 ⁴	9,479 ⁴	1.5
Iowa	10,512	9,754	-7.2	9,798	9,748	-0.5
Kansas	11,362	10,212	-10.1	10,303	9,972	-3.2
Kentucky	8,906	8,430	-5.3	8,871	8,957	1.0
Louisiana	10,078	9,616 ⁴	-4.6	10,728 ⁴	10,701 ⁴	-0.2
Maine	12,192	12,284	0.8	12,300 ⁴	12,452 ⁴	1.2
Maryland	14,840	14,513	-2.2	13,870 ⁴	14,007 ⁴	1.0
Massachusetts	14,558	15,041	3.3	14,675 ⁴	14,699 ⁴	0.2
Michigan	10,542	10,203	-3.2	10,473	10,447	-0.2
Minnesota	11,968	11,126	-7.0	11,089 ⁴	10,665 ⁴	-3.8
Mississippi	7,562	7,102	-6.1	8,142 ⁴	8,104 ⁴	-0.5
Missouri	10,130	9,413	-7.1	9,710	9,721 ⁴	0.1
Montana	9,934	9,569	-3.7	10,218	10,565	3.4
Nebraska	11,387	11,377	-0.1	10,951	11,460	4.7
Nevada	9,357	9,192	-1.8	8,401	8,376	-0.3
New Hampshire	13,109	12,472	-4.9	12,705	13,072	2.9
New Jersey	17,757	16,786	-5.5	17,137	17,379	1.4
New Mexico	9,940	8,886	-10.6	9,742	9,621	-1.2
New York	19,282	18,808	-2.5	17,918 ⁴	18,167 ⁴	1.4
North Carolina	8,083	7,459	-7.7	8,545	8,225	-3.7
North Dakota	10,030	10,287	2.6	9,897	10,519	6.3
Ohio	11,474	11,493	0.2	10,772	11,224	4.2
Oklahoma	7,761	7,210	-7.1	7,954	7,929	-0.3
Oregon	9,607	9,248	-3.7	9,704	9,268	-4.5
Pennsylvania	13,518	13,170	-2.6	12,418	12,729	2.5
Rhode Island	14,009	13,801	-1.5	14,862 ⁴	14,723 ⁴	-0.9
South Carolina	9,759	9,328	-4.4	9,317	9,080	-2.5
South Dakota	8,294	8,458	2.0	8,625	9,020	4.6
Tennessee	7,634	7,578	-0.7	8,070 ⁴	8,117	0.6
Texas	8,912	8,713	-2.2	8,645 ⁴	8,788	1.7
Utah	7,298	6,930	-5.0	6,676	6,452	-3.4
Vermont	15,834	16,011	1.1	15,242	16,006	5.0
Virginia	11,479	10,572 ⁴	-7.9	11,034	10,594	-4.0
Washington	10,241	10,061	-1.8	9,678 ⁴	9,497 ⁴	-1.9
West Virginia	10,411	10,245	-1.6	10,709 ⁴	11,730 ⁴	9.5
Wisconsin	11,097	11,479	3.4	11,291	11,453	1.4
Wyoming	18,227	18,078	-0.8	14,770	15,232	3.1
Other jurisdictions						
American Samoa	—	—	—	—	—	—
Guam	—	—	—	—	—	—
Commonwealth of the						
Northern Mariana Islands	3,222	2,872	-10.9	5,809	5,676 ⁴	-2.3
Puerto Rico	4,945	5,529	11.8	7,022	7,021 ⁴	0.0
U.S. Virgin Islands	13,001	11,393	-12.4	12,892	14,118 ⁴	9.5

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

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

²Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

³U.S. totals include the 50 states and the District of Columbia.

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

⁵Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Data have been adjusted to fiscal year 2010 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2009, Version 1a and fiscal year 2010, provisional Version 1a; Digest of Education Statistics: 2009, retrieved February 28, 2011, from http://nces.ed.gov/programs/digest/d09/tables/dt09_032.asp?referrer=list.

Table 5.

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

State or jurisdiction	Inflation-adjusted ¹ current expenditures ² (in 2010 dollars)															
	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
United States³	\$7,967	\$7,981	\$8,079	\$8,293	\$8,572	\$8,849	\$9,135	\$9,399	\$9,574	\$9,679	\$9,849	\$9,960	\$10,276	\$10,543	\$10,611	\$10,652
Alabama	5,921	6,092	6,267	6,498	6,833	7,218	7,285	7,333	7,497	7,665	7,997	8,368	8,916	9,415	9,050	8,907
Alaska	11,576	11,487	11,226	11,083	11,069	11,274	11,408	11,631	11,747	11,782	12,264	12,500	13,085	14,989	15,511	15,829
Arizona	6,145	6,279	6,020	6,157	6,155	6,440	6,835	7,117	7,478	6,987	7,131	7,096	7,768	7,911	8,100	7,968
Arkansas	6,032	6,174	6,185	6,309	6,528	6,756	6,892	7,633	7,715	7,968	8,660	8,746	8,909	8,883	8,940	9,281
California	6,915	6,926	7,174	7,564	7,642	8,084	8,649	9,007	8,988	8,937	8,937	9,041	9,504	9,937	9,595	9,300
Colorado	7,273	7,183	7,245	7,580	7,801	7,957	8,129	8,442	8,788	8,710	8,848	8,894	8,797	9,370	8,867	8,926
Connecticut	12,076	11,826	11,702	11,928	12,274	12,486	12,536	12,864	13,160	13,319	13,865	14,237	14,502	14,957	15,502	15,698
Delaware	9,369	9,393	9,731	9,943	10,150	10,638	11,088	11,292	11,537	11,894	12,336	12,658	12,486	12,442	12,226	12,222
District of Columbia ⁴	11,946	11,938	10,977	11,247	12,711	12,939	14,911	14,720	14,099	15,093	15,733	14,978	16,469	16,742	19,889	20,910
Florida	7,521	7,400	7,311	7,440	7,626	7,465	7,638	7,557	7,664	7,912	8,158	8,509	9,096	9,300	8,952	8,863
Georgia	6,958	7,093	7,322	7,567	8,025	8,241	8,576	8,976	9,253	9,017	9,119	9,362	9,664	9,949	9,742	9,432
Hawaii ⁴	8,065	7,799	7,683	7,850	8,010	8,360	8,164	8,887	9,641	9,938	10,172	10,757	12,015	12,081	12,519	11,714
Idaho	5,701	5,884	6,065	6,326	6,673	6,804	7,086	7,311	7,238	7,183	7,145	7,046	7,058	7,116	7,187	7,100
Illinois	8,002	7,742	8,102	8,364	8,908	9,132	9,446	9,677	9,863	10,024	10,058	9,926	10,188	10,599	11,204	11,739
Indiana	7,798	7,886	8,402	8,466	8,920	9,208	9,445	9,407	9,590	9,819	10,084	9,725	9,640	9,078	9,343	9,479
Iowa	7,551	7,689	7,826	8,038	8,224	8,404	8,578	8,925	9,014	8,882	9,002	9,100	9,334	9,746	9,798	9,748
Kansas	7,525	7,538	7,513	7,674	7,923	8,057	8,587	8,927	8,872	9,056	8,961	9,410	9,813	10,130	10,303	9,972
Kentucky	6,549	6,743	7,031	6,986	7,426	7,580	7,524	7,934	7,928	7,994	8,064	8,352	8,431	8,947	8,871	8,957
Louisiana	6,277	6,238	6,443	6,950	7,308	7,431	7,473	7,987	8,239	8,468	8,671	9,243	9,489	10,244	10,728	10,701
Maine	8,687	8,629	8,765	9,034	9,424	9,816	10,190	10,725	11,120	11,351	11,693	11,808	12,362	12,041	12,300	12,452
Maryland	9,261	9,249	9,213	9,426	9,650	9,898	10,224	10,572	10,893	10,986	11,342	11,881	12,729	13,572	13,870	14,007
Massachusetts	9,774	9,866	9,999	10,423	10,880	11,287	11,770	12,445	12,449	12,829	13,163	13,164	13,573	14,016	14,675	14,699
Michigan	9,316	9,519	9,455	9,447	9,790	10,382	10,247	10,524	10,450	10,591	10,560	10,429	10,486	10,314	10,473	10,447
Minnesota	8,107	8,138	8,190	8,559	8,976	9,205	9,463	9,410	9,651	9,789	9,857	9,976	10,181	10,299	11,089	10,665
Mississippi	5,472	5,543	5,509	5,746	6,013	6,419	6,406	6,512	6,894	7,220	7,404	7,812	7,919	8,077	8,142	8,104
Missouri	7,012	7,143	7,234	7,457	7,712	7,921	8,240	8,679	8,920	8,784	8,885	9,011	9,394	9,759	9,710	9,721
Montana	7,403	7,363	7,475	7,670	7,868	8,083	8,326	8,589	8,921	9,113	9,196	9,395	9,759	10,019	10,218	10,565
Nebraska	8,005	7,979	7,976	7,984	8,240	8,556	8,941	9,415	9,609	9,844	9,943	10,155	10,689	10,816	10,951	11,460
Nevada	6,816	6,863	6,934	7,095	7,360	7,374	7,188	7,394	7,251	7,466	7,693	7,817	8,277	8,381	8,401	8,376
New Hampshire	8,022	8,052	8,074	8,249	8,474	8,782	9,019	9,652	10,210	10,670	11,047	11,323	11,717	12,235	12,705	13,072
New Jersey	13,225	13,132	13,077	12,922	13,364	13,234	13,924	14,344	14,958	15,534	15,961	16,287	17,161	18,039	17,137	17,379
New Mexico	6,346	6,458	6,386	6,706	7,165	7,458	7,814	8,371	8,480	8,818	8,857	9,099	9,395	9,512	9,742	9,621
New York	11,976	11,729	11,627	11,862	12,309	12,605	13,264	13,644	14,236	14,719	15,493	15,918	16,506	17,194	17,918	18,167
North Carolina	6,777	6,620	6,723	7,044	7,451	7,739	7,848	7,900	7,810	7,702	8,025	8,056	8,364	7,983	8,545	8,225
North Dakota	6,458	6,561	6,557	6,774	7,168	7,255	7,581	8,160	8,176	8,541	9,361	9,506	9,206	9,546	9,897	10,519
Ohio	7,967	7,952	8,095	8,306	8,680	9,044	9,372	9,814	10,274	10,516	10,549	10,556	10,550	10,585	10,772	11,224
Oklahoma	6,532	6,382	6,570	6,744	6,985	6,906	7,451	7,577	7,250	7,167	7,474	7,560	7,888	7,866	7,954	7,929
Oregon	8,140	8,123	8,074	8,601	8,993	9,152	9,319	9,295	8,916	8,872	9,126	9,416	9,511	9,792	9,704	9,268
Pennsylvania	9,460	9,711	9,692	9,660	9,813	9,950	10,163	10,383	10,707	11,307	11,572	11,679	11,578	12,020	12,418	12,729
Rhode Island	10,268	10,247	10,382	10,624	10,925	11,400	11,531	11,801	12,317	12,902	13,191	13,733	14,283	14,803	14,862	14,723

NOTE: See notes at end of table.

Table 5.

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

State or jurisdiction	Inflation-adjusted ¹ current expenditures ² (in 2010 dollars)															
	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
United States³	\$7,967	\$7,981	\$8,079	\$8,293	\$8,572	\$8,849	\$9,135	\$9,399	\$9,574	\$9,679	\$9,849	\$9,960	\$10,276	\$10,543	\$10,611	\$10,652
South Carolina	6,487	6,705	6,888	7,128	7,450	7,848	8,209	8,535	8,378	8,358	8,536	8,844	9,032	9,276	9,317	9,080
South Dakota	6,155	5,921	5,983	6,257	6,927	7,210	7,663	7,813	7,792	8,232	8,439	8,469	8,562	8,738	8,625	9,020
Tennessee	5,788	5,852	6,249	6,616	6,748	6,891	7,040	7,234	7,281	7,531	7,745	7,629	7,569	8,006	8,070	8,117
Texas	6,886	7,037	7,184	7,295	7,489	8,050	8,094	8,236	8,493	8,328	8,192	8,147	8,334	8,548	8,645	8,788
Utah	4,912	5,056	5,160	5,318	5,545	5,605	5,785	5,959	5,758	5,813	5,898	5,952	6,061	6,120	6,676	6,452
Vermont	9,175	9,101	9,210	9,480	9,932	10,655	11,330	11,927	12,442	13,057	13,536	13,947	14,470	14,764	15,242	16,006
Virginia	7,811	7,755	7,894	8,127	8,364	8,758	9,012	9,117	9,309	9,573	10,047	10,294	10,845	10,917	11,034	10,594
Washington	7,892	7,911	7,821	8,094	8,048	8,163	8,355	8,562	8,631	8,609	8,725	8,696	9,050	9,273	9,678	9,497
West Virginia	8,161	8,249	8,288	8,473	8,795	9,156	9,326	9,541	9,901	10,002	10,202	10,282	10,327	10,298	10,709	11,730
Wisconsin	9,079	9,142	9,269	9,545	9,915	9,994	10,203	10,501	10,716	10,761	11,029	10,883	11,012	11,048	11,291	11,453
Wyoming	8,291	8,173	8,144	8,333	9,012	9,506	9,699	10,514	10,694	10,841	11,521	12,456	14,085	14,185	14,770	15,232.1
Other jurisdictions																
American Samoa	2,857	2,924	3,120	2,914	3,007	3,507	3,204	3,534	3,542	4,069	4,078	3,879	3,696	—	—	—
Guam	7,228	6,738	6,395	6,968	—	—	—	—	—	6,733	—	7,386	—	—	—	—
Commonwealth of the																
Northern Mariana Islands	7,694	7,013	8,017	8,190	6,996	6,555	6,082	5,398	5,378	4,939	5,692	5,363	4,997	4,643	5,809	5,676
Puerto Rico	3,483	3,876	3,958	4,303	4,344	4,357	4,561	4,334	5,071	4,829	5,629	5,958	6,377	6,675	7,022	7,021
U.S. Virgin Islands	7,608	7,545	7,445	7,949	9,198	8,294	7,968	6,952	8,141	8,431	9,483	9,550	10,265	12,652	12,892	14,118

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

¹Data have been adjusted to fiscal year 2010 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

²Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

³U.S. totals include the 50 states and the District of Columbia.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal years 1995–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–2008, Version 1b; fiscal years 2009, Version 1a; fiscal year 2010, provisional Version 1a; Digest of Education Statistics: 2010, retrieved February 8, 2012, from http://nces.ed.gov/programs/digest/d09/tables/dt09_032.asp?referrer=list.

Table 6.

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

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related ²	Student support services ³	Administration ⁴	Operations ⁵	Instruction and instruction-related ²	Student support services ³	Administration ⁴	Operations ⁵
United States⁶	\$525,497,898⁷	\$347,092,838⁷	\$29,202,534⁷	\$56,185,770⁷	\$93,016,755⁷	66.1	5.6	10.7	17.7
Alabama	6,670,517	4,210,708	382,558	712,478	1,364,773	63.1	5.7	10.7	20.5
Alaska	2,084,019	1,285,635	177,944	233,772	386,668	61.7	8.5	11.2	18.6
Arizona	8,587,889 ⁷	4,967,419 ⁷	992,984	905,252	1,722,233 ⁷	57.8	11.6	10.5	20.1
Arkansas	4,459,910 ⁷	2,959,669 ⁷	223,016 ⁷	453,020 ⁷	824,205 ⁷	66.4	5.0	10.2	18.5
California	58,248,662 ⁷	38,609,690 ⁷	3,005,113 ⁷	6,985,284 ⁷	9,648,575 ⁷	66.3	5.2	12.0	16.6
Colorado	7,429,302	4,693,967	362,441	1,164,253	1,208,641	63.2	4.9	15.7	16.3
Connecticut	8,853,337 ⁷	5,888,481 ⁷	539,157 ⁷	883,853 ⁷	1,541,846 ⁷	66.5	6.1	10.0	17.4
Delaware	1,549,812	969,385	78,770	186,630	315,026	62.5	5.1	12.0	20.3
District of Columbia ⁸	1,451,870	821,665	102,645	219,740	307,820	56.6	7.1	15.1	21.2
Florida	23,349,314 ⁷	15,667,742 ⁷	1,068,011 ⁷	2,164,686 ⁷	4,448,876 ⁷	67.1	4.6	9.3	19.1
Georgia	15,730,409 ⁷	10,653,546 ⁷	764,719 ⁷	1,671,453 ⁷	2,640,691 ⁷	67.7	4.9	10.6	16.8
Hawaii ⁸	2,110,864	1,401,251	215,889	183,158	310,566	66.4	10.2	8.7	14.7
Idaho	1,961,857 ⁷	1,278,912 ⁷	112,049 ⁷	200,490 ⁷	370,406 ⁷	65.2	5.7	10.2	18.9
Illinois	24,695,773 ⁷	15,934,324 ⁷	1,614,534 ⁷	3,079,002 ⁷	4,067,913 ⁷	64.5	6.5	12.5	16.5
Indiana	9,921,243 ⁷	6,223,253 ⁷	464,829 ⁷	1,129,316 ⁷	2,103,845 ⁷	62.7	4.7	11.4	21.2
Iowa	4,794,308	3,176,597	275,660	545,818	796,233	66.3	5.7	11.4	16.6
Kansas	4,731,676	3,092,576	274,052	536,384	828,664	65.4	5.8	11.3	17.5
Kentucky	6,091,814	3,938,982	270,367	616,969	1,265,497	64.7	4.4	10.1	20.8
Louisiana	7,393,452 ⁷	4,744,887 ⁷	356,776 ⁷	802,843 ⁷	1,488,946 ⁷	64.2	4.8	10.9	20.1
Maine	2,356,312 ⁷	1,553,024 ⁷	151,467 ⁷	243,609 ⁷	408,212	65.9	6.4	10.3	17.3
Maryland	11,883,677 ⁷	8,012,733 ⁷	540,462 ⁷	1,207,284 ⁷	2,123,198	67.4	4.5	10.2	17.9
Massachusetts	14,067,276 ⁷	9,893,422 ⁷	995,204 ⁷	1,059,758	2,118,893	70.3	7.1	7.5	15.1
Michigan	17,227,515	10,792,839	1,309,087	2,156,415	2,969,175	62.6	7.6	12.5	17.2
Minnesota	8,927,288 ⁷	6,297,847 ⁷	234,716 ⁷	875,768 ⁷	1,518,956 ⁷	70.5	2.6	9.8	17.0
Mississippi	3,990,876 ⁷	2,540,689 ⁷	192,446 ⁷	439,251 ⁷	818,490 ⁷	63.7	4.8	11.0	20.5
Missouri	8,923,448 ⁷	5,785,255 ⁷	416,186	984,461	1,737,546	64.8	4.7	11.0	19.5
Montana	1,498,252	960,152	88,330	158,050	291,721	64.1	5.9	10.5	19.5
Nebraska	3,247,970	2,228,950	123,135	319,891	575,995	68.6	3.8	9.8	17.7
Nevada	3,592,994	2,320,314	187,286	439,793	645,601	64.6	5.2	12.2	18.0
New Hampshire	2,576,956	1,751,365	183,457	249,944	392,190	68.0	7.1	9.7	15.2
New Jersey	24,261,392	15,348,323	2,320,206	2,174,602	4,418,261	63.3	9.6	9.0	18.2
New Mexico	3,217,328	1,951,885	341,902	359,671	563,870	60.7	10.6	11.2	17.5
New York	50,251,461 ⁷	36,383,250 ⁷	1,668,771 ⁷	4,181,892 ⁷	8,017,548 ⁷	72.4	3.3	8.3	16.0
North Carolina	12,200,362	8,114,995	566,392	1,318,095	2,200,879	66.5	4.6	10.8	18.0
North Dakota	1,000,095	612,295	43,760	119,840	224,200	61.2	4.4	12.0	22.4
Ohio	19,801,670	12,630,827	1,231,856	2,571,068	3,367,920	63.8	6.2	13.0	17.0
Oklahoma	5,192,124	3,188,235	352,223	580,528	1,071,139	61.4	6.8	11.2	20.6
Oregon	5,401,667	3,375,987	388,122	760,889	876,669	62.5	7.2	14.1	16.2
Pennsylvania	22,733,518	14,759,628	1,169,785	2,499,102	4,305,003	64.9	5.1	11.0	18.9
Rhode Island	2,136,582 ⁷	1,372,828 ⁷	248,278 ⁷	204,034 ⁷	311,441 ⁷	64.3	11.6	9.5	14.6
South Carolina	6,566,165	4,203,255	480,587	665,541	1,216,783	64.0	7.3	10.1	18.5
South Dakota	1,115,861	711,710	61,498	129,988	212,665	63.8	5.5	11.6	19.1
Tennessee	7,894,661	5,457,229	321,711	748,104	1,367,616	69.1	4.1	9.5	17.3
Texas	42,621,886	28,000,534	2,058,007	4,482,451	8,080,894	65.7	4.8	10.5	19.0
Utah	3,635,085	2,487,901	140,093	356,994	650,097	68.4	3.9	9.8	17.9
Vermont	1,463,792	978,300	112,672	167,330	205,489	66.8	7.7	11.4	14.0
Virginia	13,193,633	8,929,963	642,427	1,197,194	2,424,049	67.7	4.9	9.1	18.4
Washington	9,832,913 ⁷	6,346,875 ⁷	658,555	1,120,354	1,707,129	64.5	6.7	11.4	17.4
West Virginia	3,315,648 ⁷	2,137,462 ⁷	146,619 ⁷	290,397 ⁷	741,169 ⁷	64.5	4.4	8.8	22.4
Wisconsin	9,918,809	6,570,438	468,750	1,299,314	1,580,307	66.2	4.7	13.1	15.9
Wyoming	1,334,655	875,637	77,033	149,758	232,227	65.6	5.8	11.2	17.4
Other jurisdictions									
American Samoa	70,305 ⁷	38,814	1,919	8,405 ⁷	21,167	55.2	2.7	12.0	30.1
Guam	235,784 ⁷	137,256 ⁷	26,356	20,012	52,160	58.2	11.2	8.5	22.1
Commonwealth of the									
Northern Mariana Islands	62,210 ⁷	33,315 ⁷	6,131	10,268 ⁷	12,496 ⁷	53.6	9.9	16.5	20.1
Puerto Rico	3,464,044 ⁷	1,914,536 ⁷	224,460	458,647 ⁷	866,402 ⁷	55.3	6.5	13.2	25.0
U.S. Virgin Islands	218,734 ⁷	126,158	16,227	38,210	38,139 ⁷	57.7	7.4	17.5	17.4

¹Current expenditures include instruction, instruction-related support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Instruction and instruction-related expenditures include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.

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

⁴Administration expenditures include general administration, school administration, and other support services.

⁵Operations expenditures include operations and maintenance, student transportation, food services, and enterprise operations.

⁶U.S. totals include the 50 states and the District of Columbia.

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

⁸Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2010, provisional Version 1a.

Table 7.

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

State or jurisdiction	Current instruction expenditures ¹ [in thousands of dollars]						
	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
United States²	\$321,929,831³	\$214,445,260³	\$73,729,412³	\$13,818,576³	\$4,749,301³	\$13,746,138³	\$1,441,143³
Alabama	3,902,381	2,527,834	998,530	104,085	1,853	258,191	11,889
Alaska	1,155,587	641,431	384,228	59,289	109	59,981	10,549
Arizona	4,759,457 ³	3,359,861 ³	859,390 ³	206,438 ³	10,873	187,009 ³	135,885 ³
Arkansas	2,572,811 ³	1,757,604 ³	479,524 ³	90,422 ³	12,001	214,753 ³	18,507 ³
California	35,056,436 ³	23,503,106 ³	7,756,666 ³	1,679,025 ³	748,357	1,365,473 ³	3,809 ³
Colorado	4,269,477	3,059,053	724,108	110,502	42,117	274,122	59,574
Connecticut	5,618,936 ³	3,544,681 ³	1,371,505 ³	204,106 ³	364,609	126,809 ³	7,226 ³
Delaware	952,560	607,857	265,700	14,029	6,475	48,807	9,692
District of Columbia ⁴	723,156	458,470	60,640	13,030	166,575	18,708	5,733
Florida	14,111,697 ³	8,699,435 ³	2,680,150 ³	2,129,009 ³	943	502,706 ³	99,454 ³
Georgia	9,838,312 ³	6,863,150 ³	2,243,363 ³	192,239 ³	8,035	500,742 ³	30,782 ³
Hawaii ⁴	1,316,336	812,429	324,683	78,326	6,911	83,618	10,369
Idaho	1,199,775 ³	829,549 ³	273,217 ³	44,791 ³	1,302	50,620 ³	295 ³
Illinois	14,782,525 ³	9,541,184 ³	3,894,222 ³	590,515 ³	151,875	438,190 ³	166,540 ³
Indiana	5,834,548 ³	3,808,314 ³	1,729,415 ³	100,161	2,645	188,548	5,465
Iowa	2,954,930	2,111,224	645,635	76,451	25,005	92,624	3,991
Kansas	2,880,088	2,109,134	551,743	82,012	2,888	116,484	17,828
Kentucky	3,614,078	2,557,262	845,438	68,008	3,621	130,797	8,951
Louisiana	4,328,354 ³	2,912,229 ³	1,008,889 ³	106,206 ³	6,448	285,880 ³	8,702 ³
Maine	1,428,312 ³	912,920 ³	375,762 ³	29,712	66,229	37,688	6,021
Maryland	7,386,467 ³	4,768,639 ³	1,925,146 ³	203,855	266,746	214,323	7,758
Massachusetts	9,243,556 ³	5,536,313 ³	2,746,541 ³	54,298	633,706	258,212	14,486
Michigan	9,913,891	6,046,627	2,857,136	693,935	191	298,548	17,453
Minnesota	5,906,921 ³	3,962,598 ³	1,349,709 ³	330,105 ³	55,998	188,968 ³	19,542 ³
Mississippi	2,346,594 ³	1,651,702 ³	498,594 ³	55,878 ³	6,313	125,499 ³	8,608 ³
Missouri	5,378,592 ³	3,773,167	1,030,092	172,347 ³	9,191	371,570	22,226 ³
Montana	901,788	595,725	172,492	60,481	873	69,385	2,831
Nebraska	2,128,741	1,375,800	468,113	125,093	13,417	124,864	21,454
Nevada	2,139,830	1,428,342	515,923	36,767	1,187	154,696	2,916
New Hampshire	1,671,301	1,029,385	415,873	44,849	135,815	42,510	2,869
New Jersey	14,541,885	9,318,554	3,594,863	464,905	605,439	419,575	138,549
New Mexico	1,847,604	1,267,212	390,637	74,630	0	114,882	243
New York	35,061,778 ³	22,419,307 ³	9,503,554 ³	1,819,078 ³	552,606	762,178 ³	5,055 ³
North Carolina	7,641,089	5,495,033	1,445,007	274,235	0	426,814	0
North Dakota	578,011	405,129	122,536	18,016	983	28,160	3,186
Ohio	11,321,779	7,436,422	2,515,056	559,152	214,902	445,040	151,206
Oklahoma	2,989,502	2,091,724	624,222	44,298	144	219,922	9,192
Oregon	3,157,351	1,936,211	901,639	120,958	20,168	161,440	16,935
Pennsylvania	13,889,978	9,078,091	3,176,889	771,406	255,311	579,651	28,631
Rhode Island	1,294,924 ³	834,178 ³	352,977 ³	9,175 ³	74,798	23,156 ³	640 ³
South Carolina	3,784,450	2,651,844	785,027	129,937	2,859	193,770	21,012
South Dakota	666,468	444,367	126,560	34,217	7,606	52,129	1,590
Tennessee	4,970,275	3,400,112	1,008,551	97,974	0	446,717	16,922
Texas	25,747,871	19,686,185	3,015,717	856,632	59,866	1,892,724	236,747
Utah	2,340,227	1,489,881	614,804	60,241	625	165,582	9,094
Vermont	912,181	572,577	201,251	47,958	64,321	24,141	1,935
Virginia	8,049,182	5,674,422	1,850,325	186,658	4,297	327,674	5,805
Washington	5,932,836 ³	4,053,728	1,262,584	330,377	14,473 ³	234,887	36,786
West Virginia	2,008,007 ³	1,115,190 ³	719,994 ³	35,873 ³	2,161	134,212 ³	578 ³
Wisconsin	6,088,281	3,763,087	1,872,610	100,189	115,345	222,545	14,505
Wyoming	788,716	527,000	192,182	26,703	1,090	40,613	1,128
Other jurisdictions							
American Samoa	32,396	20,546	3,460	1,523	0	2,864	4,004
Guam	132,678	98,610	30,114	2,479	0	1,475	0
Commonwealth of the Northern Mariana Islands	30,164 ³	24,103 ³	4,160 ³	599 ³	0	1,292 ³	10 ³
Puerto Rico	1,746,579 ³	1,307,313 ³	223,877 ³	27,319	0	51,736	136,333
U.S. Virgin Islands	119,422	82,258	31,258	1,550	0	4,355	0

¹Current instruction expenditures include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services. These expenditures also include expenditures relating to extracurricular and cocurricular activities.

²U.S. totals include the 50 states and the District of Columbia.

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

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

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2010, provisional Version 1a.

Table 8.

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

State or jurisdiction	Expenditures (in thousands of dollars)							
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Other programs ²	Interest on debt
			Facilities acquisition and construction	Land and existing structures	Equipment			
United States³	\$607,235,611^{4,5}	\$525,497,898⁴	\$45,628,686⁴	\$3,267,317⁴	\$6,754,865⁴	\$8,407,708^{4,5}	\$17,679,138	
Alabama	7,646,087	6,670,517	657,622	28,321	45,734	113,797	130,096	
Alaska	2,363,392	2,084,019	185,912	21,966	23,811	7,912	39,772	
Arizona	10,043,771 ^{4,5}	8,587,889 ⁴	530,936 ⁴	51,423 ⁴	261,200 ⁴	48,652 ⁵	563,671	
Arkansas	5,275,687 ⁴	4,459,910 ⁴	402,036	132,494	129,743	29,508	121,996	
California	68,479,096 ⁴	58,248,662 ⁴	6,526,841 ⁴	349,041 ⁴	201,309 ⁴	1,072,757	2,080,487	
Colorado	8,970,879	7,429,302	718,398	139,118	160,325	52,867	470,869	
Connecticut	9,932,181 ^{4,5}	8,853,337 ⁴	624,334 ⁴	53,409 ⁴	106,733 ⁴	146,451 ⁵	147,916	
Delaware	1,816,880	1,549,812	186,567	1,956	8,204	21,013	49,327	
District of Columbia ⁶	1,691,238	1,451,870	38,619	1,498	39,584	25,558	134,109	
Florida	27,637,538 ⁴	23,349,314 ⁴	2,609,709	192,227	138,576	537,883	809,829	
Georgia	17,851,273 ⁴	15,730,409 ⁴	1,632,427	50,478	129,384	33,018	275,556	
Hawaii ⁶	2,323,871	2,110,864	65,233	0	8,414	24,690	114,671	
Idaho	2,275,076 ⁴	1,961,857 ⁴	194,706	22,104	32,577	3,903	59,930	
Illinois	28,198,147 ⁴	24,695,773 ⁴	1,795,109 ⁴	159,867 ⁴	563,886	218,628	764,884	
Indiana	11,351,074 ⁴	9,921,243 ⁴	497,102	179,022	276,380	146,116	331,211	
Iowa	5,728,512	4,794,308	687,135	17,954	111,691	27,759	89,666	
Kansas	5,327,427	4,731,676	218,953	19,878	155,015	4,713	197,192	
Kentucky	7,097,739	6,091,814	582,239	17,292	159,552	85,885	160,957	
Louisiana	8,358,506 ⁴	7,393,452 ⁴	660,332	65,078	67,931	52,208	119,506	
Maine	2,618,800 ⁴	2,356,312 ⁴	142,050	1,485	41,761	27,756	49,437	
Maryland	13,206,361 ⁴	11,883,677 ⁴	1,039,198	8,632	96,209	27,254	151,390	
Massachusetts	15,112,344 ⁴	14,067,276 ⁴	471,935	246,213	9,844	56,806	260,270	
Michigan	19,792,568 ⁴	17,227,515	1,078,347 ⁴	87,233 ⁴	207,420	351,828	840,224	
Minnesota	10,737,802 ⁴	8,927,288 ⁴	763,952 ⁴	62,612 ⁴	158,009	416,027	409,914	
Mississippi	4,384,125 ⁴	3,990,876 ⁴	162,395 ⁴	16,536 ⁴	112,139 ⁴	29,801	72,378	
Missouri	10,402,883 ⁴	8,923,448 ⁴	715,437 ⁴	12,451	215,295	209,724	326,529	
Montana	1,640,014	1,498,252	77,737	7,736	30,166	10,567	15,556	
Nebraska	3,674,796 ⁴	3,247,970	228,447 ⁴	18,521 ⁴	103,170 ⁴	2,918 ⁴	73,771	
Nevada	4,257,268	3,592,994	328,443	13,879	39,412	23,528	259,011	
New Hampshire	2,760,682 ⁴	2,576,956	83,935 ⁴	13,237 ⁴	34,113	7,821	44,621	
New Jersey	26,157,669	24,261,392	951,323	28,700	111,454	177,598	627,202	
New Mexico	3,792,958	3,217,328	544,547	9,964	16,716	4,288	114	
New York	56,690,809 ⁴	50,251,461 ⁴	2,585,377	121,266	379,211	2,177,552	1,175,942	
North Carolina	13,297,984	12,200,362	883,616	17,607	121,491	67,088	7,819	
North Dakota	1,159,215	1,000,095	76,207	15,509	48,567	6,226	12,612	
Ohio	23,262,091	19,801,670	2,033,429	78,110	399,293	423,021	526,568	
Oklahoma	5,664,915	5,192,124	273,565	40,524	79,347	13,868	65,487	
Oregon	6,288,121	5,401,667	530,989	12,219	30,539	23,440	289,267	
Pennsylvania	26,520,058	22,733,518	1,896,708	18,433	335,543	563,076	972,779	
Rhode Island	2,286,061 ⁴	2,136,582 ⁴	17,703	1,292	22,731	62,343	45,410	
South Carolina	8,215,180	6,566,165	990,463	138,334	71,669	70,481	378,068	
South Dakota	1,289,355 ⁴	1,115,861	98,452 ⁴	8,535 ⁴	40,844	2,987	22,676	
Tennessee	8,759,495	7,894,661	395,380	35,990	175,260	83,795	174,410	
Texas	53,838,221	42,621,886	7,300,283	241,334	513,933	327,847	2,832,938	
Utah	4,564,279	3,635,085	435,609	180,225	81,921	103,763	127,675	
Vermont	1,555,316	1,463,792	31,460	572	33,078	11,351	15,064	
Virginia	14,548,960 ⁴	13,193,633	658,159 ⁴	198,815 ⁴	270,024	75,524	152,806	
Washington	11,797,716 ⁴	9,832,913 ⁴	1,336,361	70,163	103,107	36,158	419,013	
West Virginia	3,435,241 ⁴	3,315,648 ⁴	16,983	6,762	38,988	43,024	13,836	
Wisconsin	11,470,336	9,918,809	388,202	33,527	168,442	308,740	652,617	
Wyoming	1,685,613	1,334,655	277,783	17,778	45,118	8,190	2,090	
Other jurisdictions								
American Samoa	76,796 ⁴	70,305 ⁴	2,408	0	1,999	2,084	0	
Guam	244,248 ⁴	235,784 ⁴	0	2,606	2,677	0	3,181	
Commonwealth of the Northern Mariana Islands	66,240 ⁴	62,210 ⁴	302	0	1,194	2,534	0	
Puerto Rico	3,924,882 ⁴	3,464,044 ⁴	305,452 ⁵	10,000	69,264 ⁴	71,026	5,096	
U.S. Virgin Islands	224,580 ⁴	218,734 ⁴	2,267 ⁴	194 ⁴	124 ⁴	3,261	0	

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay other programs, and interest on long-term debt.

²Other 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.

³U.S. totals include the 50 states and the District of Columbia.

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

⁵Value contains imputation for missing data.

⁶Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2010, provisional Version 1a.

Table 9.

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

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]			Percent from ARRA funding	Current expenditures ¹ [in thousands of dollars]		Percent for instruction from ARRA funding
	Total	From ARRA funding			For instruction	from ARRA funding	
United States²	\$525,497,898	\$25,711,348		4.9	\$321,929,831	\$19,534,423	6.1
Alabama	6,670,517	381,295		5.7	3,902,381	369,660	9.5
Alaska	2,084,019	49,964		2.4	1,155,587	23,470	2.0
Arizona	8,587,889	550,231		6.4	4,759,457	539,065	11.3
Arkansas	4,459,910	134,545		3.0	2,572,811	76,412	3.0
California	58,248,662	3,209,611		5.5	35,056,436	2,332,893	6.7
Colorado	7,429,302	111,859		1.5	4,269,477	69,641	1.6
Connecticut	8,853,337	368,176		4.2	5,618,936	368,176	6.6
Delaware	1,549,812	60,816		3.9	952,560	47,319	5.0
District of Columbia ³	1,451,870	100,829		6.9	723,156	94,922	13.1
Florida	23,349,314	1,440,268		6.2	14,111,697	850,170	6.0
Georgia	15,730,409	969,700		6.2	9,838,312	870,615	8.8
Hawaii ³	2,110,864	57,894		2.7	1,316,336	6,895	0.5
Idaho	1,961,857	209,238		10.7	1,199,775	173,285	14.4
Illinois	24,695,773	1,197,427		4.8	14,782,525	718,456	4.9
Indiana	9,921,243	767,015		7.7	5,834,548	557,680	9.6
Iowa	4,794,308	312,296		6.5	2,954,930	260,230	8.8
Kansas	4,731,676	306,673		6.5	2,880,088	249,909	8.7
Kentucky	6,091,814	362,310		5.9	3,614,078	302,522	8.4
Louisiana	7,393,452	272,760		3.7	4,328,354	194,718	4.5
Maine	2,356,312	80,770		3.4	1,428,312	53,297	3.7
Maryland	11,883,677	281,099		2.4	7,386,467	166,377	2.3
Massachusetts	14,067,276	146,942		1.0	9,243,556	89,063	1.0
Michigan	17,227,515	798,460		4.6	9,913,891	675,328	6.8
Minnesota	8,927,288	646,735		7.2	5,906,921	560,272	9.5
Mississippi	3,990,876	228,132		5.7	2,346,594	196,020	8.4
Missouri	8,923,448	668,769		7.5	5,378,592	668,769	12.4
Montana	1,498,252	63,902		4.3	901,788	51,531	5.7
Nebraska	3,247,970	146,296		4.5	2,128,741	146,290	6.9
Nevada	3,592,994	61,711		1.7	2,139,830	44,194	2.1
New Hampshire	2,576,956	171,062		6.6	1,671,301	168,637	10.1
New Jersey	24,261,392	1,320,658		5.4	14,541,885	786,294	5.4
New Mexico	3,217,328	267,587		8.3	1,847,604	147,775	8.0
New York	50,251,461	2,310,341		4.6	35,061,778	1,962,114	5.6
North Carolina	12,200,362	617,124		5.1	7,641,089	349,774	4.6
North Dakota	1,000,095	108,800		10.9	578,011	100,995	17.5
Ohio	19,801,670	679,231		3.4	11,321,779	426,348	3.8
Oklahoma	5,192,124	346,400		6.7	2,989,502	299,717	10.0
Oregon	5,401,667	266,389		4.9	3,157,351	214,722	6.8
Pennsylvania	22,733,518	936,163		4.1	13,889,978	670,862	4.8
Rhode Island	2,136,582	75,239		3.5	1,294,924	46,544	3.6
South Carolina	6,566,165	61,025		0.9	3,784,450	45,069	1.2
South Dakota	1,115,861	61,543		5.5	666,468	51,300	7.7
Tennessee	7,894,661	404,592		5.1	4,970,275	353,297	7.1
Texas	42,621,886	2,471,948		5.8	25,747,871	1,743,317	6.8
Utah	3,635,085	165,915		4.6	2,340,227	155,889	6.7
Vermont	1,463,792	111,897		7.6	912,181	78,789	8.6
Virginia	13,193,633	530,868		4.0	8,049,182	442,267	5.5
Washington	9,832,913	414,066		4.2	5,932,836	345,584	5.8
West Virginia	3,315,648	161,995		4.9	2,008,007	146,753	7.3
Wisconsin	9,918,809	236,722		2.4	6,088,281	236,722	3.9
Wyoming	1,334,655	6,064		0.5	788,716	4,474	0.6
Other jurisdictions							
American Samoa	70,305	7,010		10.0	32,396	31	0.1
Guam	235,784	850		0.4	132,678	601	0.5
Commonwealth of the							
Northern Mariana Islands	62,210	0		0.0	30,164	11,806	39.1
Puerto Rico	3,464,044	0		0.0	1,746,579	527,821	30.2
U.S. Virgin Islands	218,734	27,320		12.5	119,422	22,088	18.5

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²U.S. totals include the 50 states and the District of Columbia.

³Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2010, provisional Version 1a.

Appendix A: Methodology and Technical Notes

Common Core of Data survey system. The Common Core of Data (CCD) survey system contains nonfiscal and fiscal components and the Teacher Compensation Survey (TCS). The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components. The TCS is also a part of the CCD survey system.³ State education agencies (SEAs) report these surveys annually to NCES, and participation in the CCD is voluntary.

The U.S. Department of Education collects data for CCD nonfiscal surveys through the *EDFacts* data collection system. The U.S. Census Bureau performs the data collection for CCD fiscal surveys on behalf of NCES. The Census Bureau collects the fiscal data through an online data collection site. The Census Bureau and NCES then process, edit, and verify the data before publication. The fiscal year 2010 (FY 10) NPEFS collection opened on February 28, 2011, and closed on September 6, 2011. All states, the District of Columbia, Puerto Rico, and the four U.S. Island Areas reported in the FY 10 NPEFS collection.

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

Missing data. Not all states collect and report all of the data items requested in the CCD surveys. NCES imputes (replaces a nonresponse with a plausible value) for some missing items in NPEFS. Precise information about the extent of missing data is included in the documentation for the NPEFS FY 10 file, which can be accessed at: <http://NCES.ed.gov/ccd/stfis.asp>.

Imputed and edited data. NCES imputes and edits some reported values in the NPEFS to create data files that more accurately reflect finance data and to improve comparability among states. Imputations and edits are performed on data from the 50 states, the District of Columbia, Puerto Rico, and the four U.S. Island Areas. A limited amount of data for Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands were reallocated across expenditures functions.

- **Imputations** Imputation is a procedure that uses available information and a set of assumptions to derive substitute values for missing values in a data file (NCES 2003). Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. An imputation assigns a value to the missing item using a consistent methodology and increases the subtotals containing this item by the amount of the imputation. The same method is used for imputing revenues and expenditures. Revenues are

³ The first Pilot Teacher Compensation Survey was launched by the National Center for Education Statistics (NCES) in 2007, collecting school year 2005–06 data.

imputed based on total revenues in reporting states, and expenditures are imputed based on total expenditures in reporting states.

- *Edits* correct cases in which a value reported for one item contains a value for one or more additional items not reported elsewhere. For example, a state might not differentiate between instructional support staff and student support staff, reporting “missing” for student support staff salaries and a value for instructional support staff salaries that includes both items. NCES edits these two responses by reducing the amount reported for instructional support staff salaries proportional to prior year data for that state or the averages across states and adding that amount to student support staff salaries. The total for salaries and total expenditures would not be affected by this edit.

All imputed values in the tables in this report are noted. Imputed values are not used in the imputation of other values. Totals and subtotals in tables are noted if one or more items in the total or subtotal are imputed or edited. In some instances, redistribution of reported values to correct for missing data items may affect state values.

Beginning with the FY 06 file, NCES notes values that have been affected by the distribution of state direct support for and on behalf of school districts. This results in many more items having noted data than in previous reports. States that report their direct support expenditures with their detailed finance data are not noted, since no redistribution was required.

Each school year SEAs report student membership counts by grade on the CCD State Nonfiscal Survey of Public Elementary/Secondary Education. The NPEFS data file includes total student membership reported on the State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data excludes prekindergarten programs, total membership also excludes prekindergarten membership. As part of the FY 10 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 10 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools.

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

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

Comparability of fiscal data across states. Because the District of Columbia is a single urban district, it is often an outlier in comparisons of revenues and expenditures, with larger revenues

and expenditures per student than most states have. Similarly, Hawaii is a single school district and funds public education primarily through state taxes. Because of this, Hawaii's data may be distinctive compared to other states.

Inflation-adjusted data. Data in tables 4 and 5 and figure 2 in this report have been adjusted to FY 10 dollars to account for inflation using the Consumer Price Index (CPI) adjusted to a fiscal year basis (July through June). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

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

Appendix B: Common Core of Data Glossary

administration expenditures—Expenditures for school administration (the school principal’s office), general administration (the superintendent and board of education and their immediate staff), and other support services expenditures (LEA planners/researchers, personnel, fiscal services, warehousing, and other activities of an LEA).

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

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

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

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

direct support for and on behalf of school districts—Expenditures for public education that are spent directly by the state government. State expenditure for staff retirement programs is the most common form of direct support. States often report these expenditures as lump sums to NCES, which distributes the amounts to specific functions and objects.

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

employee benefits expenditures—Expenditures made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf

of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker's compensation, tuition reimbursements, and other employee benefits.

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

expenditures—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

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

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

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

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

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

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

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

instruction expenditures—Expenditures for activities related to the interaction between teachers and students. Include salaries and benefits for teachers and teacher aides, textbooks, supplies and purchased services. These expenditures also include expenditures relating to extracurricular and cocurricular activities.

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

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

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

local education agency (LEA)—The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

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

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

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

operation and maintenance expenditures—Expenditures for the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

operations expenditures—Expenditures for operations and maintenance, student transportation, food services, and enterprise operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Appendix C: Final Fiscal Year 2009 Tables

Table C-1.

Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2009

State or jurisdiction	Fall 2008 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁵
United States⁶	49,235,463	\$10,540⁷	\$6,420⁷	\$3,692⁷	\$580⁷	\$508⁷	\$207⁷	\$581⁷	\$1,027⁷	\$440⁷	\$349⁷	\$402⁷	\$26⁷
Alabama	745,668	8,964	5,227	3,135	501	418	232	558	819	430	176	601	0
Alaska	130,662	15,363	8,599	6,287	1,233	867	227	927	1,998	469	566	408	69
Arizona	1,087,817	8,022 ⁷	4,511 ⁷	3,116	869	213	115	385	894	293 ⁷	349	351	44
Arkansas	478,965	8,854 ⁷	5,140 ⁷	3,205 ⁷	441 ⁷	703 ⁷	216 ⁷	464 ⁷	844 ⁷	317 ⁷	220 ⁷	500 ⁷	9
California	6,322,528	9,503 ⁷	5,685 ⁷	3,441 ⁷	485 ⁷	621 ⁷	91 ⁷	634 ⁷	973 ⁷	233 ⁷	404 ⁷	354 ⁷	23
Colorado	818,443	8,782	5,061	3,375	409	483	144	598	854	262	625	298	48
Connecticut	567,198	15,353 ⁷	9,594 ⁷	5,247 ⁷	951 ⁷	481 ⁷	322 ⁷	880 ⁷	1,497 ⁷	771 ⁷	346 ⁷	379 ⁷	134
Delaware	125,430	12,109	7,378	4,246	609	142	155	709	1,256	777	600	484	0
District of Columbia ⁸	68,681	19,698	9,087	9,985	2,021	1,286	571	1,753	1,816	1,289	1,248	603	24
Florida	2,631,020	8,867 ⁷	5,361 ⁷	3,115 ⁷	413 ⁷	575 ⁷	80 ⁷	507 ⁷	951 ⁷	360 ⁷	229 ⁷	391	0
Georgia	1,655,792	9,649 ⁷	6,047 ⁷	3,093 ⁷	463 ⁷	488 ⁷	142 ⁷	564 ⁷	716 ⁷	399 ⁷	321 ⁷	481	28
Hawaii ⁸	179,478	12,400	7,714	4,102	1,176	408	65	766	926	349	412	584	0
Idaho	275,051	7,118 ⁷	4,335 ⁷	2,429 ⁷	412 ⁷	295 ⁷	165 ⁷	398 ⁷	672 ⁷	337 ⁷	151 ⁷	352 ⁷	2
Illinois	2,117,291	11,097 ⁷	6,524 ⁷	4,227 ⁷	713 ⁷	512 ⁷	461 ⁷	558 ⁷	1,039 ⁷	534 ⁷	410 ⁷	346	0
Indiana	1,046,147	9,254 ⁷	5,404 ⁷	3,460 ⁷	432 ⁷	342 ⁷	195 ⁷	534 ⁷	1,104 ⁷	539 ⁷	314 ⁷	391	0
Iowa	487,559	9,704	5,944	3,318	552	439	255	563	871	342	296	433	10
Kansas	471,060	10,204	6,162	3,576	587	479	313	592	959	396	249	465	0
Kentucky	670,030	8,786	5,204	3,049	389	463	188	493	817	500	198	514	20
Louisiana	684,873	10,625 ⁷	6,160 ⁷	3,891 ⁷	488 ⁷	576 ⁷	270 ⁷	594 ⁷	1,065 ⁷	574 ⁷	323 ⁷	574	#
Maine	192,935	12,183 ⁷	7,333 ⁷	4,415 ⁷	766 ⁷	584 ⁷	485 ⁷	656 ⁷	1,247	568	109	435	#
Maryland	843,861	13,737 ⁷	8,470 ⁷	4,716 ⁷	628 ⁷	707 ⁷	93	951 ⁷	1,278	676	382 ⁷	361	190
Massachusetts	958,910	14,534 ⁷	9,461 ⁷	4,693 ⁷	997 ⁷	685 ⁷	188	587	1,316	575	344	380	0
Michigan	1,659,921	10,373	5,930	4,103	787	494	213	599	1,077	447	486	340	0
Minnesota	836,048	10,983 ⁷	7,228 ⁷	3,281 ⁷	296 ⁷	508 ⁷	337 ⁷	446 ⁷	813 ⁷	579 ⁷	303 ⁷	446	28
Mississippi	491,962	8,064 ⁷	4,731 ⁷	2,843 ⁷	380 ⁷	371 ⁷	239 ⁷	467 ⁷	842 ⁷	366 ⁷	179 ⁷	489 ⁷	1
Missouri	917,871	9,617 ⁷	5,779 ⁷	3,407	451	443	305	548	955	484	222	431	0
Montana	141,899	10,120	6,081	3,605	572	387	286	548	1,095	474	243	417	18
Nebraska	281,544	10,846	7,042	3,066	398	309	321	542	968	298	230	438	300
Nevada	433,371	8,321	4,944	3,105	400	435	135	599	886	354	296	272	0
New Hampshire	197,934	12,583	8,084	4,154	879	397	424	679	1,113	534	128	345	0
New Jersey	1,381,420	16,973	10,062	6,342	1,597	570	373	785	1,722	909	388	380	189
New Mexico	330,245	9,648	5,565	3,680	984	289	212	596	972	339	288	398	5
New York	2,740,592	17,746 ⁷	12,276 ⁷	5,097 ⁷	595 ⁷	497 ⁷	334 ⁷	735 ⁷	1,539 ⁷	937 ⁷	460 ⁷	373	0
North Carolina	1,488,645	8,463	5,372	2,635	385	322	115	517	703	340	253	456	0
North Dakota	94,728	9,802	5,721	3,260	401	304	439	494	952	425	244	525	296
Ohio	1,817,163	10,669	6,081	4,232	649	694	320	611	995	494	470	355	1
Oklahoma	645,108	7,878	4,508	2,835	531	286	230	428	899	245	215	463	72
Oregon	575,393	9,611	5,594	3,684	690	415	132	611	801	419	617	328	4
Pennsylvania	1,775,029	12,299	7,437	4,382	612	480	367	537	1,302	625	459	427	53
Rhode Island	145,342	14,719 ⁷	8,812 ⁷	5,548 ⁷	1,835 ⁷	477 ⁷	381 ⁷	725 ⁷	1,258 ⁷	580 ⁷	293 ⁷	358 ⁷	#
South Carolina	718,113	9,228	5,329	3,400	679	609	111	550	860	301	290	473	26
South Dakota	126,429	8,543	4,958	3,097	485	353	299	425	918	299	318	449	39
Tennessee	971,950	7,992	5,016	2,580	331	465	156	459	727	289	153	396	0
Texas	4,752,148	8,562	5,138	2,979	415	446	126	474	967	233	318	445	0
Utah	550,298	6,612	4,275	1,959	252	287	82	394	590	205	149	345	33
Vermont	93,625	15,096	9,418	5,258	1,109	600	353	1,025	1,299	506	365	411	8
Virginia	1,235,795	10,928	6,631	3,895	530	733	173	647	1,072	559	180	401	1
Washington	1,037,018	9,585 ⁷	5,769 ⁷	3,387	637	428	179	559	851	378	356	313	117
West Virginia	282,729	10,606 ⁷	6,321 ⁷	3,689 ⁷	391 ⁷	427 ⁷	255 ⁷	560 ⁷	1,124 ⁷	757 ⁷	174 ⁷	596	0
Wisconsin	867,035	11,183	6,846	3,947	518	543	288	560	1,023	411	605	390	#
Wyoming	86,709	14,628	8,602	5,566	843	965	283	792	1,442	674	567	452	8
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—	—	—
Commonwealth of the Northern Mariana Islands	10,913	5,753 ⁷	2,623 ⁷	2,574 ⁷	720 ⁷	471 ⁷	124 ⁷	450 ⁷	473 ⁷	116 ⁷	221 ⁷	45	511
Puerto Rico	503,635	6,955 ⁷	3,452 ⁷	2,815 ⁷	451 ⁷	334 ⁷	249 ⁷	369 ⁷	837 ⁷	200 ⁷	377 ⁷	688 ⁷	0
U.S. Virgin Islands	15,768	12,768 ⁷	7,399	4,830	741	289	461	580	589	899 ⁷	1,270	539	0

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

Rounds to zero.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³The student membership variable is derived from the State Nonfiscal Survey. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 09 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools.

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

⁵Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school activities).

⁶U.S. totals include the 50 states and the District of Columbia.

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

⁸Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2009, Version 1b; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Survey of Public Elementary/Secondary Education," fiscal year 2009, Version 1c.

Table C-2.

Student membership and current expenditures per pupil for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2009

State or jurisdiction	Fall 2008 student membership ²	Current expenditures ¹ per pupil				
		Total	Instruction and instruction-related ³	Student support services ⁴	Administration ⁵	Operations ⁶
United States⁷	49,235,463	\$10,540⁸	\$6,928⁸	\$580⁸	\$1,137⁸	\$1,895⁸
Alabama	745,668	8,964	5,645	501	966	1,851
Alaska	130,662	15,363	9,466	1,233	1,720	2,944
Arizona	1,087,817	8,022 ⁸	4,724 ⁸	869 ⁸	848 ⁸	1,582 ⁸
Arkansas	478,965	8,854 ⁸	5,843 ⁸	441 ⁸	900 ⁸	1,670 ⁸
California	6,322,528	9,503 ⁸	6,306 ⁸	485 ⁸	1,128 ⁸	1,583 ⁸
Colorado	818,443	8,782	5,543	409	1,367	1,462
Connecticut	567,198	15,353 ⁸	10,075 ⁸	951 ⁸	1,547 ⁸	2,781 ⁸
Delaware	125,430	12,109	7,519	609	1,463	2,517
District of Columbia ⁹	68,681	19,698 ⁸	10,373 ⁸	2,021	3,573	3,732
Florida	2,631,020	8,867 ⁸	5,936 ⁸	413 ⁸	816 ⁸	1,701 ⁸
Georgia	1,655,792	9,649 ⁸	6,536 ⁸	463 ⁸	1,027 ⁸	1,624 ⁸
Hawaii ⁹	179,478	12,400	8,122	1,176	1,243	1,859
Idaho	275,051	7,118 ⁸	4,630 ⁸	412 ⁸	714 ⁸	1,362 ⁸
Illinois	2,117,291	11,097 ⁸	7,036 ⁸	713 ⁸	1,430 ⁸	1,918 ⁸
Indiana	1,046,147	9,254 ⁸	5,745 ⁸	432 ⁸	1,043 ⁸	2,034 ⁸
Iowa	487,559	9,704	6,383	552	1,114	1,656
Kansas	471,060	10,204	6,642	587	1,154	1,821
Kentucky	670,030	8,786	5,667	389	879	1,851
Louisiana	684,873	10,625 ⁸	6,735 ⁸	488 ⁸	1,188 ⁸	2,213 ⁸
Maine	192,935	12,183 ⁸	7,917 ⁸	766 ⁸	1,250 ⁸	2,250
Maryland	843,861	13,737 ⁸	9,177 ⁸	628 ⁸	1,426 ⁸	2,505
Massachusetts	958,910	14,534 ⁸	10,146 ⁸	997 ⁸	1,119	2,272
Michigan	1,659,921	10,373	6,424	787	1,297	1,864
Minnesota	836,048	10,983 ⁸	7,736 ⁸	296 ⁸	1,085 ⁸	1,866 ⁸
Mississippi	491,962	8,064 ⁸	5,102 ⁸	380 ⁸	885 ⁸	1,698 ⁸
Missouri	917,871	9,617	6,221	451	1,075	1,870
Montana	141,899	10,120	6,468	572	1,076	2,004
Nebraska	281,544	10,846	7,351	398	1,093	2,004
Nevada	433,371	8,321	5,380	400	1,030	1,512
New Hampshire	197,934	12,583	8,481	879	1,231	1,992
New Jersey	1,381,420	16,973	10,631	1,597	1,545	3,200
New Mexico	330,245	9,648	5,854	984	1,096	1,714
New York	2,740,592	17,746 ⁸	12,773 ⁸	595 ⁸	1,529 ⁸	2,849 ⁸
North Carolina	1,488,645	8,463	5,694	385	885	1,499
North Dakota	94,728	9,802	6,024	401	1,178	2,199
Ohio	1,817,163	10,669	6,775	649	1,401	1,844
Oklahoma	645,108	7,878	4,794	531	874	1,679
Oregon	575,393	9,611	6,009	690	1,359	1,552
Pennsylvania	1,775,029	12,299	7,917	612	1,363	2,407
Rhode Island	145,342	14,719 ⁸	9,290 ⁸	1,835 ⁸	1,399 ⁸	2,196 ⁸
South Carolina	718,113	9,228	5,938	679	951	1,660
South Dakota	126,429	8,543	5,310	485	1,043	1,705
Tennessee	971,950	7,992 ⁸	5,481 ⁸	331	768	1,412
Texas	4,752,148	8,562 ⁸	5,584 ⁸	415 ⁸	918 ⁸	1,645 ⁸
Utah	550,298	6,612	4,561	252	626	1,173
Vermont	93,625	15,096	10,019	1,109	1,744	2,224
Virginia	1,235,795	10,928	7,364	530	1,000	2,034
Washington	1,037,018	9,585 ⁸	6,197 ⁸	637	1,094	1,658
West Virginia	282,729	10,606 ⁸	6,748 ⁸	391 ⁸	990 ⁸	2,477 ⁸
Wisconsin	867,035	11,183	7,389	518	1,452	1,824
Wyoming	86,709	14,628	9,567	843	1,642	2,577
Other jurisdictions						
American Samoa	—	—	—	—	—	—
Guam	—	—	—	—	—	—
Commonwealth of the						
Northern Mariana Islands	10,913	5,753 ⁸	3,094 ⁸	720 ⁸	795 ⁸	1,145 ⁸
Puerto Rico	503,635	6,955 ⁸	3,786 ⁸	451 ⁸	994 ⁸	1,724 ⁸
U.S. Virgin Islands	15,768	12,768 ⁸	7,688 ⁸	741 ⁸	2,311 ⁸	2,027 ⁸

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

¹Current expenditures include instruction, instruction-related support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²The student membership variable is derived from the State Nonfiscal Survey. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 09 NPEFS survey. NCES edited student membership for Illinois and Wisconsin by excluding students from districts where all associated schools are charter schools.

³Instruction and instruction-related expenditures include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.

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

⁵Administration includes general administration, school administration, and other support services.

⁶Operations include operations and maintenance, student transportation, food services, and enterprise operations.

⁷U.S. totals include the 50 states and the District of Columbia.

⁸Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁹Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2009, Version 1b; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Survey of Public Elementary/Secondary Education," fiscal year 2009, Version 1c.

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