



U.S. Department of Education  
NCES 2008-328

# Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2005-06 (Fiscal Year 2006)

## First Look





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April 2008

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## Introduction

The Common Core of Data (CCD) is an annual collection of public elementary and secondary education data administered by the National Center for Education Statistics (NCES) and its collection agent, the U.S. Census Bureau. Data for CCD surveys are provided by state education agencies (SEAs). This report presents findings on public education revenues and expenditures using fiscal year 2006 (FY 06) data from the National Public Education Financial Survey (NPEFS) of the CCD survey system. Programs covered in the NPEFS include regular, special, and vocational education; charter schools (if they reported data to the SEA); and state-run education programs (such as special education centers or education programs for incarcerated youth).

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

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

While the tables in this report include data for all NPEFS respondents, the discussion in the text is limited to the 50 states and the District of Columbia. Data for all of the current expenditure functions collected on NPEFS are presented in tables 2, 3, and 4. These 10 functions are combined to make 4 categories in tables 5 and 6.

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

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

## Selected Findings: Fiscal Year 2006

- Approximately \$520.6 billion was collected in revenues for public elementary and secondary education in the 50 states and the District of Columbia in fiscal year 2006 (FY 06). The greatest percentage of revenues came from state and local governments, which together provided \$473.1 billion, or 90.9 percent of all revenues; the federal government's contribution was \$47.6 billion, or 9.1 percent of all revenues (table 1 and figure 1).
- 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. Current expenditures totaled \$449.6 billion in FY 06. Current expenditures per pupil for public elementary and secondary education were \$9,154. Adjusting for inflation,<sup>1</sup> current expenditures per pupil have grown 25.1 percent since FY 95 (\$7,315) and 51.0 percent since FY 85 (\$6,062) (tables 2 and 3 and figure 2).
- In FY 06, \$274.2 billion was spent on instruction. This includes spending on salaries and benefits for teachers and teacher aides, classroom supplies and services, and extracurricular and cocurricular activities (table 2).
- Looking at per pupil current expenditures for public elementary and secondary education in FY 06, instruction expenditures ranged from \$10,109 in New York to \$3,453 in Utah (table 3).
- Instruction accounted for 61.0 percent of all current expenditures for public elementary and secondary education in FY 06. Total support services accounted for 34.9 percent, food services accounted for 3.8 percent, and enterprise operations made up 0.2 percent of total current expenditures (table 4).
- When expenditures for instruction are combined with instruction-related services such as libraries, media centers, and instructional staff development, they totaled \$296.1 billion, or \$6,029 per student (tables 5 and 6). This included \$199.9 billion for salaries and \$62.9 billion in employee benefits (table 7).
- Total expenditures for public elementary and secondary education and other related programs were \$528.7 billion in FY 06, including \$449.6 billion in current expenditures, \$51.2 billion in facilities acquisition and construction, \$6.2 billion in replacement equipment, \$7.4 billion in other programs (such as community services and adult education, which are not part of public elementary and secondary education), and \$14.3 billion in interest on debt (table 8).

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<sup>1</sup> Data have been adjusted to fiscal year 2006 dollars. See Appendix A: Methodology and Technical Notes for more information on inflation-adjusted data.

## References and Related Data Files

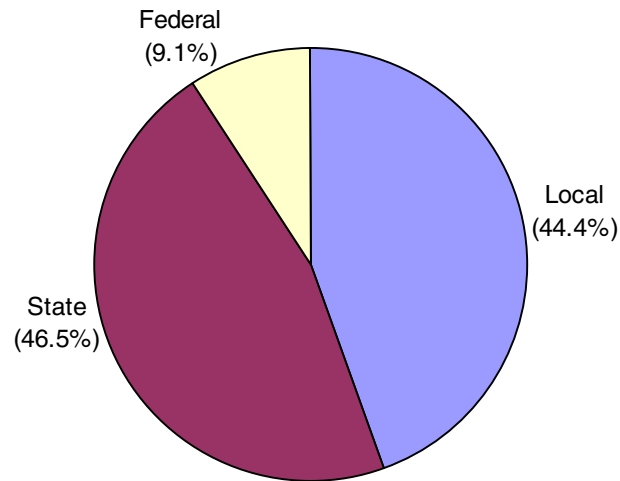
### References

Ave, E.P., and Zhou, L. (2008). *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2005–06 (Fiscal Year 2006)* (NCES 2008-329). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC.

### 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>.

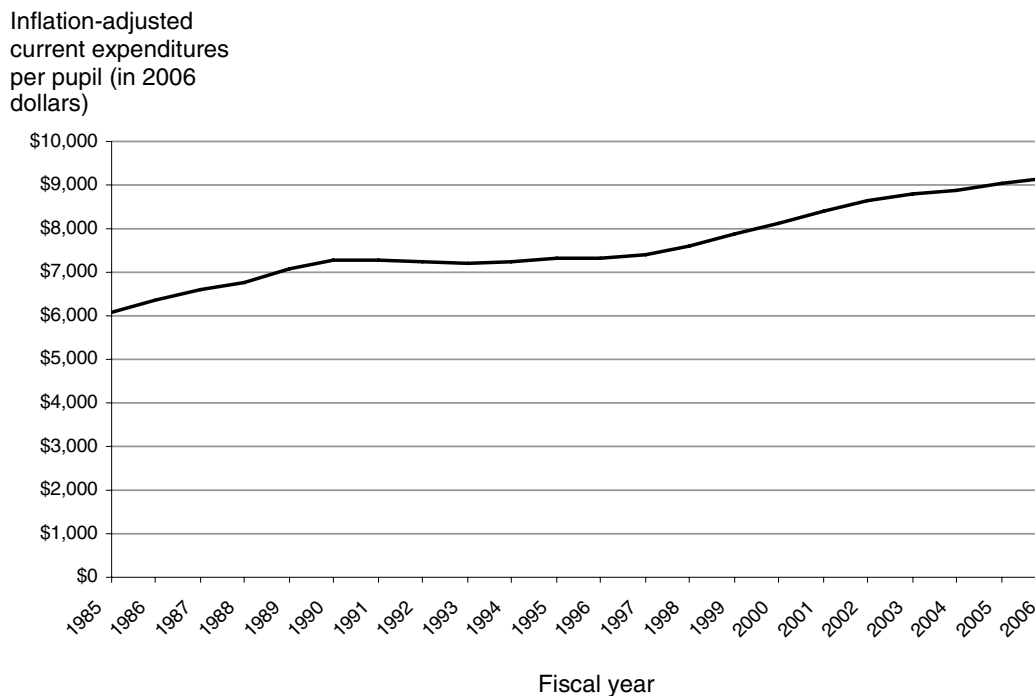
Figure 1. Percentage distribution of revenues for public elementary and secondary education in the United States, by source: Fiscal year 2006



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 2006, Version 1a.

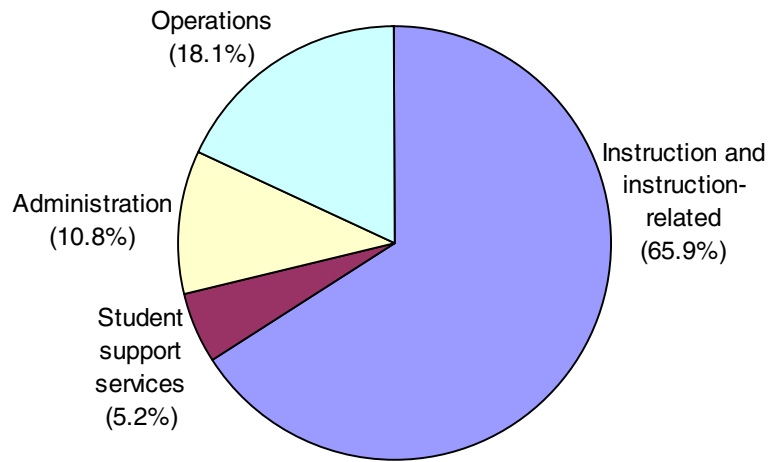
Figure 2. Inflation-adjusted current expenditures per pupil for public elementary and secondary education in the United States: Fiscal years 1985–2006



NOTE: Data have been adjusted to fiscal year 2006 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 1985, Version 1a; fiscal year 1986, Version 1a; fiscal years 1987–2001, Version 1b; fiscal year 2002, Version 1c; fiscal years 2003–2005, Version 1b; fiscal year 2006, Version 1a.

Figure 3. Percentage distribution of current expenditures for public elementary and secondary education in the United States, by function: Fiscal year 2006



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 2006, Version 1a.

Table 1. Revenues and percentage distribution of revenues for public elementary and secondary education, by source and state or jurisdiction: Fiscal year 2006

State or jurisdiction	Revenues [in thousands of dollars]				Percentage distribution		
	Total	Local <sup>1</sup>	State	Federal	Local <sup>1</sup>	State	Federal
<b>United States<sup>2</sup></b>	<b>\$520,643,954</b>	<b>\$230,939,051</b>	<b>\$242,151,076</b>	<b>\$47,553,827</b>	<b>44.4</b>	<b>46.5</b>	<b>9.1</b>
Alabama	6,346,033	2,040,115	3,547,078	758,840	32.1	55.9	12.0
Alaska	1,712,601	416,227	1,005,181	291,193	24.3	58.7	17.0
Arizona	8,833,520	3,520,951	4,272,320	1,040,249	39.9	48.4	11.8
Arkansas	4,282,506	1,364,486	2,432,920	485,100	31.9	56.8	11.3
California	63,785,872	19,048,880	37,847,078	6,889,913	29.9	59.3	10.8
Colorado	7,269,475	3,648,933	3,089,571	530,970	50.2	42.5	7.3
Connecticut	8,711,814	4,942,541	3,351,644	417,629	56.7	38.5	4.8
Delaware	1,533,399	436,604	969,854	126,940	28.5	63.2	8.3
District of Columbia <sup>3</sup>	1,201,091	1,054,392	†	146,698	87.8	†	12.2
Florida	24,816,807	12,518,858	9,795,679	2,502,270	50.4	39.5	10.1
Georgia	16,117,459	7,474,154	7,155,591	1,487,715	46.4	44.4	9.2
Hawaii <sup>3</sup>	2,703,718	48,403	2,431,735	223,580	1.8	89.9	8.3
Idaho	1,909,489	629,337	1,073,734	206,418	33.0	56.2	10.8
Illinois	22,344,947	13,858,385	6,619,663	1,866,900	62.0	29.6	8.4
Indiana	11,211,313	4,935,499	5,504,585	771,230	44.0	49.1	6.9
Iowa	4,734,934	2,169,503	2,158,230	407,201	45.8	45.6	8.6
Kansas	4,934,817	1,798,263	2,692,219	444,335	36.4	54.6	9.0
Kentucky	5,909,930	1,835,133	3,383,793	691,004	31.1	57.3	11.7
Louisiana	6,760,714	2,576,922	2,933,287	1,250,505	38.1	43.4	18.5
Maine	2,372,152	1,133,513	1,004,899	233,741	47.8	42.4	9.9
Maryland	10,680,716	5,828,189	4,189,323	663,204	54.6	39.2	6.2
Massachusetts	13,850,962	6,571,045	6,507,612	772,305	47.4	47.0	5.6
Michigan	18,978,793	6,158,717	11,259,666	1,560,410	32.5	59.3	8.2
Minnesota	9,191,384	2,052,372	6,543,838	595,175	22.3	71.2	6.5
Mississippi	4,132,345	1,166,890	2,108,727	856,727	28.2	51.0	20.7
Missouri	8,908,447	5,131,324	2,982,806	794,318	57.6	33.5	8.9
Montana	1,372,561	546,073	633,923	192,565	39.8	46.2	14.0
Nebraska	2,972,026	1,728,024	946,683	297,318	58.1	31.9	10.0
Nevada	3,696,968	2,474,464	958,743	263,761	66.9	25.9	7.1
New Hampshire	2,363,964	1,307,123	926,256	130,585	55.3	39.2	5.5
New Jersey	22,799,624	12,155,282	9,642,530	1,001,813	53.3	42.3	4.4
New Mexico	3,148,752	451,153	2,241,203	456,396	14.3	71.2	14.5
New York	46,776,452	23,533,105	19,859,481	3,383,866	50.3	42.5	7.2
North Carolina	11,137,110	2,971,285	6,966,133	1,199,692	26.7	62.5	10.8
North Dakota	958,109	459,781	347,093	151,235	48.0	36.2	15.8
Ohio	21,106,426	10,285,836	9,217,115	1,603,474	48.7	43.7	7.6
Oklahoma	4,859,546	1,618,449	2,591,377	649,719	33.3	53.3	13.4
Oregon	5,427,586	2,160,833	2,737,046	529,706	39.8	50.4	9.8
Pennsylvania	22,683,987	12,815,649	8,028,829	1,839,508	56.5	35.4	8.1
Rhode Island	2,047,019	1,049,791	840,435	156,794	51.3	41.1	7.7
South Carolina	6,706,259	2,990,559	3,033,281	682,419	44.6	45.2	10.2
South Dakota	1,094,021	551,962	361,531	180,528	50.5	33.0	16.5
Tennessee	7,307,380	3,385,282	3,105,334	816,764	46.3	42.5	11.2
Texas	39,691,436	21,496,767	13,421,855	4,772,813	54.2	33.8	12.0
Utah	3,441,688	1,214,036	1,897,355	330,297	35.3	55.1	9.6
Vermont	1,348,836	92,275	1,154,694	101,868	6.8	85.6	7.6
Virginia	12,922,017	6,942,601	5,112,423	866,993	53.7	39.6	6.7
Washington	9,759,939	2,948,407	5,933,610	877,922	30.2	60.8	9.0
West Virginia	2,910,905	821,067	1,739,376	350,462	28.2	59.8	12.0
Wisconsin	9,726,952	4,053,773	5,086,692	586,486	41.7	52.3	6.0
Wyoming	1,149,155	525,837	507,043	116,274	45.8	44.1	10.1
<b>Other jurisdictions</b>							
American Samoa	86,082	89	15,856	70,136	0.1	18.4	81.5
Guam	207,709	154,679	†	53,030	74.5	†	25.5
Commonwealth of the							
Northern Mariana Islands	66,905	322	37,210	29,372	0.5	55.6	43.9
Puerto Rico	2,917,236	133	1,984,178	932,924	#	68.0	32.0
U.S. Virgin Islands	193,291	152,997	†	40,294	79.2	†	20.8

† Not applicable.

# Rounds to zero.

<sup>1</sup> Local revenues include intermediate revenues.<sup>2</sup> U.S. totals include the 50 states and the District of Columbia.<sup>3</sup> Both the District of Columbia and Hawaii have only one school district each; therefore, neither is comparable to other states. Local revenues in Hawaii consist almost entirely of student fees and charges for services, such as food services, summer school, and student activities.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2006, Version 1a.

Table 2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2006

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]											
	Support services <sup>2</sup>											Enterprise operations
	Total	Instruction	Total	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	
<b>United States<sup>4</sup></b>	<b>\$449,594,924</b>	<b>\$274,179,857<sup>5</sup></b>	<b>\$157,128,936<sup>5</sup></b>	<b>\$23,356,971<sup>5</sup></b>	<b>\$21,924,660<sup>5</sup></b>	<b>\$8,920,041<sup>5</sup></b>	<b>\$25,277,042<sup>5</sup></b>	<b>\$44,320,217<sup>5</sup></b>	<b>\$18,864,069<sup>5</sup></b>	<b>\$14,465,937<sup>5</sup></b>	<b>\$17,263,582<sup>5</sup></b>	<b>\$1,022,549</b>
Alabama	5,699,076	3,333,081	1,987,501	293,235	280,361	154,428	351,994	530,584	263,268	113,631	378,494	0
Alaska	1,529,645	874,604	604,600	96,524	83,140	23,169	90,313	201,223	53,350	56,881	44,006	6,435
Arizona	7,130,341	4,418,230 <sup>5</sup>	2,379,469 <sup>5</sup>	400,463 <sup>5</sup>	168,189 <sup>5</sup>	114,087 <sup>5</sup>	345,801 <sup>5</sup>	786,240 <sup>5</sup>	271,157 <sup>5</sup>	293,533 <sup>5</sup>	332,643	0
Arkansas	3,808,011	2,292,086 <sup>5</sup>	1,318,461 <sup>5</sup>	174,344 <sup>5</sup>	242,388 <sup>5</sup>	111,195 <sup>5</sup>	202,831 <sup>5</sup>	354,421 <sup>5</sup>	137,201 <sup>5</sup>	96,081 <sup>5</sup>	194,512 <sup>5</sup>	2,952
California	53,436,103	32,244,567 <sup>5</sup>	19,154,428 <sup>5</sup>	2,458,675 <sup>5</sup>	3,605,649 <sup>5</sup>	483,643 <sup>5</sup>	3,615,844 <sup>5</sup>	5,380,825 <sup>5</sup>	1,305,488 <sup>5</sup>	2,304,305 <sup>5</sup>	1,926,940	110,168
Colorado	6,368,289	3,576,989	2,577,875	279,312	330,306	98,005	414,402	658,678	182,196	614,975	197,059	16,366
Connecticut	7,517,025	4,762,341 <sup>5</sup>	2,488,355 <sup>5</sup>	452,267 <sup>5</sup>	241,434 <sup>5</sup>	147,896 <sup>5</sup>	423,560 <sup>5</sup>	700,823 <sup>5</sup>	354,587 <sup>5</sup>	167,788 <sup>5</sup>	203,003 <sup>5</sup>	63,326
Delaware	1,405,465	848,259	491,293	67,087	18,332	16,533	78,218	137,357	83,264	90,502	65,913	0
District of Columbia <sup>6</sup>	1,057,166	550,749	480,300 <sup>5</sup>	66,358 <sup>5</sup>	75,155 <sup>5</sup>	26,842 <sup>5</sup>	56,040 <sup>5</sup>	133,045 <sup>5</sup>	74,817 <sup>5</sup>	48,044 <sup>5</sup>	26,117	0
Florida	20,897,327	12,352,747 <sup>5</sup>	7,578,653	984,592 <sup>5</sup>	1,412,223 <sup>5</sup>	210,568 <sup>5</sup>	1,187,364 <sup>5</sup>	2,351,991 <sup>5</sup>	886,111 <sup>5</sup>	545,803 <sup>5</sup>	965,928	0
Georgia	13,739,263	8,598,901 <sup>5</sup>	4,437,449 <sup>5</sup>	654,685 <sup>5</sup>	749,691 <sup>5</sup>	179,815 <sup>5</sup>	846,153 <sup>5</sup>	1,022,021 <sup>5</sup>	562,896 <sup>5</sup>	422,187 <sup>5</sup>	660,245	42,668
Hawaii <sup>6</sup>	1,805,521	1,077,351	643,718	216,531	65,864	13,835	121,151	141,315	34,786	50,236	84,453	0
Idaho	1,694,827	1,044,784 <sup>5</sup>	570,815 <sup>5</sup>	94,777 <sup>5</sup>	72,729 <sup>5</sup>	37,925 <sup>5</sup>	95,882 <sup>5</sup>	156,760 <sup>5</sup>	80,371 <sup>5</sup>	32,371 <sup>5</sup>	78,884 <sup>5</sup>	344
Illinois	19,244,908	11,329,436 <sup>5</sup>	7,284,957 <sup>5</sup>	1,218,203 <sup>5</sup>	894,521 <sup>5</sup>	654,225 <sup>5</sup>	978,499 <sup>5</sup>	1,923,401 <sup>5</sup>	953,690 <sup>5</sup>	662,418 <sup>5</sup>	630,514	0
Indiana	9,241,986	5,550,922 <sup>5</sup>	3,312,841 <sup>5</sup>	407,131 <sup>5</sup>	292,916 <sup>5</sup>	171,385 <sup>5</sup>	524,807 <sup>5</sup>	1,010,222 <sup>5</sup>	525,698 <sup>5</sup>	380,682 <sup>5</sup>	378,222	0
Iowa	4,039,389	2,413,984	1,437,035	239,001	191,853	112,641	239,951	377,380	147,484	128,726	183,441	4,929
Kansas	4,039,417	2,419,648	1,432,728	227,655	185,465	131,969	236,330	390,837	161,494	98,978	187,042	0
Kentucky	5,213,620	3,102,318	1,808,047	214,671	289,715	116,717	283,987	486,639	297,615	118,703	292,861	10,394
Louisiana	5,554,278	3,238,598 <sup>5</sup>	2,001,244 <sup>5</sup>	228,554 <sup>5</sup>	278,273 <sup>5</sup>	132,918 <sup>5</sup>	290,579 <sup>5</sup>	626,709 <sup>5</sup>	301,977 <sup>5</sup>	142,234 <sup>5</sup>	314,325	110
Maine	2,119,408	1,393,238 <sup>5</sup>	654,871 <sup>5</sup>	78,432 <sup>5</sup>	73,897 <sup>5</sup>	44,569 <sup>5</sup>	112,534 <sup>5</sup>	213,603	94,935	36,901	71,299	0
Maryland	9,381,613	5,749,590 <sup>5</sup>	3,208,571 <sup>5</sup>	391,342 <sup>5</sup>	500,802 <sup>5</sup>	93,522	637,111 <sup>5</sup>	851,749	479,639	254,405 <sup>5</sup>	262,804	160,648
Massachusetts	12,210,581	7,957,018 <sup>5</sup>	3,877,140 <sup>5</sup>	670,672 <sup>5</sup>	573,530 <sup>5</sup>	202,615	506,057	1,081,632	501,087	341,546	376,423	0
Michigan	16,681,981	9,442,946	6,714,691	1,210,229	826,690	341,862	1,000,196	1,814,383	738,429	782,902	524,344	0
Minnesota	7,686,638	4,949,826 <sup>5</sup>	2,390,423 <sup>5</sup>	205,659 <sup>5</sup>	354,400 <sup>5</sup>	237,143 <sup>5</sup>	327,650 <sup>5</sup>	601,529 <sup>5</sup>	422,669 <sup>5</sup>	241,374 <sup>5</sup>	324,460	21,929
Mississippi	3,550,261	2,098,153 <sup>5</sup>	1,247,157 <sup>5</sup>	160,537 <sup>5</sup>	168,934 <sup>5</sup>	102,737 <sup>5</sup>	195,396 <sup>5</sup>	392,180 <sup>5</sup>	156,812 <sup>5</sup>	70,561 <sup>5</sup>	204,667	284
Missouri	7,592,485	4,607,368	2,646,126	357,737	340,038	225,236	426,080	765,953	385,063	146,019	338,991	0
Montana	1,254,360	757,786	444,426	67,429	49,775	37,852	68,833	131,342	57,911	31,284	50,450	1,698
Nebraska	2,672,629	1,697,132	794,824	111,972	86,721	96,612	134,933	232,156	74,008	58,422	104,325	76,347
Nevada	2,959,728	1,809,449	1,048,676	111,762	81,372	52,022	205,662	296,844	110,770	190,246	101,603	0
New Hampshire	2,139,113	1,380,638	696,149	146,729	65,679	71,717	116,102	185,315	90,652	19,955	62,325	0
New Jersey	20,869,993	12,326,559	7,888,876	1,882,174	689,926	512,940	1,396,596	2,157,953	1,131,243	118,045	468,162	186,396
New Mexico	2,729,707	1,535,203	1,074,265	263,342	127,030	83,207	169,243	270,780	112,207	48,456	118,814	1,424
New York	41,149,457	28,462,577 <sup>5</sup>	11,769,422 <sup>5</sup>	1,317,736 <sup>5</sup>	1,159,830 <sup>5</sup>	793,293 <sup>5</sup>	1,666,969 <sup>5</sup>	3,675,699 <sup>5</sup>	2,162,388 <sup>5</sup>	993,507 <sup>5</sup>	917,457	0
North Carolina	10,476,056	6,480,355	3,412,034	568,446	419,385	204,289	681,181	846,327	411,307	281,101	583,667	0
North Dakota	857,774	521,320	267,051	34,285	25,234	38,677	40,041	73,710	36,190	18,914	43,067	26,336
Ohio	17,829,599	10,208,622	7,032,294	1,066,791	1,152,174	523,604	1,042,768	1,661,678	823,276	762,003	586,646	2,037
Oklahoma	4,406,002	2,497,439	1,617,347	285,058	176,414	126,736	238,377	515,107	145,385	130,270	247,731	43,486
Oregon	4,773,751	2,801,665	1,801,283	337,295	190,418	65,320	301,821	401,853	212,492	292,084	168,874	1,929
Pennsylvania	19,631,006	12,056,932	6,820,355	952,558	746,123	608,593	859,325	2,032,022	938,668	683,066	673,989	79,730
Rhode Island	1,934,429	1,164,366 <sup>5</sup>	720,537 <sup>5</sup>	230,464 <sup>5</sup>	92,729 <sup>5</sup>	23,532 <sup>5</sup>	98,568 <sup>5</sup>	160,745 <sup>5</sup>	72,967 <sup>5</sup>	41,531 <sup>5</sup>	49,526 <sup>5</sup>	0

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 2006—Continued

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]											
	Support services <sup>2</sup>											Enterprise operations
	Total	Instruction	Total	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	
South Carolina	5,696,629	3,316,986	2,077,059	391,163	382,203	69,437	327,178	532,598	204,325	170,154	283,923	18,661
South Dakota	948,671	549,811	345,882	52,232	40,846	34,273	47,251	103,297	33,278	34,705	49,025	3,954
Tennessee	6,681,456	4,295,030 <sup>5</sup>	2,062,919	227,033	373,152	137,995	368,086	610,957	243,708	101,988	323,507	0
Texas	33,851,773	20,130,884 <sup>5</sup>	11,940,056 <sup>5</sup>	1,643,051 <sup>5</sup>	1,868,113 <sup>5</sup>	527,667 <sup>5</sup>	1,879,154 <sup>5</sup>	3,880,932 <sup>5</sup>	951,930 <sup>5</sup>	1,189,211 <sup>5</sup>	1,780,833 <sup>5</sup>	0
Utah	2,778,236	1,755,649	856,175	102,818	130,275	32,678	168,829	271,289	90,911	59,374	148,977	17,435
Vermont	1,237,442	787,788	415,883	91,604	45,601	30,182	82,008	98,612	40,506	27,371	33,253	519
Virginia	11,470,735	7,025,890	3,974,416	548,473	735,159	172,878	665,998	1,116,045	559,362	176,502	468,241	2,187
Washington	8,239,716	4,876,294 <sup>5</sup>	2,964,303	524,785	385,838	172,356	489,462	764,613	339,971	287,278	279,948	119,171
West Virginia	2,651,491	1,589,476 <sup>5</sup>	913,026 <sup>5</sup>	94,580 <sup>5</sup>	101,342 <sup>5</sup>	67,396 <sup>5</sup>	141,934 <sup>5</sup>	273,115 <sup>5</sup>	191,666 <sup>5</sup>	42,993 <sup>5</sup>	148,989 <sup>5</sup>	0
Wisconsin	8,745,195	5,352,462	3,100,114	399,759	430,288	229,927	444,101	833,595	330,728	431,716	292,521	99
Wyoming	965,350	571,810	362,813	56,760	52,537	21,380	53,890	102,135	42,135	33,977	30,139	588
Other jurisdictions												
American Samoa	58,539	30,551	16,041	2,328	6,232	712	2,352	2,469	751	1,197	11,946	0
Guam	210,119	120,010 <sup>5</sup>	78,935	22,951	5,836	4,195	11,434	25,940	1,653	6,927	11,175	0
Commonwealth of the												
Northern Mariana Islands	57,694	46,755 <sup>5</sup>	5,147 <sup>5</sup>	1,064 <sup>5</sup>	325 <sup>5</sup>	2,143 <sup>5</sup>	286 <sup>5</sup>	152 <sup>5</sup>	948 <sup>5</sup>	229 <sup>5</sup>	484	5,308
Puerto Rico	3,082,295	2,163,504	671,846	153,625	26,647	13,495	0	309,267	77,973	90,838	246,945	0
U.S. Virgin Islands	146,872	94,754	47,938	8,922	4,678	6,979	8,664	9,982	5,735	2,979	3,472	708

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

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2006, 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 2006

State or jurisdiction	Current expenditures <sup>1</sup> per pupil												
	Fall 2005 student membership	Support services <sup>2</sup> per pupil											
		Total	Instruction	Total	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
<b>United States<sup>4</sup></b>	<b>49,113,474<sup>5</sup></b>	<b>\$9,154<sup>5,6</sup></b>	<b>\$5,583<sup>5,6</sup></b>	<b>\$3,199<sup>5,6</sup></b>	<b>\$476<sup>5,6</sup></b>	<b>\$446<sup>5,6</sup></b>	<b>\$182<sup>5,6</sup></b>	<b>\$515<sup>5,6</sup></b>	<b>\$902<sup>5,6</sup></b>	<b>\$384<sup>5,6</sup></b>	<b>\$295<sup>5,6</sup></b>	<b>\$352<sup>5,6</sup></b>	<b>\$21<sup>5</sup></b>
Alabama	741,758	7,683	4,493	2,679	395	378	208	475	715	355	153	510	0
Alaska	133,288	11,476	6,562	4,536	724	624	174	678	1,510	400	427	330	48
Arizona	1,094,454	6,515	4,037 <sup>6</sup>	2,174 <sup>6</sup>	366 <sup>6</sup>	154 <sup>6</sup>	104 <sup>6</sup>	316 <sup>6</sup>	718 <sup>6</sup>	248 <sup>6</sup>	268 <sup>6</sup>	304	0
Arkansas	474,206	8,030	4,834 <sup>6</sup>	2,780 <sup>6</sup>	368 <sup>6</sup>	511 <sup>6</sup>	234 <sup>6</sup>	428 <sup>6</sup>	747 <sup>6</sup>	289 <sup>6</sup>	203 <sup>6</sup>	410 <sup>6</sup>	6
California	6,437,202 <sup>5</sup>	8,301 <sup>5</sup>	5,009 <sup>5,6</sup>	2,976 <sup>5,6</sup>	382 <sup>5,6</sup>	560 <sup>5,6</sup>	75 <sup>5,6</sup>	562 <sup>5,6</sup>	836 <sup>5,6</sup>	203 <sup>5,6</sup>	358 <sup>5,6</sup>	299 <sup>5</sup>	17 <sup>5</sup>
Colorado	779,826	8,166	4,587	3,306	358	424	126	531	845	234	789	253	21
Connecticut	575,059	13,072	8,281 <sup>6</sup>	4,327 <sup>6</sup>	786 <sup>6</sup>	420 <sup>6</sup>	257 <sup>6</sup>	737 <sup>6</sup>	1,219 <sup>6</sup>	617 <sup>6</sup>	292 <sup>6</sup>	353 <sup>6</sup>	110
Delaware	120,937	11,621	7,014	4,062	555	152	137	647	1,136	688	748	545	0
District of Columbia <sup>7</sup>	76,876	13,752	7,164	6,248 <sup>6</sup>	863 <sup>6</sup>	978 <sup>6</sup>	349 <sup>6</sup>	729 <sup>6</sup>	1,731 <sup>6</sup>	973 <sup>6</sup>	625 <sup>6</sup>	340	0
Florida	2,675,024	7,812	4,618 <sup>6</sup>	2,833	368 <sup>6</sup>	528 <sup>6</sup>	79 <sup>6</sup>	444 <sup>6</sup>	879 <sup>6</sup>	331 <sup>6</sup>	204 <sup>6</sup>	361	0
Georgia	1,598,461	8,595	5,379 <sup>6</sup>	2,776 <sup>6</sup>	410 <sup>6</sup>	469 <sup>6</sup>	112 <sup>6</sup>	529 <sup>6</sup>	639 <sup>6</sup>	352 <sup>6</sup>	264 <sup>6</sup>	413	27
Hawaii <sup>7</sup>	182,818	9,876	5,893	3,521	1,184	360	76	663	773	190	275	462	0
Idaho	261,982	6,469	3,988 <sup>6</sup>	2,179 <sup>6</sup>	362 <sup>6</sup>	278 <sup>6</sup>	145 <sup>6</sup>	366 <sup>6</sup>	598 <sup>6</sup>	307 <sup>6</sup>	124 <sup>6</sup>	301 <sup>6</sup>	1
Illinois	2,111,706	9,113	5,365 <sup>6</sup>	3,450 <sup>6</sup>	577 <sup>6</sup>	424 <sup>6</sup>	310 <sup>6</sup>	463 <sup>6</sup>	911 <sup>6</sup>	452 <sup>6</sup>	314 <sup>6</sup>	299	0
Indiana	1,035,074	8,929	5,363 <sup>6</sup>	3,201 <sup>6</sup>	393 <sup>6</sup>	283 <sup>6</sup>	166 <sup>6</sup>	507 <sup>6</sup>	976 <sup>6</sup>	508 <sup>6</sup>	368 <sup>6</sup>	365	0
Iowa	483,482	8,355	4,993	2,972	494	397	233	496	781	305	266	379	10
Kansas	467,285	8,644	5,178	3,066	487	397	282	506	836	346	212	400	0
Kentucky	679,878	7,668	4,563	2,659	316	426	172	418	716	438	175	431	15
Louisiana	654,526	8,486	4,948 <sup>6</sup>	3,058 <sup>6</sup>	349 <sup>6</sup>	425 <sup>6</sup>	203 <sup>6</sup>	444 <sup>6</sup>	958 <sup>6</sup>	461 <sup>6</sup>	217 <sup>6</sup>	480	#
Maine	195,498	10,841	7,127 <sup>6</sup>	3,350 <sup>6</sup>	401 <sup>6</sup>	378 <sup>6</sup>	228 <sup>6</sup>	576 <sup>6</sup>	1,093	486	189	365	0
Maryland	860,020	10,909	6,685 <sup>6</sup>	3,731 <sup>6</sup>	455 <sup>6</sup>	582 <sup>6</sup>	109	741 <sup>6</sup>	990	558	296 <sup>6</sup>	306	187
Massachusetts	971,909	12,564	8,187 <sup>6</sup>	3,989 <sup>6</sup>	690 <sup>6</sup>	590 <sup>6</sup>	208	521	1,113	516	351	387	0
Michigan	1,741,845	9,577	5,421	3,855	695	475	196	574	1,042	424	449	301	0
Minnesota	839,243	9,159	5,898 <sup>6</sup>	2,848 <sup>6</sup>	245 <sup>6</sup>	422 <sup>6</sup>	283 <sup>6</sup>	390 <sup>6</sup>	717 <sup>6</sup>	504 <sup>6</sup>	288 <sup>6</sup>	387	26
Mississippi	494,954	7,173	4,239 <sup>6</sup>	2,520 <sup>6</sup>	324 <sup>6</sup>	341 <sup>6</sup>	208 <sup>6</sup>	395 <sup>6</sup>	792 <sup>6</sup>	317 <sup>6</sup>	143 <sup>6</sup>	414	1
Missouri	917,705	8,273	5,021	2,883	390	371	245	464	835	420	159	369	0
Montana	145,416	8,626	5,211	3,056	464	342	260	473	903	398	215	347	12
Nebraska	286,646	9,324	5,921	2,773	391	303	337	471	810	258	204	364	266
Nevada	412,395	7,177	4,388	2,543	271	197	126	499	720	269	461	246	0
New Hampshire	205,767	10,396	6,710	3,383	713	319	349	564	901	441	97	303	0
New Jersey	1,395,602	14,954	8,832	5,653	1,349	494	368	1,001	1,546	811	85	335	134
New Mexico	326,758	8,354	4,698	3,288	806	389	255	518	829	343	148	364	4
New York	2,815,581	14,615	10,109 <sup>6</sup>	4,180 <sup>6</sup>	468 <sup>6</sup>	412 <sup>6</sup>	282 <sup>6</sup>	592 <sup>6</sup>	1,305 <sup>6</sup>	768 <sup>6</sup>	353 <sup>6</sup>	326	0
North Carolina	1,416,436	7,396	4,575	2,409	401	296	144	481	598	290	198	412	0
North Dakota	98,283	8,728	5,304	2,717	349	257	394	407	750	368	192	438	268
Ohio	1,839,683	9,692	5,549	3,823	580	626	285	567	903	448	414	319	1
Oklahoma	634,739	6,941	3,935	2,548	449	278	200	376	812	229	205	390	69
Oregon	552,194	8,645	5,074	3,262	611	345	118	547	728	385	529	306	3
Pennsylvania	1,830,684	10,723	6,586	3,726	520	408	332	469	1,110	513	373	368	44
Rhode Island	153,422	12,609	7,589 <sup>6</sup>	4,696 <sup>6</sup>	1,502 <sup>6</sup>	604 <sup>6</sup>	153 <sup>6</sup>	642 <sup>6</sup>	1,048 <sup>6</sup>	476 <sup>6</sup>	271 <sup>6</sup>	323 <sup>6</sup>	0

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 2006—Continued

State or jurisdiction	Current expenditures <sup>1</sup> per pupil												
	Fall 2005 student membership	Support services <sup>2</sup> per pupil											
		Total	Instruction	Total	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services	Enterprise operations
South Carolina	701,544	8,120	4,728	2,961	558	545	99	466	759	291	243	405	27
South Dakota	122,012	7,775	4,506	2,835	428	335	281	387	847	273	284	402	32
Tennessee	953,928	7,004 <sup>6</sup>	4,502 <sup>6</sup>	2,163	238	391	145	386	640	255	107	339	0
Texas	4,525,394	7,480	4,448 <sup>6</sup>	2,638 <sup>6</sup>	363 <sup>6</sup>	413 <sup>6</sup>	117 <sup>6</sup>	415 <sup>6</sup>	858 <sup>6</sup>	210 <sup>6</sup>	263 <sup>6</sup>	394 <sup>6</sup>	0
Utah	508,430	5,464	3,453	1,684	202	256	64	332	534	179	117	293	34
Vermont	96,638	12,805	8,152	4,304	948	472	312	849	1,020	419	283	344	5
Virginia	1,214,472	9,445	5,785	3,273	452	605	142	548	919	461	145	386	2
Washington	1,031,985	7,984 <sup>6</sup>	4,725 <sup>6</sup>	2,872	509	374	167	474	741	329	278	271	115
West Virginia	280,866	9,440	5,659 <sup>6</sup>	3,251 <sup>6</sup>	337 <sup>6</sup>	361 <sup>6</sup>	240 <sup>6</sup>	505 <sup>6</sup>	972 <sup>6</sup>	682 <sup>6</sup>	153 <sup>6</sup>	530 <sup>6</sup>	0
Wisconsin	875,174	9,993	6,116	3,542	457	492	263	507	952	378	493	334	#
Wyoming	84,409	11,437	6,774	4,298	672	622	253	638	1,210	499	403	357	7
Other jurisdictions													
American Samoa	16,399	3,570	1,863	978	142	380	43	143	151	46	73	728	0
Guam	30,986	6,781	3,873 <sup>6</sup>	2,547	741	188	135	369	837	53	224	361	0
Commonwealth of the													
Northern Mariana Islands	11,718	4,924	3,990 <sup>6</sup>	439 <sup>6</sup>	91 <sup>6</sup>	28 <sup>6</sup>	183 <sup>6</sup>	24 <sup>6</sup>	13 <sup>6</sup>	81 <sup>6</sup>	20 <sup>6</sup>	41	453
Puerto Rico	563,490	5,470	3,839	1,192	273	47	24	0	549	138	161	438	0
U.S. Virgin Islands	16,750	8,768	5,657	2,862	533	279	417	517	596	342	178	207	42

# Rounds to zero.

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

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

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2006, Version 1a.

Table 4. Percentage distribution of current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2006

State or jurisdiction	Current expenditures <sup>1</sup>											
	Support services <sup>2</sup>											Enterprise operations
	Instruction	Total	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services		
<b>United States<sup>4</sup></b>	<b>61.0</b>	<b>34.9</b>	<b>5.2</b>	<b>4.9</b>	<b>2.0</b>	<b>5.6</b>	<b>9.9</b>	<b>4.2</b>	<b>3.2</b>	<b>3.8</b>	<b>0.2</b>	
Alabama	58.5	34.9	5.1	4.9	2.7	6.2	9.3	4.6	2.0	6.6	0.0	
Alaska	57.2	39.5	6.3	5.4	1.5	5.9	13.2	3.5	3.7	2.9	0.4	
Arizona	62.0	33.4	5.6	2.4	1.6	4.8	11.0	3.8	4.1	4.7	0.0	
Arkansas	60.2	34.6	4.6	6.4	2.9	5.3	9.3	3.6	2.5	5.1	0.1	
California	60.3	35.8	4.6	6.7	0.9	6.8	10.1	2.4	4.3	3.6	0.2	
Colorado	56.2	40.5	4.4	5.2	1.5	6.5	10.3	2.9	9.7	3.1	0.3	
Connecticut	63.4	33.1	6.0	3.2	2.0	5.6	9.3	4.7	2.2	2.7	0.8	
Delaware	60.4	35.0	4.8	1.3	1.2	5.6	9.8	5.9	6.4	4.7	0.0	
District of Columbia <sup>5</sup>	52.1	45.4	6.3	7.1	2.5	5.3	12.6	7.1	4.5	2.5	0.0	
Florida	59.1	36.3	4.7	6.8	1.0	5.7	11.3	4.2	2.6	4.6	0.0	
Georgia	62.6	32.3	4.8	5.5	1.3	6.2	7.4	4.1	3.1	4.8	0.3	
Hawaii <sup>5</sup>	59.7	35.7	12.0	3.6	0.8	6.7	7.8	1.9	2.8	4.7	0.0	
Idaho	61.6	33.7	5.6	4.3	2.2	5.7	9.2	4.7	1.9	4.7	#	
Illinois	58.9	37.9	6.3	4.6	3.4	5.1	10.0	5.0	3.4	3.3	0.0	
Indiana	60.1	35.8	4.4	3.2	1.9	5.7	10.9	5.7	4.1	4.1	0.0	
Iowa	59.8	35.6	5.9	4.7	2.8	5.9	9.3	3.7	3.2	4.5	0.1	
Kansas	59.9	35.5	5.6	4.6	3.3	5.9	9.7	4.0	2.5	4.6	0.0	
Kentucky	59.5	34.7	4.1	5.6	2.2	5.4	9.3	5.7	2.3	5.6	0.2	
Louisiana	58.3	36.0	4.1	5.0	2.4	5.2	11.3	5.4	2.6	5.7	#	
Maine	65.7	30.9	3.7	3.5	2.1	5.3	10.1	4.5	1.7	3.4	0.0	
Maryland	61.3	34.2	4.2	5.3	1.0	6.8	9.1	5.1	2.7	2.8	1.7	
Massachusetts	65.2	31.8	5.5	4.7	1.7	4.1	8.9	4.1	2.8	3.1	0.0	
Michigan	56.6	40.3	7.3	5.0	2.0	6.0	10.9	4.4	4.7	3.1	0.0	
Minnesota	64.4	31.1	2.7	4.6	3.1	4.3	7.8	5.5	3.1	4.2	0.3	
Mississippi	59.1	35.1	4.5	4.8	2.9	5.5	11.0	4.4	2.0	5.8	#	
Missouri	60.7	34.9	4.7	4.5	3.0	5.6	10.1	5.1	1.9	4.5	0.0	
Montana	60.4	35.4	5.4	4.0	3.0	5.5	10.5	4.6	2.5	4.0	0.1	
Nebraska	63.5	29.7	4.2	3.2	3.6	5.0	8.7	2.8	2.2	3.9	2.9	
Nevada	61.1	35.4	3.8	2.7	1.8	6.9	10.0	3.7	6.4	3.4	0.0	
New Hampshire	64.5	32.5	6.9	3.1	3.4	5.4	8.7	4.2	0.9	2.9	0.0	
New Jersey	59.1	37.8	9.0	3.3	2.5	6.7	10.3	5.4	0.6	2.2	0.9	
New Mexico	56.2	39.4	9.6	4.7	3.0	6.2	9.9	4.1	1.8	4.4	0.1	
New York	69.2	28.6	3.2	2.8	1.9	4.1	8.9	5.3	2.4	2.2	0.0	
North Carolina	61.9	32.6	5.4	4.0	2.0	6.5	8.1	3.9	2.7	5.6	0.0	
North Dakota	60.8	31.1	4.0	2.9	4.5	4.7	8.6	4.2	2.2	5.0	3.1	
Ohio	57.3	39.4	6.0	6.5	2.9	5.8	9.3	4.6	4.3	3.3	#	
Oklahoma	56.7	36.7	6.5	4.0	2.9	5.4	11.7	3.3	3.0	5.6	1.0	
Oregon	58.7	37.7	7.1	4.0	1.4	6.3	8.4	4.5	6.1	3.5	#	
Pennsylvania	61.4	34.7	4.9	3.8	3.1	4.4	10.4	4.8	3.5	3.4	0.4	
Rhode Island	60.2	37.2	11.9	4.8	1.2	5.1	8.3	3.8	2.1	2.6	0.0	

See notes at end of table.

Table 4. Percentage distribution of current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2006—Continued

State or jurisdiction	Current expenditures <sup>1</sup>											
	Support services <sup>2</sup>										Enterprise operations	
	Instruction	Total	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operation and maintenance	Student transportation	Other support services	Food services		
South Carolina	58.2	36.5	6.9	6.7	1.2	5.7	9.3	3.6	3.0	5.0	0.3	
South Dakota	58.0	36.5	5.5	4.3	3.6	5.0	10.9	3.5	3.7	5.2	0.4	
Tennessee	64.3	30.9	3.4	5.6	2.1	5.5	9.1	3.6	1.5	4.8	0.0	
Texas	59.5	35.3	4.9	5.5	1.6	5.6	11.5	2.8	3.5	5.3	0.0	
Utah	63.2	30.8	3.7	4.7	1.2	6.1	9.8	3.3	2.1	5.4	0.6	
Vermont	63.7	33.6	7.4	3.7	2.4	6.6	8.0	3.3	2.2	2.7	#	
Virginia	61.3	34.6	4.8	6.4	1.5	5.8	9.7	4.9	1.5	4.1	#	
Washington	59.2	36.0	6.4	4.7	2.1	5.9	9.3	4.1	3.5	3.4	1.4	
West Virginia	59.9	34.4	3.6	3.8	2.5	5.4	10.3	7.2	1.6	5.6	0.0	
Wisconsin	61.2	35.4	4.6	4.9	2.6	5.1	9.5	3.8	4.9	3.3	#	
Wyoming	59.2	37.6	5.9	5.4	2.2	5.6	10.6	4.4	3.5	3.1	0.1	
Other jurisdictions												
American Samoa	52.2	27.4	4.0	10.6	1.2	4.0	4.2	1.3	2.0	20.4	0.0	
Guam	57.1	37.6	10.9	2.8	2.0	5.4	12.3	0.8	3.3	5.3	0.0	
Commonwealth of the												
Northern Mariana Islands	81.0	8.9	1.8	0.6	3.7	0.5	0.3	1.6	0.4	0.8	9.2	
Puerto Rico	70.2	21.8	5.0	0.9	0.4	0.0	10.0	2.5	2.9	8.0	0.0	
U.S. Virgin Islands	64.5	32.6	6.1	3.2	4.8	5.9	6.8	3.9	2.0	2.4	0.5	

# Rounds to zero.

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2006, Version 1a.

Table 5. Current expenditures and percentage distribution of current expenditures for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2006

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]					Percentage distribution			
	Total	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration	Operations	Instruction and instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration	Operations
<b>United States<sup>4</sup></b>	<b>\$449,594,924<sup>5</sup></b>	<b>\$296,104,516<sup>5</sup></b>	<b>\$23,356,971<sup>5</sup></b>	<b>\$48,663,020</b>	<b>\$81,470,417<sup>5</sup></b>	<b>65.9</b>	<b>5.2</b>	<b>10.8</b>	<b>18.1</b>
Alabama	5,699,076	3,613,442	293,235	620,053	1,172,346	63.4	5.1	10.9	20.6
Alaska	1,529,645	957,744	96,524	170,363	305,013	62.6	6.3	11.1	19.9
Arizona	7,130,341	4,586,419 <sup>5</sup>	400,463 <sup>5</sup>	753,420 <sup>5</sup>	1,390,040 <sup>5</sup>	64.3	5.6	10.6	19.5
Arkansas	3,808,011	2,534,474 <sup>5</sup>	174,344 <sup>5</sup>	410,107 <sup>5</sup>	689,087 <sup>5</sup>	66.6	4.6	10.8	18.1
California	53,436,103	35,850,215 <sup>5</sup>	2,458,675 <sup>5</sup>	6,403,792 <sup>5</sup>	8,723,420 <sup>5</sup>	67.1	4.6	12.0	16.3
Colorado	6,368,289	3,907,295	279,312	1,127,383	1,054,299	61.4	4.4	17.7	16.6
Connecticut	7,517,025	5,003,775 <sup>5</sup>	452,267 <sup>5</sup>	739,244 <sup>5</sup>	1,321,739 <sup>5</sup>	66.6	6.0	9.8	17.6
Delaware	1,405,465	866,591	67,087	185,253	286,534	61.7	4.8	13.2	20.4
District of Columbia <sup>6</sup>	1,057,166	625,904 <sup>5</sup>	66,358 <sup>5</sup>	130,926 <sup>5</sup>	233,979 <sup>5</sup>	59.2	6.3	12.4	22.1
Florida	20,897,327	13,764,969 <sup>5</sup>	984,592 <sup>5</sup>	1,943,735 <sup>5</sup>	4,204,030 <sup>5</sup>	65.9	4.7	9.3	20.1
Georgia	13,739,263	9,348,593 <sup>5</sup>	654,685 <sup>5</sup>	1,448,155 <sup>5</sup>	2,287,831 <sup>5</sup>	68.0	4.8	10.5	16.7
Hawaii <sup>6</sup>	1,805,521	1,143,214	216,531	185,222	260,554	63.3	12.0	10.3	14.4
Idaho	1,694,827	1,117,513 <sup>5</sup>	94,777 <sup>5</sup>	166,178 <sup>5</sup>	316,359 <sup>5</sup>	65.9	5.6	9.8	18.7
Illinois	19,244,908	12,223,957 <sup>5</sup>	1,218,203 <sup>5</sup>	2,295,142 <sup>5</sup>	3,507,606 <sup>5</sup>	63.5	6.3	11.9	18.2
Indiana	9,241,986	5,843,838 <sup>5</sup>	407,131 <sup>5</sup>	1,076,875 <sup>5</sup>	1,914,142 <sup>5</sup>	63.2	4.4	11.7	20.7
Iowa	4,039,389	2,605,837	239,001	481,318	713,233	64.5	5.9	11.9	17.7
Kansas	4,039,417	2,605,113	227,655	467,277	739,373	64.5	5.6	11.6	18.3
Kentucky	5,213,620	3,392,033	214,671	519,407	1,087,509	65.1	4.1	10.0	20.9
Louisiana	5,554,278	3,516,871 <sup>5</sup>	228,554 <sup>5</sup>	565,732 <sup>5</sup>	1,243,121 <sup>5</sup>	63.3	4.1	10.2	22.4
Maine	2,119,408	1,467,136 <sup>5</sup>	78,432 <sup>5</sup>	194,004 <sup>5</sup>	379,837	69.2	3.7	9.2	17.9
Maryland	9,381,613	6,250,392 <sup>5</sup>	391,342 <sup>5</sup>	985,038 <sup>5</sup>	1,754,841	66.6	4.2	10.5	18.7
Massachusetts	12,210,581	8,530,548 <sup>5</sup>	670,672 <sup>5</sup>	1,050,219	1,959,142	69.9	5.5	8.6	16.0
Michigan	16,681,981	10,269,636	1,210,229	2,124,960	3,077,156	61.6	7.3	12.7	18.4
Minnesota	7,686,638	5,304,226 <sup>5</sup>	205,659 <sup>5</sup>	806,166 <sup>5</sup>	1,370,587 <sup>5</sup>	69.0	2.7	10.5	17.8
Mississippi	3,550,261	2,267,086 <sup>5</sup>	160,537 <sup>5</sup>	368,694 <sup>5</sup>	753,944 <sup>5</sup>	63.9	4.5	10.4	21.2
Missouri	7,592,485	4,947,406	357,737	797,335	1,490,008	65.2	4.7	10.5	19.6
Montana	1,254,360	807,561	67,429	137,969	241,400	64.4	5.4	11.0	21.0
Nebraska	2,672,629	1,783,853	111,972	289,967	486,836	66.7	4.2	10.8	18.2
Nevada	2,959,728	1,890,821	111,762	447,929	509,216	63.9	3.8	15.1	17.2
New Hampshire	2,139,113	1,446,317	146,729	207,774	338,292	67.6	6.9	9.7	15.8
New Jersey	20,869,993	13,016,486	1,882,174	2,027,580	3,943,753	62.4	9.0	9.7	18.9
New Mexico	2,729,707	1,662,234	263,342	300,906	503,225	60.9	9.6	11.0	18.4
New York	41,149,457	29,622,407 <sup>5</sup>	1,317,736 <sup>5</sup>	3,453,769 <sup>5</sup>	6,755,545 <sup>5</sup>	72.0	3.2	8.4	16.4
North Carolina	10,476,056	6,899,740	568,446	1,166,570	1,841,300	65.9	5.4	11.1	17.6
North Dakota	857,774	546,554	34,285	97,632	179,304	63.7	4.0	11.4	20.9
Ohio	17,829,599	11,360,796	1,066,791	2,328,375	3,073,637	63.7	6.0	13.1	17.2
Oklahoma	4,406,002	2,673,852	285,058	495,383	951,709	60.7	6.5	11.2	21.6
Oregon	4,773,751	2,992,083	337,295	659,225	785,148	62.7	7.1	13.8	16.4
Pennsylvania	19,631,006	12,803,055	952,558	2,150,984	3,724,409	65.2	4.9	11.0	19.0
Rhode Island	1,934,429	1,257,095 <sup>5</sup>	230,464 <sup>5</sup>	163,631 <sup>5</sup>	283,239 <sup>5</sup>	65.0	11.9	8.5	14.6
South Carolina	5,696,629	3,699,189	391,163	566,770	1,039,507	64.9	6.9	9.9	18.2
South Dakota	948,671	590,657	52,232	116,229	189,554	62.3	5.5	12.3	20.0
Tennessee	6,681,456 <sup>5</sup>	4,668,182 <sup>5</sup>	227,033	608,069	1,178,172	69.9	3.4	9.1	17.6
Texas	33,851,773	21,998,997 <sup>5</sup>	1,643,051 <sup>5</sup>	3,596,031 <sup>5</sup>	6,613,695 <sup>5</sup>	65.0	4.9	10.6	19.5
Utah	2,778,236	1,885,924	102,818	260,881	528,613	67.9	3.7	9.4	19.0
Vermont	1,237,442	833,389	91,604	139,560	172,889	67.3	7.4	11.3	14.0
Virginia	11,470,735	7,761,049	548,473	1,015,378	2,145,836	67.7	4.8	8.9	18.7
Washington	8,239,716 <sup>5</sup>	5,262,132 <sup>5</sup>	524,785	949,096	1,503,703	63.9	6.4	11.5	18.2
West Virginia	2,651,491	1,690,818 <sup>5</sup>	94,580 <sup>5</sup>	252,323 <sup>5</sup>	613,770 <sup>5</sup>	63.8	3.6	9.5	23.1
Wisconsin	8,745,195	5,782,750	399,759	1,105,744	1,456,943	66.1	4.6	12.6	16.7
Wyoming	965,350	624,347	56,760	109,246	174,996	64.7	5.9	11.3	18.1
Other jurisdictions									
American Samoa	58,539	36,784	2,328	4,261	15,166	62.8	4.0	7.3	25.9
Guam	210,119	125,846 <sup>5</sup>	22,951	22,555	38,767	59.9	10.9	10.7	18.5
Commonwealth of the Northern Mariana Islands	57,694	47,079 <sup>5</sup>	1,064 <sup>5</sup>	2,658 <sup>5</sup>	6,893 <sup>5</sup>	81.6	1.8	4.6	11.9
Puerto Rico	3,082,295	2,190,152	153,625	104,333	634,185	71.1	5.0	3.4	20.6
U.S. Virgin Islands	146,872	99,432	8,922	18,622	19,896	67.7	6.1	12.7	13.5

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

<sup>2</sup> Include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2006, Version 1a.

Table 6. Student membership and current expenditures per pupil for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2006

State or jurisdiction	Fall 2005 student membership	Current expenditures <sup>1</sup> per pupil				
		Total	Instruction and Instruction-related <sup>2</sup>	Student support services <sup>3</sup>	Administration	Operations
<b>United States<sup>4</sup></b>	<b>49,113,474<sup>5</sup></b>	<b>\$9,154<sup>5,6</sup></b>	<b>\$6,029<sup>5,6</sup></b>	<b>\$476<sup>5,6</sup></b>	<b>\$991<sup>5,6</sup></b>	<b>\$1,659<sup>5,6</sup></b>
Alabama	741,758	7,683	4,871	395	836	1,580
Alaska	133,288	11,476	7,186	724	1,278	2,288
Arizona	1,094,454	6,515	4,191 <sup>6</sup>	366 <sup>6</sup>	688 <sup>6</sup>	1,270 <sup>6</sup>
Arkansas	474,206	8,030	5,345 <sup>6</sup>	368 <sup>6</sup>	865 <sup>6</sup>	1,453 <sup>6</sup>
California	6,437,202 <sup>5</sup>	8,301 <sup>5</sup>	5,569 <sup>5,6</sup>	382 <sup>5,6</sup>	995 <sup>5,6</sup>	1,355 <sup>5,6</sup>
Colorado	779,826	8,166	5,010	358	1,446	1,352
Connecticut	575,059	13,072	8,701 <sup>6</sup>	786 <sup>6</sup>	1,286 <sup>6</sup>	2,298 <sup>6</sup>
Delaware	120,937	11,621	7,166	555	1,532	2,369
District of Columbia <sup>7</sup>	76,876	13,752	8,142 <sup>6</sup>	863 <sup>6</sup>	1,703 <sup>6</sup>	3,044 <sup>6</sup>
Florida	2,675,024	7,812	5,146 <sup>6</sup>	368 <sup>6</sup>	727 <sup>6</sup>	1,572 <sup>6</sup>
Georgia	1,598,461	8,595	5,848 <sup>6</sup>	410 <sup>6</sup>	906 <sup>6</sup>	1,431 <sup>6</sup>
Hawaii <sup>7</sup>	182,818	9,876	6,253	1,184	1,013	1,425
Idaho	261,982	6,469	4,266 <sup>6</sup>	362 <sup>6</sup>	634 <sup>6</sup>	1,208 <sup>6</sup>
Illinois	2,111,706	9,113	5,789 <sup>6</sup>	577 <sup>6</sup>	1,087 <sup>6</sup>	1,661 <sup>6</sup>
Indiana	1,035,074	8,929	5,646 <sup>6</sup>	393 <sup>6</sup>	1,040 <sup>6</sup>	1,849 <sup>6</sup>
Iowa	483,482	8,355	5,390	494	996	1,475
Kansas	467,285	8,644	5,575	487	1,000	1,582
Kentucky	679,878	7,668	4,989	316	764	1,600
Louisiana	654,526	8,486	5,373 <sup>6</sup>	349 <sup>6</sup>	864 <sup>6</sup>	1,899 <sup>6</sup>
Maine	195,498	10,841	7,505 <sup>6</sup>	401 <sup>6</sup>	992 <sup>6</sup>	1,943
Maryland	860,020	10,909	7,268 <sup>6</sup>	455 <sup>6</sup>	1,145 <sup>6</sup>	2,040
Massachusetts	971,909	12,564	8,777 <sup>6</sup>	690 <sup>6</sup>	1,081	2,016
Michigan	1,741,845	9,577	5,896	695	1,220	1,767
Minnesota	839,243	9,159	6,320 <sup>6</sup>	245 <sup>6</sup>	961 <sup>6</sup>	1,633 <sup>6</sup>
Mississippi	494,954	7,173	4,580 <sup>6</sup>	324 <sup>6</sup>	745 <sup>6</sup>	1,523 <sup>6</sup>
Missouri	917,705	8,273	5,391	390	869	1,624
Montana	145,416	8,626	5,553	464	949	1,660
Nebraska	286,646	9,324	6,223	391	1,012	1,698
Nevada	412,395	7,177	4,585	271	1,086	1,235
New Hampshire	205,767	10,396	7,029	713	1,010	1,644
New Jersey	1,395,602	14,954	9,327	1,349	1,453	2,826
New Mexico	326,758	8,354	5,087	806	921	1,540
New York	2,815,581	14,615	10,521 <sup>6</sup>	468 <sup>6</sup>	1,227 <sup>6</sup>	2,399 <sup>6</sup>
North Carolina	1,416,436	7,396	4,871	401	824	1,300
North Dakota	98,283	8,728	5,561	349	993	1,824
Ohio	1,839,683	9,692	6,175	580	1,266	1,671
Oklahoma	634,739	6,941	4,213	449	780	1,499
Oregon	552,194	8,645	5,419	611	1,194	1,422
Pennsylvania	1,830,684	10,723	6,994	520	1,175	2,034
Rhode Island	153,422	12,609	8,194 <sup>6</sup>	1,502 <sup>6</sup>	1,067 <sup>6</sup>	1,846 <sup>6</sup>
South Carolina	701,544	8,120	5,273	558	808	1,482
South Dakota	122,012	7,775	4,841	428	953	1,554
Tennessee	953,928	7,004 <sup>6</sup>	4,894 <sup>6</sup>	238	637	1,235
Texas	4,525,394	7,480	4,861 <sup>6</sup>	363 <sup>6</sup>	795 <sup>6</sup>	1,461 <sup>6</sup>
Utah	508,430	5,464	3,709	202	513	1,040
Vermont	96,638	12,805	8,624	948	1,444	1,789
Virginia	1,214,472	9,445	6,390	452	836	1,767
Washington	1,031,985	7,984 <sup>6</sup>	5,099 <sup>6</sup>	509	920	1,457
West Virginia	280,866	9,440	6,020 <sup>6</sup>	337 <sup>6</sup>	898 <sup>6</sup>	2,185 <sup>6</sup>
Wisconsin	875,174	9,993	6,608	457	1,263	1,665
Wyoming	84,409	11,437	7,397	672	1,294	2,073
Other jurisdictions						
American Samoa	16,399	3,570	2,243	142	260	925
Guam	30,986	6,781	4,061 <sup>6</sup>	741	728	1,251
Commonwealth of the						
Northern Mariana Islands	11,718	4,924	4,018 <sup>6</sup>	91 <sup>6</sup>	227 <sup>6</sup>	588 <sup>6</sup>
Puerto Rico	563,490	5,470	3,887	273	185	1,125
U.S. Virgin Islands	16,750	8,768	5,936	533	1,112	1,188

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

<sup>2</sup> Include current expenditures for classroom instruction (including teachers and teaching assistants), libraries, in-service teacher training, curriculum development, student assessment, and instruction technology.

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2006, Version 1a.

Table 7. Current instruction and instruction-related expenditures for public elementary and secondary education, by object and state or jurisdiction: Fiscal year 2006

State or jurisdiction	Current instruction and instruction-related expenditures <sup>1</sup> [in thousands of dollars]						
	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Instructional supplies	Other
<b>United States<sup>2</sup></b>	<b>\$296,104,516<sup>3</sup></b>	<b>\$199,910,397<sup>3</sup></b>	<b>\$62,930,989<sup>3</sup></b>	<b>\$13,046,741<sup>3</sup></b>	<b>\$4,168,859<sup>3</sup></b>	<b>\$14,652,214<sup>3</sup></b>	<b>\$1,395,317<sup>3</sup></b>
Alabama	3,613,442	2,335,209	837,940	125,267	2,900	296,752	15,374
Alaska	957,744	594,296	239,391	63,076	0	51,753	9,228
Arizona	4,586,419 <sup>3</sup>	3,551,676 <sup>3</sup>	663,018 <sup>3</sup>	173,724 <sup>3</sup>	6,053	164,494 <sup>3</sup>	27,454 <sup>3</sup>
Arkansas	2,534,474 <sup>3</sup>	1,733,179 <sup>3</sup>	443,175 <sup>3</sup>	100,560 <sup>3</sup>	8,078	229,213 <sup>3</sup>	20,269 <sup>3</sup>
California	35,850,215 <sup>3</sup>	23,763,975 <sup>3</sup>	7,556,588 <sup>3</sup>	1,895,694 <sup>3</sup>	693,885	1,934,524 <sup>3</sup>	5,550 <sup>3</sup>
Colorado	3,907,295	2,756,003	616,493	131,448	49,377	288,309	65,665
Connecticut	5,003,775 <sup>3</sup>	3,244,338 <sup>3</sup>	1,156,015 <sup>3</sup>	171,881 <sup>3</sup>	284,136	137,808 <sup>3</sup>	9,596 <sup>3</sup>
Delaware	866,591	550,805	236,452	20,147	6,777	42,972	9,439
District of Columbia <sup>4</sup>	625,904 <sup>3</sup>	382,399 <sup>3</sup>	46,639 <sup>3</sup>	49,950 <sup>3</sup>	140,103	6,812 <sup>3</sup>	0 <sup>3</sup>
Florida	13,764,969 <sup>3</sup>	8,931,468 <sup>3</sup>	2,459,697 <sup>3</sup>	1,533,867 <sup>3</sup>	666	725,330 <sup>3</sup>	113,940 <sup>3</sup>
Georgia	9,348,593 <sup>3</sup>	6,554,537 <sup>3</sup>	1,928,885 <sup>3</sup>	247,041 <sup>3</sup>	4,983	558,444 <sup>3</sup>	54,702 <sup>3</sup>
Hawaii <sup>4</sup>	1,143,214	732,009	259,508	59,130	4,553	63,733	24,282
Idaho	1,117,513 <sup>3</sup>	765,320 <sup>3</sup>	245,399 <sup>3</sup>	45,768 <sup>3</sup>	606	59,680 <sup>3</sup>	740 <sup>3</sup>
Illinois	12,223,957 <sup>3</sup>	8,688,110 <sup>3</sup>	2,301,040 <sup>3</sup>	507,091 <sup>3</sup>	220,610	489,250 <sup>3</sup>	17,856 <sup>3</sup>
Indiana	5,843,838 <sup>3</sup>	3,662,510 <sup>3</sup>	1,812,142 <sup>3</sup>	114,689 <sup>3</sup>	21	219,417 <sup>3</sup>	35,067 <sup>3</sup>
Iowa	2,605,837	1,846,871	554,720	66,982	19,795	114,110	3,358
Kansas	2,605,113	1,903,592	428,991	90,910	1,861	162,435	17,324
Kentucky	3,392,033	2,392,563	757,620	75,150	232	143,045	23,423
Louisiana	3,516,871 <sup>3</sup>	2,365,097 <sup>3</sup>	849,524 <sup>3</sup>	63,122 <sup>3</sup>	958	214,971 <sup>3</sup>	23,199 <sup>3</sup>
Maine	1,467,136 <sup>3</sup>	934,941	339,724 <sup>3</sup>	63,131	74,580	46,758	8,003
Maryland	6,250,392 <sup>3</sup>	4,155,790	1,449,597 <sup>3</sup>	168,672	237,608	227,319	11,407
Massachusetts	8,530,548 <sup>3</sup>	5,309,789	2,151,900 <sup>3</sup>	63,642	737,354	240,712	27,152
Michigan	10,269,636	6,404,262	2,933,838	567,430	0	336,026	28,080
Minnesota	5,304,226 <sup>3</sup>	3,687,553 <sup>3</sup>	1,086,298 <sup>3</sup>	251,240 <sup>3</sup>	51,405	211,713 <sup>3</sup>	16,017 <sup>3</sup>
Mississippi	2,267,086 <sup>3</sup>	1,584,772 <sup>3</sup>	446,853 <sup>3</sup>	74,921 <sup>3</sup>	4,331	145,066 <sup>3</sup>	11,144 <sup>3</sup>
Missouri	4,947,406	3,472,261	831,214	197,598 <sup>3</sup>	9,572	407,763	28,998 <sup>3</sup>
Montana	807,561	530,596	148,095	56,750	536	68,465	3,118
Nebraska	1,783,853	1,220,922	400,275	66,042	15,083	65,934	15,598
Nevada	1,890,821	1,201,311	409,337	51,548	879	145,388	82,358
New Hampshire	1,446,317	917,696	319,450	46,098	112,672	47,261	3,141
New Jersey	13,016,486	8,457,085	3,007,868	395,976	549,944	478,811	126,802
New Mexico	1,662,234	1,116,388	327,089	86,334	0	124,255	8,168
New York	29,622,407 <sup>3</sup>	19,461,937 <sup>3</sup>	7,517,909 <sup>3</sup>	1,453,853 <sup>3</sup>	251,214	933,469 <sup>3</sup>	4,024 <sup>3</sup>
North Carolina	6,899,740	5,064,850	1,169,200	216,223	0	442,156	7,311
North Dakota	546,554	387,719	106,123	20,014	1,914	27,127	3,656
Ohio	11,360,796	7,534,970	2,465,451	606,165	137,904	463,610	152,698
Oklahoma	2,673,852	1,891,332	487,010	57,653	0	224,147	13,711
Oregon	2,992,083	1,812,015	821,684	141,192	21,691	179,936	15,565
Pennsylvania	12,803,055	8,328,823	2,814,801	865,830	222,164	549,197	22,240
Rhode Island	1,257,095 <sup>3</sup>	828,442 <sup>3</sup>	305,471 <sup>3</sup>	24,938 <sup>3</sup>	68,901	26,893 <sup>3</sup>	2,451 <sup>3</sup>
South Carolina	3,699,189	2,594,045	707,475	156,533	440	211,640	29,056
South Dakota	590,657	395,215	108,250	30,202	6,203	49,230	1,556
Tennessee	4,668,182 <sup>3</sup>	3,210,744	856,532	129,090	260 <sup>3</sup>	453,461	18,095
Texas	21,998,997 <sup>3</sup>	16,666,996 <sup>3</sup>	2,629,856 <sup>3</sup>	927,639 <sup>3</sup>	53,356	1,507,959 <sup>3</sup>	213,191 <sup>3</sup>
Utah	1,885,924	1,233,293	501,726	44,229	344	101,220	5,112
Vermont	833,389	522,449	175,337	50,965	56,114	26,181	2,344
Virginia	7,761,049	5,475,481	1,632,588	234,277	5,368	408,426	4,909
Washington	5,262,132 <sup>3</sup>	3,703,581	1,016,678	266,519	9,630 <sup>3</sup>	228,263	37,462
West Virginia	1,690,818 <sup>3</sup>	1,023,870 <sup>3</sup>	525,323 <sup>3</sup>	44,421 <sup>3</sup>	708	96,217 <sup>3</sup>	279 <sup>3</sup>
Wisconsin	5,782,750	3,621,765	1,701,343	119,438	92,407	233,812	13,986
Wyoming	624,347	405,556	143,457	32,684	684	40,747	1,220
Other jurisdictions							
American Samoa	36,784	21,342	4,126	6,556	0	3,009	1,751
Guam	125,846 <sup>3</sup>	92,958	22,977	2,140	0	7,424 <sup>3</sup>	347
Commonwealth of the Northern Mariana Islands	47,079 <sup>3</sup>	32,431 <sup>3</sup>	8,755 <sup>3</sup>	4,330 <sup>3</sup>	0	1,538 <sup>3</sup>	26 <sup>3</sup>
Puerto Rico	2,190,152	1,763,778	266,163	17,850	0	84,223	58,138
U.S. Virgin Islands	99,432	77,115	20,498	225	0	1,544	49

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

<sup>2</sup> U.S. totals include the 50 states and the District of Columbia.

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2006, 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 2006

State or jurisdiction	Expenditures (in thousands of dollars)					
	Total	Current for public elementary/secondary education <sup>1</sup>	Facilities acquisition and construction	Replacement Equipment	Other programs <sup>2</sup>	Interest on debt
<b>United States<sup>3</sup></b>	<b>\$528,734,539<sup>4,5</sup></b>	<b>\$449,594,924<sup>4</sup></b>	<b>\$51,201,787</b>	<b>\$6,173,512<sup>4,5</sup></b>	<b>\$7,417,761<sup>4,5</sup></b>	<b>\$14,346,556<sup>4</sup></b>
Alabama	6,607,382	5,699,076	604,657	64,084	112,922	126,642
Alaska	1,812,119	1,529,645	221,691	15,268	7,673	37,842
Arizona	8,529,997 <sup>5</sup>	7,130,341	849,085	281,300 <sup>5</sup>	49,015 <sup>5</sup>	220,257
Arkansas	4,424,593	3,808,011	416,664	79,202	24,995	95,721
California	65,854,208	53,436,103	9,741,869	235,834 <sup>4</sup>	1,043,342	1,397,060
Colorado	7,781,436	6,368,289	881,673	147,091	63,862	320,522
Connecticut	8,892,083 <sup>5</sup>	7,517,025	1,001,825	86,612 <sup>4,5</sup>	140,272 <sup>5</sup>	146,349
Delaware	1,684,615	1,405,465	224,117	8,760 <sup>4</sup>	16,160 <sup>4</sup>	30,113
District of Columbia <sup>6</sup>	1,214,589	1,057,166	105,335	38,770 <sup>4</sup>	13,318	0
Florida	26,827,338	20,897,327	4,617,106	237,340	468,287	607,278
Georgia	15,875,012	13,739,263	1,754,496	175,499	36,210	169,544
Hawaii <sup>6</sup>	2,026,154	1,805,521	37,514	38,451	59,457	85,211
Idaho	1,928,348	1,694,827	161,131	30,567	4,519	37,303
Illinois	21,954,250	19,244,908	1,547,282	465,806	152,670	543,585
Indiana	10,713,543 <sup>4</sup>	9,241,986	815,910	156,105	63,064	436,478 <sup>4</sup>
Iowa	4,735,943	4,039,389	505,627	91,206	31,684	68,036
Kansas	4,506,242	4,039,417	159,941	167,017	4,485	135,381
Kentucky	6,095,728	5,213,620	552,605	121,942	80,655	126,907
Louisiana	6,188,015	5,554,278	355,390	104,766	68,602	104,980
Maine	2,299,359	2,119,408	79,713	30,154	24,121	45,963
Maryland	10,518,434	9,381,613	899,322	94,294	24,322	118,882
Massachusetts	13,757,817	12,210,581	1,170,963	29,399	59,408	287,467
Michigan	19,878,934	16,681,981	1,771,377	221,848	351,300	852,428
Minnesota	9,531,590	7,686,638	949,970	135,479	359,612	399,891
Mississippi	3,893,753	3,550,261	127,561	113,931 <sup>4</sup>	32,942	69,059
Missouri	8,783,995	7,592,485	560,596	198,588	168,899	263,426
Montana	1,376,246	1,254,360	80,846	20,648	7,208	13,185
Nebraska	2,974,472	2,672,629	173,466	67,950 <sup>4</sup>	5,152 <sup>4</sup>	55,274
Nevada	3,940,869	2,959,728	677,668	75,854	17,141	210,478
New Hampshire	2,396,313	2,139,113	174,616	26,978	6,343	49,263
New Jersey	23,353,204	20,869,993	1,831,918	100,623 <sup>4</sup>	205,034 <sup>4</sup>	345,636
New Mexico	3,171,892	2,729,707	351,990	23,554	28,615	38,026
New York	46,269,766	41,149,457	1,824,665	369,212	1,678,175	1,248,257
North Carolina	12,133,667	10,476,056	1,152,944	87,487	49,326	367,854
North Dakota	968,112	857,774	66,992	25,976	6,262	11,108
Ohio	20,902,539	17,829,599	1,802,947	362,928	429,510	477,556
Oklahoma	4,852,418	4,406,002	317,416	72,510	13,487	43,003
Oregon	5,337,287	4,773,751	278,009	41,223	18,486	225,819
Pennsylvania	23,026,118	19,631,006	1,783,079	253,050	531,743	827,241
Rhode Island	2,046,113	1,934,429	17,958	12,531	49,253	31,941
South Carolina	6,990,040	5,696,629	902,499	78,624	70,282	242,006
South Dakota	1,058,470	948,671	50,743	35,528	3,138	20,390
Tennessee	7,439,050 <sup>4</sup>	6,681,456 <sup>4</sup>	437,803	114,467	53,328	151,996
Texas	42,152,918	33,851,773	5,781,724	388,727	303,929	1,826,766
Utah	3,457,129	2,778,236	451,752	60,064	86,803	80,274
Vermont	1,314,627	1,237,442	39,039	19,909	4,145	14,091
Virginia	13,185,745	11,470,735	1,025,388	273,364	67,595	348,663
Washington	10,051,241 <sup>4</sup>	8,239,716 <sup>4</sup>	1,335,392	92,662	47,349	336,123
West Virginia	2,749,151	2,651,491	18,275	31,811 <sup>4</sup>	36,574	11,000
Wisconsin	10,131,019	8,745,195	379,541	132,007	233,505	640,770
Wyoming	1,140,656	965,350	131,701	36,512	3,583	3,512
Other jurisdictions						
American Samoa	67,460	58,539	3,571	958	4,392	0
Guam	214,020	210,119	0	3,293	0	607
Commonwealth of the						
Northern Mariana Islands	59,817	57,694	1,328	288	507	0
Puerto Rico	3,282,288	3,082,295	22,622	67,472	96,459	13,440
U.S. Virgin Islands	161,374	146,872	11,650	1,095	1,757	0

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

<sup>2</sup> Include expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

<sup>3</sup> U.S. totals include the 50 states and the District of Columbia.

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

<sup>5</sup> Value contains imputation for missing data.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2006, Version 1a.



## Appendix A: Methodology and Technical Notes

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

Data for CCD surveys are collected from SEAs through an online reporting system. They are then processed, edited, and verified by the U.S. Census Bureau, the National Center for Education Statistics (NCES), and the Education Statistics Services Institute (ESSI) of the American Institutes for Research (AIR). The fiscal year 2006 (FY 06) NPEFS collection opened on March 13, 2007 and closed on September 4, 2007. All states, the District of Columbia, Puerto Rico, and four other participating jurisdictions reported in the FY 06 NPEFS collection.

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

**Missing data.** Not all states collect and report all of the data items requested in the CCD surveys. NCES imputes (replaces a nonresponse with a plausible value) for some missing items in NPEFS. Precise information about the extent of missing data is included in the documentation for the NPEFS FY 06 file, which can be accessed at: <http://nces.ed.gov/ccd/stfis.asp>.

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

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

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

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

Beginning with the FY 06 file, NCES is now footnoting 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 footnoted data than in previous reports. States that report their direct support expenditures with their detailed finance data are not footnoted, since no distribution was required.

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

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

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

**Inflation-adjusted data.** Data in figure 2 in this report have been adjusted to FY 06 dollars to account for inflation using the Consumer Price Index (CPI). The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

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

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<sup>2</sup> For more information on imputed and adjusted data, see Ave and Zhou (2008).

## 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 LEA).

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

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

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

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

**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.

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

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

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

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

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

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

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

**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 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.