
NATIONAL CENTER FOR EDUCATION STATISTICS

Statistics in Brief

May 2003

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2000–01

Nearly \$401 billion of revenues were raised to fund public education for grades prekindergarten through 12 in school year 2000–01, fiscal year 2001. Current expenditures (those excluding construction, equipment, and debt financing) came to just over \$348 billion. About three out of every five current expenditure dollars were spent on teachers, textbooks, and other instructional services and supplies. An average of \$7,376 was spent on each student—an increase of 6.7 percent from \$6,911 in school year 1999–2000 (in unadjusted dollars).^{*} Total expenditures for public education, including school construction, debt financing, community services, and adult education programs, came to \$412 billion.

Author:
Elise St. John,
American
Institutes for
Research

These and other financial data on public elementary and secondary education are collected and reported each year by the National Center for Education Statistics (NCES), U.S. Department of Education. The data are part of the “National Public Education Financial Survey” (NPEFS), one of the components of the Common Core of Data (CCD) collection of surveys. These data were collected from March to September 2002. Editing and imputations were completed in February 2003.

Revenues for Public Elementary and Secondary Education

Contact:
Frank Johnson
202–502–7362

About \$401 billion were collected for public elementary and secondary education for school year 2000–01 in the 50 states and the District of Columbia (table 1). Total revenues ranged from a high of around \$51 billion in California, which serves about 1 out of every 8 students in the nation, to a low of about \$768 million in North Dakota, which serves roughly 1 out of every 432 students in the nation. Nationally, revenues increased an average of 7.5 percent over the previous year’s revenues of \$373 billion (in unadjusted dollars). By far, the greatest part of education revenues came from nonfederal sources (state, intermediate, and local governments), which together provided about \$372 billion, or 92.7 percent of all revenues. (Definitions of terms used throughout this report, including state, intermediate, and local revenues, are provided at the end of the text.)

^{*}Comparisons are based on the previous edition of this report, *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1999–2000* (NCES 2002–367)

The federal government contribution to education revenues made up the remaining \$29 billion. The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). As in the previous school year, local and intermediate sources for school year 2000–01 made up 43 cents of every dollar in revenue; state revenues comprised 50 cents; and the remaining 7 cents came from federal sources.

Among states with more than one school district, revenues from local sources ranged from 15.0 percent (New Mexico) to 66.3 percent (Nevada) of total revenues (table 2). Hawaii and the District of Columbia have only one school district each and thus are not comparable to other states. Revenues from state sources also showed a wide distribution in their share of total revenues. The state revenue share of total revenues was less than 30 percent in Nevada (28.6 percent) and just over 70 percent in New Mexico (71.1 percent) and Vermont (70.7 percent). Federal revenues ranged from 3.9 percent in New Jersey to 15.8 percent in Alaska. Federal sources contributed more than 10 percent of the revenues in Alaska, Arizona, District of Columbia, Louisiana, Mississippi, Montana, New Mexico, North Dakota, Oklahoma, South Dakota, and West Virginia.

Current Expenditures for Public Elementary and Secondary Education

Current expenditures for public education in 2000–01 totaled over \$348 billion (table 3). This represents a \$24 billion (7.5 percent) increase over expenditures in the previous school year (\$324 billion in unadjusted dollars). Over \$214 billion in current expenditures went for instruction. Another \$119 billion were expended for a cluster of services that support instruction. Nearly \$15 billion were spent on noninstructional services.

When expressed in terms of the typical education dollar, instructional expenditures accounted for approximately 62 cents of the education dollar for current expenditures (figure 2). Instructional expenditures include teacher salaries and

benefits, supplies (e.g., textbooks), and purchased services. About 34 cents of the education dollar went for support services, which include operation and maintenance of buildings, school administration, transportation, and other student and school support activities (e.g., student counseling, libraries, and health services). Just over 4 cents of every education dollar went to noninstructional activities, which include school meals and enterprise activities, such as bookstores.

Most states were closely clustered around the national average (61.5 percent) in terms of the share of current expenditures that were spent on instruction; all but five states and the District of Columbia spent more than 58 percent of their current expenditures on instruction (table 4). These states were Alaska, Arizona, Colorado, New Mexico, and Oklahoma. Three states spent about two-thirds of their current expenditures on instruction. These states were New York (67.9 percent), Maine (66.9 percent), and Massachusetts (66.3 percent).

Current Expenditures per Student

In 2000–01, the 50 states and the District of Columbia spent an average of \$7,376 in current expenditures for every pupil in membership (table 5). This represents a 6.7 percent increase in current expenditures per student from the previous school year (\$6,911 in unadjusted dollars). Three states—New Jersey (\$11,248), New York (\$10,716), and Connecticut (\$10,127)—expended more than \$10,000 per pupil. The District of Columbia, which comprises a single urban district, spent \$12,046 per pupil. Only one state, Utah, had expenditures of less than \$5,000 for each pupil in membership (\$4,674). The median of the state per pupil expenditures was \$6,930, indicating that one-half of all states educated students at a cost of less than \$6,930 per student.

On average, for every student in 2000–01, about \$4,539 was spent for instructional services. Expenditures per pupil for instruction ranged from \$3,012 in Arizona to \$7,274 in New York. Support Services expenditures per pupil were

highest in New Jersey (\$4,240) and lowest in Utah (\$1,369). Expenditures per pupil for noninstructional services such as food services were \$309 for the nation.

Expenditures for Instruction

Expenditures for instruction totaled approximately \$214 billion for school year 2000–01 (table 6). Over \$154 billion went for salaries for teachers and instructional aides. Benefits for instructional staff made up an additional \$40 billion, bringing the total for salaries and benefits for teachers and teacher aides to \$194 billion. Instructional supplies, including textbooks, made up over \$10 billion. Expenditures for computers and desks are not considered current expenditures, but are reported as replacement equipment in table 7.)

Expenditures for purchased services were over \$6 billion. These expenditures include the costs for contract teachers (who are not on the school district's payroll), educational television, computer-assisted instruction, and rental equipment for instruction. Tuition expenditures for sending students to out-of-state schools and nonpublic schools within the state totaled over \$2 billion.

Total Expenditures

Total expenditures made by school districts came to almost \$412 billion in the 2000–01 school year (table 7). About \$348 billion of total expenditures were current expenditures for public elementary and secondary education. An additional \$39 billion went for facilities acquisition and construction, \$8 billion for replacement equipment, and another \$10 billion for interest payments on debt. The remaining amount (\$6 billion) was spent on other programs, such as community services and adult education, which are not part of public elementary and secondary education.

Total expenditures include all types of expenditures by school districts and other public elementary/secondary education agencies. Researchers generally use current expenditures instead of total expenditures when comparing

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

Technical Notes

The National Public Education Financial Survey (NPEFS) is an annual state-level collection of revenue and expenditure data for public education in grades prekindergarten through 12. It is part of the Common Core of Data (CCD) collection of surveys of administrative records data relating to public elementary and secondary education. These data are for fiscal year 2001, which began on July 1, 2000 and ended on June 30, 2001 in most states. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Additionally, explanations for all missing and zero values are collected from states. The data are processed and edited by NCES and verified by each state education agency (SEA). State totals from the school district level finance data from the Bureau of the Census, "Survey of Local Governments: School Systems" will not agree with the data in this report due to the exclusion of some state education programs from the Census Bureau collection and minor differences in data definitions.

NCES has made adjustments for missing data. Values that were missing and not reported elsewhere on a state's survey form were imputed. The method used for all imputations was to (a) create a subset of states reporting the item in question; (b) subtract the value for that item from each state's total expenditures; (c) compute the ratio of that item to the reduced total (step b) for each state; (d) compute the average of these

ratios; (e) multiply the total expenditures of the state with the missing item by the average ratio; and (f) substitute the imputed estimate for the missing item and then recompute the subtotals and totals. Imputed data represent less than 2 percent of the expenditures in any state for which data were imputed.

Other adjustments were made when a single value was reported for two or more items. NCES distributed portions of the single state reported value to the missing item(s). In most cases, these distribution types of adjustments did not affect total revenues or total expenditures. For more information on these adjustments, the reader should refer to the documentation for the National Public Education Financial Survey: School Year 2000–01 data file.

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

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

For More Information

This report used information from the Common Core of Data, “National Public Education Financial Survey: School Year 2000–01. For more information about this Statistics in Brief or the data set, contact Frank Johnson, National Center for Education Statistics, 1990 K Street NW, Washington, DC 20006–5651; or call 202–502–7362; fax 202–502–7475; or e-mail frank.johnson@ed.gov. Visit the Common Core of Data, National Public Education Financial Survey web site for downloading data files and documentation at <http://nces.ed.gov/ccd/stfis.asp>.

Definitions

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

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

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

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

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

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

Intermediate revenues come from sources that are not local or state education agencies, but operate at an intermediate level between local and state education agencies and possess independent fund-raising capability, for example, county or municipal agencies.

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

Noninstructional expenditures go mostly toward food service, with some expenditures going toward enterprise operations, such as bookstores and interscholastic athletics.

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

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

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

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

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

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

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

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

Supplies for instruction include class textbooks and other instructional supplies.

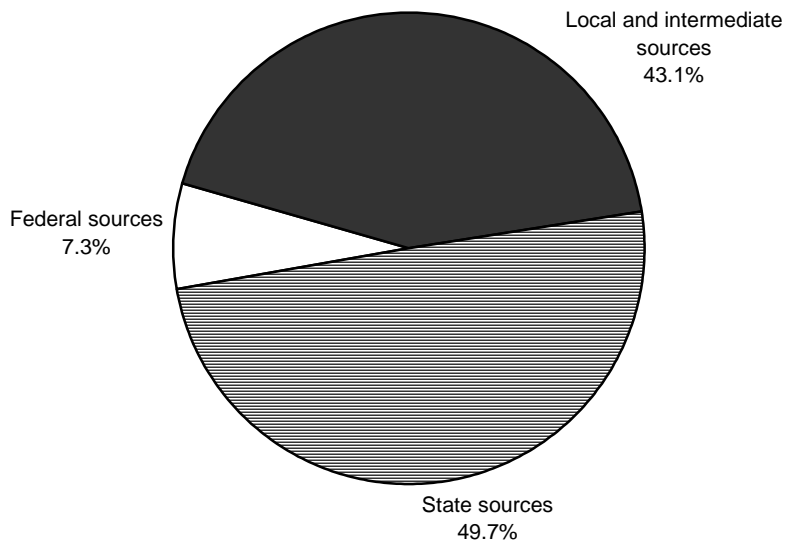
Support services expenditures are current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff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

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

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

**Figure 1. The public education dollar: Revenues by source:
School year 2000-01**

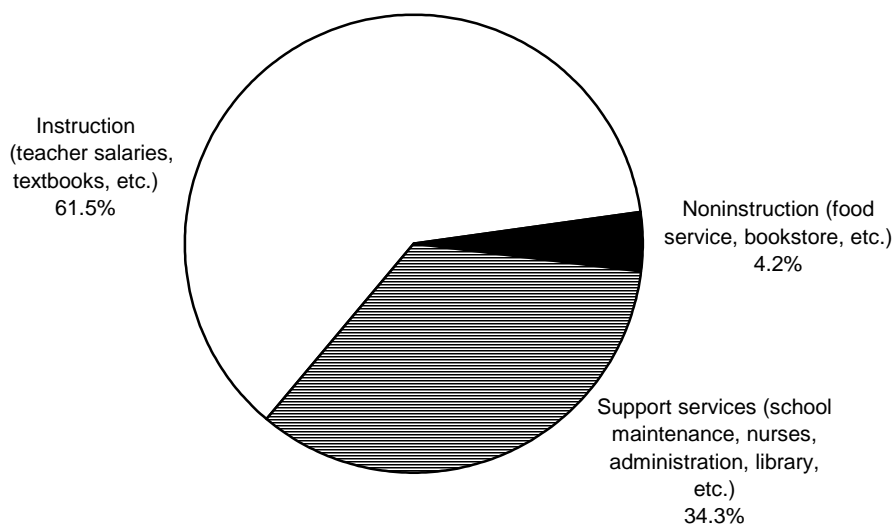
(Total revenues: \$401 billion)



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000-01.

**Figure 2. The public education dollar: Current expenditures by function:
School year 2000-01**

(Current expenditures: \$348 billion)



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000-01.

Table 1. Revenues for public elementary and secondary schools, by source and state: School year 2000–01

[In thousands of dollars]					
State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States	\$400,919,024 ¹	\$171,437,905 ¹	\$1,248,119	\$199,146,586	\$29,086,413
Alabama	4,812,302	1,465,636	11,626	2,881,224	453,817
Alaska	1,370,271	372,002	0	782,348	215,921
Arizona	5,797,151 ¹	2,495,806 ¹	158,980	2,525,390	616,976
Arkansas	2,812,169	870,788	4,539	1,676,138	260,705
California	51,007,510	15,455,448	0	31,392,549	4,159,513
Colorado	5,349,899	2,807,615	20,625	2,222,083	299,576
Connecticut	6,460,491	3,630,884	0	2,553,180	276,427
Delaware	1,112,519	292,016	0	732,599	87,904
District of Columbia	1,042,711	927,184	0	0	115,527
Florida	17,866,868	7,572,396	0	8,695,213	1,599,259
Georgia	12,191,113	5,444,288	0	5,963,337	783,487
Hawaii	1,682,330	30,062	0	1,511,317	140,951
Idaho	1,593,966	487,883	0	977,438	128,646
Illinois	18,217,079	10,671,377	0	6,124,183	1,421,519
Indiana	9,033,180	3,670,449	64,289	4,833,954	464,489
Iowa	3,954,178	1,752,946	8,835	1,943,708	248,689
Kansas	3,597,726	1,101,876	66,160	2,198,216	231,473
Kentucky	4,509,893	1,358,888	0	2,702,932	448,073
Louisiana	5,060,133	1,981,902	0	2,497,875	580,356
Maine	1,934,178	917,783	0	863,295	153,100
Maryland	7,846,891	4,440,714	0	2,928,715	477,463
Massachusetts	10,148,498	5,216,679	0	4,420,622	511,198
Michigan	16,358,532	4,632,602	5,950	10,603,606	1,116,374
Minnesota	7,873,549	2,526,150	210,950	4,765,802	370,648
Mississippi	2,903,534	895,077	527	1,607,126	400,804
Missouri	7,102,501	3,914,441	34,922	2,661,904	491,233
Montana	1,140,168	363,504	102,673	542,692	131,299
Nebraska	2,307,804	1,317,357	16,992	805,419	168,036
Nevada	2,393,494	1,587,529	0	683,605	122,360
New Hampshire	1,714,147	751,907	0	884,875	77,365
New Jersey	15,967,075	8,668,260	123	6,669,858	628,834
New Mexico	2,426,705	362,942	0	1,725,551	338,213
New York	34,266,171	16,309,733	176,733	15,818,051	1,961,653
North Carolina	9,262,181	2,447,352	0	6,144,449	670,380
North Dakota	767,798	356,189	9,821	299,089	102,697
Ohio	16,649,361	8,406,706	47,960	7,187,325	1,007,370
Oklahoma	4,034,825	1,164,727	73,201	2,386,216	410,681
Oregon	4,564,408	1,598,529	62,788	2,566,099	336,992
Pennsylvania	17,053,891	9,480,665	21,699	6,443,673	1,107,854
Rhode Island	1,545,675	802,319	0	652,723	90,634
South Carolina	5,459,399	2,071,464	0	2,941,097	446,838
South Dakota	885,229	450,223	14,594	312,880	107,532
Tennessee	5,711,950	2,655,264	0	2,532,336	524,351
Texas	30,469,570	14,888,048	69,330	12,855,241	2,656,951
Utah	2,745,656	932,467	0	1,608,249	204,939
Vermont	1,035,679	242,592	0	732,563	60,523
Virginia	9,313,330	4,853,009	0	3,939,548	520,773
Washington	8,058,875	2,361,257	0	5,072,388	625,231
West Virginia	2,375,788	679,529	2,674	1,450,453	243,131
Wisconsin	8,327,255	3,484,353	0	4,424,429	418,472
Wyoming	803,414	269,090	62,128	403,020	69,176
Outlying areas					
American Samoa	58,262	1,813	77	10,551	45,822
Guam	—	—	—	—	—
Northern Marianas	55,164	315	0	37,230	17,619
Puerto Rico	2,331,691	914	0	1,658,907	671,870
Virgin Islands	165,801	137,546	0	0	28,256

—Not available.

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01.

Table 2. Percentage distribution of revenue for public elementary and secondary schools, by source and state:
School year 2000–01

State	Within-state percentage distribution			
	Local	Intermediate	State	Federal
United States ¹	42.8	0.3	49.7	7.3
Alabama	30.5	0.2	59.9	9.4
Alaska	27.1	0.0	57.1	15.8
Arizona ¹	43.1	2.7	43.6	10.6
Arkansas	31.0	0.2	59.6	9.3
California	30.3	0.0	61.5	8.2
Colorado	52.5	0.4	41.5	5.6
Connecticut	56.2	0.0	39.5	4.3
Delaware	26.2	0.0	65.9	7.9
District of Columbia	88.9	0.0	0.0	11.1
Florida	42.4	0.0	48.7	9.0
Georgia	44.7	0.0	48.9	6.4
Hawaii	1.8	0.0	89.8	8.4
Idaho	30.6	0.0	61.3	8.1
Illinois	58.6	0.0	33.6	7.8
Indiana	40.6	0.7	53.5	5.1
Iowa	44.3	0.2	49.2	6.3
Kansas	30.6	1.8	61.1	6.4
Kentucky	30.1	0.0	59.9	9.9
Louisiana	39.2	0.0	49.4	11.5
Maine	47.5	0.0	44.6	7.9
Maryland	56.6	0.0	37.3	6.1
Massachusetts	51.4	0.0	43.6	5.0
Michigan	28.3	0.0	64.8	6.8
Minnesota	32.1	2.7	60.5	4.7
Mississippi	30.8	0.0	55.4	13.8
Missouri	55.1	0.5	37.5	6.9
Montana	31.9	9.0	47.6	11.5
Nebraska	57.1	0.7	34.9	7.3
Nevada	66.3	0.0	28.6	5.1
New Hampshire	43.9	0.0	51.6	4.5
New Jersey	54.3	0.0	41.8	3.9
New Mexico	15.0	0.0	71.1	13.9
New York	47.6	0.5	46.2	5.7
North Carolina	26.4	0.0	66.3	7.2
North Dakota	46.4	1.3	39.0	13.4
Ohio	50.5	0.3	43.2	6.1
Oklahoma	28.9	1.8	59.1	10.2
Oregon	35.0	1.4	56.2	7.4
Pennsylvania	55.6	0.1	37.8	6.5
Rhode Island	51.9	0.0	42.2	5.9
South Carolina	37.9	0.0	53.9	8.2
South Dakota	50.9	1.6	35.3	12.1
Tennessee	46.5	0.0	44.3	9.2
Texas	48.9	0.2	42.2	8.7
Utah	34.0	0.0	58.6	7.5
Vermont	23.4	0.0	70.7	5.8
Virginia	52.1	0.0	42.3	5.6
Washington	29.3	0.0	62.9	7.8
West Virginia	28.6	0.1	61.1	10.2
Wisconsin	41.8	0.0	53.1	5.0
Wyoming	33.5	7.7	50.2	8.6

Outlying areas				
American Samoa	3.1	0.1	18.1	78.6
Guam	—	—	—	—
Northern Marianas	0.6	0.0	67.5	31.9
Puerto Rico	0.0	0.0	71.1	28.8
Virgin Islands	83.0	0.0	0.0	17.0

—Not available.

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01.

Table 3. Current expenditures for public elementary and secondary schools, by function and state: School year 2000–01

[In thousands of dollars]

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	\$348,170,327 ¹	\$214,239,936 ¹	\$119,340,347	\$14,590,045 ¹
Alabama	4,354,794	2,685,185	1,372,039	297,570
Alaska	1,229,036	706,834	480,533	41,669
Arizona	4,632,539	2,644,051	1,680,590	307,898
Arkansas	2,505,179	1,529,997	835,105	140,077
California	42,908,787	26,669,527	14,607,413	1,631,847
Colorado	4,758,173	2,720,856	1,864,821	172,495
Connecticut	5,693,207	3,636,781	1,847,122	209,305
Delaware	1,027,224	624,720	355,721	46,784
District of Columbia	830,299	412,276	394,657	23,366
Florida	15,023,514	8,765,578	5,527,470	730,466
Georgia	10,011,343	6,348,453	3,147,603	515,287
Hawaii	1,215,968	732,495	412,198	71,275
Idaho	1,403,190	860,621	481,262	61,308
Illinois	15,658,682	9,353,629	5,790,227	514,826
Indiana	7,548,487	4,649,180	2,594,493	304,814
Iowa	3,430,885	2,009,507	1,165,065	256,313
Kansas	3,258,807	1,910,980	1,196,779	151,049
Kentucky	4,047,392	2,480,235	1,353,852	213,305
Louisiana	4,485,878	2,703,004	1,488,369	294,505
Maine	1,704,422	1,140,002	506,477	57,943
Maryland	7,041,586	4,313,374	2,379,400	348,812
Massachusetts	9,272,387	6,149,830	2,794,423	328,134
Michigan	14,243,597	8,314,919	5,498,768	429,910
Minnesota	6,531,198	4,056,664	2,203,771	270,762
Mississippi	2,576,457	1,556,216	852,422	167,818
Missouri	6,076,169	3,686,233	2,124,095	265,841
Montana	1,041,760	642,783	356,661	42,316
Nebraska	2,067,290	1,289,065 ¹	625,145	153,080 ¹
Nevada	1,978,480	1,235,986	679,607	62,886
New Hampshire	1,518,792	986,636	483,011	49,145
New Jersey	14,773,650	8,757,552	5,569,389	446,709
New Mexico	2,022,093	1,124,723	799,469	97,902
New York	30,884,292	20,964,737	9,079,172	840,384
North Carolina	8,209,954	5,205,893	2,541,222	462,839
North Dakota	668,814	398,009	215,431	55,374
Ohio	13,893,495	8,126,488	5,283,554	483,453
Oklahoma	3,750,542	2,170,392	1,339,283	240,866
Oregon	4,112,069	2,416,798	1,553,536	141,735
Pennsylvania	14,895,316	9,301,282	5,034,564	559,470
Rhode Island	1,465,703	945,243	482,636	37,824
South Carolina	4,492,161	2,688,234	1,557,201	246,726
South Dakota	796,133	472,130	282,454	41,549
Tennessee	5,170,379	3,331,249	1,584,632	254,498
Texas	26,546,557	16,045,613	9,176,521	1,324,423
Utah	2,250,339	1,455,772	659,359	135,208
Vermont	934,031	605,140	303,403	25,488
Virginia	8,335,805	5,144,215	2,865,859	325,731
Washington	6,782,127 ¹	4,025,930 ¹	2,426,047	330,150
West Virginia	2,157,568	1,325,664	706,549	125,355
Wisconsin	7,249,081	4,493,131	2,526,174	229,776
Wyoming	704,695	426,125	254,792	23,778
Outlying areas				
American Samoa	40,642	16,551	16,136	7,954
Guam	—	—	—	—
Northern Marianas	49,151	37,757	5,991	2,821
Puerto Rico	2,257,837	1,578,747	465,714	213,376
Virgin Islands	125,252	78,554	40,007	6,691

—Not available.

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01.

Table 4. Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 2000–01

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States ¹	61.5	34.3	4.2
Alabama	61.7	31.5	6.8
Alaska	57.5	39.1	3.4
Arizona	57.1	36.3	6.6
Arkansas	61.1	33.3	5.6
California	62.2	34.0	3.8
Colorado	57.2	39.2	3.6
Connecticut	63.9	32.4	3.7
Delaware	60.8	34.6	4.6
District of Columbia	49.7	47.5	2.8
Florida	58.3	36.8	4.9
Georgia	63.4	31.4	5.1
Hawaii	60.2	33.9	5.9
Idaho	61.3	34.3	4.4
Illinois	59.7	37.0	3.3
Indiana	61.6	34.4	4.0
Iowa	58.6	34.0	7.5
Kansas	58.6	36.7	4.6
Kentucky	61.3	33.4	5.3
Louisiana	60.3	33.2	6.6
Maine	66.9	29.7	3.4
Maryland	61.3	33.8	5.0
Massachusetts	66.3	30.1	3.5
Michigan	58.4	38.6	3.0
Minnesota	62.1	33.7	4.1
Mississippi	60.4	33.1	6.5
Missouri	60.7	35.0	4.4
Montana	61.7	34.2	4.1
Nebraska ¹	62.4	30.2	7.4
Nevada	62.5	34.3	3.2
New Hampshire	65.0	31.8	3.2
New Jersey	59.3	37.7	3.0
New Mexico	55.6	39.5	4.8
New York	67.9	29.4	2.7
North Carolina	63.4	31.0	5.6
North Dakota	59.5	32.2	8.3
Ohio	58.5	38.0	3.5
Oklahoma	57.9	35.7	6.4
Oregon	58.8	37.8	3.4
Pennsylvania	62.4	33.8	3.8
Rhode Island	64.5	32.9	2.6
South Carolina	59.8	34.7	5.5
South Dakota	59.3	35.5	5.2
Tennessee	64.4	30.6	4.9
Texas	60.4	34.6	5.0
Utah	64.7	29.3	6.0
Vermont	64.8	32.5	2.7
Virginia	61.7	34.4	3.9
Washington ¹	59.4	35.8	4.9
West Virginia	61.4	32.7	5.8
Wisconsin	62.0	34.8	3.2
Wyoming	60.5	36.2	3.4

Outlying areas			
American Samoa	40.7	39.7	19.6
Guam	—	—	—
Northern Marianas	76.8	12.2	5.7
Puerto Rico	69.9	20.6	9.5
Virgin Islands	62.7	31.9	5.3

—Not available.

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD),

"National Public Education Financial Survey," 2000–01.

Table 5. Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 2000–01

State	Fall 2000 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States	47,203,539 ¹	\$7,376 ^{1,2}	\$4,539 ^{1,2}	\$2,528 ¹	\$309 ^{1,2}
Alabama	739,992 ¹	5,885 ¹	3,629 ¹	1,854 ¹	402 ¹
Alaska	133,356	9,216	5,300	3,603	312
Arizona	877,696	5,278	3,012	1,915	351
Arkansas	449,959	5,568	3,400	1,856	311
California	6,140,814 ¹	6,987 ¹	4,343 ¹	2,379 ¹	266 ¹
Colorado	724,508	6,567	3,755	2,574	238
Connecticut	562,179	10,127	6,469	3,286	372
Delaware	114,676	8,958	5,448	3,102	408
District of Columbia	68,925	12,046	5,982	5,726	339
Florida	2,434,821	6,170	3,600	2,270	300
Georgia	1,444,937	6,929	4,394	2,178	357
Hawaii	184,360	6,596	3,973	2,236	387
Idaho	245,117	5,725	3,511	1,963	250
Illinois	2,048,792	7,643	4,565	2,826	251
Indiana	989,267	7,630	4,700	2,623	308
Iowa	495,080	6,930	4,059	2,353	518
Kansas	470,610	6,925	4,061	2,543	321
Kentucky	665,850	6,079	3,725	2,033	320
Louisiana	743,089	6,037	3,638	2,003	396
Maine	207,037	8,232	5,506	2,446	280
Maryland	852,920	8,256	5,057	2,790	409
Massachusetts	975,150	9,509	6,307	2,866	336
Michigan	1,720,626 ¹	8,278 ¹	4,832 ¹	3,196 ¹	250 ¹
Minnesota	854,340	7,645	4,748	2,580	317
Mississippi	497,871	5,175	3,126	1,712	337
Missouri	912,744	6,657	4,039	2,327	291
Montana	154,875	6,726	4,150	2,303	273
Nebraska	286,199	7,223	4,504 ²	2,184	535 ²
Nevada	340,706	5,807	3,628	1,995	185
New Hampshire	208,461	7,286	4,733	2,317	236
New Jersey	1,313,405	11,248	6,668	4,240	340
New Mexico	320,306	6,313	3,511	2,496	306
New York	2,882,188	10,716	7,274	3,150	292
North Carolina	1,293,638	6,346	4,024	1,964	358
North Dakota	109,201	6,125	3,645	1,973	507
Ohio	1,835,049	7,571	4,428	2,879	263
Oklahoma	623,110	6,019	3,483	2,149	387
Oregon	546,231	7,528	4,424	2,844	259
Pennsylvania	1,814,311	8,210	5,127	2,775	308
Rhode Island	157,347	9,315	6,007	3,067	240
South Carolina	677,411	6,631	3,968	2,299	364
South Dakota	128,603	6,191	3,671	2,196	323
Tennessee	909,161 ¹	5,687 ¹	3,664 ¹	1,743 ¹	280 ¹
Texas	4,059,619	6,539	3,952	2,260	326
Utah	481,485	4,674	3,024	1,369	281
Vermont	102,049	9,153	5,930	2,973	250
Virginia	1,144,915	7,281	4,493	2,503	285
Washington	1,004,770	6,750 ²	4,007 ²	2,415	329
West Virginia	286,367	7,534	4,629	2,467	438
Wisconsin	879,476	8,243	5,109	2,872	261
Wyoming	89,940	7,835	4,738	2,833	264

Outlying areas					
American Samoa	15,702	2,588	1,054	1,028	507
Guam	32,473	—	—	—	—
Northern Marianas	10,004	4,913	3,774	599	282
Puerto Rico	612,725	3,685	2,577	760	348
Virgin Islands	19,459	6,437	4,037	2,056	344

—Not available.

¹Prekindergarten students imputed, affecting total student count and per pupil expenditure calculation.

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD),

"National Public Education Financial Survey," 2000–01.

Table 6. Current expenditures for instruction for public elementary and secondary education, by state: School year 2000–01
1999–2000

[In thousands of dollars]

State	Total	Salaries	Employee benefits	Purchased services	Tuition to out-of-state and private schools	Supplies	Other
United States	\$214,239,936 ¹	\$154,436,273 ¹	\$39,502,080 ¹	\$6,422,880 ¹	\$2,453,411 ¹	\$10,396,510 ¹	\$1,028,781 ¹
Alabama	2,685,185	1,920,297	495,374	66,477	1,743	190,735	10,557
Alaska	706,834	467,642	130,028	39,513	0	40,477	29,173
Arizona	2,644,051	1,906,875 ¹	475,746 ¹	72,334 ¹	49,074 ¹	126,109 ¹	13,913 ¹
Arkansas	1,529,997	1,149,953	258,404	37,658	3,457	75,550	4,976
California	26,669,527	19,033,888	4,812,906	925,743	441,551	1,448,534	6,904
Colorado	2,720,856	2,011,050	360,832	63,770	39,745	183,043	62,418
Connecticut	3,636,781	2,547,048	655,895	105,809	217,480	106,074	4,475
Delaware	624,720	429,192	124,996	18,051	12,542	38,299	1,640
District of Columbia	412,276	284,503	30,728	9,849	74,637	11,772	788
Florida	8,765,578	5,932,501	1,542,786	748,482	87	449,795	91,926
Georgia	6,348,453	4,529,768	1,450,419	83,673	2,770	276,079	5,743
Hawaii	732,495	530,554	117,031	33,380	0	37,095	14,434
Idaho	860,621	615,109	175,866	21,174	485	47,734	252
Illinois	9,353,629	6,801,454	1,651,528	262,997	158,047	426,452	53,151
Indiana	4,649,180	3,122,306	1,316,108	53,630	31	148,136	8,969
Iowa	2,009,507	1,485,095	380,228	51,197	14,513	75,403	3,071
Kansas	1,910,980	1,495,455	277,487	35,921	1,464	92,714	7,939
Kentucky	2,480,235	1,864,736	432,668	51,513	208	118,495	12,615
Louisiana	2,703,004	1,977,404	531,207	41,138	153	139,084	14,017
Maine	1,140,002	737,464	254,982	45,566	57,179	39,106	5,706
Maryland	4,313,374	2,986,065	925,061	98,669	158,679	128,496	16,405
Massachusetts	6,149,830	4,493,638	1,135,571	71,267	226,433	216,683	6,238
Michigan	8,314,919	5,666,668	1,974,436	290,651	52	334,602	48,511
Minnesota	4,056,664	2,978,205	743,214	141,707	29,691	138,198	25,649
Mississippi	1,556,216	1,138,861	287,917	31,891	3,236	89,231	5,080
Missouri	3,686,233	2,750,210	544,164	82,165 ¹	0	292,007	17,687 ¹
Montana	642,783	455,772	118,162	20,343	815	45,743	1,949
Nebraska	1,289,065 ¹	933,525 ¹	232,112	43,243	18,429	49,687	12,070
Nevada	1,235,986	860,805	249,815	14,334	461	50,395	60,177
New Hampshire	986,636	676,554	176,178	23,806	74,161	33,588	2,349
New Jersey	8,757,552	6,161,143	1,606,223	127,626	431,143	333,755	97,661
New Mexico	1,124,723	824,988	205,214	22,264	1	72,069	187
New York	20,964,737	15,571,677	3,981,122	735,248	0	673,372	3,318
North Carolina	5,205,893	4,011,793	810,940	103,588	0	274,414	5,158
North Dakota	398,009	286,531	77,464	11,282	1,585	19,784	1,364
Ohio	8,126,488	5,718,711	1,574,855	242,167	89,732	388,234	112,788
Oklahoma	2,170,392	1,618,558	339,153	35,392	0	170,254	7,035
Oregon	2,416,798	1,560,477	594,930	85,819	23,624	142,664	9,283
Pennsylvania	9,301,282	6,749,599	1,619,533	414,328	133,415	371,581	12,825
Rhode Island	945,243	687,435	183,619	11,355	36,353	26,052	430
South Carolina	2,688,234	1,949,364	510,164	58,461	398	140,553	29,293
South Dakota	472,130	334,214	78,322	21,950	5,313	30,843	1,487
Tennessee	3,331,249	2,420,304	487,326	52,186	0	360,523	10,911
Texas	16,045,613	12,501,223	1,726,671	465,736	31,835	1,188,924	131,225
Utah	1,455,772	983,315	359,515	30,037	190	75,423	7,291
Vermont	605,140	399,144	108,333	32,034	42,709	20,981	1,940
Virginia	5,144,215	3,777,922	1,047,378	94,409	2,056	216,059	6,391
Washington	4,025,930 ¹	2,858,290	766,554	182,694	7,094 ¹	183,040	28,257
West Virginia	1,325,664	886,262	358,070	20,318	271	60,639	104
Wisconsin	4,493,131	3,058,774	1,114,534	72,992	59,867	174,660	12,304
Wyoming	426,125	293,957	90,309	17,044	700	23,370	745

Outlying areas							
American Samoa	16,551	11,518	2,227	1,256	0	1,121	429
Guam	—	—	—	—	—	—	—
Northern Marianas	37,757	26,834	7,215	2,710	0	960	38
Puerto Rico	1,578,747	1,284,707	173,077	6,248	0	17,392	97,322
Virgin Islands	78,554	60,440	16,543	179	0	1,362	29

—Not available.

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

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01.

Table 7. Expenditures for public elementary and secondary education and other related programs, by state: School year 2000–01

[In thousands of dollars]

State	Total	Current for public el/sec ed.	Facilities acquisition and construction	Replacement equipment	Other programs	Interest on debt
United States	\$411,518,072 ¹	\$348,170,327	\$39,155,180	\$7,962,571 ¹	\$6,064,862 ¹	\$10,165,131 ¹
Alabama	5,075,425	4,354,794	461,455	70,611	104,322	84,244
Alaska	1,405,783	1,229,036	132,675	17,890	6,643	19,539
Arizona	6,837,290 ¹	4,632,539	1,528,345	279,378 ¹	33,405 ¹	363,622
Arkansas	2,809,612	2,505,179	166,833	71,780	8,867	56,954
California	50,549,119	42,908,787	5,349,981	1,011,048	884,682	394,620
Colorado	5,721,045	4,758,173	557,604	118,829	43,477	242,962
Connecticut	6,633,858 ¹	5,693,207	601,014	100,237	107,271 ¹	132,129
Delaware	1,191,951	1,027,224	112,938	22,097	15,650	14,043
District of Columbia	1,051,014 ¹	830,299	163,272	20,835	11,742	24,867 ¹
Florida	18,752,867	15,023,514	2,633,833	238,219	462,334	394,967
Georgia	11,865,052	10,011,343	1,392,000	229,274	51,358	181,077
Hawaii	1,410,119	1,215,968	76,272	42,758	33,606	41,515
Idaho	1,564,207	1,403,190	90,024	36,497	3,998	30,498
Illinois	18,932,238	15,658,682	2,077,555	560,592	144,436	490,973
Indiana	9,084,055	7,548,487	691,386	154,652	58,425	631,104
Iowa	3,918,833	3,430,885	291,076	114,134	25,274	57,463
Kansas	3,591,632	3,258,807	85,253	134,193	3,482	109,898
Kentucky	4,339,910	4,047,392	40,501	127,568	48,319	76,130
Louisiana	5,017,490	4,485,878	313,162	97,110	19,040	102,300
Maine	1,902,758	1,704,422	110,677	29,900	19,453	38,307
Maryland	7,966,173	7,041,586	729,632	94,159	19,844	80,951
Massachusetts	9,833,455	9,272,387	49,480	130,685	127,887	253,016
Michigan	17,266,301	14,243,597	1,742,659	361,314	353,580	565,151
Minnesota	8,104,831	6,531,198	783,749	193,256	298,993	297,635
Mississippi	2,885,800	2,576,457	139,772	86,781	20,525	62,265
Missouri	7,148,100	6,076,169	488,536	228,750	144,478	210,168
Montana	1,123,812	1,041,760	43,955	19,165	7,441	11,490
Nebraska	2,378,237	2,067,290	180,919	82,997	3,420	43,612
Nevada	2,702,909	1,978,480	502,522	74,177	13,784	133,946
New Hampshire	1,723,025	1,518,792	142,742	24,220	4,257	33,015
New Jersey	16,571,448	14,773,650	1,222,613	153,610	174,057	247,518
New Mexico	2,375,194	2,022,093	280,371	24,502	14,333	33,894
New York	35,703,439	30,884,292	2,302,144	355,577	1,295,289	866,137
North Carolina	9,920,176 ¹	8,209,954	1,274,116	155,386	46,011	234,710 ¹
North Dakota	739,258	668,814	32,444	24,661	5,819	7,519
Ohio	16,327,367	13,893,495	1,241,876	468,187	420,683	303,126
Oklahoma	4,082,423	3,750,542	211,148	61,125	22,254	37,354
Oregon	4,677,930	4,112,069	349,310	70,131	17,780	128,641
Pennsylvania	17,835,344	14,895,316	1,636,448	263,560	346,074	693,945
Rhode Island	1,538,412	1,465,703	8,491	19,099	17,924	27,195
South Carolina	5,539,077	4,492,161	752,176	107,920	59,273	127,547
South Dakota	961,630	796,133	101,190	42,617	3,132	18,559
Tennessee	6,280,529	5,170,379	770,193	131,568	29,795	178,594
Texas	32,885,506	26,546,557	4,303,632	592,151	221,309	1,221,856
Utah	2,750,282	2,250,339	319,269	48,375	64,514	67,786
Vermont	1,014,673	934,031	43,004	19,233	2,968	15,437
Virginia	9,690,316	8,335,805	877,685	235,326	52,271	189,229
Washington	8,152,660 ²	6,782,127 ²	902,302	137,494	40,657	290,079
West Virginia	2,348,364	2,157,568	77,294	69,022	33,650	10,830
Wisconsin	8,553,822	7,249,081	730,011	181,538	115,591	277,601
Wyoming	783,319	704,695	39,641	28,384	1,486	9,113

Outlying areas						
American Samoa	48,742	40,642	4,739	704	2,657	0
Guam	—	—	—	—	—	—
Northern Marianas	59,584	49,151	10,282	13	139	0
Puerto Rico	2,368,687	2,257,837	97	44,816	46,694	19,242
Virgin Islands	136,704	125,252	8,015	1,259	2,177	0

—Not available.

¹Value contains imputation for missing data. Imputed value is less than 2 percent of total expenditures in any one state.²Value affected by redistribution of reported values to correct for missing data items.

NOTE: Detail may not sum to totals because of rounding. National figures do not include outlying areas.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2000–01.