

How Rhode Island School Finances Compare

2009 Edition



RIPEC

RIPEC Mission Statement

RIPEC is an independent, nonprofit and nonpartisan public policy research and education organization dedicated to the advancement of effective, efficient and equitable government in Rhode Island.

Through in-depth research, program monitoring, advocacy and public information activities, RIPEC:

- Suggests approaches to help improve the effectiveness and efficiency of government agencies;
- Promotes fiscal responsibility and sound management practices;
- Assists elected officials and their staffs in the development of sound policies and programs;
- Enhances understanding between the private sector and state and local governments;
- Provides objective information and conducts educational programs for the benefit of Council members, public officials, and the general public;
- Builds coalitions with other community groups to promote sound public policies; and
- Promotes a public policy agenda to foster a climate for economic opportunity.

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I. Introduction

The provision of education is one of the most difficult policy challenges faced by state and local governments. Based on the most recent data from the United States Census Bureau, education spending represents the largest expenditure category for state and local budgets, accounting for almost 24 percent of state and local spending nationwide in fiscal year 2006. Further, the cost and quality of education has a multi-faceted impact, including the ability of state and local governments to fund other programs, business and individual location decisions, and the economic capability of state residents. As such, multiple, competing interests must be taken into consideration and balanced when developing state and local budgets.

Policymakers must answer questions such as: what role should State government play in funding schools, what is an adequate level of education spending, and how should the State equalize local fiscal capacity? As state and local budgets face increasing pressure due to the current economic crisis, it is even more imperative that these questions be addressed in the context of long-term sustainability.

The answers to these questions begin with uniform and comparable education finance data. This publication uses data from the National Education Association's *Rankings and Estimates of the States* for school years 1997-1998 and 2007-2008. While there are multiple sources for comparative education spending data, NEA data is the most current information available and, therefore, gives a contemporary picture of education expenditures.

There are a number of ways to examine education finance. The most common measure is per pupil spending, which refers to the total amount of education expenditures (state, local and federal), divided by the number of students enrolled in the fall. Another measure of education expenditures is per \$1,000 of personal income, which reflects the affordability of education for residents. Education finance decisions are not restricted to expenditures – revenues are also an important part of the education finance picture. The source of education revenue provides important information on the distribution of the burden of financing education.

The purpose of the following analysis is to provide policymakers and taxpayers with the historical perspective and data necessary to begin to evaluate Rhode Island's school funding system. This analysis outlines how Rhode Island's expenditures and revenues compare with other states, and provides a ten-year trend analysis of the Ocean State's education finance patterns in comparison to our neighboring states and the national average. As a complement to this report, RIPEC published "*Results: Education in Rhode Island, 2008*", a report that provided information on education finance, student performance and demographics in the Ocean State.

In addition to the data from the National Education Association (school years 1997-1998 and 2007-2008) this report uses two other data sources. Personal income calculations were made using Bureau of Economic Analysis income data for fiscal years 1998 and 2008 and the Census Bureau population estimates for July 1, 1997 and July 1, 2007. All dollar figures are expressed in current dollars and are not adjusted for inflation.

This report is divided into five sections:

- Section I, Introduction
- Section II, RIPEC Highlights, provides a brief overview of the findings in the report.
- Section III, Analysis, presents RIPEC findings in greater detail and includes five summary tables which compare education finance in Rhode Island to Connecticut, Massachusetts and the United States average.
- Section IV, Education Finance Tables, show how Rhode Island compares to the 49 other states and the national average on education expenditures and revenues, teacher and instructional staff salaries, and personal income per capita.
- Section V, the Glossary, is an explanation of the terms used in this report.

II. RIPEC Highlights

Rhode Island, Massachusetts and Connecticut have many similar characteristics with regard to how they finance public education: all three states rank in the top 10 for per pupil expenditures; they rely heavily on local property tax revenues to finance education; and they have some of the highest teacher and instructional staff salaries in the country.

The ten-year trend continues to show Rhode Island moving against the prevailing national and regional trends with regard to school finance. While many states across the country have reduced their reliance on locally-generated revenue to finance education, Rhode Island has increased the share of education supported by local governments. Since 1997-98, the amount of local revenues as a percent of total education revenues rose by 2.4 percent and Rhode Island has gone up in the rankings from 7th highest in the country in 1997-98 to 2nd highest in the country (behind Illinois) in 2007-08.

Major findings of the report include:

Per pupil expenditures

- Per pupil education expenditures across the country have increased at a significant rate over the past ten years. The national average increase was 61.4 percent.
- In Rhode Island, per pupil expenditures have increased 54.4 percent since the 1997-98 school year, approximately the same increase as in Connecticut (54.3 percent) and over 30 percent lower than the increase in Massachusetts (88.4 percent).
- In 1997-98, Rhode Island ranked 5th highest for per pupil expenditures (\$7,708 per pupil); in 2007-08 the State was ranked 10th highest (\$11,905 per pupil).

Expenditures per \$1,000 of personal income

- While Rhode Island spends less than both Connecticut and Massachusetts on a per pupil basis, the Ocean State significantly outspends its neighbors when education expenditures as a percent of personal income are considered.
- The increase in education expenditures per \$1,000 of personal income in Rhode Island was almost three times the national rate of increase.
- Rhode Island ranked 13th highest in the country for current education expenditures per \$1,000 of personal income in 2007-08 and 20th highest in 1997-98. Massachusetts also rose in the national rankings, from 43rd highest to 26th highest in 2007-08, while Connecticut fell in the national rankings, from 26th highest to 33rd highest in 2007-08.

Source of Revenue

- Rhode Island continues to depend more heavily on property taxes to finance education than the rest of New England and the country. Over 60 percent of education revenues came from local sources in 2008, an increase of 2.4 percent from 1998. Nationally, 43.3 percent of education revenues came from local sources in 2007-08.
- The Ocean State ranked 45th in the country for the percentage of total education revenues provided by the State in 2007-08. While 47.9 percent of education revenues came from state sources nationally, in Rhode Island 36.0 percent of revenues were from the State.

Salaries

- Rhode Island's teacher salaries experienced a slightly lower rate of growth than the national average; however, as is the case in both Massachusetts and Connecticut, teacher salaries in the Ocean State continue to be higher than the national average.
- The State's average teacher salary of \$57,186 ranked 8th highest in the country in 2007-08.
- Instructional staff salaries (which include all staff directly related to students and their education) in Rhode Island increased at a faster pace than the national average. Over the past ten years the average salary for instructional staff in the State increased 34.0 percent, compared to the national average of 31.3 percent.

III. Analysis

There are many ways to examine how Rhode Island's system of education finance compares to the rest of the country. Not only are there numerous data sources, there are many different measures by which education revenues and expenditures can be ranked and evaluated. This section of the report examines Rhode Island's education expenditures and revenues in comparison to the national average, and to Massachusetts and Connecticut.

Expenditures

One of the most common measures used to compare education spending is per pupil. The primary benefit of using per pupil expenditures is that they account for the vast differences in population across the country. This measure is typically derived by dividing total expenditures by the number of students in a state (either in fall enrollment or in average daily attendance). For purposes of this analysis, fall enrollment numbers are used. Total expenditures are all expenditures for the operation of local public schools, including salaries for school personnel, fixed charges, student transportation, school books and materials, and energy costs. Capital outlay, such as school construction aid, and the interest on school debt are excluded.

In the 2007-08 school year per pupil expenditures in Rhode Island totaled \$11,905, ranking the State 10th highest in the country. Education spending per pupil in the State was 19.5 percent higher than the national average of \$9,963. The Ocean State ranked below its neighbors, however; Connecticut's per pupil spending was \$13,533 (6th highest) and Massachusetts spent \$13,768 per pupil (5th highest) in 2007-08.

Since 1997 per pupil education expenditures have increased by 54.4 percent in the Ocean State, which was lower than the national average of 61.4 percent. During this time period the State had slower growth than Massachusetts, which grew 88.4 percent, and slightly higher growth than Connecticut, where per pupil education expenditures increased 54.3 percent.

Table 1
Estimated Current Expenditures Per Pupil (Fall Enrollment)

	1997-98			2007-08			Change 1998-08	
	Amount	% of US	Rank	Amount	% of US	Rank	Amount	Percent
U.S. Average*	\$6,174	-	-	\$9,963	-	-	\$3,789	61.4%
Connecticut	\$8,773	142.1%	4	\$13,533	135.8%	6	\$4,760	54.3%
Massachusetts	7,308	118.4%	7	13,768	138.2%	5	6,460	88.4%
Rhode Island	7,708	124.8%	5	11,905	119.5%	10	4,197	54.4%

*US average includes District of Columbia

Source: National Education Association, "Ranking and Estimates - December 2008"; "Rankings of the States 1999"; RIPEC Calculations

Another way to compare education expenditures is by examining State and local education spending per \$1,000 of personal income. This provides a measure of the relative affordability of education in each state, using personal income as a benchmark. Under this measure the Ocean State ranked 13th highest in the country in 2007-08, with elementary and secondary education expenditures of \$45.53 per \$1,000 of personal income.

In contrast to per pupil expenditures, Rhode Island has relatively higher spending than both its neighboring states on a per \$1,000 of personal income basis. The Ocean State spent 11.1 percent above the national average of \$40.98 in 2007-08. In contrast, Massachusetts spent 0.6 percent less than the national average and Connecticut spent 3.7 percent below the national average.

Although Rhode Island continues to spend more of its personal income on elementary and secondary education than its neighbors, the rate of growth since 1997-98 has been slower in the Ocean State than in Massachusetts. Since 1998, education expenditures per \$1,000 of personal income in Rhode Island grew by 3.9 percent, while, education expenditures as a percent of personal income increased by 15.5 percent in Massachusetts. Rhode Island's rate of growth was the 19th fastest in the country, while growth in the Bay State was the 3rd highest. Nationally, education expenditures as a percent of personal income increased by 1.4 percent during this time period. By contrast, education expenditures per \$1,000 of personal income in Connecticut actually decreased by \$2.51 (-6.0 percent) over the ten-year period.

Table 2
Current Education Expenditures per \$1,000 of Personal Income

	1997-98			2007-08			1998-08	
	Amount	% of U.S.	Rank	Amount	% of U.S.	Rank	Amount	Percent
U.S. Average*	\$40.42	-	-	\$40.98	-	-	\$0.56	1.4%
Connecticut	\$41.96	103.8%	26	\$39.45	96.3%	33	-\$2.51	-6.0%
Massachusetts	35.26	87.2%	43	40.75	99.4%	26	5.48	15.5%
Rhode Island	43.80	108.4%	20	45.53	111.1%	13	1.73	3.9%

* Includes Washington D.C.

Source: National Education Association, "Rankings and Estimates of the States", various years; Bureau of Economic Analysis; RIPEC calculations

Revenues

Another side of education finance is the source and amount of revenues used to support education. The source of education revenue has become a contentious and often litigious issue throughout the country. Further, as state and local governments face declining resources due to the current downturn, the source and amount of education funding will play an increased role in the education debate.

In Rhode Island, education is predominantly financed through the local property tax, as is the case throughout most of the New England region. New England historically has placed a

greater reliance on the property tax to finance education in comparison to the rest of the country. However, reliance on local revenues for education funding has, in general, decreased throughout the region, while Rhode Island has increased its reliance on local sources to fund education. In school year 1997-98, Rhode Island ranked 7th highest in the country for local revenue as a percent of total revenues. By the 2007-08 school year the State moved up in the ranks to second highest in the country. Only Illinois has a higher reliance on the local revenues as a means of financing education. One should note that Rhode Island is the only state in the country that does not have an education funding formula.

In 2007-08, 60.9 percent of all education revenues in the Ocean State were locally generated compared to 58.5 percent in 1997-98. Both Massachusetts and Connecticut saw the local share of education revenues decline during this time period, from 58.8 percent to 47.4 percent in Massachusetts and from 56.1 percent to 55.2 percent in Connecticut. Over the past ten years Massachusetts has declined in the rankings, from 6th highest in the country in 1997-98 to 19th highest in 2007-08. While Connecticut saw a slight decline in the actual percentage of local education revenues decline, the state rose in the rankings from 9th highest to 7th highest.

Table 3
Source of Total Public School Revenue

	1997-98			2007-08		
	Local	State	Federal	Local	State	Federal
U.S. Average*	44.0%	49.1%	6.9%	43.3%	47.9%	8.8%
Connecticut	56.1%	39.2%	4.6%	55.2%	38.2%	6.5%
Massachusetts	58.8%	36.1%	5.1%	47.4%	47.5%	5.1%
Rhode Island	58.5%	37.5%	4.1%	60.9%	36.0%	3.1%

*US average includes District of Columbia
Source: National Education Association, "Ranking and Estimates - December 2008"; "Rankings of the States 1999"; RIPEC Calculations

At the same time, both Federal and State funds as a percent of total education revenues have declined in the Ocean State. Rhode Island now ranks 45th highest for State revenue as a percent of total revenues, and 50th highest for federal revenue as a percent of the total. The State share in Rhode Island of 36.0 percent in 2007-08 was 11.9 percent lower than the national average. The Federal contribution as a share of total revenues is also lower than the national average.

Of the three comparison states, only Massachusetts ranked at or above the national average for the percent of education revenues provided by the state in school year 2007-08, while all three were below the national average for Federal funding. In 1997-98 all three states were similar with regard to the portion of education revenues financed by the state; Rhode Island now ranks the lowest of the three for State support of education funding.

Salaries

Education finances can also be compared on the basis of the amount of money spent on specific categories, which provide an idea of how school resources are used throughout the country. This section examines teacher and instructional staff salaries, the only categorical costs the NEA includes in their report.

In school year 2007-08, Rhode Island had the 8th highest average teacher salary in the country. The average Ocean State teacher salary was \$57,168, which was 9.3 percent above the national average of \$52,308. Although the State spent above the national average, teacher salaries in Rhode Island were lower than its two neighboring states. Connecticut had the 3rd highest average salaries in the country (\$61,976) and Massachusetts had the 6th highest (\$60,471).

	1997-98			2007-08			Change 1998-08	
	Amount	% of US	Rank	Amount	% of US	Rank	Amount	Percent
U.S. Average*	\$39,454	-	-	\$52,308	-	-	\$12,854	32.6%
Connecticut	\$50,730	128.6%	1	\$61,976	118.5%	3	\$11,246	22.2%
Massachusetts	43,930	111.3%	9	60,471	115.6%	6	16,541	37.7%
Rhode Island	44,300	112.3%	8	57,168	109.3%	8	12,868	29.0%

*US average includes District of Columbia

Source: National Education Association, "Ranking and Estimates - December 2008"; "Rankings of the States 1999"; RIPEC Calculations

Since 1997-98, Rhode Island’s average teacher salary growth of 29.0 percent was less than the national average, which increased by 32.6 percent over the ten-year period. The rate of growth in teacher salaries in Rhode Island was also lower than the growth in Massachusetts where the average teacher salary, increased by 37.7 percent between 1997-98 and 2007-08. Connecticut, which ranked highest in the country in 1997-98 and third highest in 2007-08, experienced a rate of growth of just 20.6 percent. This was the 6th slowest rate of growth in the country.

Expenditures for instructional staff, which includes teachers as well as consultants, guidance personnel, librarians, principals, and other instructional staff, grew at a faster rate in Rhode Island than in the comparison states and the national average. Between the 1997-98 and 2007-08 school years, the average salary for instructional staff in the State increased 34.0 percent to \$60,995, which was the 22nd fastest rate of growth in the country. During this time, Rhode Island retained its national rank of 9th highest in the country. In 2007-08, Rhode Island’s average instructional staff salary was 12.6 percent above the national average.

Table 5
Estimated Average Instructional Staff Salary

	1997-98			2007-08			Change 1998-08	
	Amount	% of US	Rank	Amount	% of US	Rank	Amount	Percent
U.S. Average*	\$41,272	-	-	\$54,170	-	-	\$12,898	31.3%
Connecticut	\$52,480	127.2%	3	\$65,260	120.5%	1	\$12,780	24.4%
Massachusetts	55,630	134.8%	1	62,612	115.6%	6	6,982	12.6%
Rhode Island	45,504	110.3%	9	60,995	112.6%	9	15,491	34.0%

*US average includes District of Columbia

Source: National Education Association, "Ranking and Estimates - December 2008"; "Rankings of the States 1999"; RIPEC Calculations

In 2007-08, Connecticut had the highest average instruction staff salary in the country, up from the 3rd highest in 1997-98. At the same time, Massachusetts has dropped in the rankings, from the highest in the country to the 6th highest. The average salary for instructional staff in Connecticut was \$65,260 (20.5 percent above the national average). The average salary in Massachusetts was \$62,612 (15.6 percent above the national average).

IV. Education Finance Tables

Table 6
Estimated Current Expenditures Per Student in Fall Enrollment
2007-08 and 1997-98 (Measured in Current Dollars)

State	2007-08		1997-98		Change 1997 - 2007		
	Amount	Rank	Amount	Rank	Amount	Change	Rank
U.S. Average*	\$9,963	-	\$6,174	-	\$3,789	61.4%	-
New Jersey	\$15,374	1	\$9,704	1	\$5,670	58.4%	30
New York	15,286	2	8,904	3	6,382	71.7%	16
Vermont	14,336	3	6,840	12	7,496	109.6%	2
Wyoming	13,967	4	6,292	18	7,675	122.0%	1
Massachusetts	13,768	5	7,308	7	6,460	88.4%	8
Connecticut	13,533	6	8,773	4	4,760	54.3%	37
Delaware	12,977	7	7,654	6	5,323	69.5%	18
Maine	12,802	8	6,775	13	6,027	89.0%	7
Maryland	11,962	9	6,866	11	5,096	74.2%	15
Rhode Island	11,905	10	7,708	5	4,197	54.4%	36
Pennsylvania	11,659	11	7,144	9	4,515	63.2%	23
New Hampshire	11,447	12	6,134	19	5,313	86.6%	9
Hawaii	11,117	13	5,861	23	5,256	89.7%	6
Michigan	11,082	14	7,242	8	3,840	53.0%	40
Illinois	10,993	15	5,779	25	5,214	90.2%	5
Virginia	10,707	16	6,119	20	4,588	75.0%	13
Wisconsin	10,643	17	6,901	10	3,742	54.2%	38
Alaska	10,590	18	9,098	2	1,492	16.4%	49
Minnesota	10,569	19	6,638	14	3,931	59.2%	28
West Virginia	10,411	20	6,632	15	3,779	57.0%	33
Arkansas	9,591	21	5,492	32	4,099	74.6%	14
Georgia	9,564	22	5,858	24	3,706	63.3%	22
New Mexico	9,558	23	5,250	38	4,308	82.1%	11
Kansas	9,544	24	5,644	29	3,900	69.1%	19
California	9,539	25	5,580	30	3,959	70.9%	17
Oregon	9,469	26	6,521	16	2,948	45.2%	46
Indiana	9,432	27	6,318	17	3,114	49.3%	45
Colorado	9,335	28	5,292	37	4,043	76.4%	12
Louisiana	9,310	29	5,084	42	4,226	83.1%	10
Washington	9,304	30	5,881	22	3,423	58.2%	31
Kentucky	9,264	31	5,746	27	3,518	61.2%	27
Montana	9,029	32	5,724	28	3,305	57.7%	32
Alabama	8,875	33	4,652	46	4,223	90.8%	4
Ohio	8,829	34	5,908	21	2,921	49.4%	44
Florida	8,816	35	5,451	35	3,365	61.7%	26
Nebraska	8,752	36	5,368	36	3,384	63.0%	24
South Carolina	8,721	37	5,487	33	3,234	58.9%	29
North Dakota	8,638	38	4,189	49	4,449	106.2%	3
North Carolina	8,615	39	5,522	31	3,093	56.0%	34
Missouri	8,466	40	5,230	40	3,236	61.9%	25
Iowa	8,432	41	5,481	34	2,951	53.8%	39
South Dakota	8,250	42	4,975	44	3,275	65.8%	20
Tennessee	8,022	43	5,179	41	2,843	54.9%	35
Texas	7,978	44	5,748	26	2,230	38.8%	47
Oklahoma	7,615	45	5,033	43	2,582	51.3%	43
Idaho	7,305	46	4,813	45	2,492	51.8%	41
Mississippi	7,175	47	4,347	48	2,828	65.1%	21
Nevada	7,133	48	5,250	38	1,883	35.9%	48
Utah	5,734	49	3,787	50	1,947	51.4%	42
Arizona	5,346	50	4,611	47	735	15.9%	50

Source: National Education Association, "Ranking and Estimates - December 2008"; "Rankings of the States 1999"; RIPEC Calculations

*US average includes District of Columbia

Rhode Island ranked 9th in 2006-07

Table 7
Estimated Current Education Expenditures
Per \$1,000 of Personal Income

State	2007-08		1997-98	
	Amount	Rank	Amount	Rank
US Average	\$40.98	-	\$40.42	-
Alabama	\$42.61	21	\$36.05	42
Vermont	54.71	1	50.72	6
Maine	54.19	2	52.34	4
West Virginia	53.89	3	56.97	2
Michigan	52.16	4	49.41	7
New Mexico	50.31	5	44.62	15
Arkansas	49.79	6	46.41	12
Alaska	49.33	7	71.40	1
New Jersey	49.18	8	44.10	18
Georgia	48.49	9	43.25	23
Wyoming	46.62	10	54.37	3
Delaware	46.00	11	43.81	19
Indiana	45.98	12	45.62	13
Rhode Island	45.53	13	43.80	20
New York	45.19	14	43.67	21
Wisconsin	45.01	15	47.77	9
Kentucky	44.97	16	44.56	16
South Carolina	43.61	17	44.81	14
Kansas	43.43	18	41.99	25
Illinois	42.99	19	33.66	49
Pennsylvania	42.66	20	40.50	29
New Hampshire	42.26	22	38.01	37
Ohio	41.82	23	40.07	31
Mississippi	41.51	24	41.40	27
Idaho	41.05	25	46.98	10
Massachusetts	40.75	26	35.26	43
Texas	40.54	27	48.63	8
Virginia	40.41	28	36.66	40
Louisiana	40.16	29	43.06	24
Oregon	39.88	30	43.26	22
Minnesota	39.87	31	44.37	17
Montana	39.57	32	52.08	5
Connecticut	39.45	33	41.96	26
North Carolina	39.19	34	38.59	36
Hawaii	38.90	35	37.16	39
California	38.62	36	34.52	46
Nebraska	38.53	37	39.14	34
Iowa	38.15	38	41.21	28
Maryland	37.83	39	38.91	35
Oklahoma	37.36	40	46.54	11
Missouri	37.24	41	34.91	45
Colorado	36.52	42	32.57	50
Washington	35.17	43	39.61	32
Tennessee	34.38	44	36.19	41
South Dakota	34.32	45	39.41	33
Utah	34.24	46	40.08	30
North Dakota	33.63	47	37.31	38
Florida	32.87	48	33.67	48
Nevada	30.21	49	34.06	47
Arizona	28.90	50	34.97	44

Source: National Education Association, "Ranking and Estimates - December 2008";
"Rankings of the States 1999"; Bureau of Economic Analysis; RIPEC Calculations

*US average includes District of Columbia

Rhode Island Ranked 16th in 2006-07

Table 8
Estimated Local Government Revenue
As a Percentage of Total Public School Revenue, 2007-08 and 1997-98

State	2007-08		1997-98	
	Amount	Rank	Amount	Rank
U.S. Average*	43.3%	-	44.0%	-
Illinois	64.4	1	66.3	3
Rhode Island	60.9	2	58.5	7
New Jersey	60.6	3	59.2	5
Nevada	59.8	4	63.7	4
Missouri	58.3	5	54.7	11
Pennsylvania	56.6	6	53.3	13
Connecticut	55.2	7	56.1	9
Nebraska	54.6	8	55.5	10
New Hampshire	54.1	9	87.4	1
Florida	53.7	10	43.6	24
North Dakota	53.5	11	48.4	17
Maryland	53.1	12	47.4	19
Virginia	52.4	13	57.5	8
South Dakota	51.5	14	53.9	12
Maine	50.5	15	47.5	18
Ohio	50.0	16	51.0	15
Colorado	49.4	17	49.9	16
South Carolina	48.7	18	39.5	31
Massachusetts	47.4	19	58.8	6
Georgia	47.4	19	42.3	28
Iowa	47.2	21	43.0	25
New York	46.9	22	53.2	14
Tennessee	43.0	23	40.6	30
Wisconsin	42.8	24	41.2	29
Texas	42.5	25	47.1	20
Louisiana	41.2	26	37.6	32
Wyoming	41.0	27	46.3	21
Arizona	40.1	28	44.1	22
Montana	39.8	29	42.9	26
Oregon	39.8	29	34.2	34
Indiana	39.0	31	43.8	23
Oklahoma	36.9	32	29.8	40
Utah	35.8	33	32.3	35
Michigan	35.2	34	27.4	44
Kansas	34.6	35	35.8	33
Kentucky	34.4	36	27.7	42
Arkansas	32.6	37	31.1	37
Mississippi	30.6	38	30.7	38
California	30.5	39	31.3	36
Alabama	28.2	40	28.2	41
Washington	28.0	41	26.7	45
West Virginia	27.6	42	27.5	43
Delaware	26.9	43	26.7	45
North Carolina	24.8	44	24.9	47
Alaska	24.0	45	23.9	48
Idaho	22.5	46	30.1	39
Minnesota	17.4	47	42.8	27
New Mexico	14.4	48	14.1	49
Vermont	5.6	49	67.2	2
Hawaii	2.0	50	2.4	50

Source: National Education Association, "Ranking and Estimates - December 2008"; "Rankings of the States 1999", RIPEC Calculations

*US average includes District of Columbia

Rhode Island ranked 2nd in 2006-07

Table 9
Estimated State Government Revenue as a Percentage of Total Public
School Revenue, 2007-08 and 1997-98

State	2007-08		1997-08	
	Amount	Rank	Amount	Rank
U.S. Average*	47.9%	-	49.1%	-
Hawaii	88.8	1	89.0	1
Vermont	86.7	2	28.0	48
Minnesota	74.7	3	52.8	21
New Mexico	71.3	4	72.6	2
Idaho	67.1	5	63.0	9
North Carolina	65.6	6	67.6	3
Delaware	63.7	7	65.4	6
Alaska	63.5	8	63.6	7
Washington	63.2	9	67.1	4
Alabama	62.8	10	62.4	10
West Virginia	59.6	11	61.6	11
Kansas	58.9	12	58.3	17
California	58.0	13	60.4	15
Michigan	56.7	14	66.0	5
Arkansas	55.9	15	60.8	14
Mississippi	53.6	16	55.0	18
Indiana	52.7	17	51.4	24
Utah	52.7	17	60.9	13
Wyoming	52.6	19	47.0	30
Kentucky	52.2	20	63.5	8
Arizona	52.1	21	48.1	28
Wisconsin	51.3	22	54.2	19
Oregon	50.8	23	59.1	16
Oklahoma	50.4	24	61.6	11
Montana	47.8	25	46.9	31
Massachusetts	47.5	26	36.1	45
Texas	47.5	26	44.2	34
Iowa	46.5	28	52.9	20
Tennessee	45.7	29	51.5	23
New York	45.4	30	40.3	37
Georgia	43.8	31	50.9	26
Colorado	42.8	32	44.5	33
Louisiana	42.2	33	51.0	25
Ohio	42.1	34	42.9	35
South Carolina	41.8	35	52.4	22
Virginia	41.0	36	37.1	44
Maryland	40.1	37	47.8	29
New Hampshire	39.3	38	9.0	50
Maine	39.1	39	46.0	32
Connecticut	38.2	40	39.2	40
Florida	37.7	41	48.8	27
Nebraska	37.3	42	39.6	39
Pennsylvania	36.4	43	41.2	36
New Jersey	36.1	44	37.7	42
Rhode Island	36.0	45	37.5	43
North Dakota	33.0	46	40.0	38
Nevada	32.5	47	31.7	47
South Dakota	32.5	47	36.0	46
Missouri	32.0	49	39.0	41
Illinois	26.9	50	26.7	49

Source: National Education Association, "Ranking and Estimates - December 2008";
"Rankings of the States 1999", RIPEC Calculations

*US average includes District of Columbia

RI ranked 44th in 2006-07

Table 10
Estimated Federal Government Revenue as a Percentage of
Total Public School Revenue, 2007-08 and 1997-98

State	2007-08		1997-08	
	Amount	Rank	Amount	Rank
U.S. Average	8.8%	-	6.9%	-
Louisiana	16.6	1	11.4	5
South Dakota	16.0	2	10.1	8
Mississippi	15.8	3	14.3	1
New Mexico	14.3	4	13.4	2
North Dakota	13.5	5	11.6	4
Kentucky	13.4	6	8.8	10
West Virginia	12.8	7	10.9	6
Oklahoma	12.8	7	8.6	12
Alaska	12.5	9	12.6	3
Montana	12.4	10	10.2	7
Arkansas	11.5	11	8.2	15
Utah	11.5	11	6.9	23
California	11.4	13	8.3	14
Tennessee	11.3	14	7.9	17
Idaho	10.5	15	6.8	25
Maine	10.4	16	6.5	29
Texas	10.0	17	8.7	11
Missouri	9.7	18	6.3	31
South Carolina	9.6	19	8.1	16
North Carolina	9.6	19	7.5	21
Delaware	9.4	21	7.9	17
Oregon	9.4	21	6.7	26
Hawaii	9.2	23	8.6	12
Alabama	9.0	24	9.5	9
Georgia	8.8	25	6.9	23
Washington	8.8	25	6.1	32
Illinois	8.7	27	7.0	22
Florida	8.6	28	7.6	20
Indiana	8.3	29	4.8	40
Michigan	8.1	30	6.6	28
Nebraska	8.1	30	4.9	39
Ohio	7.9	32	6.1	32
Minnesota	7.9	32	4.3	46
Arizona	7.8	34	7.8	19
Colorado	7.8	34	5.6	35
Vermont	7.8	34	4.8	40
Nevada	7.7	37	4.6	43
New York	7.6	38	6.5	29
Pennsylvania	7.0	39	5.5	36
Maryland	6.8	40	4.8	40
New Hampshire	6.7	41	3.7	49
Virginia	6.6	42	5.4	37
Connecticut	6.5	43	4.6	43
Kansas	6.4	44	6.0	34
Wyoming	6.3	45	6.7	26
Iowa	6.3	45	4.1	47
Wisconsin	5.9	47	4.6	43
Massachusetts	5.1	48	5.1	38
New Jersey	3.3	49	3.1	50
Rhode Island	3.1	50	4.1	47

Source: National Education Association, "Ranking and Estimates - December 2008";
"Rankings of the States 1999", RIPEC Calculations

*US average includes District of Columbia

Rhode Island ranked 50th in 2006-07

Table 11
Estimated Average Teacher Salaries
2007-08 and 1997-98 (Measured in Current Dollars)

State	2007-08	Rank	1997-98	Rank	Change 1998-08		
					Amount	Change	Rank
U.S. Average*	\$52,308	-	\$39,454	-	\$12,854	32.6%	-
California	\$64,424	1	\$44,585	7	\$19,839	44.5%	6
New York	62,332	2	48,712	3	13,620	28.0%	35
Connecticut	61,976	3	50,730	1	11,246	22.2%	45
New Jersey	61,277	4	50,442	2	10,835	21.5%	47
Illinois	60,474	5	43,690	10	16,784	38.4%	14
Massachusetts	60,471	6	43,930	9	16,541	37.7%	15
Maryland	60,069	7	41,739	13	18,330	43.9%	7
Rhode Island	57,168	8	44,300	8	12,868	29.0%	30
Alaska	56,758	9	47,601	4	9,157	19.2%	48
Michigan	56,096	10	47,500	6	8,596	18.1%	49
Delaware	55,994	11	42,439	11	13,555	31.9%	26
Pennsylvania	55,833	12	47,542	5	8,291	17.4%	50
Ohio	53,410	13	38,985	16	14,425	37.0%	17
Hawaii	53,400	14	38,377	18	15,023	39.1%	13
Wyoming	53,074	15	32,022	42	21,052	65.7%	1
Oregon	51,811	16	42,200	12	9,611	22.8%	43
Georgia	51,560	17	37,569	20	13,991	37.2%	16
Minnesota	50,582	18	37,932	19	12,650	33.3%	24
Washington	49,884	19	38,765	17	11,119	28.7%	31
Wisconsin	49,051	20	39,357	15	9,694	24.6%	42
Indiana	48,508	21	39,750	14	8,758	22.0%	46
Nevada	47,710	22	37,094	22	10,616	28.6%	32
New Hampshire	47,609	23	36,663	24	10,946	29.9%	29
North Carolina	47,354	24	33,129	37	14,225	42.9%	8
Colorado	47,248	25	37,240	21	10,008	26.9%	40
Kentucky	47,207	26	34,613	28	12,594	36.4%	19
Louisiana	46,964	27	30,090	47	16,874	56.1%	2
Florida	46,930	28	34,475	29	12,455	36.1%	20
Virginia	46,796	29	36,654	25	10,142	27.7%	36
Iowa	46,664	30	34,084	33	12,580	36.9%	18
Alabama	46,604	31	32,818	39	13,786	42.0%	10
Vermont	46,593	32	36,299	26	10,294	28.4%	34
Texas	46,179	33	34,133	32	12,046	35.3%	22
Arkansas	45,773	34	31,592	43	14,181	44.9%	5
Arizona	45,772	35	34,411	30	11,361	33.0%	25
South Carolina	45,758	36	33,697	35	12,061	35.8%	21
Kansas	45,136	37	36,811	23	8,325	22.6%	44
New Mexico	45,112	38	30,152	46	14,960	49.6%	3
Tennessee	45,030	39	35,340	27	9,690	27.4%	37
Idaho	44,099	40	32,834	38	11,265	34.3%	23
Oklahoma	43,551	41	30,692	44	12,859	41.9%	11
Maine	43,397	42	34,349	31	9,048	26.3%	41
Missouri	43,206	43	33,946	34	9,260	27.3%	39
Nebraska	42,885	44	32,668	40	10,217	31.3%	28
Montana	42,874	45	30,620	45	12,254	40.0%	12
West Virginia	42,529	46	33,397	36	9,132	27.3%	38
Mississippi	42,403	47	28,692	48	13,711	47.8%	4
Utah	41,615	48	32,394	41	9,221	28.5%	33
North Dakota	40,279	49	28,230	49	12,049	42.7%	9
South Dakota	36,674	50	27,875	50	8,799	31.6%	27

Source: National Education Association, "Ranking and Estimates - December 2008"; "Rankings of the States 1999"; RIPEC Calculations

*US average includes District of Columbia

Rhode Island ranked 8th in 2006-07

Table 12
Estimated Average Salaries of Public School Teachers
Percentage of National Average 2007-08 and 1997-98

State	2007-08		1997-98	
	Percent	Rank	Percent	Rank
U.S. Average*	100.0%	-	100.0%	-
California	123.2%	1	113.0%	7
New York	119.2%	2	123.5%	3
Connecticut	118.5%	3	128.6%	1
New Jersey	117.1%	4	127.9%	2
Illinois	115.6%	5	110.7%	10
Massachusetts	115.6%	6	111.3%	9
Maryland	114.8%	7	105.8%	13
Rhode Island	109.3%	8	112.3%	8
Alaska	108.5%	9	120.6%	4
Michigan	107.2%	10	120.4%	6
Delaware	107.0%	11	107.6%	11
Pennsylvania	106.7%	12	120.5%	5
Ohio	102.1%	13	98.8%	16
Hawaii	102.1%	14	97.3%	18
Wyoming	101.5%	15	81.2%	42
Oregon	99.0%	16	107.0%	12
Georgia	98.6%	17	95.2%	20
Minnesota	96.7%	18	96.1%	19
Washington	95.4%	19	98.3%	17
Wisconsin	93.8%	20	99.8%	15
Indiana	92.7%	21	100.8%	14
Nevada	91.2%	22	94.0%	22
New Hampshire	91.0%	23	92.9%	24
North Carolina	90.5%	24	84.0%	37
Colorado	90.3%	25	94.4%	21
Kentucky	90.2%	26	87.7%	28
Louisiana	89.8%	27	76.3%	47
Florida	89.7%	28	87.4%	29
Virginia	89.5%	29	92.9%	24
Iowa	89.2%	30	86.4%	33
Alabama	89.1%	31	83.2%	38
Vermont	89.1%	32	92.0%	26
Texas	88.3%	33	86.5%	32
Arkansas	87.5%	34	80.1%	43
Arizona	87.5%	35	87.2%	30
South Carolina	87.5%	36	85.4%	35
Kansas	86.3%	37	93.3%	23
New Mexico	86.2%	38	76.4%	46
Tennessee	86.1%	39	89.6%	27
Idaho	84.3%	40	83.2%	38
Oklahoma	83.3%	41	77.8%	44
Maine	83.0%	42	87.1%	31
Missouri	82.6%	43	86.0%	34
Nebraska	82.0%	44	82.8%	40
Montana	82.0%	45	77.6%	45
West Virginia	81.3%	46	84.6%	36
Mississippi	81.1%	47	72.7%	48
Utah	79.6%	48	82.1%	41
North Dakota	77.0%	49	71.6%	49
South Dakota	70.1%	50	70.7%	50

Source: National Education Association, "Ranking and Estimates - December 2008";
"Rankings of the States 1999"; RIPEC Calculations

*US average includes District of Columbia

Rhode Island Ranked 8th in 2006-07

Table 13
Estimated Average Salaries
of Instructional Staff in Public Schools 2007-08 and 1997-98

State	2007-08		1997-98		Change 1998-08		
	Amount	Rank	Amount	Rank	Amount	Change	Rank
U.S. Average*	\$54,170	-	\$41,272	-	\$12,898	31.3%	-
Connecticut	\$65,260	1	\$52,480	3	\$12,780	24.4%	41
New Jersey	64,932	2	53,196	2	11,736	22.1%	44
Alaska	64,591	3	48,760	5	15,831	32.5%	26
California	64,424	4	45,610	8	18,814	41.2%	10
Maryland	62,938	5	43,618	15	19,320	44.3%	7
Massachusetts	62,612	6	55,630	1	6,982	12.6%	48
New York	62,332	7	49,320	4	13,012	26.4%	37
Michigan	61,848	8	47,500	7	14,348	30.2%	30
Rhode Island	60,995	9	45,504	9	15,491	34.0%	22
Illinois	59,556	10	45,361	10	14,195	31.3%	29
Wyoming	59,207	11	32,979	42	26,228	79.5%	1
Delaware	58,654	12	44,169	13	14,485	32.8%	25
Pennsylvania	57,627	13	48,624	6	9,003	18.5%	46
Ohio	55,888	14	40,352	19	15,536	38.5%	14
Hawaii	55,676	15	39,751	20	15,925	40.1%	13
Georgia	54,140	16	39,412	21	14,728	37.4%	16
Minnesota	53,421	17	39,123	23	14,298	36.5%	18
Wisconsin	53,339	18	42,273	16	11,066	26.2%	39
Washington	52,683	19	40,629	18	12,054	29.7%	32
Oregon	52,026	20	43,700	14	8,326	19.1%	45
Indiana	51,366	21	41,014	17	10,352	25.2%	40
Vermont	51,311	22	36,299	28	15,012	41.4%	9
Kentucky	50,823	23	36,222	29	14,601	40.3%	11
Colorado	49,662	24	38,590	25	11,072	28.7%	34
New Hampshire	49,496	25	44,234	12	5,262	11.9%	49
Louisiana	49,047	26	31,602	46	17,445	55.2%	2
Texas	48,945	27	36,112	30	12,833	35.5%	21
Alabama	48,900	28	34,040	40	14,860	43.7%	8
Virginia	48,665	29	37,458	26	11,207	29.9%	31
Nevada	48,426	30	39,002	24	9,424	24.2%	42
Florida	48,330	31	35,594	33	12,736	35.8%	20
South Carolina	48,127	32	35,358	35	12,769	36.1%	19
North Carolina	47,354	33	34,398	38	12,956	37.7%	15
Iowa	47,285	34	35,326	36	11,959	33.9%	24
Arkansas	47,075	35	32,186	45	14,889	46.3%	6
New Mexico	47,055	36	31,580	47	15,475	49.0%	3
Tennessee	46,759	37	36,700	27	10,059	27.4%	36
Nebraska	46,255	38	35,800	31	10,455	29.2%	33
Kansas	46,196	39	39,219	22	6,977	17.8%	47
Idaho	46,008	40	34,326	39	11,682	34.0%	23
Utah	45,472	41	33,265	41	12,207	36.7%	17
Oklahoma	45,256	42	32,302	44	12,954	40.1%	12
Arizona	45,216	43	44,819	11	397	0.9%	50
Missouri	45,005	44	35,624	32	9,381	26.3%	38
West Virginia	44,383	45	34,564	37	9,819	28.4%	35
Mississippi	43,906	46	29,857	48	14,049	47.1%	4
Maine	43,397	47	35,484	34	7,913	22.3%	43
Montana	42,874	48	32,536	43	10,338	31.8%	28
North Dakota	41,666	49	28,438	50	13,228	46.5%	5
South Dakota	38,176	50	28,880	49	9,296	32.2%	27

Source: National Education Association, "Ranking and Estimates - December 2008"; "Rankings of the States 1999"; RIPEC Calculations

*US average includes District of Columbia

Rhode Island ranked 8th in 2006-07

Table 14
Estimated Average Salaries of Instructional Staff
Percentage of National Average 2007-08 and 1997-98

State	2007-08		1997-98	
	Percent	Rank	Percent	Rank
U.S. Average*	\$54,170	-	\$41,272	-
Connecticut	120.5%	1	127.2%	3
New Jersey	119.9%	2	128.9%	2
Alaska	119.2%	3	118.1%	5
California	118.9%	4	110.5%	8
Maryland	116.2%	5	105.7%	15
Massachusetts	115.6%	6	134.8%	1
New York	115.1%	7	119.5%	4
Michigan	114.2%	8	115.1%	7
Rhode Island	112.6%	9	110.3%	9
Illinois	109.9%	10	109.9%	10
Wyoming	109.3%	11	79.9%	42
Delaware	108.3%	12	107.0%	13
Pennsylvania	106.4%	13	117.8%	6
Ohio	103.2%	14	97.8%	19
Hawaii	102.8%	15	96.3%	20
Georgia	99.9%	16	95.5%	21
Minnesota	98.6%	17	94.8%	23
Wisconsin	98.5%	18	102.4%	16
Washington	97.3%	19	98.4%	18
Oregon	96.0%	20	105.9%	14
Indiana	94.8%	21	99.4%	17
Vermont	94.7%	22	88.0%	28
Kentucky	93.8%	23	87.8%	29
Colorado	91.7%	24	93.5%	25
New Hampshire	91.4%	25	107.2%	12
Louisiana	90.5%	26	76.6%	46
Texas	90.4%	27	87.5%	30
Alabama	90.3%	28	82.5%	40
Virginia	89.8%	29	90.8%	26
Nevada	89.4%	30	94.5%	24
Florida	89.2%	31	86.2%	33
South Carolina	88.8%	32	85.7%	35
North Carolina	87.4%	33	83.3%	38
Iowa	87.3%	34	85.6%	36
Arkansas	86.9%	35	78.0%	45
New Mexico	86.9%	36	76.5%	47
Tennessee	86.3%	37	88.9%	27
Nebraska	85.4%	38	86.7%	31
Kansas	85.3%	39	95.0%	22
Idaho	84.9%	40	83.2%	39
Utah	83.9%	41	80.6%	41
Oklahoma	83.5%	42	78.3%	44
Arizona	83.5%	43	108.6%	11
Missouri	83.1%	44	86.3%	32
West Virginia	81.9%	45	83.7%	37
Mississippi	81.1%	46	72.3%	48
Maine	80.1%	47	86.0%	34
Montana	79.1%	48	78.8%	43
North Dakota	76.9%	49	68.9%	50
South Dakota	70.5%	50	70.0%	49

Source: National Education Association, "Ranking and Estimates - December 2008";
"Rankings of the States 1999"; RIPEC Calculations

*US average includes District of Columbia

RI Ranked 8th in 2006-07

Table 15
Personal Income Per Capita
FY 1998 and FY 2008 (Measured in Current Dollars)

State	FY 2008	R	FY 1998	R	1998-08		
					Amount	Change	Rank
U.S. Average*	\$39,452	-	\$26,255	-	\$13,197	50.3%	-
Connecticut	\$55,898	1	\$35,657	1	\$20,242	56.8%	10
Massachusetts	50,385	2	31,556	3	18,829	59.7%	9
New Jersey	50,161	3	33,216	2	16,945	51.0%	26
Wyoming	49,032	4	24,163	30	24,869	102.9%	1
New York	47,748	5	30,866	4	16,882	54.7%	15
Maryland	47,596	6	29,608	5	17,988	60.8%	7
California	42,417	7	27,623	12	14,794	53.6%	19
Virginia	42,404	8	27,134	15	15,270	56.3%	11
New Hampshire	42,214	9	28,317	7	13,897	49.1%	33
Colorado	42,205	10	28,223	8	13,982	49.5%	31
Washington	42,201	11	27,618	13	14,583	52.8%	22
Minnesota	41,987	12	28,146	10	13,841	49.2%	32
Illinois	41,861	13	28,651	6	13,210	46.1%	39
Alaska	41,603	14	27,351	14	14,252	52.1%	24
Delaware	40,740	15	27,668	11	13,072	47.2%	35
Nevada	40,641	16	28,159	9	12,481	44.3%	42
Rhode Island	40,379	17	26,035	18	14,344	55.1%	13
Hawaii	40,057	18	25,924	19	14,133	54.5%	16
Pennsylvania	39,608	19	26,233	16	13,374	51.0%	27
Florida	38,989	20	25,478	20	13,512	53.0%	21
Texas	38,295	21	24,695	27	13,600	55.1%	14
Vermont	38,266	22	23,864	33	14,403	60.4%	8
North Dakota	37,767	23	21,730	38	16,037	73.8%	2
Kansas	37,465	24	24,893	24	12,572	50.5%	29
Nebraska	37,184	25	24,802	25	12,382	49.9%	30
South Dakota	36,945	26	22,761	37	14,184	62.3%	6
Wisconsin	36,920	27	25,398	21	11,521	45.4%	41
Louisiana	36,773	28	21,306	45	15,467	72.6%	3
Oklahoma	36,153	29	21,351	44	14,802	69.3%	4
Iowa	35,886	30	24,148	32	11,738	48.6%	34
Oregon	35,868	31	25,214	23	10,655	42.3%	45
Ohio	35,070	32	25,366	22	9,704	38.3%	48
Missouri	34,828	33	24,383	28	10,445	42.8%	44
Michigan	34,778	34	26,211	17	8,567	32.7%	50
Maine	34,715	35	22,836	36	11,879	52.0%	25
North Carolina	34,447	36	24,338	29	10,109	41.5%	46
Tennessee	34,150	37	23,440	34	10,710	45.7%	40
Georgia	34,090	38	24,741	26	9,349	37.8%	49
Montana	34,024	39	20,550	46	13,474	65.6%	5
Indiana	33,820	40	24,160	31	9,660	40.0%	47
Arizona	33,515	41	22,845	35	10,669	46.7%	37
Alabama	33,268	42	21,544	40	11,724	54.4%	17
Idaho	32,286	43	21,400	42	10,885	50.9%	28
South Carolina	31,835	44	21,655	39	10,180	47.0%	36
New Mexico	31,587	45	20,284	47	11,303	55.7%	12
Kentucky	31,485	46	21,516	41	9,969	46.3%	38
Arkansas	30,983	47	20,131	48	10,851	53.9%	18
Utah	30,824	48	21,379	43	9,445	44.2%	43
West Virginia	30,038	49	19,709	49	10,329	52.4%	23
Mississippi	29,336	50	19,124	50	10,212	53.4%	20

Source: Bureau of Economic Analysis State Personal Income; US Census Bureau Population Estimates; RIPEC Calculations

*US average includes District of Columbia

Rhode Island ranked 17th in 2006-07

V. Glossary of Terms

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

Fall Enrollment: The count of pupils registered in the fall of the school year.

Instructional Staff: Public school staff that are directly involved with students and their education. This category includes classroom teachers, principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers.

Revenue: Monies for public school purposes derived from three sources:

- *Local:* Includes all funds for direct expenditures by local and intermediate districts for school services, the operation of intermediate departments on education, employer contributions to retirement systems and/or Social Security on behalf of public school employees, and the purchase of materials for distribution of local school districts, etc.
- *State:* All funds for the operation of the state department of education, for state (employer) contributions to retirement systems and/or Social Security on behalf of school employees, for grants in aid to intermediate and local school districts for school purposes (including funds available from state bond issues for such grants and the costs of textbooks, buses, supplies, etc., purchased by the state for distribution to local school districts), for the payment of interest on state bonds issued to provide grants to local school districts, and all other state revenue for public school purposes.
- *Federal:* Includes money distributed from the Federal treasury either directly to local school districts or through the state and county, including: grants for vocational education; aid to federally affected areas; school lunch and milk programs; educating American Indians in local public schools; and money derived from Federal forest reserves and Federal oil royalties.

Public School Teacher: A staff member assigned the professional activities of instructing pupils in self-contained classes or courses, or in classroom situations.

NOTE - THE ESTIMATES CONTAINED IN THIS PUBLICATION ARE DERIVED PRIMARILY FROM THE NATIONAL EDUCATION ASSOCIATION'S (NEA) PUBLICATION, "RANKING OF THE STATES 2008 AND ESTIMATES OF SCHOOL STATISTICS 2009" AND "RANKINGS AND ESTIMATS OF THE STATES 1999." NEA ATTEMPTS TO COLLECT DATA FROM STATE DEPARTMENTS OF EDUCATION, HOWEVER NOT ALL STATES RESPOND TO THE NEA. IN THESE INSTANCES, NEA HAS PROVIDED AN ESTIMATE. IN ADDITION, STATES THAT DO RESPOND TO THE NEA MAY NOT REPORT INFORMATION IN A CONSISTENT MANNER. CROSS STATE COMPARISONS SHOULD BE VIEWED CAUTIOUSLY. PERSONAL INCOME DATA IS FROM THE BUREAU OF LABOR STATISTICS FOR FISCAL YEARS 1998 AND 2008; POPULATION DATA ARE FROM THE CENSUS BUREAU AND REPRESENT JULY 1 ESTIMATES FOR 1997 AND 2007.