

# Research Report

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## Follow the Money

*A 50-State Survey of Public Education Dollars*

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*with*

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## ABOUT THE TEXAS PUBLIC POLICY FOUNDATION

The Texas Public Policy Foundation is a 501 (c)(3) non-profit, non-partisan research institute guided by the core principles of limited government, free enterprise, private property rights and individual responsibility.

The Foundation's mission is to improve Texas government by generating academically sound research and data on state issues, and by recommending the findings to opinion leaders, policy makers, the media and general public. The work of the Foundation is conducted by academics across Texas and is funded by hundreds of individuals, foundations and corporations.

The public is demanding a different direction for their government and the Texas Public Policy Foundation is providing the research that enables policy makers to chart that new course.

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## EXECUTIVE SUMMARY

There is a great sense of urgency building in Texas to reform the state system of school finance, evident in halls of the Capitol, daily news media and conversations in bleachers of football games. There is broad agreement that the current system of funding public schools must be changed, perhaps even scrapped for an entirely new system.

Discussions of school finance focus on education dollars. These discussions are very important because changes to the state's system of funding public education could significantly impact the state budget, reconfigure state spending, shift fiscal priorities of state functions, alter the state tax structure, and impact the state economy.

To increase awareness of how education dollars fit into total state revenues and spending, the Foundation examined all 50 states. Using the most recent information published by the U.S. Census Bureau, the National Association of State Budget Officers, and the National Center for Education Statistics, we assembled a fact sheet for each state that distinguishes sources of education dollars, determines the amount spent on education, identifies the role education plays in total state spending, and examines each state's fiscal capacity to sustain education, framing all of this information within the bigger picture of state revenues and expenditures.

### Key Findings of the Survey

***Education Revenue:*** There really is no such thing as “education dollars,” despite popular perception. Most states fund their portion of public education from general revenue, non-dedicated funds, primarily generated from state taxes (income and sales), fees and licenses. Local property taxes underwrite a proportion of public education costs in nearly every state, as do state property taxes in 37 states.<sup>1</sup> *The primary sources of revenue for Texas public education are local property taxes and state sales tax.*

***Sharing the Cost of Education:*** Public schools are funded through a mix of local, state and federal funds in every state, with some small funding from other sources (such as corporations and foundations). The proportions of this mix vary widely from state to state. In 2001, the highest state share was shouldered by Hawaii (89.8%) and lowest by Nevada (28.6%). *Texas' government shoulders a smaller share of the total cost of public education than most other states. In fact, only ten state governments underwrite a lower portion of the total cost of public education than Texas.*

***Per Pupil Spending:*** There is a large difference in per pupil spending between the states. In 2001, Wisconsin spent the most per pupil (\$10,249.00 cost-adjusted dollars) and Hawaii spent the least (\$5,333.00 cost-adjusted dollars). *Texas spent \$8,568.00 cost-adjusted dollars per pupil in 2001 (a combination of federal, state, local and private funding), placing Texas above the national average, 15<sup>th</sup> in the nation – according to a state ranking published by the Manhattan Institute.*

***Change in State Government Spending on Public Education:*** From 1996 through 2001, state government spending on public education rose in 49 states (in Alaska, spending decreased by \$211,000). Despite the increase of state education dollars in those 49 states, the percent of state government spending on public education fell as a percent of total state government spending in 26 states. In 2001, the largest increase in public education as a part of total state government spending was in New Hampshire where public education rose from 2.62% to 20.06% of total state government spending. Alternately, the largest drop in public education as a part of total state government spending was in Alaska where public education fell from 13.9% to 8.65% of total state spending. *Although state government spending on public education in Texas increased by \$3.543 billion from 1996 to 2001, education spending fell slightly from 20.21% to 19.87% as a percentage of total state government spending.*

***Change in State Government Spending:*** Forty-four states spent more than their general revenues received in fiscal year 2002; the most fiscally responsible states were Arkansas, Florida, Iowa, Virginia and West Virginia. Florida actually spent 2.52% less money than was available in general revenue. Alaska's spending exceeded revenue for the fiscal year by 44.10% and Oregon by 34.49%. *Texas spent 5.73% in excess of state general revenues received during state fiscal year 2002 (spending did not exceed funds available, because the state used prior year closing balances of \$4 billion, reducing funds available for unanticipated or future years' fiscal needs).*

***Tax and Income Growth 1991-2001:*** Annual taxes (including fees) increased throughout the nation, with only one exception – Alaska. Growth was as low as 1.08% in Hawaii and as high as 9.07% in New Hampshire. Annual income also grew in all states; income grew slowest in Hawaii (1.12%) and fastest in Nevada (6.74%). Taxes and income grew at approximately the same pace in 15 states and in five states, income grew faster than taxes – a sign of economic health. In 30 states, however, the growth of taxes and fees surpassed growth of income. *In Texas, the growth of taxes (including fees) and income were closely linked – taxes growing 4.41% with income growing 4.80% between 1991 and 2001.*

The information furnished by this survey provokes important questions about state revenues and spending for school finance reform that will be examined in subsequent reports published by the Texas Public Policy Foundation over the coming months.

- What revenue sources are available to bolster state education funding that will promote economic vitality?
- How much state revenues are available for public education?
- How much should the state pay for public education?
- Is state spending on education and other core functions sufficiently contained to weather economic downturns?
- Will rising costs of other state services undermine funds for public education?
- Is state tax growth sufficiently aligned with current growth of personal income?
- Should state taxes be reduced to remedy past tax growth that exceeded income?
- How can the entire system of state taxes be reformed to improve economic efficiency, economic competitiveness, administrative simplicity, fiscal adequacy and fairness?

## **INTRODUCTION**

There is a great sense of urgency building in Texas to reform the state system of school finance, evident in halls of the Capitol, daily news media and conversations in bleachers of football games. There is broad agreement that the current system of funding public schools must be changed, perhaps even scrapped for an entirely new system.

Discussions of school finance focus on education dollars. These discussions are very important because changes to the state's system of funding public education could significantly impact the state budget, reconfigure state spending, shift fiscal priorities of state functions, alter the state tax structure, and impact the state economy.

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## **WHERE EDUCATION DOLLARS START – YOUR PAYCHECK**

Where does the money for public schools come from? Although all taxpayers foot the bill for public schools, home and land owners are most acutely aware that property taxes underwrite the lion's share in most states. Property taxes produce more revenue than any other local or state tax. In Texas, \$25 billion dollars was generated by taxes on property during 2001, and 60% of that was spent on local schools.<sup>ii</sup>

With few exceptions, local property taxes generally provide the lion's share of funding for public schools throughout the nation – although local funds are generally augmented by corporate donations or grants from state and national foundations. In Texas and most states, public schools are funded by a mix of local, state and federal funds, with huge variations in the proportions from state to state [shown in the state fact sheets, section entitled *State Public Education Revenues by Source*]. For 2001, the average local share was 42.8%, average state share was 49.7% and average federal share was 7.3% (the remainder came from other sources). In Texas, the 2001 funding for public education was apportioned – local: 48.9%; state: 42.2%; and, federal 8.7%.<sup>iii</sup>

While public schools are funded by a mix of tax and non-tax sources, the state share of education funding generally comes from taxes that are treated as general state revenue,<sup>iv</sup> [shown in the state fact sheets, section entitled *State Public Education Spending by Source*]. General revenue is money that is collected and used to underwrite the cost of most government activities. Numerous funding streams flow into general revenue. In

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Texas, general revenue comes from a variety of taxes: sales taxes, motor vehicle sales and retail taxes, franchise taxes and insurance premium taxes.

About 50% of state revenue for Texas comes from taxes – sales tax represents about 50% of the total state tax revenue, while an additional 20% comes from motor vehicle and fuel taxes and about 10% comes from corporate/franchise taxes.<sup>v</sup> These revenues are used for general purposes by the legislature to underwrite the cost of any government function.

General revenue also comes from sources that are dedicated or set aside for special use by the state constitution or legislature. In Texas, approximately 12% of state revenue is dedicated money – generated by the available school fund, the tobacco settlement and the state highway fund – and approximately one-third of these dedicated revenues go to fund public education.<sup>vi</sup>

After accounting for state taxes, the remaining 50% of state revenue in Texas comes from state fees (such as a fee for tow trucks) and licenses (for example, physician licenses), lottery proceeds and federal monies. Federal funds represent approximately 30% of the total state revenue.<sup>vii</sup>

### **THREE COMMON MISPERCEPTIONS ABOUT EDUCATION DOLLARS**

**One:** Despite the popular conception that states have “education dollars,” only a small fraction of state education funding actually comes from dedicated dollars specifically targeted for public schools [dedicated funds are included in the state fact sheet as “other state funds,” section entitled *State Public Education Spending by Source*]. In fact, most state education dollars represent allocations from general state revenue.

**Two:** Misconception about education dollars is frequently linked with confusion about state education spending. All too frequently, the idea of state spending on public education is associated with total spending within a state on public education – the difference between state government spending and local education spending is not noted. For example, all estimates of per pupil spending by states that are calculated for national reports (such as reports published by the National Center for Education Statistics) combine state and local dollars, as well as federal and private charitable contributions. Although state policy plays a limited role in determining average per pupil spending for the state, the state government, alone, is commonly held responsible for determining the amount of education dollars. This misperception can distort public policy decisions about state education spending – if, for example, national comparisons of average state per pupil spending are used to determine if a state is providing sufficient funding for public schools. A clear distinction between state government education dollars and in-state total education dollars would lend clarity to public policy discussions.

**Three:** State government dollars for public education are commonly assumed to represent monies spent on the state program of public education. While it is certainly true that state government dollars are spent by public schools, it is equally true that many state

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education dollars are used to underwrite the cost of optional local enrichment that is not instruction or service required by state law. Average per pupil spending, total school district spending and the total in-state spending on public schools includes provision of activities, such as athletics, advance placement courses and auto mechanics. Because a portion of state education spending (whether or not the dollars are generated as state or local revenue) is spent on educational activities that are not state mandated, an examination of current dollars spent provides limited information about the adequacy of state education funding to support state goals for and requirements of public education.

### **STATE REVENUES, EXPENDITURES AND BUDGETS – PERILOUS TIMES**

Representing the single largest allocation of state resources, state government spending on public education is especially vulnerable as many states face their third consecutive year of fiscal crisis. As the national economy weakened, state revenues fell and 39 states confronted the largest revenue shortfalls for decades in 2003.<sup>viii</sup> Eleven states reported generating fiscal revenues that fell below 2002 collections.<sup>ix</sup> Consequently, twenty-two states dipped into rainy day funds and 17 states raised taxes. Alabama legislators passed a 9.2% tax increase that was subsequently soundly rejected by voters, while five other states enacted tax increases that exceeded five percent.<sup>x</sup>

Despite budget woes, total state spending continues to rise throughout the nation. More than two-thirds of the states increased expenditures while only 19 states report negative budget growth.<sup>xi</sup>

Texas' 78<sup>th</sup> Legislature began with a \$10 billion revenue shortfall, a daunting figure that represents 16% of general revenue spending. Texas legislators balanced the budget by withdrawing \$1 billion from the state's rainy day fund, raising fees and reducing spending.<sup>xii</sup> They passed a new state budget that will spend \$2.6 billion less of state general revenue than its predecessor.<sup>xiii</sup>

As the flagging economy challenges funding for public schools, a second – and potentially more dangerous threat – is posed by Medicaid. The second highest state expenditure throughout the nation, Medicaid is the fastest growing component of state spending. States are budgeting an average increase of 4.6% for Medicaid, a 200% increase over the 1.5% increase budgeted for public schools.<sup>xiv</sup> Competition between public schools and Medicaid for state dollars helps account for the decreasing proportion of total state government expenditures on public education, evident in Texas and throughout the nation.

### **STATE ECONOMIC HEALTH – RULE OF THUMB**

In countering declining revenues over the past three years, many states have exhausted most of the immediate, least draconian remedies for budget shortfalls. If the national economy does not dramatically improve, many states will have to enact tough,

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comprehensive changes of core government functions, such as public education. At the moment, however, most states have not checked spending, and instead are increasing spending, increasing taxes and growing government.

Over the past decade, state taxes and fees throughout the nation have risen at an average annual rate of 4.21% while average income growth was only 3.46%<sup>xv</sup> [shown in the state fact sheets, section entitled *Annual Tax and Income Growth*]. In Texas, annual tax growth hovers just above the national average at 4.41% while state income growth was 4.80%, a number that substantially exceeds national average.<sup>xvi</sup> The Tax Foundation ranked Texas highly, only six states have a better correspondence between tax increases and growth in personal income for the ten year span 1991 through 2001.<sup>xvii</sup> Because this ranking is based on comparisons with other states, Texas' high ratings should be celebrated with reserve.

The relationship between growth in state taxes and personal income is widely used as a measure of economic health. The rule of thumb is this: taxes should rise no faster than growth of personal income. Based on this measure, the Texas economy is healthier than many states but should rein in taxes, check spending and reduce government to bring tax growth closer to personal income.

Another measure of economic health is the relationship between state revenues and spending. Today, few states can meet this measure as spending surpasses annual revenues in many states [shown in the state fact sheets, section entitled *State Spending and Revenue*]. Actions taken by the 78<sup>th</sup> Legislature to decrease appropriations from general revenue should help ensure that Texas will meet this measure over the next biennium.

The relatively strong and improving health of the state economy should provide Texas the capacity to sustain core state functions, prioritize spending and improve government efficiency by careful resource management – even if the national economy continues to be slow in rallying. This capacity will prove essential for Texas to meet the increasing cost of public education as student enrollment grows and provide flexibility for school finance reform.

## FIFTY-STATE SURVEY OF STATE EDUCATION REVENUE AND SPENDING

Believing decisions about school finance should be approached as a component of state revenues and spending, we developed a one page fact sheet for each of the 50 states, using the most recent information published by the U.S. Census Bureau, the National Association of State Budget Officers, and the National Center for Education Statistics. We examined public education as a function of state finance in seven different ways.

**Box A. State Government Revenue Sources FY 2001** – Identifies the major taxes that fund general functions of the state, such as public education.

**Box B. State Government Public Education Revenue Sources FY 2001** – Distinguishes where state government monies for public education come from and identifies money specially dedicated for public education (categorized in “other”).

**Box C. All State Public Education Revenue Sources FY 2001** – Determines proportions of state, local, federal and other contributions to public education.

**Box D. Total State Public Education Expenditures** – Identifies how state government spending on public education has changed from 1996 to 2001 as a percent of all state spending.

**Box E. 2001 State Per Pupil Spending** – Notes the average amount of per pupil spending that is the sum of state, local, federal and private funding, adjusted for cost of living.

**Box F. State Government General Fund Revenue & Spending FY 2001** – Specifies the relationship between state government revenue and state spending, an indicator of state capacity to sustain government functions, such as public education.

**Box G. Annual State Tax and Income Growth 1991-2001** – Identifies the relationship between growth of state taxes and personal income, an indicator of state capacity to foster economic growth and generate revenues for state functions, such as public education.

PUBLIC EDUCATION REVENUE & SPENDING STATE FACTS			
STATE: Texas			
<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b> <small>(See Table A.1)</small>			
Total Taxes Collected		Total Revenue	
Property Tax	0.00%	0.00%	
Sales Tax	48.99%	22.45%	
Selective Sales Tax	29.22%	13.12%	
Individual Income Tax	0.00%	0.00%	
Corporate Income Tax	0.00%	0.00%	
Corporate Taxes (Licenses)	0.00%	2.10%	
<small>Source: U.S. Census Bureau, State Finances 2001 &amp; U.S. Census Bureau, State Government Revenue Sources 2001</small>			
<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b> <small>(See Table B)</small>			
General Fund	\$12,927,000,000	Percent of Total Spending	81.84%
Other State Funds	\$697,000,000	Percent of Total Spending	4.37%
Bonds	\$0	Percent of Total Spending	0.00%
<small>Source: National Association of State Budget Officers, 2001 State Expenditure Report</small>			
<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b> <small>(See Table C)</small>			
Local	48.9%	Federal	8.7%
State	42.2%	Other	0.2%
<small>Source: U.S. Census Bureau, State Finances 2001 &amp; U.S. Census Bureau, State Government Revenue Sources 2001</small>			
<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b> <small>(See Table D)</small>			
1996 State Government	\$9,312,198,000	As Percent of All State Government Spending	20.21%
1996 Total Spending in State on Education	\$38,801,462,000		
2001 State Government	\$12,855,241,000	As Percent of All State Government Spending	19.87%
2001 Total Spending in State on Education	\$26,546,557,000		
<small>Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; U.S. Census Bureau, Census of Data on State Government Expenditures (Financial Survey, P. 100); &amp; U.S. Census Bureau, Census of Data on State Government Expenditures (Financial Survey, P. 100)</small>			
<b>E 2001 STATE PER PUPIL SPENDING</b> <small>(See Table E)</small>			
Cost Adjusted Average State Expenditure	\$8,548		
<small>Source: Education Resources for Policy Research, National Forum</small>			
<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2001</b> <small>(See Table F)</small>			
Total General Revenue	\$28,400,000,000		
Excess Expenditure Exceeding General Revenue	\$1,628,000,000		
Percent Expenditure Exceeds General Revenue	5.73%		
<small>Source: National Association of State Budget Officers, The Fiscal Survey of States</small>			
<b>G ANNUAL STATE TAX AND INCOME GROWTH 1991-2001</b> <small>(See Table G)</small>			
Annual Tax Growth	4.41%	Annual Income Growth	4.8%
<small>Source: Tax Foundation, Special Report: State Tax Collection and State</small>			

## KEY FINDINGS OF THE SURVEY

**Education Revenue:** There really is no such thing as “education dollars,” despite popular perception. Most states fund their portion of public education from general revenue, non-dedicated funds, primarily generated from state taxes (income and sales taxes), fees and licenses. Local property taxes underwrite a proportion of public education costs in nearly every state, as do state property taxes in 37 states.<sup>xviii</sup> *The primary sources of revenue for Texas public education are local property taxes and state sales taxes.*

**Sharing the Cost of Education:** Public schools are funded through a mix of local, state and federal funds in every state, with some small funding from other sources (such as corporations and foundations). The proportions of this mix vary hugely from state to state. In 2001, the highest state share was shouldered by Hawaii (89.8%) and lowest by Nevada (28.6%). *Texas’ government shoulders a smaller share of the total cost of public education than most other states. In fact, only ten state governments underwrite a lower portion of the total cost of public education than Texas.*

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**Change in State Government Spending on Public Education:** From 1996 through 2001, state government spending on public education rose in 49 states (in Alaska, spending decreased by \$211,000). Despite the increase of state education dollars in those 49 states, the percent of state government spending on public education fell as a percent of total state government spending in 26 states. In 2001, the largest increase in public education as a part of total state government spending was in New Hampshire where public education rose from 2.62% to 20.06% of total state government spending. Alternately, the largest drop in public education as a part of total state government spending was in Alaska where public education fell from 13.9% to 8.65% of total state spending. *Although state government spending on public education in Texas increased by \$3.543 billion from 1996 to 2001, education spending fell slightly from 20.21% to 19.87% as a percentage of total state government spending.*

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While the information produced by this survey is designed to be considered as a part of the larger financial picture, either the state or nation, some facts are distinctive.

### **Distinctive State Facts**

- Most states, but not Texas, generate revenue from both state and local property taxes.
- Sales tax provides 20% or more of total state revenue for eight states, including Texas.
- Texas is one of 6 states that collects no income tax.
- Texas is one of 13 states with no state property tax.
- Five states derive higher percentages of state revenue from sales taxes than Texas.
- Texas ranks 15<sup>th</sup> in the nation for cost-adjusted per pupil spending.
- Eight states allocate a larger percent of state government spending on education than Texas.
- New Hampshire has the highest property tax as a percent of total taxes collected (26.1%).
- Florida has the highest sales tax as a percent of total taxes collected (59%).
- Alaska, Delaware, Montana, New Hampshire and Oregon have no state sales tax.
- Alaska has the highest corporate tax as a percent of total taxes collected (28%).
- Virginia has the highest income tax as a percent of total taxes collected (55.23%).
- Alaska has the lowest annual tax growth between 1991 and 2001 (minus 4.03%).
- Colorado has the highest annual tax growth between 1991 and 2001 (7.03%).
- Colorado has the highest annual income growth between 1991 and 2001 (5.89%).
- Alaska has the lowest income growth between 1991 and 2001 (1.99%).
- The lowest percent of local funding for education is in Hawaii (1.8%).
- The highest percent of local funding for education is in Nevada (66.3%).
- The highest percent of state government funding for education is in Hawaii (89.8%).
- The lowest percent of state government funding for education is in Nevada (28.6%).
- Alaska has the highest percent of federal funding (15.8%).
- New Jersey has the lowest percent of federal funding (3.9%).
- Michigan allocates the highest percent of total state spending on education (22.73%).
- Alaska allocates the lowest percent of total state spending on education (8.65%).

## **CONCLUSION – RECOMMENDATIONS FOR SCHOOL FINANCE REFORM**

School finance reform poses an enormous challenge for state policy leaders. Representing the largest allocation of state resources, public education is the single most important function of state government. Changes in how state government funds public education could fundamentally change the entire fiscal structure of state government, as well as the state economy.

Connections between state education dollars, state finance and the state economy identified in this report provoke additional questions for school finance reform.

- What revenue sources are available to bolster state education funding that will promote economic vitality?
- How much state revenues are available for public education?
- How much should the state pay for public education?
- Is state spending on education and other core functions sufficiently contained to weather economic downturns?
- Will rising costs of other state services undermine funds for public education?
- Is current state tax growth sufficiently aligned with current growth of personal income?
- Should state taxes be reduced to remedy past tax growth that exceeded income?
- How can the entire system of state taxes be reformed to improve economic efficiency, economic competitiveness, administrative simplicity, fiscal adequacy and fairness?

These important questions will be explored by subsequent reports on school finance to be published by the Texas Public Policy Foundation over the coming months.

## DATA SOURCES

A. State Government Revenue Sources FY 2001. U.S. Census Bureau, *State Government Finances: 2001* and U.S. Census Bureau *State Government Tax Collections 2001* Revised April 2003, <http://www.census.gov/govs/state/01stataess.xls> and <http://www.census.gov/govs/state/01stataess.xls>. Calculation: Percent of general revenue are calculations based on dollar amounts of taxes collected and total taxes collected; and percent of total state revenue are calculations based on dollars amount of taxes collected and total revenue collected.

B. State Government Public Education Revenue by Sources FY 2001. National Association of State Budget Officers, *2001 State Expenditure Report*, Table 7, Washington, DC, Summer 2002. Calculation: Percent of total spending is based on dollar amount of general fund/other state funds/bonds and the dollar amount of total spending.

C. All State Public Education Revenue Sources FY 2001. *Documentation for the Common Core of Data National Public Education Financial Survey: "State Fiscal" Fiscal Year 2001 School Year 2000-01*, National Center for Education Statistics, <http://www.nces.ed.gov/ccd/pdf/stfis01gen.pdf>.

D. Total State Public Education Expenditures. U.S. Census Bureau, *State Government Finances, 2001*, <http://www.census.gov/govs/state/01stataess.xls>; U. S. Census Bureau, *State Government Finances, 1996*, <http://www.census.gov/govs/state/96states.xls>; *Documentation for the Common Core of Data National Public Education Financial Survey: "State Fiscal" Fiscal Year 2001 School Year 2000-01*, National Center for Education Statistics, <http://www.nces.ed.gov/ccd/pdf/stfis01gen.pdf>; and, *Documentation for the Common Core of Data National Public Education Financial Survey: Fiscal Year 1996 School Year 1995-96 (Revised)*, National Center for Education Statistics, <http://www.nces.gov/cdc/pdf/stfis96genr.pdf>. Calculation: State Government Education Spending as a Percent of All State Government Spending is based on dollar amounts of state education expenditure, taken from NCES Common Core of Data, as a percentage of all state expenditures, taken from U.S. Census Bureau State Finances.

E. Per Pupil Spending 2000-2001 School Year. *National Facts: Cost Adjusted Per-pupil Spending By State (2000-01 school year)*, Manhattan Institute, <http://www.miedresearchoffice.org/nationalfacts.htm>.

F. State Government General Fund Revenue and Spending FY 2002 (General Fund). *The Fiscal Survey of the States*, Table A-1, National Association of State Budget Officers and National Governors' Association, Washington, DC, June 2003. Calculation: Percent of expenditures exceeding general revenue is based on the dollar amount of total revenue and dollar amount of total expenditure.

G. Annual Tax and Income Growth 1991-2001. *State Tax Collections and Rates*, Special Report, Number 121, Tax Foundation, Washington, DC, March 2003.

## **DEFINITIONS AND COMMENTS**

Difference between total state taxes collected and total revenue. States have additional sources of revenues beyond state taxes (and fees), such as federal revenue.

Public Education Spending. In Texas, the proportional responsibility for education funding is most commonly identified as budgeted funds instead of actual expenditures. For example, the Texas Education Agency's *Pocket Edition 2001* cites sources of budgeted education funding as 53% for local and 43% for state. Actual shared expenditures were closer: Local funds contributed 48.9% and state funds contributed 42.2%.

Date of Data. We used the most recent financial data that published for the states necessary to allow comparison between states and state functions, as well as change over time.

General Fund.<sup>xix</sup> The state general fund is the principal operating fund used to account for most of the state's general activities. Numerous funding streams flow into the general fund. Texas and most states define the general fund in two different ways – a broad definition and a limited definition. The broad definition of the general fund includes all monies that are received by the state, whereas the limited definition refers only to monies that the state generates itself (non-federal, for example) and monies that are not dedicated for any specific use by the state constitution or state legislature. This report uses the term, general fund, to refer to monies that are generated solely by the state (do not include federal funds) and are not dedicated for specific use, as is used by data sources – the Census Bureau and the National Association of State Budget Officers.

General State Revenue.<sup>xx</sup> General revenue is money that is collected and used to underwrite the cost of most government activities. Numerous funding streams flow into general revenue. Texas and most states define general revenue in two different ways – a broad definition and a limited definition. The broad definition of general revenue includes all monies that are received by the state, whereas the limited definition refers only to monies that the state generates itself (non-federal, for example) and monies that are not dedicated for any specific use by the state constitution or legislature. General revenue comes from a variety of state taxes: sales taxes, motor vehicle sales and retail taxes, franchise taxes and insurance premium taxes. In the broadly defined sense, general revenue also comes from federal funds, fees and licenses and lottery proceeds. Most general revenue is non-dedicated and can be used for any purpose; however, approximately 12% of Texas' general revenue is dedicated (set aside for specific use) by the state constitution or legislature. In this report, general revenue only refers to revenues that are generated from state sources and are not dedicated to any specific use, as is used by data sources – the Census Bureau and the National Association of State Budget Officers.

Per Pupil Spending 2001. Numbers were not available for Maine, New Hampshire, Rhode Island and Vermont from the Manhattan Institute study.

## Follow the Money

Sales Tax.<sup>xxi</sup> The state sales tax, officially named “limited sales, excise and use tax,” is a tax on the sale of material personal property and some services in Texas. With specific restrictions, cities, counties, transit authorities and special purpose districts may impose a local sales tax to supplement the state sales tax.

State Property Tax. Thirteen states do not have state property taxes: Colorado, Connecticut, Delaware, Hawaii, Idaho, Iowa, New York, Oklahoma, Oregon, South Dakota, Tennessee, Texas and Utah. Information provided by David Hoffman, editor of *Facts and Figures Government Finance 2002*, Tax Foundation, Washington, DC (telephone October 6, 2002). In this report, Massachusetts and North Carolina, are identified as having no state property tax revenues in 2001 (as reported by the U.S. Census Bureau), however, both states levy a state property tax but collected insufficient revenues to be reported by the Census Bureau.

Texas Franchise Tax. Revenues generated by state franchise taxes are included as a corporate tax (licenses) in the state fact sheet for Texas, reflecting tax categories listed by the U.S. Census Bureau.

## ENDNOTES

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<sup>i</sup> *Facts and Figures of Government Finance 2002*, Edited by David Hoffman, Tax Foundation, Washington, DC, 2003.

<sup>ii</sup> *Ibid.*

<sup>iii</sup> *Overview and Inventory of State Education Reforms: 1999-2000*, National Center for Education Statistics, U.S. Department of Education, Washington, DC, 2002, page 33.

<sup>iv</sup> General state funds account for 47.7% of average state total spending. *Fiscal Survey of the States*, National Governors' Association and National Association of State Budget Officers, Washington, DC, June 2003, page 1.

<sup>v</sup> *Texas Taxes Overview and Glossary*, Texas Legislative Council, Austin, TX, January 1999, pages 3 and 4.

<sup>vi</sup> *Ibid.*

<sup>vii</sup> *Fiscal Size-Up, State Budget Overview: 2002-03 Biennium*, Legislative Budget Board,

[http://www.lbb.state.tx.us/Fiscal\\_Size-up/Fiscal\\_Size-up\\_2002-2003\\_0102.pdf](http://www.lbb.state.tx.us/Fiscal_Size-up/Fiscal_Size-up_2002-2003_0102.pdf).

<sup>viii</sup> *State Budget and Tax Actions 2003*, Fiscal Affairs Program, National Conference of State Legislatures, [www.ncsl.org/programs/fiscal/presbta03.htm](http://www.ncsl.org/programs/fiscal/presbta03.htm).

<sup>ix</sup> *Ibid.*

<sup>x</sup> *Ibid.*

<sup>xi</sup> *Fiscal Survey of the States*, National Governor's Association and National Association of State Budget Officers, Washington, DC, June 2003, page 1.

<sup>xii</sup> *Text of Governor Rick Perry's Remarks at Heritage Foundation*, Washington, DC, September 24, 2003.

<sup>xiii</sup> *Ibid.*

<sup>xiv</sup> *State Budget and Tax Actions 2003*.

<sup>xv</sup> *Special Report, State Tax Collections And Rates*, Tax Foundation, March 2003,

[www.taxfoundation.org/taxgrowth.html](http://www.taxfoundation.org/taxgrowth.html).

<sup>xvi</sup> *Ibid.*

<sup>xvii</sup> *Special Report, State Tax Collections and Rates*.

<sup>xviii</sup> *Facts and Figures of Government Finance 2002*, Edited by David Hoffman, Tax Foundation, Washington, DC, 2003.

<sup>xix</sup> *Ibid.*, pages 19 and 20.

<sup>xx</sup> *Texas Taxes Overview and Glossary*, pages 3-9.

<sup>xxi</sup> *Ibid.*, page 25.

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**STATE FACT SHEETS**

The State Fact Sheets are arranged in alphabetical order.

Guide to understanding the State Fact Sheets:

**Box A. State Government Revenue Sources FY 2001** – Identifies the major taxes that fund general functions of the state, such as public education.

**Box B. State Government Public Education Revenue Sources FY 2001** – Distinguishes where state government monies for public education come from and identifies money specially dedicated for public education (categorized in “other”).

**Box C. All State Public Education Revenue Sources FY 2001** – Determines proportions of state, local, federal and other contributions to public education.

**Box D. Total State Public Education Expenditures** – Identifies how state government spending on public education has changed from 1996 to 2001 as a percent of all state spending.

**Box E. 2001 State Per Pupil Spending** – Notes the average amount of per pupil spending that is the sum of state, local, federal and private funding, adjusted for cost of living.

**Box F. State Government General Fund Revenue & Spending FY 2002** – Specifies the relationship between state government revenue and state spending, an indicator of state capacity to sustain government functions, such as public education.

**Box G. Annual State Tax and Income Growth 1991-2001** – Identifies the relationship between growth of state taxes and personal income, an indicator of state capacity to foster economic growth and generate revenues for state functions, such as public education.

PUBLIC EDUCATION REVENUE & SPENDING STATE FACTS		
STATE: Texas		
<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b> <small>See Table I &amp; II</small>		
	Total Taxes Collected	Total Revenue
Property Tax	0.00%	0.00%
Sales Tax	48.99%	22.45%
Selective Sales Tax	28.22%	13.12%
Individual Income Tax	0.00%	0.00%
Corporate Income Tax	0.00%	0.00%
Corporate Taxes (Licenses)	0.00%	2.18%
<small>Source: U.S. Census Bureau, State Revenues 2001 &amp; U.S. Census Bureau, State Government Tax Collections 2001</small>		
<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b> <small>See Table III</small>		
General Fund:	\$12,927,000,000	Percent of Total Spending: 81.84%
Other State Funds:	\$697,000,000	Percent of Total Spending: 4.37%
Bonds:	\$0	Percent of Total Spending: 0.00%
<small>Source: National Association of State Budget Officers, 2001 State Expenditures Report</small>		
<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b> <small>See Table IV</small>		
Local:	48.9%	Federal: 8.7%
State:	42.2%	Other: 0.2%
<small>Source: U.S. Census Bureau, Census of Data National Public Education Financial Survey, FY 2001</small>		
<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b> <small>See Table V</small>		
1996 State Government:	\$9,312,159,000	As Percent of All State Government Spending: 20.21%
1996 Total Spending in State on Education:	\$18,901,462,000	
2001 State Government:	\$12,955,241,000	As Percent of All State Government Spending: 19.87%
2001 Total Spending in State on Education:	\$25,546,557,000	
<small>Source: U.S. Census Bureau, State Revenues 2001; U.S. Census Bureau, State Revenues 1996; U.S. Census of Data National Public Education Financial Survey, FY 1996 &amp; FY 2001; U.S. Census Bureau, Census of Data National Public Education Financial Survey, FY 1996</small>		
<b>E 2001 STATE PER PUPIL SPENDING</b> <small>See Table VI</small>		
Cost-Adjusted Average State Expenditure:	\$8,568	
<small>Source: Urban Institute, Institute for Policy Research, National Center for Education Statistics</small>		
<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b> <small>See Table VII</small>		
Total General Revenue:	\$28,400,000,000	
Pollar Account Expenditures Exceeding General Revenue:	\$1,628,000,000	
Percent Expenditures Exceed General Revenue:	5.73%	
<small>Source: National Association of State Budget Officers, The Fiscal Survey of States</small>		
<b>G ANNUAL STATE TAX AND INCOME GROWTH 1991-2001</b> <small>See Table VIII</small>		
Annual Tax Growth:	4.41%	Annual Income Growth: 4.8%
<small>Source: Tax Foundation, Special Report: State Tax Collections and Rates</small>		

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Alabama**

<b>A</b>	<b>STATE GOVERNMENT REVENUE SOURCES FY 2001</b>	
	See Tables I & II	
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	2.71%	1.03%
<i>Sales Tax</i>	25.38%	9.59%
<i>Selective Sales Tax</i>	23.49%	8.88%
<i>Individual Income Tax</i>	36.13%	13.65%
<i>Corporate Income Tax</i>	2.99%	1.13%
<i>Corporate Taxes (License)</i>	1.21%	0.46%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B</b>	<b>STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table III	
<i>General Fund: \$2,769,000,000</i>	<i>Percent of Total Spending: 75.12%</i>	
<i>Other State Funds: \$393,000,000</i>	<i>Percent of Total Spending: 10.66%</i>	
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>	

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C</b>	<b>ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table IV	
<i>Local: 30.5%</i>	<i>Federal: 9.4 %</i>	
<i>State: 59.9 %</i>	<i>Other: 0.3%</i>	

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D</b>	<b>TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
	See Table V	
<i>1996 State Government: \$2,310,952,000</i>	<i>As Percent of All State Government Spending: 19.06%</i>	
<i>1996 Total Spending in State on Education: \$3,240,364,000</i>		
<i>2001 State Government: \$2,881,224,000</i>	<i>As Percent of All State Government Spending: 17.23%</i>	
<i>2001 Total Spending in State on Education: \$4,354,794,000</i>		

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E</b>	<b>2001 STATE PER PUPIL SPENDING</b>
	See Table VI
<i>Cost Adjusted Average State Expenditure: \$7,702</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F</b>	<b>STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
	See Table VII	
<i>Total General Revenue: \$5,278,000,000</i>		
<i>Dollar Amount Expenditures Exceeding General Revenue: \$47,000,000</i>		
<i>Percent Expenditure Exceeds General Revenue: 0.89%</i>		

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G</b>	<b>ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
	See Table VIII	
<i>Annual Tax Growth: 3.07%</i>		
<i>Annual Income Growth: 2.96%</i>		

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Alaska**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>3.16%</b>	<b>0.73%</b>
<i>Sales Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Selective Sales Tax</i>	<b>9.42%</b>	<b>2.18%</b>
<i>Individual Income Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Corporate Income Tax</i>	<b>28.03%</b>	<b>6.47%</b>
<i>Corporate Taxes (License)</i>	<b>0.09%</b>	<b>0.02%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: Not Available</i>	<i>Percent of Total Spending: Not Available</i>
<i>Other State Funds: Not Available</i>	<i>Percent of Total Spending: Not Available</i>
<i>Bonds: Not Available</i>	<i>Percent of Total Spending: Not Available</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 27.1%</i>	<i>Federal: 15.8 %</i>
<i>State: 57.1 %</i>	<i>Other: 0.2%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$782,559,000</i>	<i>As Percent of All State Government Spending: 13.90%</i>
<i>1996 Total Spending in State on Education: \$1,045,022,000</i>	
<i>2001 State Government: \$782,348,000</i>	<i>As Percent of All State Government Spending: 8.65%</i>
<i>2001 Total Spending in State on Education: \$1,229,036,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$8,409</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$1,660,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$732,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 44.10%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: -4.03%</i>	<i>Annual Income Growth: 1.99%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Arizona**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	3.74%	2.02%
<i>Sales Tax</i>	45.75%	24.70%
<i>Selective Sales Tax</i>	12.42%	6.71%
<i>Individual Income Tax</i>	27.56%	14.87%
<i>Corporate Income Tax</i>	6.47%	3.49%
<i>Corporate Taxes (License)</i>	0.13%	0.07%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$3,463,000,000</i>	<i>Percent of Total Spending: 86.23%</i>
<i>Other State Funds: \$94,000,000</i>	<i>Percent of Total Spending: 2.34%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 43.1%</i>	<i>Federal: 10.6 %</i>
<i>State: 43.6 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$1,829,488,000</i>	<i>As Percent of All State Government Spending: 15.38%</i>
<i>1996 Total Spending in State on Education: \$3,327,969,000</i>	
<i>2001 State Government: \$2,525,390,000</i>	<i>As Percent of All State Government Spending: 14.73%</i>
<i>2001 Total Spending in State on Education: \$4,632,539,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$7,086</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$5,760,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$607,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 10.54%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 4.17%</i>	<i>Annual Income Growth: 5.43%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Arkansas**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	8.71%	4.20%
<i>Sales Tax</i>	36.29%	17.52%
<i>Selective Sales Tax</i>	13.26%	6.40%
<i>Individual Income Tax</i>	31.36%	15.14%
<i>Corporate Income Tax</i>	4.06%	1.96%
<i>Corporate Taxes (License)</i>	0.20%	0.09%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$1,549,000,000</i>	<i>Percent of Total Spending: 76.38%</i>
<i>Other State Funds: \$221,000,000</i>	<i>Percent of Total Spending: 10.90%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 31%</i>	<i>Federal: 9.3 %</i>
<i>State: 59.6 %</i>	<i>Other: 2.7%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$1,322,273,000</i>	<i>As Percent of All State Government Spending: 18.75%</i>
<i>1996 Total Spending in State on Education: \$1,994,748,000</i>	
<i>2001 State Government: \$1,676,138,000</i>	<i>As Percent of All State Government Spending: 15.82%</i>
<i>2001 Total Spending in State on Education: \$2,505,179,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$6,590</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$3,182,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$0</i>	
<i>Percent Expenditure Exceeds General Revenue: 0.00%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 5.69%</i>	<i>Annual Income Growth: 3.46%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: California**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	3.67%	1.89%
<i>Sales Tax</i>	26.86%	13.80%
<i>Selective Sales Tax</i>	7.13%	3.66%
<i>Individual Income Tax</i>	49.32%	25.34%
<i>Corporate Income Tax</i>	7.63%	3.92%
<i>Corporate Taxes (License)</i>	0.05%	0.03%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$28,498,000,000</i>	<i>Percent of Total Spending: 82.09%</i>
<i>Other State Funds: \$59,000,000</i>	<i>Percent of Total Spending: 0.17%</i>
<i>Bonds: \$2,547,000,000</i>	<i>Percent of Total Spending: 7.34%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 30.3%</i>	<i>Federal: 8.2 %</i>
<i>State: 61.5 %</i>	<i>Other: 0.2%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$17,207,011,000</i>	<i>As Percent of All State Government Spending: 15.18%</i>
<i>1996 Total Spending in State on Education: \$27,334,639,000</i>	
<i>2001 State Government: \$31,392,549,000</i>	<i>As Percent of All State Government Spending: 18.42%</i>
<i>2001 Total Spending in State on Education: \$42,908,787,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$5,998</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$72,239,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$4,513,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 6.25%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 5.38%</i>	<i>Annual Income Growth: 3.23%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Colorado**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	26.04%	9.96%
<i>Selective Sales Tax</i>	12.12%	4.64%
<i>Individual Income Tax</i>	51.45%	19.69%
<i>Corporate Income Tax</i>	4.49%	1.72%
<i>Corporate Taxes (License)</i>	0.08%	0.03%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$2,143,000,000</i>	<i>Percent of Total Spending: 84.04%</i>
<i>Other State Funds: \$140,000,000</i>	<i>Percent of Total Spending: 5.49%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 52.5%</i>	<i>Federal: 5.6 %</i>
<i>State: 41.5 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$1,665,138,000</i>	<i>As Percent of All State Government Spending: 16.30%</i>
<i>1996 Total Spending in State on Education: \$3,360,529,000</i>	
<i>2001 State Government: \$2,222,083,000</i>	<i>As Percent of All State Government Spending: 14.17%</i>
<i>2001 Total Spending in State on Education: \$4,758,173,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$7,459</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$5,844,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$841,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 14.39%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 7.03%</i>	<i>Annual Income Growth: 5.89%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Connecticut**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	31.92%	17.80%
<i>Selective Sales Tax</i>	14.11%	7.87%
<i>Individual Income Tax</i>	42.74%	23.83%
<i>Corporate Income Tax</i>	3.92%	2.18%
<i>Corporate Taxes (License)</i>	0.13%	0.07%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$2,170,000,000</i>	<i>Percent of Total Spending: 84.14%</i>
<i>Other State Funds: \$3,000,000</i>	<i>Percent of Total Spending: 0.12%</i>
<i>Bonds: \$134,000,000</i>	<i>Percent of Total Spending: 5.20%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 56.2%</i>	<i>Federal: 4.3 %</i>
<i>State: 39.5 %</i>	<i>Other: 0.4%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$1,819,099,000</i>	<i>As Percent of All State Government Spending: 13.45%</i>
<i>1996 Total Spending in State on Education: \$4,366,123,000</i>	
<i>2001 State Government: \$2,553,180,000</i>	<i>As Percent of All State Government Spending: 14.04%</i>
<i>2001 Total Spending in State on Education: \$5,693,207,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$8,961</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$10,845,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$818,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 7.54%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 5.94%</i>	<i>Annual Income Growth: 2.89%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Delaware**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	0.00%	0.00%
<i>Selective Sales Tax</i>	13.99%	5.76%
<i>Individual Income Tax</i>	34.19%	14.08%
<i>Corporate Income Tax</i>	7.54%	3.10%
<i>Corporate Taxes (License)</i>	27.86%	11.47%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$807,000,000</i>	<i>Percent of Total Spending: 63.59%</i>
<i>Other State Funds: \$323,000,000</i>	<i>Percent of Total Spending: 25.45%</i>
<i>Bonds: \$52,000,000</i>	<i>Percent of Total Spending: 4.10%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 26.2%</i>	<i>Federal: 7.9 %</i>
<i>State: 65.9 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$547,837,000</i>	<i>As Percent of All State Government Spending: 16.87%</i>
<i>1996 Total Spending in State on Education: \$726,241,000</i>	
<i>2001 State Government: \$732,599,000</i>	<i>As Percent of All State Government Spending: 16.99%</i>
<i>2001 Total Spending in State on Education: \$1,027,224,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$9,560</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$2,426,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$28,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 1.15%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 4.57%</i>	<i>Annual Income Growth: 3.39%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Florida**

<b>A</b>	<b>STATE GOVERNMENT REVENUE SOURCES FY 2001</b>	
	See Tables I & II	
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	2.00%	1.08%
<i>Sales Tax</i>	59.01%	31.74%
<i>Selective Sales Tax</i>	17.19%	9.25%
<i>Individual Income Tax</i>	0.00%	0.00%
<i>Corporate Income Tax</i>	6.38%	3.43%
<i>Corporate Taxes (License)</i>	0.50%	0.27%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B</b>	<b>STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table III	
<i>General Fund: \$7,480,000,000</i>	<i>Percent of Total Spending: 77.24%</i>	
<i>Other State Funds: \$482,000,000</i>	<i>Percent of Total Spending: 4.98%</i>	
<i>Bonds: \$481,000,000</i>	<i>Percent of Total Spending: 4.97%</i>	

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C</b>	<b>ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table IV	
<i>Local: 42.4%</i>	<i>Federal: 9 %</i>	
<i>State: 48.7 %</i>	<i>Other: 0%</i>	

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D</b>	<b>TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
	See Table V	
<i>1996 State Government: \$6,422,329,000</i>	<i>As Percent of All State Government Spending: 17.62%</i>	
<i>1996 Total Spending in State on Education: \$11,480,359,000</i>		
<i>2001 State Government: \$8,695,213,000</i>	<i>As Percent of All State Government Spending: 17.30%</i>	
<i>2001 Total Spending in State on Education: \$15,023,514,000</i>		

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E</b>	<b>2001 STATE PER PUPIL SPENDING</b>
	See Table VI
<i>Cost Adjusted Average State Expenditure: \$7,625</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F</b>	<b>STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
	See Table VII	
<i>Total General Revenue: \$19,662,000,000</i>		
<i>Dollar Amount Expenditures Exceeding General Revenue: -\$496,000,000</i>		
<i>Percent Expenditure Exceeds General Revenue: -2.52%</i>		

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G</b>	<b>ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
	See Table VIII	
<i>Annual Tax Growth: 4.27%</i>		
<i>Annual Income Growth: 3.73%</i>		

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Georgia**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.35%</b>	<b>0.20%</b>
<i>Sales Tax</i>	<b>34.15%</b>	<b>19.43%</b>
<i>Selective Sales Tax</i>	<b>7.88%</b>	<b>4.48%</b>
<i>Individual Income Tax</i>	<b>48.20%</b>	<b>27.43%</b>
<i>Corporate Income Tax</i>	<b>4.81%</b>	<b>2.74%</b>
<i>Corporate Taxes (License)</i>	<b>0.23%</b>	<b>0.13%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$5,638,000,000</i>	<i>Percent of Total Spending: 79.22%</i>
<i>Other State Funds: \$401,000,000</i>	<i>Percent of Total Spending: 5.63%</i>
<i>Bonds: \$104,000,000</i>	<i>Percent of Total Spending: 1.46%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 44.7%</i>	<i>Federal: 6.4 %</i>
<i>State: 48.9 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$3,956,281,000</i>	<i>As Percent of All State Government Spending: 19.77%</i>
<i>1996 Total Spending in State on Education: \$6,629,646,000</i>	
<i>2001 State Government: \$5,963,337,000</i>	<i>As Percent of All State Government Spending: 21.40%</i>
<i>2001 Total Spending in State on Education: \$10,011,343,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$8,360</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$15,394,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$47,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 0.31%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 5.34%</i>	<i>Annual Income Growth: 5.05%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Hawaii**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	46.75%	24.88%
<i>Selective Sales Tax</i>	15.90%	8.46%
<i>Individual Income Tax</i>	31.50%	16.77%
<i>Corporate Income Tax</i>	1.72%	0.92%
<i>Corporate Taxes (License)</i>	0.08%	0.04%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$1,282,000,000</i>	<i>Percent of Total Spending: 89.09%</i>
<i>Other State Funds: \$28,000,000</i>	<i>Percent of Total Spending: 1.95%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 1.8%</i>	<i>Federal: 8.4 %</i>
<i>State: 89.8 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$1,079,096,000</i>	<i>As Percent of All State Government Spending: 18.15%</i>
<i>1996 Total Spending in State on Education: \$1,040,682,000</i>	
<i>2001 State Government: \$1,511,317,000</i>	<i>As Percent of All State Government Spending: 22.25%</i>
<i>2001 Total Spending in State on Education: \$1,215,968,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$5,333</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$3,441,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$215,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 6.25%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 1.08%</i>	<i>Annual Income Growth: 1.12%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Idaho**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Sales Tax</i>	<b>30.57%</b>	<b>14.79%</b>
<i>Selective Sales Tax</i>	<b>12.13%</b>	<b>5.87%</b>
<i>Individual Income Tax</i>	<b>40.28%</b>	<b>19.50%</b>
<i>Corporate Income Tax</i>	<b>5.55%</b>	<b>2.69%</b>
<i>Corporate Taxes (License)</i>	<b>0.05%</b>	<b>0.02%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$896,000,000</i>	<i>Percent of Total Spending: 81.83%</i>
<i>Other State Funds: \$78,000,000</i>	<i>Percent of Total Spending: 7.12%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 30.6%</i>	<i>Federal: 8.1 %</i>
<i>State: 61.3 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$758,538,000</i>	<i>As Percent of All State Government Spending: 21.66%</i>
<i>1996 Total Spending in State on Education: \$1,019,594,000</i>	
<i>2001 State Government: \$977,438,000</i>	<i>As Percent of All State Government Spending: 19.74%</i>
<i>2001 Total Spending in State on Education: \$1,403,190,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$6,363</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$1,702,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$278,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 16.33%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 5.93%</i>	<i>Annual Income Growth: 4.74%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Illinois**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.25%</b>	<b>0.12%</b>
<i>Sales Tax</i>	<b>27.30%</b>	<b>13.35%</b>
<i>Selective Sales Tax</i>	<b>20.02%</b>	<b>9.79%</b>
<i>Individual Income Tax</i>	<b>33.13%</b>	<b>16.20%</b>
<i>Corporate Income Tax</i>	<b>9.58%</b>	<b>4.68%</b>
<i>Corporate Taxes (License)</i>	<b>0.65%</b>	<b>0.32%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$5,482,000,000</i>	<i>Percent of Total Spending: 73.98%</i>
<i>Other State Funds: \$193,000,000</i>	<i>Percent of Total Spending: 2.60%</i>
<i>Bonds: \$361,000,000</i>	<i>Percent of Total Spending: 4.87%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 58.6%</i>	<i>Federal: 7.8 %</i>
<i>State: 33.6 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$3,359,525,000</i>	<i>As Percent of All State Government Spending: 9.85%</i>
<i>1996 Total Spending in State on Education: \$10,727,091,000</i>	
<i>2001 State Government: \$6,124,183,000</i>	<i>As Percent of All State Government Spending: 13.56%</i>
<i>2001 Total Spending in State on Education: \$15,658,682,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$8,377</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$23,379,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$869,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 3.72%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 3.85%</i>	<i>Annual Income Growth: 3.24%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Indiana**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.05%</b>	<b>0.02%</b>
<i>Sales Tax</i>	<b>35.65%</b>	<b>17.36%</b>
<i>Selective Sales Tax</i>	<b>14.09%</b>	<b>6.86%</b>
<i>Individual Income Tax</i>	<b>37.37%</b>	<b>18.20%</b>
<i>Corporate Income Tax</i>	<b>8.16%</b>	<b>3.97%</b>
<i>Corporate Taxes (License)</i>	<b>0.06%</b>	<b>0.03%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$4,138,000,000</i>	<i>Percent of Total Spending: 89.09%</i>
<i>Other State Funds: \$74,000,000</i>	<i>Percent of Total Spending: 1.59%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 40.6%</i>	<i>Federal: 5.1 %</i>
<i>State: 53.5 %</i>	<i>Other: 0.7%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$3,362,035,000</i>	<i>As Percent of All State Government Spending: 21.88%</i>
<i>1996 Total Spending in State on Education: \$5,493,653,000</i>	
<i>2001 State Government: \$4,833,954,000</i>	<i>As Percent of All State Government Spending: 22.40%</i>
<i>2001 Total Spending in State on Education: \$7,548,487,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$9,811</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$8,269,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$1,468,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 17.75%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 3.3%</i>	<i>Annual Income Growth: 3.27%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Iowa**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Sales Tax</i>	<b>34.04%</b>	<b>17.12%</b>
<i>Selective Sales Tax</i>	<b>14.61%</b>	<b>7.35%</b>
<i>Individual Income Tax</i>	<b>36.61%</b>	<b>18.42%</b>
<i>Corporate Income Tax</i>	<b>3.23%</b>	<b>1.63%</b>
<i>Corporate Taxes (License)</i>	<b>0.56%</b>	<b>0.28%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$1,997,000,000</i>	<i>Percent of Total Spending: 85.12%</i>
<i>Other State Funds: \$51,000,000</i>	<i>Percent of Total Spending: 2.17%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 44.3%</i>	<i>Federal: 6.3 %</i>
<i>State: 49.2 %</i>	<i>Other: 0.2%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$1,486,472,000</i>	<i>As Percent of All State Government Spending: 16.79%</i>
<i>1996 Total Spending in State on Education: \$2,753,425,000</i>	
<i>2001 State Government: \$1,943,708,000</i>	<i>As Percent of All State Government Spending: 15.84%</i>
<i>2001 Total Spending in State on Education: \$3,430,855,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$7,971</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$4,680,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: -\$89,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: -1.90%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 2.29%</i>	<i>Annual Income Growth: 2.77%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Kansas**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>1.05%</b>	<b>0.60%</b>
<i>Sales Tax</i>	<b>34.99%</b>	<b>20.03%</b>
<i>Selective Sales Tax</i>	<b>11.67%</b>	<b>6.68%</b>
<i>Individual Income Tax</i>	<b>39.87%</b>	<b>22.82%</b>
<i>Corporate Income Tax</i>	<b>4.75%</b>	<b>2.72%</b>
<i>Corporate Taxes (License)</i>	<b>0.56%</b>	<b>0.32%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$2,268,000,000</i>	<i>Percent of Total Spending: 88.32%</i>
<i>Other State Funds: \$39,000,000</i>	<i>Percent of Total Spending: 1.52%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 30.6%</i>	<i>Federal: 6.4 %</i>
<i>State: 61.1 %</i>	<i>Other: 1.8%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$1,690,101,000</i>	<i>As Percent of All State Government Spending: 23.23%</i>
<i>1996 Total Spending in State on Education: \$2,488,077,000</i>	
<i>2001 State Government: \$2,198,216,000</i>	<i>As Percent of All State Government Spending: 21.56%</i>
<i>2001 Total Spending in State on Education: \$3,258,807,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$7,873</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$4,108,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$358,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 8.71%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 4.11%</i>	<i>Annual Income Growth: 2.99%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Kentucky**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>5.25%</b>	<b>2.22%</b>
<i>Sales Tax</i>	<b>28.78%</b>	<b>12.18%</b>
<i>Selective Sales Tax</i>	<b>17.23%</b>	<b>7.29%</b>
<i>Individual Income Tax</i>	<b>33.75%</b>	<b>14.28%</b>
<i>Corporate Income Tax</i>	<b>4.60%</b>	<b>1.95%</b>
<i>Corporate Taxes (License)</i>	<b>2.60%</b>	<b>1.10%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$2,940,000,000</i>	<i>Percent of Total Spending: 87.42%</i>
<i>Other State Funds: \$11,000,000</i>	<i>Percent of Total Spending: 0.33%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 30.1%</i>	<i>Federal: 9.9 %</i>
<i>State: 59.9 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$2,280,140,000</i>	<i>As Percent of All State Government Spending: 19.25%</i>
<i>1996 Total Spending in State on Education: \$3,171,495,000</i>	
<i>2001 State Government: \$2,702,932,000</i>	<i>As Percent of All State Government Spending: 15.60%</i>
<i>2001 Total Spending in State on Education: \$4,047,392,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$7,908</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$6,693,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$389,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 5.81%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 2.69%</i>	<i>Annual Income Growth: 3.34%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
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**STATE: Louisiana**

**A STATE GOVERNMENT REVENUE SOURCES FY 2001**

See Tables I & II

	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.34%	0.14%
<i>Sales Tax</i>	33.35%	13.47%
<i>Selective Sales Tax</i>	23.68%	9.57%
<i>Individual Income Tax</i>	24.32%	9.83%
<i>Corporate Income Tax</i>	4.07%	1.65%
<i>Corporate Taxes (License)</i>	3.51%	1.42%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

**B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001**

See Table III

<i>General Fund: \$2,379,000,000</i>	<i>Percent of Total Spending: 75.69%</i>
<i>Other State Funds: \$179,000,000</i>	<i>Percent of Total Spending: 5.70%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

**C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001**

See Table IV

<i>Local: 39.2%</i>	<i>Federal: 11.5 %</i>
<i>State: 49.4 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

**D TOTAL STATE PUBLIC EDUCATION EXPENDITURES**

See Table V

<i>1996 State Government: \$1,978,050,000</i>	<i>As Percent of All State Government Spending: 14.10%</i>
<i>1996 Total Spending in State on Education: \$3,545,832,000</i>	
<i>2001 State Government: \$2,497,875,000</i>	<i>As Percent of All State Government Spending: 15.22%</i>
<i>2001 Total Spending in State on Education: \$4,485,878,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

**E 2001 STATE PER PUPIL SPENDING**

See Table VI

*Cost Adjusted Average State Expenditure: \$7,018*

Source: Manhattan Institute for Policy Research, National Facts

**F STATE GOVERNMENT GENERAL FUND REVENUE & SPENDING FY 2002**

See Table VII

<i>Total General Revenue: \$6,464,000,000</i>
<i>Dollar Amount Expenditures Exceeding General Revenue: \$23,000,000</i>
<i>Percent Expenditure Exceeds General Revenue: 0.36%</i>

Source: National Association of State Budget Officers, The Fiscal Survey of States

**G ANNUAL STATE TAX and INCOME GROWTH 1991-2001**

See Table VIII

<i>Annual Tax Growth: 3.41%</i>	<i>Annual Income Growth: 2.8%</i>
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Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Maine**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	1.78%	0.91%
<i>Sales Tax</i>	30.64%	15.71%
<i>Selective Sales Tax</i>	13.45%	6.89%
<i>Individual Income Tax</i>	43.53%	22.31%
<i>Corporate Income Tax</i>	3.61%	1.85%
<i>Corporate Taxes (License)</i>	0.12%	0.06%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$953,000,000</i>	<i>Percent of Total Spending: 88.82%</i>
<i>Other State Funds: \$1,000,000</i>	<i>Percent of Total Spending: 0.09%</i>
<i>Bonds: \$1,000,000</i>	<i>Percent of Total Spending: 0.09%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 47.5%</i>	<i>Federal: 7.9 %</i>
<i>State: 44.6 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$681,853,000</i>	<i>As Percent of All State Government Spending: 16.08%</i>
<i>1996 Total Spending in State on Education: \$1,313,759,000</i>	
<i>2001 State Government: \$863,295,000</i>	<i>As Percent of All State Government Spending: 15.05%</i>
<i>2001 Total Spending in State on Education: \$1,704,422,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: Not Available</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$2,424,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$141,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 5.82%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 3.68%</i>	<i>Annual Income Growth: 2.4%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
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**STATE: Maryland**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	2.43%	1.25%
<i>Sales Tax</i>	24.54%	12.64%
<i>Selective Sales Tax</i>	18.03%	9.29%
<i>Individual Income Tax</i>	43.80%	22.56%
<i>Corporate Income Tax</i>	4.65%	2.39%
<i>Corporate Taxes (License)</i>	0.13%	0.07%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$2,783,000,000</i>	<i>Percent of Total Spending: 81.88%</i>
<i>Other State Funds: \$77,000,000</i>	<i>Percent of Total Spending: 2.27%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 56.6%</i>	<i>Federal: 6.1 %</i>
<i>State: 37.3 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$2,175,948,000</i>	<i>As Percent of All State Government Spending: 13.99%</i>
<i>1996 Total Spending in State on Education: \$5,311,207,000</i>	
<i>2001 State Government: \$2,928,715,000</i>	<i>As Percent of All State Government Spending: 13.63%</i>
<i>2001 Total Spending in State on Education: \$7,041,586,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$9,262</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$9,504,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$1,443,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 15.18%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 3.51%</i>	<i>Annual Income Growth: 3%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
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**STATE: Massachusetts**

<b>A</b>	<b>STATE GOVERNMENT REVENUE SOURCES FY 2001</b>	
	See Tables I & II	
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	21.80%	12.82%
<i>Selective Sales Tax</i>	8.73%	5.13%
<i>Individual Income Tax</i>	57.49%	33.79%
<i>Corporate Income Tax</i>	7.03%	4.13%
<i>Corporate Taxes (License)</i>	0.13%	0.08%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B</b>	<b>STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table III	
<i>General Fund: \$4,456,000,000</i>	<i>Percent of Total Spending: 88.75%</i>	
<i>Other State Funds: \$11,000,000</i>	<i>Percent of Total Spending: 0.22%</i>	
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>	

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C</b>	<b>ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table IV	
<i>Local: 51.4%</i>	<i>Federal: 5 %</i>	
<i>State: 43.6 %</i>	<i>Other: 0%</i>	

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D</b>	<b>TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
	See Table V	
<i>1996 State Government: \$2,593,935,000</i>	<i>As Percent of All State Government Spending: 10.40%</i>	
<i>1996 Total Spending in State on Education: \$6,435,458,000</i>		
<i>2001 State Government: \$4,420,622,000</i>	<i>As Percent of All State Government Spending: 13.63%</i>	
<i>2001 Total Spending in State on Education: \$9,272,387,000</i>		

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E</b>	<b>2001 STATE PER PUPIL SPENDING</b>
	See Table VI
<i>Cost Adjusted Average State Expenditure: \$7,345</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F</b>	<b>STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
	See Table VII	
<i>Total General Revenue: \$22,680,000,000</i>		
<i>Dollar Amount Expenditures Exceeding General Revenue: \$120,000,000</i>		
<i>Percent Expenditure Exceeds General Revenue: 0.53%</i>		

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G</b>	<b>ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
	See Table VIII	
<i>Annual Tax Growth: 4.07%</i>		
<i>Annual Income Growth: 3.56%</i>		

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Michigan**

**A STATE GOVERNMENT REVENUE SOURCES FY 2001**

See Tables I & II

	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	8.04%	4.13%
<i>Sales Tax</i>	34.69%	17.82%
<i>Selective Sales Tax</i>	9.70%	4.98%
<i>Individual Income Tax</i>	30.50%	15.67%
<i>Corporate Income Tax</i>	9.44%	4.85%
<i>Corporate Taxes (License)</i>	0.06%	0.03%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

**B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001**

See Table III

<i>General Fund: \$428,000,000</i>	<i>Percent of Total Spending: 3.50%</i>
<i>Other State Funds: \$10,836,000,000</i>	<i>Percent of Total Spending: 88.67%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

**C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001**

See Table IV

<i>Local: 28.3%</i>	<i>Federal: 6.8 %</i>
<i>State: 64.8 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

**D TOTAL STATE PUBLIC EDUCATION EXPENDITURES**

See Table V

<i>1996 State Government: \$8,483,312,000</i>	<i>As Percent of All State Government Spending: 24.18%</i>
<i>1996 Total Spending in State on Education: \$11,137,877,000</i>	
<i>2001 State Government: \$10,603,606,000</i>	<i>As Percent of All State Government Spending: 22.73%</i>
<i>2001 Total Spending in State on Education: \$14,243,597,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

**E 2001 STATE PER PUPIL SPENDING**

See Table VI

*Cost Adjusted Average State Expenditure: \$9,812*

Source: Manhattan Institute for Policy Research, National Facts

**F STATE GOVERNMENT GENERAL FUND REVENUE & SPENDING FY 2002**

See Table VII

<i>Total General Revenue: \$8,702,000,000</i>
<i>Dollar Amount Expenditures Exceeding General Revenue: \$424,000,000</i>
<i>Percent Expenditure Exceeds General Revenue: 4.87%</i>

Source: National Association of State Budget Officers, The Fiscal Survey of States

**G ANNUAL STATE TAX and INCOME GROWTH 1991-2001**

See Table VIII

<i>Annual Tax Growth: 5.33%</i>	<i>Annual Income Growth: 3.04%</i>
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Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Minnesota**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.07%	0.04%
<i>Sales Tax</i>	27.86%	14.43%
<i>Selective Sales Tax</i>	15.46%	8.00%
<i>Individual Income Tax</i>	43.64%	22.60%
<i>Corporate Income Tax</i>	5.41%	2.80%
<i>Corporate Taxes (License)</i>	0.03%	0.02%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$4,378,000,000</i>	<i>Percent of Total Spending: 87.12%</i>
<i>Other State Funds: \$35,000,000</i>	<i>Percent of Total Spending: 0.70%</i>
<i>Bonds: \$15,000,000</i>	<i>Percent of Total Spending: 0.30%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 32.1%</i>	<i>Federal: 4.7 %</i>
<i>State: 60.5 %</i>	<i>Other: 2.7%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$3,458,503,000</i>	<i>As Percent of All State Government Spending: 19.96%</i>
<i>1996 Total Spending in State on Education: \$4,844,879,000</i>	
<i>2001 State Government: \$4,765,802,000</i>	<i>As Percent of All State Government Spending: 19.36%</i>
<i>2001 Total Spending in State on Education: \$6,531,198,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$9,954</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$12,310,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$444,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 3.61%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 4.87%</i>	<i>Annual Income Growth: 4.01%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

STATE: Mississippi

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.03%	0.01%
<i>Sales Tax</i>	48.97%	19.89%
<i>Selective Sales Tax</i>	17.09%	6.94%
<i>Individual Income Tax</i>	21.76%	8.84%
<i>Corporate Income Tax</i>	4.44%	1.80%
<i>Corporate Taxes (License)</i>	1.39%	0.57%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$1,398,000,000</i>	<i>Percent of Total Spending: 65.14%</i>
<i>Other State Funds: \$358,000,000</i>	<i>Percent of Total Spending: 16.68%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 30.8%</i>	<i>Federal: 13.8 %</i>
<i>State: 55.4 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$1,285,426,000</i>	<i>As Percent of All State Government Spending: 15.64%</i>
<i>1996 Total Spending in State on Education: \$2,000,321,000</i>	
<i>2001 State Government: \$1,607,126,000</i>	<i>As Percent of All State Government Spending: 13.70%</i>
<i>2001 Total Spending in State on Education: \$2,576,457,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$6,587</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$3,371,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$167,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 4.95%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 4.93%</i>	<i>Annual Income Growth: 3.66%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Missouri**

<b>A</b>	<b>STATE GOVERNMENT REVENUE SOURCES FY 2001</b>	
	See Tables I & II	
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.22%	0.10%
<i>Sales Tax</i>	31.74%	13.93%
<i>Selective Sales Tax</i>	13.81%	6.06%
<i>Individual Income Tax</i>	43.17%	18.95%
<i>Corporate Income Tax</i>	2.67%	1.17%
<i>Corporate Taxes (License)</i>	0.87%	0.38%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B</b>	<b>STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table III	
<i>General Fund: \$2,373,000,000</i>	<i>Percent of Total Spending: 58.46%</i>	
<i>Other State Funds: \$1,149,000,000</i>	<i>Percent of Total Spending: 28.31%</i>	
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>	

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C</b>	<b>ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table IV	
<i>Local: 55.1%</i>	<i>Federal: 6.9 %</i>	
<i>State: 37.5 %</i>	<i>Other: 0.5%</i>	

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D</b>	<b>TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
	See Table V	
<i>1996 State Government: \$2,113,958,000</i>	<i>As Percent of All State Government Spending: 16.33%</i>	
<i>1996 Total Spending in State on Education: \$4,531,192,000</i>		
<i>2001 State Government: \$2,661,904,000</i>	<i>As Percent of All State Government Spending: 14.09%</i>	
<i>2001 Total Spending in State on Education: \$6,076,169,000</i>		

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E</b>	<b>2001 STATE PER PUPIL SPENDING</b>
	See Table VI
<i>Cost Adjusted Average State Expenditure: \$7,705</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F</b>	<b>STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
	See Table VII	
<i>Total General Revenue: \$7,699,000,000</i>		
<i>Dollar Amount Expenditures Exceeding General Revenue: -\$56,000,000</i>		
<i>Percent Expenditure Exceeds General Revenue: -0.73%</i>		

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G</b>	<b>ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
	See Table VIII	
<i>Annual Tax Growth: 4.01%</i>		
<i>Annual Income Growth: 3.2%</i>		

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Montana**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>13.65%</b>	<b>4.83%</b>
<i>Sales Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Selective Sales Tax</i>	<b>23.56%</b>	<b>8.34%</b>
<i>Individual Income Tax</i>	<b>37.17%</b>	<b>13.16%</b>
<i>Corporate Income Tax</i>	<b>6.93%</b>	<b>2.45%</b>
<i>Corporate Taxes (License)</i>	<b>0.09%</b>	<b>0.03%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$513,000,000</i>	<i>Percent of Total Spending: 85.79%</i>
<i>Other State Funds: \$2,000,000</i>	<i>Percent of Total Spending: 0.33%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 31.9%</i>	<i>Federal: 11.5 %</i>
<i>State: 47.6 %</i>	<i>Other: 9%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$457,958,000</i>	<i>As Percent of All State Government Spending: 14.60%</i>
<i>1996 Total Spending in State on Education: \$868,892,000</i>	
<i>2001 State Government: \$542,692,000</i>	<i>As Percent of All State Government Spending: 13.41%</i>
<i>2001 Total Spending in State on Education: \$1,041,760,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$7,069</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$1,263,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$93,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 7.36%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 4.37%</i>	<i>Annual Income Growth: 3.01%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Nebraska**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.18%</b>	<b>0.09%</b>
<i>Sales Tax</i>	<b>33.98%</b>	<b>17.37%</b>
<i>Selective Sales Tax</i>	<b>13.67%</b>	<b>6.99%</b>
<i>Individual Income Tax</i>	<b>40.40%</b>	<b>20.64%</b>
<i>Corporate Income Tax</i>	<b>4.54%</b>	<b>2.32%</b>
<i>Corporate Taxes (License)</i>	<b>0.20%</b>	<b>0.10%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$735,000,000</i>	<i>Percent of Total Spending: 76.56%</i>
<i>Other State Funds: \$46,000,000</i>	<i>Percent of Total Spending: 4.79%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 57.1%</i>	<i>Federal: 7.3 %</i>
<i>State: 34.9 %</i>	<i>Other: 0.7%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$593,662,000</i>	<i>As Percent of All State Government Spending: 13.22%</i>
<i>1996 Total Spending in State on Education: \$1,648,104,000</i>	
<i>2001 State Government: \$805,419,000</i>	<i>As Percent of All State Government Spending: 13.18%</i>
<i>2001 Total Spending in State on Education: \$2,067,290,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$8,581</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$2,363,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$236,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 9.99%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 3.68%</i>	<i>Annual Income Growth: 3.11%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Nevada**

**A STATE GOVERNMENT REVENUE SOURCES FY 2001**

See Tables I & II

	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	2.59%	1.49%
<i>Sales Tax</i>	53.46%	30.84%
<i>Selective Sales Tax</i>	32.31%	18.64%
<i>Individual Income Tax</i>	0.00%	0.00%
<i>Corporate Income Tax</i>	0.00%	0.00%
<i>Corporate Taxes (License)</i>	0.60%	0.35%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

**B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001**

See Table III

<i>General Fund: \$590,000,000</i>	<i>Percent of Total Spending: 69.58%</i>
<i>Other State Funds: \$129,000,000</i>	<i>Percent of Total Spending: 15.21%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

**C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001**

See Table IV

<i>Local: 66.3%</i>	<i>Federal: 5.1 %</i>
<i>State: 28.6 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

**D TOTAL STATE PUBLIC EDUCATION EXPENDITURES**

See Table V

<i>1996 State Government: \$497,744,000</i>	<i>As Percent of All State Government Spending: 10.30%</i>
<i>1996 Total Spending in State on Education: \$1,296,629,000</i>	
<i>2001 State Government: \$683,605,000</i>	<i>As Percent of All State Government Spending: 10.13%</i>
<i>2001 Total Spending in State on Education: \$1,978,480,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

**E 2001 STATE PER PUPIL SPENDING**

See Table VI

*Cost Adjusted Average State Expenditure: \$6,756*

Source: Manhattan Institute for Policy Research, National Facts

**F STATE GOVERNMENT GENERAL FUND REVENUE & SPENDING FY 2002**

See Table VII

<i>Total General Revenue: \$1,752,000,000</i>
<i>Dollar Amount Expenditures Exceeding General Revenue: \$137,000,000</i>
<i>Percent Expenditure Exceeds General Revenue: 7.82%</i>

Source: National Association of State Budget Officers, The Fiscal Survey of States

**G ANNUAL STATE TAX and INCOME GROWTH 1991-2001**

See Table VIII

<i>Annual Tax Growth: 6.68%</i>	<i>Annual Income Growth: 6.74%</i>
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Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: New Hampshire**

<b>A</b>	<b>STATE GOVERNMENT REVENUE SOURCES FY 2001</b>	
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
	<small>See Tables I &amp; II</small>	
<i>Property Tax</i>	<b>26.10%</b>	<b>10.02%</b>
<i>Sales Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Selective Sales Tax</i>	<b>32.70%</b>	<b>12.55%</b>
<i>Individual Income Tax</i>	<b>4.37%</b>	<b>1.68%</b>
<i>Corporate Income Tax</i>	<b>19.96%</b>	<b>7.66%</b>
<i>Corporate Taxes (License)</i>	<b>0.25%</b>	<b>0.10%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B</b>	<b>STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	<small>See Table III</small>	
<i>General Fund: \$58,000,000</i>	<i>Percent of Total Spending: 5.82%</i>	
<i>Other State Funds: \$826,000,000</i>	<i>Percent of Total Spending: 82.85%</i>	
<i>Bonds: \$6,000,000</i>	<i>Percent of Total Spending: 0.60%</i>	

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C</b>	<b>ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	<small>See Table IV</small>	
<i>Local: 43.9%</i>	<i>Federal: 4.5 %</i>	
<i>State: 51.6 %</i>	<i>Other: 0%</i>	

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D</b>	<b>TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
	<small>See Table V</small>	
<i>1996 State Government: \$84,764,000</i>	<i>As Percent of All State Government Spending: 2.62%</i>	
<i>1996 Total Spending in State on Education: \$1,114,540,000</i>		
<i>2001 State Government: \$884,875,000</i>	<i>As Percent of All State Government Spending: 20.06%</i>	
<i>2001 Total Spending in State on Education: \$1,518,792,000</i>		

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E</b>	<b>2001 STATE PER PUPIL SPENDING</b>
	<small>See Table VI</small>
<i>Cost Adjusted Average State Expenditure: Not Available</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F</b>	<b>STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
	<small>See Table VII</small>	
<i>Total General Revenue: \$1,152,000,000</i>		
<i>Dollar Amount Expenditures Exceeding General Revenue: \$22,000,000</i>		
<i>Percent Expenditure Exceeds General Revenue: 1.91%</i>		

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G</b>	<b>ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
	<small>See Table VIII</small>	
<i>Annual Tax Growth: 9.07%</i>	<i>Annual Income Growth: 4.03%</i>	

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

STATE: New Jersey

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.02%	0.01%
<i>Sales Tax</i>	29.91%	13.46%
<i>Selective Sales Tax</i>	14.27%	6.42%
<i>Individual Income Tax</i>	41.50%	18.67%
<i>Corporate Income Tax</i>	6.76%	3.04%
<i>Corporate Taxes (License)</i>	0.76%	0.34%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$6,773,000,000</i>	<i>Percent of Total Spending: 92.95%</i>
<i>Other State Funds: \$15,000,000</i>	<i>Percent of Total Spending: 0.21%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 54.3%</i>	<i>Federal: 3.9 %</i>
<i>State: 41.8 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$4,582,794,000</i>	<i>As Percent of All State Government Spending: 14.18%</i>
<i>1996 Total Spending in State on Education: \$11,208,558,000</i>	
<i>2001 State Government: \$6,669,858,000</i>	<i>As Percent of All State Government Spending: 17.71%</i>
<i>2001 Total Spending in State on Education: \$14,773,650,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$8,359</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$20,549,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$1,448,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 7.05%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 3.32%</i>	<i>Annual Income Growth: 3.11%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
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**STATE FACTS**

STATE: New Mexico

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	1.00%	0.44%
<i>Sales Tax</i>	40.49%	17.81%
<i>Selective Sales Tax</i>	11.56%	5.09%
<i>Individual Income Tax</i>	20.74%	9.12%
<i>Corporate Income Tax</i>	4.76%	2.10%
<i>Corporate Taxes (License)</i>	0.06%	0.03%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$1,637,000,000</i>	<i>Percent of Total Spending: 62.34%</i>
<i>Other State Funds: \$182,000,000</i>	<i>Percent of Total Spending: 6.93%</i>
<i>Bonds: \$521,000,000</i>	<i>Percent of Total Spending: 19.84%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 15%</i>	<i>Federal: 13.9 %</i>
<i>State: 71.1 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$1,318,739,000</i>	<i>As Percent of All State Government Spending: 19.54%</i>
<i>1996 Total Spending in State on Education: \$1,517,517,000</i>	
<i>2001 State Government: \$1,725,551,000</i>	<i>As Percent of All State Government Spending: 18.81%</i>
<i>2001 Total Spending in State on Education: \$2,022,093,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$7,356</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$3,936,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$113,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 2.87%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 4.87%</i>	<i>Annual Income Growth: 3.62%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE FACTS**

STATE: New York

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	19.57%	7.81%
<i>Selective Sales Tax</i>	9.62%	3.84%
<i>Individual Income Tax</i>	58.95%	23.52%
<i>Corporate Income Tax</i>	7.13%	2.85%
<i>Corporate Taxes (License)</i>	0.15%	0.06%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$12,767,000,000</i>	<i>Percent of Total Spending: 78.22%</i>
<i>Other State Funds: \$1,427,000,000</i>	<i>Percent of Total Spending: 8.74%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 47.6%</i>	<i>Federal: 5.7 %</i>
<i>State: 46.2 %</i>	<i>Other: 0.5%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$10,261,383,000</i>	<i>As Percent of All State Government Spending: 12.45%</i>
<i>1996 Total Spending in State on Education: \$23,522,461,000</i>	
<i>2001 State Government: \$15,818,051,000</i>	<i>As Percent of All State Government Spending: 14.84%</i>
<i>2001 Total Spending in State on Education: \$30,884,292,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$9,313</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$41,144,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$78,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 0.19%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 2.88%</i>	<i>Annual Income Growth: 2.63%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE FACTS**

STATE: North Carolina

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	22.15%	10.73%
<i>Selective Sales Tax</i>	17.69%	8.57%
<i>Individual Income Tax</i>	48.25%	23.37%
<i>Corporate Income Tax</i>	4.64%	2.25%
<i>Corporate Taxes (License)</i>	2.55%	1.24%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$5,672,000,000</i>	<i>Percent of Total Spending: 84.09%</i>
<i>Other State Funds: \$60,000,000</i>	<i>Percent of Total Spending: 0.89%</i>
<i>Bonds: \$395,000,000</i>	<i>Percent of Total Spending: 5.86%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 26.4%</i>	<i>Federal: 7.2 %</i>
<i>State: 66.3 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$3,971,825,000</i>	<i>As Percent of All State Government Spending: 18.72%</i>
<i>1996 Total Spending in State on Education: \$5,582,994,000</i>	
<i>2001 State Government: \$6,144,449,000</i>	<i>As Percent of All State Government Spending: 19.43%</i>
<i>2001 Total Spending in State on Education: \$8,209,954,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$7,561</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$13,116,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$625,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 4.77%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 5.25%</i>	<i>Annual Income Growth: 4.39%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE FACTS**

**STATE: North Dakota**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.22%</b>	<b>0.08%</b>
<i>Sales Tax</i>	<b>29.21%</b>	<b>10.08%</b>
<i>Selective Sales Tax</i>	<b>24.11%</b>	<b>8.32%</b>
<i>Individual Income Tax</i>	<b>18.34%</b>	<b>6.33%</b>
<i>Corporate Income Tax</i>	<b>5.44%</b>	<b>1.88%</b>
<i>Corporate Taxes (License)</i>	<b>0.00%</b>	<b>0.00%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$281,000,000</i>	<i>Percent of Total Spending: 71.50%</i>
<i>Other State Funds: \$32,000,000</i>	<i>Percent of Total Spending: 8.14%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 46.4%</i>	<i>Federal: 13.4 %</i>
<i>State: 39 %</i>	<i>Other: 1.3%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$260,260,000</i>	<i>As Percent of All State Government Spending: 12.61%</i>
<i>1996 Total Spending in State on Education: \$557,043,000</i>	
<i>2001 State Government: \$299,089,000</i>	<i>As Percent of All State Government Spending: 10.32%</i>
<i>2001 Total Spending in State on Education: \$668,814,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$9,106</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$793,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$19,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 2.40%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 3.17%</i>	<i>Annual Income Growth: 2.65%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Ohio**

<b>A</b>	<b>STATE GOVERNMENT REVENUE SOURCES FY 2001</b>	
	See Tables I & II	
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.13%	0.05%
<i>Sales Tax</i>	32.05%	11.91%
<i>Selective Sales Tax</i>	13.65%	5.07%
<i>Individual Income Tax</i>	42.34%	15.73%
<i>Corporate Income Tax</i>	3.38%	1.26%
<i>Corporate Taxes (License)</i>	1.51%	0.56%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B</b>	<b>STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table III	
<i>General Fund: \$5,495,000,000</i>	<i>Percent of Total Spending: 69.28%</i>	
<i>Other State Funds: \$1,174,000,000</i>	<i>Percent of Total Spending: 14.80%</i>	
<i>Bonds: \$265,000,000</i>	<i>Percent of Total Spending: 3.34%</i>	

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C</b>	<b>ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table IV	
<i>Local: 50.5%</i>	<i>Federal: 6.1 %</i>	
<i>State: 43.2 %</i>	<i>Other: 0.3%</i>	

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D</b>	<b>TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
	See Table V	
<i>1996 State Government: \$4,797,764,000</i>	<i>As Percent of All State Government Spending: 13.51%</i>	
<i>1996 Total Spending in State on Education: \$10,408,022,000</i>		
<i>2001 State Government: \$7,187,325,000</i>	<i>As Percent of All State Government Spending: 15.01%</i>	
<i>2001 Total Spending in State on Education: \$13,893,495,000</i>		

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E</b>	<b>2001 STATE PER PUPIL SPENDING</b>
	See Table VI
<i>Cost Adjusted Average State Expenditure: \$8,120</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F</b>	<b>STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
	See Table VII	
<i>Total General Revenue: \$21,463,000,000</i>		
<i>Dollar Amount Expenditures Exceeding General Revenue: \$164,000,000</i>		
<i>Percent Expenditure Exceeds General Revenue: 0.76%</i>		

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G</b>	<b>ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
	See Table VIII	
<i>Annual Tax Growth: 3.59%</i>		
<i>Annual Income Growth: 2.5%</i>		

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Oklahoma**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	24.22%	12.05%
<i>Selective Sales Tax</i>	11.62%	5.78%
<i>Individual Income Tax</i>	35.94%	17.88%
<i>Corporate Income Tax</i>	2.64%	1.31%
<i>Corporate Taxes (License)</i>	0.67%	0.34%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$1,942,000,000</i>	<i>Percent of Total Spending: 68.24%</i>
<i>Other State Funds: \$562,000,000</i>	<i>Percent of Total Spending: 19.75%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 28.9%</i>	<i>Federal: 10.2 %</i>
<i>State: 59.1 %</i>	<i>Other: 1.8%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$1,694,433,000</i>	<i>As Percent of All State Government Spending: 18.29%</i>
<i>1996 Total Spending in State on Education: \$2,804,088,000</i>	
<i>2001 State Government: \$2,386,216,000</i>	<i>As Percent of All State Government Spending: 20.90%</i>
<i>2001 Total Spending in State on Education: \$3,750,542,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$6,995</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$4,791,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$225,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 4.70%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 3.24%</i>	<i>Annual Income Growth: 2.94%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Oregon**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Sales Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Selective Sales Tax</i>	<b>11.33%</b>	<b>3.67%</b>
<i>Individual Income Tax</i>	<b>74.40%</b>	<b>24.07%</b>
<i>Corporate Income Tax</i>	<b>5.48%</b>	<b>1.77%</b>
<i>Corporate Taxes (License)</i>	<b>0.08%</b>	<b>0.03%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$2,055,000,000</i>	<i>Percent of Total Spending: 87.75%</i>
<i>Other State Funds: \$287,000,000</i>	<i>Percent of Total Spending: 12.25%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 35%</i>	<i>Federal: 7.4 %</i>
<i>State: 56.2 %</i>	<i>Other: 1.4%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$1,821,888,000</i>	<i>As Percent of All State Government Spending: 15.36%</i>
<i>1996 Total Spending in State on Education: \$3,056,801,000</i>	
<i>2001 State Government: \$2,566,099,000</i>	<i>As Percent of All State Government Spending: 15.72%</i>
<i>2001 Total Spending in State on Education: \$4,112,069,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$7,978</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$4,329,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$1,493,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 34.49%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 5.01%</i>	<i>Annual Income Growth: 3.97%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE FACTS**

**STATE: Pennsylvania**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.26%</b>	<b>0.13%</b>
<i>Sales Tax</i>	<b>32.07%</b>	<b>15.77%</b>
<i>Selective Sales Tax</i>	<b>15.19%</b>	<b>7.47%</b>
<i>Individual Income Tax</i>	<b>31.70%</b>	<b>15.59%</b>
<i>Corporate Income Tax</i>	<b>6.16%</b>	<b>3.03%</b>
<i>Corporate Taxes (License)</i>	<b>3.89%</b>	<b>1.91%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$6,480,000,000</i>	<i>Percent of Total Spending: 84.85%</i>
<i>Other State Funds: \$2,000,000</i>	<i>Percent of Total Spending: 0.03%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 55.6%</i>	<i>Federal: 6.5 %</i>
<i>State: 37.8 %</i>	<i>Other: 0.1%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$5,589,707,000</i>	<i>As Percent of All State Government Spending: 14.44%</i>
<i>1996 Total Spending in State on Education: \$12,347,073,000</i>	
<i>2001 State Government: \$6,443,673,000</i>	<i>As Percent of All State Government Spending: 12.51%</i>
<i>2001 Total Spending in State on Education: \$14,895,316,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$9,823</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$19,093,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$1,336,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 7.00%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 3.8%</i>	<i>Annual Income Growth: 2.37%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: Rhode Island**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.04%	0.02%
<i>Sales Tax</i>	30.98%	12.69%
<i>Selective Sales Tax</i>	18.84%	7.72%
<i>Individual Income Tax</i>	41.32%	16.93%
<i>Corporate Income Tax</i>	3.47%	1.42%
<i>Corporate Taxes (License)</i>	0.51%	0.21%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$669,000,000</i>	<i>Percent of Total Spending: 86.66%</i>
<i>Other State Funds: \$1,000,000</i>	<i>Percent of Total Spending: 0.13%</i>
<i>Bonds: \$1,000,000</i>	<i>Percent of Total Spending: 0.13%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 51.9%</i>	<i>Federal: 5.9 %</i>
<i>State: 42.2 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$472,134,000</i>	<i>As Percent of All State Government Spending: 11.62%</i>
<i>1996 Total Spending in State on Education: \$1,094,185,000</i>	
<i>2001 State Government: \$652,723,000</i>	<i>As Percent of All State Government Spending: 12.20%</i>
<i>2001 Total Spending in State on Education: \$1,465,703,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: Not Available</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$2,604,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$46,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 1.77%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 4.11%</i>	<i>Annual Income Growth: 2.33%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
**PUBLIC EDUCATION REVENUE & SPENDING**  
**STATE FACTS**

**STATE: South Carolina**

<b>A</b>	<b>STATE GOVERNMENT REVENUE SOURCES FY 2001</b>	
	See Tables I & II	
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.21%	0.08%
<i>Sales Tax</i>	38.98%	14.83%
<i>Selective Sales Tax</i>	12.08%	4.60%
<i>Individual Income Tax</i>	38.95%	14.82%
<i>Corporate Income Tax</i>	2.99%	1.14%
<i>Corporate Taxes (License)</i>	0.88%	0.33%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B</b>	<b>STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table III	
<i>General Fund: \$1,875,000,000</i>	<i>Percent of Total Spending: 61.15%</i>	
<i>Other State Funds: \$584,000,000</i>	<i>Percent of Total Spending: 19.05%</i>	
<i>Bonds: \$250,000,000</i>	<i>Percent of Total Spending: 8.15%</i>	

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C</b>	<b>ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table IV	
<i>Local: 37.9%</i>	<i>Federal: 8.2 %</i>	
<i>State: 53.9 %</i>	<i>Other: 0%</i>	

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D</b>	<b>TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
	See Table V	
<i>1996 State Government: \$1,955,378,000</i>	<i>As Percent of All State Government Spending: 15.77%</i>	
<i>1996 Total Spending in State on Education: \$3,085,495,000</i>		
<i>2001 State Government: \$2,941,097,000</i>	<i>As Percent of All State Government Spending: 16.27%</i>	
<i>2001 Total Spending in State on Education: \$4,492,161,000</i>		

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E</b>	<b>2001 STATE PER PUPIL SPENDING</b>
	See Table VI
<i>Cost Adjusted Average State Expenditure: \$8,044</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F</b>	<b>STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
	See Table VII	
<i>Total General Revenue: \$4,930,000,000</i>		
<i>Dollar Amount Expenditures Exceeding General Revenue: \$232,000,000</i>		
<i>Percent Expenditure Exceeds General Revenue: 4.71%</i>		

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G</b>	<b>ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
	See Table VIII	
<i>Annual Tax Growth: 2.74%</i>		
<i>Annual Income Growth: 3.56%</i>		

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
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**STATE FACTS**

**STATE: South Dakota**

<b>A</b>	<b>STATE GOVERNMENT REVENUE SOURCES FY 2001</b>	
	See Tables I & II	
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	52.66%	16.23%
<i>Selective Sales Tax</i>	24.78%	7.64%
<i>Individual Income Tax</i>	0.00%	0.00%
<i>Corporate Income Tax</i>	4.44%	1.37%
<i>Corporate Taxes (License)</i>	0.22%	0.07%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B</b>	<b>STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table III	
<i>General Fund: \$300,000,000</i>	<i>Percent of Total Spending: 99.67%</i>	
<i>Other State Funds: \$1,000,000</i>	<i>Percent of Total Spending: 0.33%</i>	
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>	

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C</b>	<b>ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table IV	
<i>Local: 50.9%</i>	<i>Federal: 12.1 %</i>	
<i>State: 35.3 %</i>	<i>Other: 1.6%</i>	

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D</b>	<b>TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
	See Table V	
<i>1996 State Government: \$213,290,000</i>	<i>As Percent of All State Government Spending: 10.75%</i>	
<i>1996 Total Spending in State on Education: \$610,640,000</i>		
<i>2001 State Government: \$312,880,000</i>	<i>As Percent of All State Government Spending: 11.63%</i>	
<i>2001 Total Spending in State on Education: \$796,133,000</i>		

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E</b>	<b>2001 STATE PER PUPIL SPENDING</b>
	See Table VI
<i>Cost Adjusted Average State Expenditure: \$7,594</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F</b>	<b>STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
	See Table VII	
<i>Total General Revenue: \$843,000,000</i>		
<i>Dollar Amount Expenditures Exceeding General Revenue: \$7,000,000</i>		
<i>Percent Expenditure Exceeds General Revenue: 0.83%</i>		

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G</b>	<b>ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
	See Table VIII	
<i>Annual Tax Growth: 4.48%</i>		
<i>Annual Income Growth: 3.41%</i>		

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
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STATE: Tennessee

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	58.48%	27.12%
<i>Selective Sales Tax</i>	16.88%	7.83%
<i>Individual Income Tax</i>	2.46%	1.14%
<i>Corporate Income Tax</i>	8.37%	3.88%
<i>Corporate Taxes (License)</i>	5.97%	2.77%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$2,537,000,000</i>	<i>Percent of Total Spending: 83.04%</i>
<i>Other State Funds: \$20,000,000</i>	<i>Percent of Total Spending: 0.65%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 46.5%</i>	<i>Federal: 9.2 %</i>
<i>State: 44.3 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$1,985,414,000</i>	<i>As Percent of All State Government Spending: 14.47%</i>
<i>1996 Total Spending in State on Education: \$3,728,486,000</i>	
<i>2001 State Government: \$2,532,336,000</i>	<i>As Percent of All State Government Spending: 13.77%</i>
<i>2001 Total Spending in State on Education: \$5,170,379,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$7,543</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$7,002,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$514,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 7.34%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 4.28%</i>	<i>Annual Income Growth: 3.99%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE FACTS**

STATE: Texas

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.00%	0.00%
<i>Sales Tax</i>	49.99%	22.45%
<i>Selective Sales Tax</i>	29.22%	13.12%
<i>Individual Income Tax</i>	0.00%	0.00%
<i>Corporate Income Tax</i>	0.00%	0.00%
<i>Corporate Taxes (License)</i>	6.90%	3.10%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$12,927,000,000</i>	<i>Percent of Total Spending: 81.04%</i>
<i>Other State Funds: \$697,000,000</i>	<i>Percent of Total Spending: 4.37%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 48.9%</i>	<i>Federal: 8.7 %</i>
<i>State: 42.2 %</i>	<i>Other: 0.2%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$9,312,159,000</i>	<i>As Percent of All State Government Spending: 20.21%</i>
<i>1996 Total Spending in State on Education: \$18,801,462,000</i>	
<i>2001 State Government: \$12,855,241,000</i>	<i>As Percent of All State Government Spending: 19.87%</i>
<i>2001 Total Spending in State on Education: \$26,546,557,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$8,568</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$28,400,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$1,628,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 5.73%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 4.41%</i>	<i>Annual Income Growth: 4.8%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Utah**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Sales Tax</i>	<b>36.34%</b>	<b>16.21%</b>
<i>Selective Sales Tax</i>	<b>12.27%</b>	<b>5.47%</b>
<i>Individual Income Tax</i>	<b>41.87%</b>	<b>18.67%</b>
<i>Corporate Income Tax</i>	<b>4.00%</b>	<b>1.78%</b>
<i>Corporate Taxes (License)</i>	<b>0.06%</b>	<b>0.03%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$1,626,000,000</i>	<i>Percent of Total Spending: 86.63%</i>
<i>Other State Funds: \$15,000,000</i>	<i>Percent of Total Spending: 0.80%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 34%</i>	<i>Federal: 7.5 %</i>
<i>State: 58.6 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$1,209,925,000</i>	<i>As Percent of All State Government Spending: 19.60%</i>
<i>1996 Total Spending in State on Education: \$1,719,782,000</i>	
<i>2001 State Government: \$1,608,249,000</i>	<i>As Percent of All State Government Spending: 17.38%</i>
<i>2001 Total Spending in State on Education: \$2,250,339,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$5,844</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$3,431,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$302,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 8.80%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 6.23%</i>	<i>Annual Income Growth: 5.06%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Vermont**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	23.67%	11.69%
<i>Sales Tax</i>	13.79%	6.81%
<i>Selective Sales Tax</i>	20.31%	10.03%
<i>Individual Income Tax</i>	31.14%	15.39%
<i>Corporate Income Tax</i>	2.87%	1.42%
<i>Corporate Taxes (License)</i>	0.08%	0.04%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$273,000,000</i>	<i>Percent of Total Spending: 33.01%</i>
<i>Other State Funds: \$462,000,000</i>	<i>Percent of Total Spending: 55.86%</i>
<i>Bonds: \$9,000,000</i>	<i>Percent of Total Spending: 1.09%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 23.4%</i>	<i>Federal: 5.8 %</i>
<i>State: 70.7 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$215,275,000</i>	<i>As Percent of All State Government Spending: 10.44%</i>
<i>1996 Total Spending in State on Education: \$684,864,000</i>	
<i>2001 State Government: \$732,563,000</i>	<i>As Percent of All State Government Spending: 21.73%</i>
<i>2001 Total Spending in State on Education: \$934,031,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: Not Available</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$835,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$37,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 4.43%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 6.63%</i>	<i>Annual Income Growth: 3.15%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Virginia**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.23%</b>	<b>0.13%</b>
<i>Sales Tax</i>	<b>20.20%</b>	<b>11.61%</b>
<i>Selective Sales Tax</i>	<b>14.77%</b>	<b>8.49%</b>
<i>Individual Income Tax</i>	<b>55.23%</b>	<b>31.75%</b>
<i>Corporate Income Tax</i>	<b>2.78%</b>	<b>1.60%</b>
<i>Corporate Taxes (License)</i>	<b>0.22%</b>	<b>0.13%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$4,015,000,000</i>	<i>Percent of Total Spending: 92.02%</i>
<i>Other State Funds: \$6,000,000</i>	<i>Percent of Total Spending: 0.14%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 52.1%</i>	<i>Federal: 5.6 %</i>
<i>State: 42.3 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$2,123,203,000</i>	<i>As Percent of All State Government Spending: 11.91%</i>
<i>1996 Total Spending in State on Education: \$5,969,608,000</i>	
<i>2001 State Government: \$3,939,548,000</i>	<i>As Percent of All State Government Spending: 14.71%</i>
<i>2001 Total Spending in State on Education: \$8,335,805,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$7,887</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$12,176,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: -\$133,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: -1.09%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 4.81%</i>	<i>Annual Income Growth: 3.66%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

Follow the Money  
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**STATE: Washington**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>11.04%</b>	<b>5.92%</b>
<i>Sales Tax</i>	<b>63.62%</b>	<b>34.12%</b>
<i>Selective Sales Tax</i>	<b>15.69%</b>	<b>8.41%</b>
<i>Individual Income Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Corporate Income Tax</i>	<b>0.00%</b>	<b>0.00%</b>
<i>Corporate Taxes (License)</i>	<b>0.12%</b>	<b>0.06%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$4,843,000,000</i>	<i>Percent of Total Spending: 88.99%</i>
<i>Other State Funds: \$199,000,000</i>	<i>Percent of Total Spending: 3.66%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 29.3%</i>	<i>Federal: 7.8 %</i>
<i>State: 62.9 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$4,302,300,000</i>	<i>As Percent of All State Government Spending: 20.40%</i>
<i>1996 Total Spending in State on Education: \$5,394,507,000</i>	
<i>2001 State Government: \$5,072,388,000</i>	<i>As Percent of All State Government Spending: 18.23%</i>
<i>2001 Total Spending in State on Education: \$6,782,127,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$7,718</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$10,451,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$763,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 7.30%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 2.89%</i>	<i>Annual Income Growth: 4.32%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: West Virginia**

<b>A</b>	<b>STATE GOVERNMENT REVENUE SOURCES FY 2001</b>	
	See Tables I & II	
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	0.11%	0.04%
<i>Sales Tax</i>	27.12%	11.19%
<i>Selective Sales Tax</i>	26.62%	10.98%
<i>Individual Income Tax</i>	29.82%	12.30%
<i>Corporate Income Tax</i>	6.26%	2.58%
<i>Corporate Taxes (License)</i>	0.17%	0.07%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B</b>	<b>STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table III	
<i>General Fund: \$1,415,000,000</i>	<i>Percent of Total Spending: 80.72%</i>	
<i>Other State Funds: \$33,000,000</i>	<i>Percent of Total Spending: 1.88%</i>	
<i>Bonds: \$58,000,000</i>	<i>Percent of Total Spending: 3.31%</i>	

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C</b>	<b>ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
	See Table IV	
<i>Local: 28.6%</i>	<i>Federal: 10.2 %</i>	
<i>State: 61.1 %</i>	<i>Other: 0.1%</i>	

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D</b>	<b>TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
	See Table V	
<i>1996 State Government: \$1,253,995,000</i>	<i>As Percent of All State Government Spending: 19.07%</i>	
<i>1996 Total Spending in State on Education: \$1,806,004,000</i>		
<i>2001 State Government: \$1,450,453,000</i>	<i>As Percent of All State Government Spending: 19.87%</i>	
<i>2001 Total Spending in State on Education: \$2,157,568,000</i>		

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E</b>	<b>2001 STATE PER PUPIL SPENDING</b>
	See Table VI
<i>Cost Adjusted Average State Expenditure: \$8,963</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F</b>	<b>STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
	See Table VII	
<i>Total General Revenue: \$2,824,000,000</i>		
<i>Dollar Amount Expenditures Exceeding General Revenue: -\$7,000,000</i>		
<i>Percent Expenditure Exceeds General Revenue: -0.25%</i>		

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G</b>	<b>ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
	See Table VIII	
<i>Annual Tax Growth: 2.11%</i>	<i>Annual Income Growth: 2.13%</i>	

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Wisconsin**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
<small>See Tables I &amp; II</small>		
	<b>Total Taxes Collected</b>	<b>Total Revenue</b>
<i>Property Tax</i>	<b>0.68%</b>	<b>0.42%</b>
<i>Sales Tax</i>	<b>30.67%</b>	<b>19.18%</b>
<i>Selective Sales Tax</i>	<b>13.59%</b>	<b>8.50%</b>
<i>Individual Income Tax</i>	<b>43.75%</b>	<b>27.35%</b>
<i>Corporate Income Tax</i>	<b>4.21%</b>	<b>2.63%</b>
<i>Corporate Taxes (License)</i>	<b>0.74%</b>	<b>0.47%</b>

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table III</small>	
<i>General Fund: \$4,891,000,000</i>	<i>Percent of Total Spending: 91.13%</i>
<i>Other State Funds: \$57,000,000</i>	<i>Percent of Total Spending: 1.06%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
<small>See Table IV</small>	
<i>Local: 41.8%</i>	<i>Federal: 5 %</i>
<i>State: 53.1 %</i>	<i>Other: 0%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
<small>See Table V</small>	
<i>1996 State Government: \$2,705,278,000</i>	<i>As Percent of All State Government Spending: 15.92%</i>
<i>1996 Total Spending in State on Education: \$5,670,826,000</i>	
<i>2001 State Government: \$4,424,429,000</i>	<i>As Percent of All State Government Spending: 17.80%</i>
<i>2001 Total Spending in State on Education: \$7,249,081,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
<small>See Table VI</small>	
<i>Cost Adjusted Average State Expenditure: \$10,249</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
<small>See Table VII</small>	
<i>Total General Revenue: \$10,262,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$997,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 9.72%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
<small>See Table VIII</small>	
<i>Annual Tax Growth: 3.46%</i>	<i>Annual Income Growth: 3.43%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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**STATE: Wyoming**

<b>A STATE GOVERNMENT REVENUE SOURCES FY 2001</b>		
See Tables I & II		
	Total Taxes Collected	Total Revenue
<i>Property Tax</i>	9.79%	3.82%
<i>Sales Tax</i>	36.11%	14.09%
<i>Selective Sales Tax</i>	7.85%	3.06%
<i>Individual Income Tax</i>	0.00%	0.00%
<i>Corporate Income Tax</i>	0.00%	0.00%
<i>Corporate Taxes (License)</i>	0.65%	0.25%

Source: U.S. Census Bureau, State Finances 2001 & U.S. Census Bureau, State Government Tax Collections 2001

<b>B STATE GOVERNMENT PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table III	
<i>General Fund: \$52,000,000</i>	<i>Percent of Total Spending: 9.27%</i>
<i>Other State Funds: \$441,000,000</i>	<i>Percent of Total Spending: 78.61%</i>
<i>Bonds: \$0</i>	<i>Percent of Total Spending: 0.00%</i>

Source: National Association of State Budget Officers, 2001 State Expenditure Report

<b>C ALL STATE PUBLIC EDUCATION REVENUE SOURCES FY 2001</b>	
See Table IV	
<i>Local: 33.5%</i>	<i>Federal: 8.6 %</i>
<i>State: 50.2 %</i>	<i>Other: 7.7%</i>

Source: NCES, Common Core of Data National Public Education Financial Survey, FY 2001

<b>D TOTAL STATE PUBLIC EDUCATION EXPENDITURES</b>	
See Table V	
<i>1996 State Government: \$339,624,000</i>	<i>As Percent of All State Government Spending: 16.47%</i>
<i>1996 Total Spending in State on Education: \$581,817,000</i>	
<i>2001 State Government: \$403,020,000</i>	<i>As Percent of All State Government Spending: 15.24%</i>
<i>2001 Total Spending in State on Education: \$704,695,000</i>	

Source: U.S. Census Bureau, State Finances 2001; U.S. Census Bureau, State Finances 1996; NCES, Common Core of Data National Public Education Financial Survey, FY 2001; & NCES, Common Core of Data National Public Education Financial Survey, FY 1996

<b>E 2001 STATE PER PUPIL SPENDING</b>	
See Table VI	
<i>Cost Adjusted Average State Expenditure: \$8,756</i>	

Source: Manhattan Institute for Policy Research, National Facts

<b>F STATE GOVERNMENT GENERAL FUND REVENUE &amp; SPENDING FY 2002</b>	
See Table VII	
<i>Total General Revenue: \$638,000,000</i>	
<i>Dollar Amount Expenditures Exceeding General Revenue: \$84,000,000</i>	
<i>Percent Expenditure Exceeds General Revenue: 13.17%</i>	

Source: National Association of State Budget Officers, The Fiscal Survey of States

<b>G ANNUAL STATE TAX and INCOME GROWTH 1991-2001</b>	
See Table VIII	
<i>Annual Tax Growth: 3.98%</i>	<i>Annual Income Growth: 3.25%</i>

Source: Tax Foundation, Special Report: State Tax Collections and Rates

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## I. Sources of Total State Taxes Collected Fiscal Year 2001

State	Property Tax	Sales Tax	Selective Sales Tax	Individual Income Tax	Corporate Income Tax	Corporate Taxes (Licenses)
Alabama	2.71%	25.38%	23.49%	36.13%	2.99%	0.46%
Alaska	3.16%	0.00%	9.42%	0.00%	28.03%	0.02%
Arizona	3.74%	45.75%	12.42%	27.56%	6.47%	0.07%
Arkansas	8.71%	36.29%	13.26%	31.36%	4.06%	0.09%
California	3.67%	26.86%	7.13%	49.32%	7.63%	0.03%
Colorado	0.00%	26.04%	12.12%	51.45%	4.49%	0.03%
Connecticut	0.00%	31.92%	14.11%	42.74%	3.92%	0.07%
Delaware	0.00%	0.00%	13.99%	34.19%	7.54%	11.47%
Florida	2.00%	59.01%	17.19%	0.00%	6.38%	0.27%
Georgia	0.35%	34.15%	7.88%	48.20%	4.81%	0.13%
Hawaii	0.00%	46.75%	15.90%	31.50%	1.72%	0.04%
Idaho	0.00%	30.57%	12.13%	40.28%	5.55%	0.02%
Illinois	0.25%	27.30%	20.02%	33.13%	9.58%	0.32%
Indiana	0.05%	35.65%	14.09%	37.37%	8.16%	0.03%
Iowa	0.00%	34.04%	14.61%	36.61%	3.23%	0.28%
Kansas	1.05%	34.99%	11.67%	39.87%	4.75%	0.32%
Kentucky	5.25%	28.78%	17.23%	33.75%	4.60%	1.10%
Louisiana	0.34%	33.35%	23.68%	24.32%	4.07%	1.42%
Maine	1.78%	30.64%	13.45%	43.53%	3.61%	0.06%
Maryland	2.43%	24.54%	18.03%	43.80%	4.65%	0.07%
Massachusetts	0.00%	21.80%	8.73%	57.49%	7.03%	0.08%
Michigan	8.04%	34.69%	9.70%	30.50%	9.44%	0.03%
Minnesota	0.07%	27.86%	15.46%	43.64%	5.41%	0.02%
Mississippi	0.03%	48.97%	17.09%	21.76%	4.44%	0.57%
Missouri	0.22%	31.74%	13.81%	43.17%	2.67%	0.38%
Montana	13.65%	0.00%	23.56%	37.17%	6.93%	0.03%
Nebraska	0.18%	33.98%	13.67%	40.40%	4.54%	0.10%
Nevada	2.59%	53.46%	32.31%	0.00%	0.00%	0.35%
New Hampshire	26.10%	0.00%	32.70%	4.37%	19.96%	0.10%
New Jersey	0.02%	29.91%	14.27%	41.50%	6.76%	0.34%
New Mexico	1.00%	40.49%	11.56%	20.74%	4.76%	0.03%
New York	0.00%	19.57%	9.62%	58.95%	7.13%	0.06%
North Carolina	0.00%	22.15%	17.69%	48.25%	4.64%	1.24%
North Dakota	0.22%	29.21%	24.11%	18.34%	5.44%	0.00%
Ohio	0.13%	32.05%	13.65%	42.34%	3.38%	0.56%
Oklahoma	0.00%	24.22%	11.62%	35.94%	2.64%	0.34%
Oregon	0.00%	0.00%	11.33%	74.40%	5.48%	0.03%
Pennsylvania	0.26%	32.07%	15.19%	31.70%	6.16%	1.91%
Rhode Island	0.04%	30.98%	18.84%	41.32%	3.47%	0.21%
South Carolina	0.21%	38.98%	12.08%	38.95%	2.99%	0.33%
South Dakota	0.00%	52.66%	24.78%	0.00%	4.44%	0.07%
Tennessee	0.00%	58.48%	16.88%	2.46%	8.37%	2.77%
Texas	0.00%	49.99%	29.22%	0.00%	0.00%	3.10%
Utah	0.00%	36.34%	12.27%	41.87%	4.00%	0.03%
Vermont	23.67%	13.79%	20.31%	31.14%	2.87%	0.04%
Virginia	0.23%	20.20%	14.77%	55.23%	2.78%	0.13%
Washington	11.04%	63.62%	15.69%	0.00%	0.00%	0.06%
West Virginia	0.11%	27.12%	26.62%	29.82%	6.26%	0.07%
Wisconsin	0.68%	30.67%	13.59%	43.75%	4.21%	0.47%
Wyoming	9.79%	36.11%	7.85%	0.00%	0.00%	0.25%

## II. Sources of Total State General Revenue Fiscal Year 2001

State	Property Tax	Sales Tax	Selective Sales Tax	Individual Income Tax	Corporate Income Tax	Corporate Taxes (Licenses)
Alabama	1.03%	9.59%	8.88%	13.65%	1.13%	1.21%
Alaska	0.73%	0.00%	2.18%	0.00%	6.47%	0.09%
Arizona	2.02%	24.70%	6.71%	14.87%	3.49%	0.13%
Arkansas	4.20%	17.52%	6.40%	15.14%	1.96%	0.20%
California	1.89%	13.80%	3.66%	25.34%	3.92%	0.05%
Colorado	0.00%	9.96%	4.64%	19.69%	1.72%	0.08%
Connecticut	0.00%	17.80%	7.87%	23.83%	2.18%	0.13%
Delaware	0.00%	0.00%	5.76%	14.08%	3.10%	27.86%
Florida	1.08%	31.74%	9.25%	0.00%	3.43%	0.50%
Georgia	0.20%	19.43%	4.48%	27.43%	2.74%	0.23%
Hawaii	0.00%	24.88%	8.46%	16.77%	0.92%	0.08%
Idaho	0.00%	14.79%	5.87%	19.50%	2.69%	0.05%
Illinois	0.12%	13.35%	9.79%	16.20%	4.68%	0.65%
Indiana	0.02%	17.36%	6.86%	18.20%	3.97%	0.06%
Iowa	0.00%	17.12%	7.35%	18.42%	1.63%	0.56%
Kansas	0.60%	20.03%	6.68%	22.82%	2.72%	0.56%
Kentucky	2.22%	12.18%	7.29%	14.28%	1.95%	2.60%
Louisiana	0.14%	13.47%	9.57%	9.83%	1.65%	3.51%
Maine	0.91%	15.71%	6.89%	22.31%	1.85%	0.12%
Maryland	1.25%	12.64%	9.29%	22.56%	2.39%	0.13%
Massachusetts	0.00%	12.82%	5.13%	33.79%	4.13%	0.13%
Michigan	4.13%	17.82%	4.98%	15.67%	4.85%	0.06%
Minnesota	0.04%	14.43%	8.00%	22.60%	2.80%	0.03%
Mississippi	0.01%	19.89%	6.94%	8.84%	1.80%	1.39%
Missouri	0.10%	13.93%	6.06%	18.95%	1.17%	0.87%
Montana	4.83%	0.00%	8.34%	13.16%	2.45%	0.09%
Nebraska	0.09%	17.37%	6.99%	20.64%	2.32%	0.20%
Nevada	1.49%	30.84%	18.64%	0.00%	0.00%	0.60%
New Hampshire	10.02%	0.00%	12.55%	1.68%	7.66%	0.25%
New Jersey	0.01%	13.46%	6.42%	18.67%	3.04%	0.76%
New Mexico	0.44%	17.81%	5.09%	9.12%	2.10%	0.06%
New York	0.00%	7.81%	3.84%	23.52%	2.85%	0.15%
North Carolina	0.00%	10.73%	8.57%	23.37%	2.25%	2.55%
North Dakota	0.08%	10.08%	8.32%	6.33%	1.88%	0.00%
Ohio	0.05%	11.91%	5.07%	15.73%	1.26%	1.51%
Oklahoma	0.00%	12.05%	5.78%	17.88%	1.31%	0.67%
Oregon	0.00%	0.00%	3.67%	24.07%	1.77%	0.08%
Pennsylvania	0.13%	15.77%	7.47%	15.59%	3.03%	3.89%
Rhode Island	0.02%	12.69%	7.72%	16.93%	1.42%	0.51%
South Carolina	0.08%	14.83%	4.60%	14.82%	1.14%	0.88%
South Dakota	0.00%	16.23%	7.64%	0.00%	1.37%	0.22%
Tennessee	0.00%	27.12%	7.83%	1.14%	3.88%	5.97%
Texas	0.00%	22.45%	13.12%	0.00%	0.00%	6.90%
Utah	0.00%	16.21%	5.47%	18.67%	1.78%	0.06%
Vermont	11.69%	6.81%	10.03%	15.39%	1.42%	0.08%
Virginia	0.13%	11.61%	8.49%	31.75%	1.60%	0.22%
Washington	5.92%	34.12%	8.41%	0.00%	0.00%	0.12%
West Virginia	0.04%	11.19%	10.98%	12.30%	2.58%	0.17%
Wisconsin	0.42%	19.18%	8.50%	27.35%	2.63%	0.74%
Wyoming	3.82%	14.09%	3.06%	0.00%	0.00%	0.65%

### III. State Public Education Spending by Source Fiscal Year '01\*

State	Total Spending	General Funds	General %	Other Funds	Other %	Bonds	Bond %
Alabama	\$3,686	\$2,769	75.12%	\$393	10.66%	\$0	0.00%
Alaska							
Arizona	\$4,016	\$3,463	86.23%	\$94	2.34%	\$0	0.00%
Arkansas	\$2,028	\$1,549	76.38%	\$221	10.90%	\$0	0.00%
California	\$34,714	\$28,498	82.09%	\$59	0.17%	\$2,547	7.34%
Colorado	\$2,550	\$2,143	84.04%	\$140	5.49%	\$0	0.00%
Connecticut	\$2,579	\$2,170	84.14%	\$3	0.12%	\$134	5.20%
Delaware	\$1,269	\$807	63.59%	\$323	25.45%	\$52	4.10%
Florida	\$9,684	\$7,480	77.24%	\$482	4.98%	\$481	4.97%
Georgia	\$7,117	\$5,638	79.22%	\$401	5.63%	\$104	1.46%
Hawaii	\$1,439	\$1,282	89.09%	\$28	1.95%	\$0	0.00%
Idaho	\$1,095	\$896	81.83%	\$78	7.12%	\$0	0.00%
Illinois	\$7,410	\$5,482	73.98%	\$193	2.60%	\$361	4.87%
Indiana	\$4,645	\$4,138	89.09%	\$74	1.59%	\$0	0.00%
Iowa	\$2,346	\$1,997	85.12%	\$51	2.17%	\$0	0.00%
Kansas	\$2,568	\$2,268	88.32%	\$39	1.52%	\$0	0.00%
Kentucky	\$3,363	\$2,940	87.42%	\$11	0.33%	\$0	0.00%
Louisiana	\$3,143	\$2,379	75.69%	\$179	5.70%	\$0	0.00%
Maine	\$1,073	\$953	88.82%	\$1	0.09%	\$1	0.09%
Maryland	\$3,399	\$2,783	81.88%	\$77	2.27%	\$0	0.00%
Massachusetts	\$5,021	\$4,456	88.75%	\$11	0.22%	\$0	0.00%
Michigan	\$12,221	\$428	3.50%	\$10,836	88.67%	\$0	0.00%
Minnesota	\$5,025	\$4,378	87.12%	\$35	0.70%	\$15	0.30%
Mississippi	\$2,146	\$1,398	65.14%	\$358	16.68%	\$0	0.00%
Missouri	\$4,059	\$2,373	58.46%	\$1,149	28.31%	\$0	0.00%
Montana	\$598	\$513	85.79%	\$2	0.33%	\$0	0.00%
Nebraska	\$960	\$735	76.56%	\$46	4.79%	\$0	0.00%
Nevada	\$848	\$590	69.58%	\$129	15.21%	\$0	0.00%
New Hampshire	\$997	\$58	5.82%	\$826	82.85%	\$6	0.60%
New Jersey	\$7,287	\$6,773	92.95%	\$15	0.21%	\$0	0.00%
New Mexico	\$2,626	\$1,637	62.34%	\$182	6.93%	\$521	19.84%
New York	\$16,322	\$12,767	78.22%	\$1,427	8.74%	\$0	0.00%
North Carolina	\$6,745	\$5,672	84.09%	\$60	0.89%	\$395	5.86%
North Dakota	\$393	\$281	71.50%	\$32	8.14%	\$0	0.00%
Ohio	\$7,932	\$5,495	69.28%	\$1,174	14.80%	\$265	3.34%
Oklahoma	\$2,846	\$1,942	68.24%	\$562	19.75%	\$0	0.00%
Oregon	\$2,342	\$2,055	87.75%	\$287	12.25%	\$0	0.00%
Pennsylvania	\$7,637	\$6,480	84.85%	\$2	0.03%	\$0	0.00%
Rhode Island	\$772	\$669	86.66%	\$1	0.13%	\$1	0.13%
South Carolina	\$3,066	\$1,875	61.15%	\$584	19.05%	\$250	8.15%
South Dakota	\$301	\$300	99.67%	\$1	0.33%	\$0	0.00%
Tennessee	\$3,055	\$2,537	83.04%	\$20	0.65%	\$0	0.00%
Texas	\$15,951	\$12,927	81.04%	\$697	4.37%		
Utah	\$1,877	\$1,626	86.63%	\$15	0.80%	\$0	0.00%
Vermont	\$827	\$273	33.01%	\$462	55.86%	\$9	1.09%
Virginia	\$4,363	\$4,015	92.02%	\$6	0.14%	\$0	0.00%
Washington	\$5,442	\$4,843	88.99%	\$199	3.66%	\$0	0.00%
West Virginia	\$1,753	\$1,415	80.72%	\$33	1.88%	\$58	3.31%
Wisconsin	\$5,367	\$4,891	91.13%	\$57	1.06%	\$0	0.00%
Wyoming	\$561	\$52	9.27%	\$441	78.61%	\$0	0.00%

\* dollars expressed in millions

## IV. State Public Education Revenues by Source Fiscal Year 2001

State	Local	State	Federal	Other
Alabama	30.50%	59.90%	9.40%	0.30%
Alaska	27.10%	57.10%	15.80%	0.20%
Arizona	43.10%	43.60%	10.60%	0.00%
Arkansas	31.00%	59.60%	9.30%	2.70%
California	30.30%	61.50%	8.20%	0.20%
Colorado	52.50%	41.50%	5.60%	0.00%
Connecticut	56.20%	39.50%	4.30%	0.40%
Delaware	26.20%	65.90%	7.90%	0.00%
Florida	42.40%	48.70%	9.00%	0.00%
Georgia	44.70%	48.90%	6.40%	0.00%
Hawaii	1.80%	89.80%	8.40%	0.00%
Idaho	30.60%	61.30%	8.10%	0.00%
Illinois	58.60%	33.60%	7.80%	0.00%
Indiana	40.60%	53.50%	5.10%	0.70%
Iowa	44.30%	49.20%	6.30%	0.20%
Kansas	30.60%	61.10%	6.40%	1.80%
Kentucky	30.10%	59.90%	9.90%	0.00%
Louisiana	39.20%	49.40%	11.50%	0.00%
Maine	47.50%	44.60%	7.90%	0.00%
Maryland	56.60%	37.30%	6.10%	0.00%
Massachusetts	51.40%	43.60%	5.00%	0.00%
Michigan	28.30%	64.80%	6.80%	0.00%
Minnesota	32.10%	60.50%	4.70%	2.70%
Mississippi	30.80%	55.40%	13.80%	0.00%
Missouri	55.10%	37.50%	6.90%	0.50%
Montana	31.90%	47.60%	11.50%	9.00%
Nebraska	57.10%	34.90%	7.30%	0.70%
Nevada	66.30%	28.60%	5.10%	0.00%
New Hampshire	43.90%	51.60%	4.50%	0.00%
New Jersey	54.30%	41.80%	3.90%	0.00%
New Mexico	15.00%	71.10%	13.90%	0.00%
New York	47.60%	46.20%	5.70%	0.50%
North Carolina	26.40%	66.30%	7.20%	0.00%
North Dakota	46.40%	39.00%	13.40%	1.30%
Ohio	50.50%	43.20%	6.10%	0.30%
Oklahoma	28.90%	59.10%	10.20%	1.80%
Oregon	35.00%	56.20%	7.40%	1.40%
Pennsylvania	55.60%	37.80%	6.50%	0.10%
Rhode Island	51.90%	42.20%	5.90%	0.00%
South Carolina	37.90%	53.90%	8.20%	0.00%
South Dakota	50.90%	35.30%	12.10%	1.60%
Tennessee	46.50%	44.30%	9.20%	0.00%
Texas	48.90%	42.20%	8.70%	0.20%
Utah	34.00%	58.60%	7.50%	0.00%
Vermont	23.40%	70.70%	5.80%	0.00%
Virginia	52.10%	42.30%	5.60%	0.00%
Washington	29.30%	62.90%	7.80%	0.00%
West Virginia	28.60%	61.10%	10.20%	0.10%
Wisconsin	41.80%	53.10%	5.00%	0.00%
Wyoming	33.50%	50.20%	8.60%	7.70%

## V. Total State Public Education Expenditures\*

State	State Govt Spending '96	Education as a Percent of State Govt Spending '96	Total In State Spending '96	State Govt Spending '01	Education as a Percent of State Govt Spending '01	Total In State Spending '01
Alabama	\$2,310,952	19.06%	\$3,240,364	\$2,881,224	17.23%	\$4,354,794
Alaska	\$782,559	13.90%	\$1,045,022	\$782,348	8.65%	\$1,229,036
Arizona	\$1,829,488	15.38%	\$3,327,969	\$2,525,390	14.73%	\$4,632,539
Arkansas	\$1,322,273	18.75%	\$1,994,748	\$1,676,138	15.82%	\$2,505,179
California	\$17,207,011	15.18%	\$27,334,639	\$31,392,549	18.42%	\$42,908,787
Colorado	\$1,665,138	16.30%	\$3,360,529	\$2,222,083	14.17%	\$4,758,173
Connecticut	\$1,819,099	13.45%	\$4,366,123	\$2,553,180	14.04%	\$5,693,207
Delaware	\$547,837	16.87%	\$726,241	\$732,599	16.99%	\$1,027,224
Florida	\$6,422,329	17.62%	\$11,480,359	\$8,695,213	17.30%	\$15,023,514
Georgia	\$3,956,281	19.77%	\$6,629,646	\$5,963,337	21.40%	\$10,011,343
Hawaii	\$1,079,096	18.15%	\$1,040,682	\$1,511,317	22.25%	\$1,215,968
Idaho	\$758,538	21.66%	\$1,019,594	\$977,438	19.74%	\$1,403,190
Illinois	\$3,359,525	9.85%	\$10,727,091	\$6,124,183	13.56%	\$15,658,682
Indiana	\$3,362,035	21.88%	\$5,493,653	\$4,833,954	22.40%	\$7,548,487
Iowa	\$1,486,472	16.79%	\$2,753,425	\$1,943,708	15.84%	\$3,430,855
Kansas	\$1,690,101	23.23%	\$2,488,077	\$2,198,216	21.56%	\$3,258,807
Kentucky	\$2,280,140	19.25%	\$3,171,495	\$2,702,932	15.60%	\$4,047,392
Louisiana	\$1,978,050	14.10%	\$3,545,832	\$2,497,875	15.22%	\$4,485,878
Maine	\$681,853	16.08%	\$1,313,759	\$863,295	15.05%	\$1,704,422
Maryland	\$2,175,948	13.99%	\$5,311,207	\$2,928,715	13.63%	\$7,041,586
Massachusetts	\$2,593,935	10.40%	\$6,435,458	\$4,420,622	13.63%	\$9,272,387
Michigan	\$8,483,312	24.18%	\$11,137,877	\$10,603,606	22.73%	\$14,243,597
Minnesota	\$3,458,503	19.96%	\$4,844,879	\$4,765,802	19.36%	\$6,531,198
Mississippi	\$1,285,426	15.64%	\$2,000,321	\$1,607,126	13.70%	\$2,576,457
Missouri	\$2,113,958	16.33%	\$4,531,192	\$2,661,904	14.09%	\$6,076,169
Montana	\$457,958	14.60%	\$868,892	\$542,692	13.41%	\$1,041,760
Nebraska	\$593,662	13.22%	\$1,648,104	\$805,419	13.18%	\$2,067,290
Nevada	\$497,744	10.30%	\$1,296,629	\$683,605	10.13%	\$1,978,480
New Hampshire	\$84,764	2.62%	\$1,114,540	\$884,875	20.06%	\$1,518,792
New Jersey	\$4,582,794	14.18%	\$11,208,558	\$6,669,858	17.71%	\$14,773,650
New Mexico	\$1,318,739	19.54%	\$1,517,517	\$1,725,551	18.81%	\$2,022,093
New York	\$10,261,383	12.45%	\$23,522,461	\$15,818,051	14.84%	\$30,884,292
North Carolina	\$3,971,825	18.72%	\$5,582,994	\$6,144,449	19.43%	\$8,209,954
North Dakota	\$260,260	12.61%	\$557,043	\$299,089	10.32%	\$668,814
Ohio	\$4,797,764	13.51%	\$10,408,022	\$7,187,325	15.01%	\$13,893,495
Oklahoma	\$1,694,433	18.29%	\$2,804,088	\$2,386,216	20.90%	\$3,750,542
Oregon	\$1,821,888	15.36%	\$3,056,801	\$2,566,099	15.72%	\$4,112,069
Pennsylvania	\$5,589,707	14.44%	\$12,347,073	\$6,443,673	12.51%	\$14,895,316
Rhode Island	\$472,134	11.62%	\$1,094,185	\$652,723	12.20%	\$1,465,703
South Carolina	\$1,955,378	15.77%	\$3,085,495	\$2,941,097	16.27%	\$4,492,161
South Dakota	\$213,290	10.75%	\$610,640	\$312,880	11.63%	\$796,133
Tennessee	\$1,985,414	14.47%	\$3,728,486	\$2,532,336	13.77%	\$5,170,379
Texas	\$9,312,159	20.21%	\$18,801,462	\$12,855,241	19.87%	\$26,546,557
Utah	\$1,209,925	19.60%	\$1,719,782	\$1,608,249	17.38%	\$2,250,339
Vermont	\$215,275	10.44%	\$684,864	\$732,563	21.73%	\$934,031
Virginia	\$2,123,203	11.91%	\$5,969,608	\$3,939,548	14.71%	\$8,335,805
Washington	\$4,302,300	20.40%	\$5,394,507	\$5,072,388	18.23%	\$6,782,127
West Virginia	\$1,253,995	19.07%	\$1,806,004	\$1,450,453	19.87%	\$2,157,568
Wisconsin	\$2,705,278	15.92%	\$5,670,826	\$4,424,429	17.80%	\$7,249,081
Wyoming	\$339,624	16.47%	\$581,817	\$403,020	15.24%	\$704,695

\*dollars expressed in thousands

## VI. Per Pupil Cost-Adjusted Spending 2000-'01 School Year

State	Spending Per Pupil
Alabama	\$7,702.00
Alaska	\$8,409.00
Arizona	\$7,086.00
Arkansas	\$6,590.00
California	\$5,998.00
Colorado	\$7,459.00
Connecticut	\$8,961.00
Delaware	\$9,560.00
Florida	\$7,625.00
Georgia	\$8,360.00
Hawaii	\$5,333.00
Idaho	\$6,363.00
Illinois	\$8,377.00
Indiana	\$9,811.00
Iowa	\$7,971.00
Kansas	\$7,873.00
Kentucky	\$7,908.00
Louisiana	\$7,018.00
Maine	-
Maryland	\$9,262.00
Massachusetts	\$7,345.00
Michigan	\$9,812.00
Minnesota	\$9,954.00
Mississippi	\$6,587.00
Missouri	\$7,705.00
Montana	\$7,069.00
Nebraska	\$8,581.00
Nevada	\$6,756.00
New Hampshire	-
New Jersey	\$8,359.00
New Mexico	\$7,356.00
New York	\$9,313.00
North Carolina	\$7,561.00
North Dakota	\$9,106.00
Ohio	\$8,120.00
Oklahoma	\$6,995.00
Oregon	\$7,978.00
Pennsylvania	\$9,823.00
Rhode Island	-
South Carolina	\$8,044.00
South Dakota	\$7,594.00
Tennessee	\$7,543.00
Texas	\$8,568.00
Utah	\$5,844.00
Vermont	-
Virginia	\$7,887.00
Washington	\$7,718.00
West Virginia	\$8,963.00
Wisconsin	\$10,249.00
Wyoming	\$8,756.00

## VII. State Spending and Revenue Fiscal Year 2002-General Fund\*

State	General Revenue	Spending	Spending Exceeding Fiscal Year Revenue	Percent Spending Exceeding FY General Revenue Received
Alabama	\$5,278	\$5,325	\$47	0.89%
Alaska	\$1,660	\$2,392	\$732	44.10%
Arizona	\$5,760	\$6,367	\$607	10.54%
Arkansas	\$3,182	\$3,182	\$0	0.00%
California	\$72,239	\$76,752	\$4,513	6.25%
Colorado	\$5,844	\$6,685	\$841	14.39%
Connecticut	\$10,845	\$11,663	\$818	7.54%
Delaware	\$2,426	\$2,454	\$28	1.15%
Florida	\$19,662	\$19,166	-\$496	-2.52%
Georgia	\$15,394	\$15,441	\$47	0.31%
Hawaii	\$3,441	\$3,656	\$215	6.25%
Idaho	\$1,702	\$1,980	\$278	16.33%
Illinois	\$23,379	\$24,248	\$869	3.72%
Indiana	\$8,269	\$9,737	\$1,468	17.75%
Iowa	\$4,680	\$4,591	-\$89	-1.90%
Kansas	\$4,108	\$4,466	\$358	8.71%
Kentucky	\$6,693	\$7,082	\$389	5.81%
Louisiana	\$6,464	\$6,487	\$23	0.36%
Maine	\$2,424	\$2,565	\$141	5.82%
Maryland	\$9,504	\$10,947	\$1,443	15.18%
Massachusetts	\$22,680	\$22,800	\$120	0.53%
Michigan	\$8,702	\$9,126	\$424	4.87%
Minnesota	\$12,310	\$12,754	\$444	3.61%
Mississippi	\$3,371	\$3,538	\$167	4.95%
Missouri	\$7,699	\$7,643	-\$56	-0.73%
Montana	\$1,263	\$1,356	\$93	7.36%
Nebraska	\$2,363	\$2,599	\$236	9.99%
Nevada	\$1,752	\$1,889	\$137	7.82%
New Hampshire	\$1,152	\$1,174	\$22	1.91%
New Jersey	\$20,549	\$21,997	\$1,448	7.05%
New Mexico	\$3,936	\$4,049	\$113	2.87%
New York	\$41,144	\$41,222	\$78	0.19%
North Carolina	\$13,116	\$13,741	\$625	4.77%
North Dakota	\$793	\$812	\$19	2.40%
Ohio	\$21,463	\$21,627	\$164	0.76%
Oklahoma	\$4,791	\$5,016	\$225	4.70%
Oregon	\$4,329	\$5,822	\$1,493	34.49%
Pennsylvania	\$19,093	\$20,429	\$1,336	7.00%
Rhode Island	\$2,604	\$2,650	\$46	1.77%
South Carolina	\$4,930	\$5,162	\$232	4.71%
South Dakota	\$843	\$850	\$7	0.83%
Tennessee	\$7,002	\$7,516	\$514	7.34%
Texas	\$28,400	\$30,028	\$1,628	5.73%
Utah	\$3,431	\$3,733	\$302	8.80%
Vermont	\$835	\$872	\$37	4.43%
Virginia	\$12,176	\$12,043	-\$133	-1.09%
Washington	\$10,451	\$11,214	\$763	7.30%
West Virginia	\$2,824	\$2,817	-\$7	-0.25%
Wisconsin	\$10,262	\$11,259	\$997	9.72%
Wyoming	\$638	\$722	\$84	13.17%

\* dollars expressed in millions

## VIII. Percent Growth of Annual Taxes & Income 1991-2001

State	Annual Tax Growth	Annual Income Growth
Alabama	3.70%	2.96%
Alaska	-4.03%	1.99%
Arizona	4.17%	5.43%
Arkansas	5.69%	3.46%
California	5.38%	3.23%
Colorado	7.03%	5.89%
Connecticut	5.94%	2.89%
Delaware	4.57%	3.39%
Florida	4.27%	3.73%
Georgia	5.34%	5.05%
Hawaii	1.08%	1.12%
Idaho	5.93%	4.74%
Illinois	3.85%	3.24%
Indiana	3.30%	3.27%
Iowa	2.29%	2.77%
Kansas	4.11%	2.99%
Kentucky	2.69%	3.34%
Louisiana	3.41%	2.80%
Maine	3.68%	2.40%
Maryland	3.51%	3.00%
Massachusetts	4.07%	3.56%
Michigan	5.33%	3.04%
Minnesota	4.87%	4.01%
Mississippi	4.93%	3.66%
Missouri	4.01%	3.20%
Montana	4.37%	3.01%
Nebraska	3.68%	3.11%
Nevada	6.80%	6.74%
New Hampshire	9.07%	4.03%
New Jersey	3.32%	3.11%
New Mexico	4.87%	3.62%
New York	2.88%	2.63%
North Carolina	5.25%	4.39%
North Dakota	3.17%	2.65%
Ohio	3.59%	2.50%
Oklahoma	3.24%	2.94%
Oregon	5.01%	3.97%
Pennsylvania	3.80%	2.37%
Rhode Island	4.11%	2.33%
South Carolina	2.74%	3.56%
South Dakota	4.48%	3.41%
Tennessee	4.28%	3.99%
Texas	4.41%	4.80%
Utah	6.23%	5.06%
Vermont	6.63%	3.15%
Virginia	4.81%	3.66%
Washington	2.89%	4.32%
West Virginia	2.11%	2.13%
Wisconsin	3.46%	3.43%
Wyoming	3.98%	3.25%



## **Upcoming Research on School Finance**

*Perspectives on Texas School Finance.* This report will examine key voices and perspectives on school finance reform in Texas today, identifying areas where opinion converge and diverge.

*The Best Way to Fund Public Education in Texas.* This report will evaluate the impact of various tax strategies proposed for financing Texas public schools and identify the best tax structure for Texans.

*Efficiency and Effectiveness in School Finance.* This report will examine relationships between educational spending and academic outcomes in selected school districts throughout Texas to determine if schools need additional funding and how incentives can be crafted to promote efficient, effective resource allocation of state education funds. It will propose a new system for distributing state education funds that links money with state goals for public education.

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