



STATE OF HAWAII
DEPARTMENT OF EDUCATION
P.O. BOX 2360
HONOLULU, HAWAII 96804

OFFICE OF THE SUPERINTENDENT

November 9, 2009

Special Senate Committee to Consider Approaches to Teacher Furloughs
The Honorable Brian Taniguchi, Chairperson
The Honorable Will Espero, Vice Chairperson

Monday, November 9, 2009, 1:00 p.m.
Conference Room 016

Testimony from the Hawaii State Department of Education

The American Recovery and Reinvestment Act ("ARRA") establishes the State Fiscal Stabilization Fund (SFSF). Part A of the SFSF is allocated specifically for higher and lower education.

The U.S. Department of Education approved Governor Linda Lingle's *initial ARRA application on July 1, 2009, thus Hawaii is scheduled to receive SFSF Part A funds totaling \$157.2 million during Fiscal Biennium 2009-11. The Hawaii State Department of Education (non-charter and charter schools) will be allocated approximately 70 percent of those funds. SFSF Part A for the DOE (not including **charter schools) is reflected in the following chart:

TOTAL ARRA SFSF PART A for DOE	FY10 Allocation from the Governor (school year 2009- 2010)	FY11 Allocation from the Governor (school year 2010- 2011)	Balance
\$104,916,330	\$52,458,180	Pending	\$52,458,180

*Hawaii's approved application is available at <http://www.ed.gov/programs/statestabilization/resources.html>

**Charter Schools will receive \$5,533,613 for FB2009-11.

As approved by the Hawaii State Board of Education, the Department's FY 2009-10 and 2010-11 budgets include funds for education from the ARRA State Fiscal Stabilization Funds (SFSF), Part A. The Department will draw on Part A SFSF totaling approximately \$53 million per year for Fiscal Biennium 2009-11 to offset the \$43 million per year budget reduction taken by the 2009 Hawaii State Legislature and to meet the additional 14 percent budgetary restriction of \$127.7 million this fiscal year, and an additional reduction of \$142.6 million next fiscal year imposed by Governor Lingle on the Department in July 2009 and October 2009, respectively.

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Governor Linda Lingle, Superintendent Patricia Hamamoto, and University of Hawaii President M.R.C. Greenwood signed a memorandum of agreement last month to significantly improve student achievement in Hawaii by using American Recovery and Reinvestment Act (ARRA) resources to advance education reform.

Public charter schools, through its Charter School Administrative Office (CSAO), have entered into a separate agreement with the Governor. ARRA funds will be disbursed directly to CSAO by the Governor, and the Governor shall have direct responsibility for compliance with all requirements of the ARRA by the charter schools and CSAO.

With the MOA, Hawaii is in a better position to qualify for U.S. Department of Education "Race to the Top" funding.

SFSF Part B funds (\$35 million) are specified in ARRA as funds that can be spent by the Governor for "other government services," which "may include assistance for elementary and secondary education and public institutions of higher education." The legislative worksheets show SFSF Part B funds totaling \$23,747,484 for the DOE (and \$1,252,516 for charter schools). SFSF Part B is not reflected in the Department's expenditure plan, and the Governor has not allocated any portion of the Part B to the Department.

ARRA provides other funds to the DOE; however those funds are subject to spending restrictions.

Additional information about the DOE General Fund Operating Budget

The Department's general fund operating budget has been reduced and restricted beginning last fiscal year. Each successive reduction increases the impact on student learning.

Many general fund programs were reduced or eliminated in the Fiscal Biennium 2009-2011 budget by either the Governor or the Board of Education. In addition, funding was reduced for many other programs.

The Board of Education approved the Department's recommendations to meet its reductions and restrictions for FY 2009-10 on July 9, 2009 and for FY 2010-11 on November 5, 2009. The Board approved budgets include \$107.70 million (FY 2009-10) and \$117.41 million (FY 2010-11) in labor savings to be achieved by "Reductions of casual hires, Accrued Salary Savings, Negotiate Furloughs, or RIFs."

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The Governor's \$127.7 million restriction for FY 2009-10 (announced June 15, 2009) was based on an assumption of three furlough days per month. The state Department of Budget and Finance has noted that next year's reduction will be at least \$142.6 million. To illustrate the magnitude of these numbers, if the Board eliminated the general fund appropriations for all programs and personnel in EDNs 200, 300, and 500 (Instructional Support, State and Complex Area Administration, and School Community Services) the total "savings" would be \$89.1 million, which would be \$53.5 million less than the reduction for next fiscal year.

Thank you for your support of public education and your concern for the impact on student learning due to the furloughs. We are willing to work with you to arrive at solutions to improve the situation. For questions regarding the Department's operating budget, please contact James M. Brese, Assistant Superintendent and Chief Financial Officer, at 586-3737, or Adele Chong, Budget Director, at 586-3359.

**TESTIMONY OF THE HAWAII STATE BOARD OF EDUCATION
TO THE SPECIAL SENATE COMMITTEE
TO CONSIDER APPROACHES TO TEACHER FURLOUGHS
STATE CAPITOL
CONFERENCE ROOM 016
MONDAY, NOVEMBER 9, 2009**

Chairperson Taniguchi, Vice Chairperson Espero, and Members of the Special Senate Committee, good afternoon. I am Garrett Toguchi, Chairman of the Hawaii State Board of Education (Board). Thank you for the opportunity to present testimony on the Board's behalf on federal stimulus funds appropriated for education in Hawaii.

Federal dollars through the American Recovery and Reinvestment Act of 2009 (ARRA) has provided a degree of stability and support to public education by offsetting the severe impact of budgetary cuts during this economically-stressed time. Federal stimulus moneys have been an important part in addressing the massive \$473.7 million budget shortfall imposed on the Department of Education (Department) for the 2009-2011 Fiscal Biennium.

As a condition of receiving State Fiscal Stabilization Funds (SFSF) through the federal Act, the Board and the Department are working to meet the following assurances associated with the SFSF:

- Increase teacher effectiveness and the equitable distribution of qualified teachers;
- Improve the collection and use of data through a pre-K to college and career data system that tracks improvement;
- Enhance the quality of academic assessments and support rigorous standards; and
- Support struggling schools.

SFSF Part A funds are being used in various areas: to meet the required assurances; to restore budget reductions made by the Legislature for the 2009-2011 Fiscal Biennium, such as in the areas of mandated programs and current services that enable the Department to meet the assurances; and to support student achievement.

Other federal Title I, Part A (*Title I, Part A of the Elementary and Secondary Education Act*) and IDEA, Part B (*Part B of the Individuals with Disabilities Education Act*) moneys received through ARRA, are moneys that Hawaii has received to assist *specific* student and school populations. Title I moneys are used to support schools that are designated as "in need of improvement," in corrective action, or restructuring; and IDEA moneys are used to support students with disabilities.

To maximize the use of these federal dollars, the Department counts on the timely disbursement of these stimulus moneys from the Governor in order to move forward with expending these all-too-important dollars for education restoration and improvement. Besides calling for the timely allocation of federal stimulus moneys to the Department, the Board requests the Governor to support public education with the commitment of SFSF Part B moneys, which are available at the Governor's discretion.

The Board appreciates the support of these important federal ARRA dollars. These funds validate a strong commitment by the federal government to investing in education and educating students. However, we are disappointed by the State Administration's lack of commitment to public education. The Administration's decision to treat public education equally with all other government services shows that education is not a higher priority than other government services. The State Administration's across-the-board 14 percent restriction to education for this and next fiscal year has inarguably adversely affected our ability to provide an education system that has seen significant increases in student achievement as evidenced by the recent gains on the National Assessment of Educational Progress (NAEP) report for math in the fourth and eighth grades.

On behalf of the Board, thank you very much for the opportunity to present testimony.



**STATE OF HAWAII
BOARD OF EDUCATION**

P. O. BOX 2380
HONOLULU, HAWAII 96804

Special Senate Committee To Consider Approaches To Teacher Furloughs:
Informational Briefing: Monday, November 9, 2009
1:00 p.m. Room 329

Testimony in Strong Support of Full Funding of Public Education

Chair Taniguchi, Vice-Chair Espero and Committee Members:

Thank you for allowing me to provide testimony as an individual member of the Hawaii State Board of Education (Board). I would like to start by thanking you for bringing attention to the impact the budget cuts and restrictions are having on Hawaii's students and Hawaii's future.

Since the last Senate Hearing on furloughs, I did some research on how Hawaii compares to the rest of the country regarding taxes and funding public education. I found very interesting data collected and presented on the U.S. Census Bureau website: which led me to conclude that Hawaii has an insufficient tax structure and that we have been shortchanging public education.

Comparing the 2006 state and local taxes of families living in the largest cities in 30 selected states, the Census Bureau reported that the total taxes on Honolulu families earning \$75,000 a year was only 7.1% of income; which was 21% less than the average taxes of the comparison group.¹

In 2005, the national average of total state and local government expenditures for public education was a 34%.² Hawai'i allocated only 28% of total expenditures on public education. Compared to the national average, Hawai'i under invested in public education by 18%.

So much of the discussion of furloughs to date has revolved around the expectation that teachers and other school personnel should carry the burden of our state's failure to raise sufficient revenue. Unlike the decline in demand and consumption happening in private industry, public school teachers are working harder than ever to meet the compliance demands of federal and state mandates, while keeping students interested in learning.

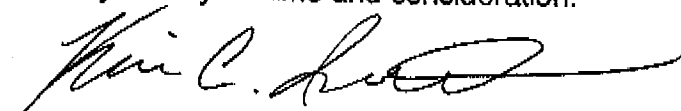
During this economic recession, residential landlords are not giving discounts to tenants, the utility companies are not reducing their rates, and groceries in Hawai'i have not gotten cheaper. The difference between a furlough and a pay cut, is that furloughs allow teachers, librarians and janitors the time to work an extra shift at their second job to make up for the 8% reduction in their primary paycheck.

The U.S. Census Bureau reported that in 2006 a single-family home in Hawaii costs 39% more than the national average. Compare that exorbitant cost of living index with the fact that Hawaii public school teachers, on average, were paid only half a percentage more than the national average.

As a state we need to recognize all of our tax and expenditure discrepancies. As law-makers responsible for our current tax structure, and *future* tax structure – I implore you to lead our state through a *tax reform* that results in greater revenue being collected from those with the most resources. The fact is the only households in Hawai'i that were being taxed at a higher rate than the national average in 2006, were those with a total income of \$25,000. This fact alone should convince you that there is something very wrong with our tax structure.

Please raise the necessary revenue to pay for the full delivery of public education to our children. I know some legislators are afraid that if they raise taxes, that they may not be re-elected. To those legislators I say, this is not the time for fear, this is the time for leadership. And if you do go down at least it was for the most righteous reason of all: for our children and their education.

Thank you for your time and consideration.



Kim Coco Iwamoto, Esq.
Hawai'i State Board of Education Member

http://www.census.gov/compendia/statab/cats/state_local_govt_finances_employment/state_and_local_government_finances.html Table 429. Estimated State and Local Taxes Paid by a Family of Three for Largest City in Selected States: 2006. 2006 Median household income in Hawai'i was \$61,160 (see

http://www.census.gov/compendia/statab/cats/income_expenditures_poverty_wealth.html , Table 684. Household Income – Distribution by Income Level and State: 2006)

² http://www.census.gov/compendia/statab/cats/state_local_govt_finances_employment.html Table 425. State and Local Governments – Expenditures and Debt by State: 2005

Table 425. State and Local Governments—Expenditures and Debt by State: 2005

[In millions of dollars (2,373,408 represents \$2,373,408,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditure	General expenditure									
		Total ¹	Direct general expenditure							Police protection	Corrections
			Total ¹	Edu- cation	Public welfare	Health	Hos- pitals	High- ways			
United States . . .	2,373,408	2,017,211	2,012,594	689,057	362,932	66,971	103,476	124,604	74,727	59,156	
Alabama	33,241	29,047	29,047	9,877	5,043	1,184	3,916	1,753	823	606	
Alaska	10,027	8,795	8,795	2,361	1,379	178	121	1,202	208	198	
Arizona	39,300	32,970	32,970	10,878	5,912	1,438	813	2,070	1,533	1,318	
Arkansas	17,224	15,476	15,475	5,879	3,304	361	783	1,113	481	457	
California	344,704	280,585	277,137	88,631	44,246	10,780	14,788	12,205	12,461	9,846	
Colorado	35,063	28,963	28,958	10,116	3,232	991	1,393	2,207	1,193	694	
Connecticut	29,649	25,892	25,892	9,126	4,347	633	1,126	1,267	838	580	
Delaware	7,595	6,845	6,844	2,432	1,122	311	58	611	298	218	
District of Columbia	8,787	7,033	7,033	1,406	1,761	482	158	79	436	173	
Florida	130,858	113,308	113,308	32,043	17,634	3,714	5,597	7,955	5,636	3,747	
Georgia	58,905	50,704	50,704	19,916	8,823	1,489	3,490	1,908	1,727	1,849	
Hawaii	10,534	9,329	9,329	2,648	1,440	457	378	467	268	170	
Idaho	8,915	8,069	8,069	2,779	1,405	194	590	684	261	251	
Illinois	97,745	81,993	81,993	28,578	13,148	3,037	2,292	5,275	3,569	1,728	
Indiana	42,048	38,137	38,137	14,616	5,999	761	2,845	2,295	1,052	954	
Iowa	21,486	19,269	19,212	7,259	3,236	387	1,836	1,792	533	327	
Kansas	18,948	16,847	16,847	6,287	2,765	382	664	1,701	594	353	
Kentucky	26,963	23,442	23,442	8,249	5,419	559	1,088	1,633	604	628	
Louisiana	32,578	28,537	28,537	8,981	4,492	695	3,155	1,785	1,060	946	
Maine	10,207	9,510	9,497	2,866	2,334	511	114	706	216	178	
Maryland	41,373	36,754	36,754	13,533	5,959	1,377	512	2,257	1,494	1,460	
Massachusetts	59,312	50,190	50,005	16,037	10,788	809	1,243	2,368	1,571	1,037	
Michigan	75,980	66,549	66,549	27,161	10,063	3,475	2,837	3,647	2,277	2,258	
Minnesota	42,936	37,399	37,399	12,197	9,106	880	1,407	2,836	1,186	718	
Mississippi	20,041	17,846	17,846	5,860	4,072	355	2,127	1,308	515	358	
Missouri	37,186	32,618	32,614	11,279	6,348	1,017	2,197	2,434	1,159	841	
Montana	6,412	5,751	5,751	1,988	804	318	89	646	179	156	
Nebraska	14,332	11,052	11,030	4,136	2,022	266	566	1,026	299	288	
Nevada	17,405	14,935	14,933	4,485	1,837	348	723	1,566	783	556	
New Hampshire	8,679	7,852	7,852	2,894	1,624	128	53	534	253	154	
New Jersey	79,845	68,477	68,477	26,599	11,208	1,415	1,699	3,142	2,831	1,855	
New Mexico	15,596	14,116	14,116	4,979	3,156	370	672	972	475	460	
New York	226,951	184,723	184,094	53,849	42,642	4,838	10,262	8,833	7,373	4,816	
North Carolina	60,747	52,585	52,585	18,680	9,656	2,969	4,030	3,551	1,710	1,518	
North Dakota	4,794	4,348	4,348	1,800	714	77	22	522	100	67	
Ohio	91,959	77,964	77,961	27,509	15,303	3,781	3,251	4,409	2,632	1,862	
Oklahoma	22,005	19,122	19,081	7,557	3,765	521	776	1,327	626	597	
Oregon	29,084	23,726	23,726	7,880	3,806	869	1,020	1,670	910	834	
Pennsylvania	101,484	87,512	87,350	30,203	20,421	3,647	2,013	6,784	2,390	2,859	
Rhode Island	9,226	7,917	7,889	2,516	2,080	157	108	376	291	178	
South Carolina	33,011	28,002	28,002	9,763	5,203	958	3,429	1,647	746	578	
South Dakota	4,973	4,468	4,466	1,520	745	123	88	636	130	103	
Tennessee	42,708	33,866	33,866	10,346	8,637	1,258	2,611	1,912	1,175	830	
Texas	151,927	131,197	131,197	52,825	19,387	2,346	8,576	9,892	4,584	4,191	
Utah	17,289	14,522	14,522	5,522	2,226	426	699	938	525	420	
Vermont	5,179	4,729	4,729	1,905	1,130	133	1	363	134	97	
Virginia	51,529	46,539	46,538	17,585	6,732	1,639	2,446	2,957	1,616	1,606	
Washington	55,800	43,950	43,946	14,524	6,758	2,030	2,909	2,765	1,289	1,355	
West Virginia	12,120	10,973	10,962	3,919	2,340	312	285	1,041	224	243	
Wisconsin	43,146	37,724	37,724	13,805	7,002	1,350	1,030	3,024	1,354	1,206	
Wyoming	5,619	5,055	5,055	1,573	554	236	582	522	148	237	

See footnotes at end of table.

Table 425. **State and Local Governments—Expenditures and Debt by State: 2005—Con.**

[See headnote, page 272]

State	General expenditure									Utility and liquor store expenditures	Insurance trust expenditures	Debt outstanding
	Direct general expenditure											
	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Governmental administration	Interest on general debt	Other direct general expenditures				
United States	25,057	31,941	39,989	36,600	21,469	108,874	81,119	182,812	160,682	195,516	2,085,597	
Alabama	243	461	439	490	261	1,120	883	1,855	2,332	1,862	22,532	
Alaska	311	75	230	80	72	616	375	1,629	356	875	8,758	
Arizona	584	875	398	548	377	2,018	1,117	2,934	3,906	2,425	32,830	
Arkansas	220	200	171	206	195	870	415	911	747	1,001	11,203	
California	4,740	4,897	7,959	4,833	3,373	18,652	10,457	28,572	30,748	33,370	285,986	
Colorado	316	1,025	625	601	88	1,754	1,541	2,796	2,725	3,375	39,443	
Connecticut	91	283	633	356	364	1,516	1,446	3,005	888	2,869	31,209	
Delaware	101	85	119	156	71	556	250	602	314	435	6,237	
District of Columbia	1	138	436	257	223	428	292	602	1,728	26	6,741	
Florida	2,831	2,320	1,537	2,291	2,226	6,593	4,702	15,167	8,662	8,889	113,260	
Georgia	498	741	869	1,082	529	2,770	1,087	3,692	4,609	3,592	36,974	
Hawaii	118	225	166	199	169	593	526	1,521	419	786	9,292	
Idaho	230	105	45	133	95	515	242	679	251	595	3,979	
Illinois	548	2,396	1,930	1,228	484	4,336	4,605	7,833	5,446	10,308	106,714	
Indiana	325	418	765	1,036	223	1,876	1,410	3,327	1,935	1,876	32,124	
Iowa	258	342	158	231	162	868	452	1,478	910	1,307	11,649	
Kansas	248	232	230	276	120	908	731	1,389	1,006	1,095	17,554	
Kentucky	377	234	357	326	193	1,023	1,235	1,603	1,074	2,447	30,197	
Louisiana	593	502	515	481	302	1,561	1,210	2,467	1,302	2,738	24,762	
Maine	161	60	214	132	119	469	338	1,159	101	596	6,962	
Maryland	466	683	969	564	491	2,458	1,404	3,040	1,412	3,208	29,512	
Massachusetts	262	306	1,494	681	413	2,368	3,626	6,217	3,983	5,139	83,013	
Michigan	436	951	889	1,650	470	3,180	2,572	4,385	3,072	6,359	68,990	
Minnesota	539	652	753	517	315	2,053	1,529	2,807	1,915	3,621	36,262	
Mississippi	252	180	221	143	133	781	479	1,127	827	1,368	10,189	
Missouri	303	458	570	628	141	1,543	1,355	2,109	1,685	2,883	31,333	
Montana	237	68	106	80	58	400	199	610	136	525	5,365	
Nebraska	248	194	162	164	77	510	260	948	2,797	484	8,554	
Nevada	264	619	249	239	31	1,217	702	1,453	1,497	973	18,659	
New Hampshire	67	81	216	76	95	412	428	768	434	394	9,292	
New Jersey	1,613	960	1,051	1,169	1,121	3,256	2,629	6,849	3,258	8,112	72,894	
New Mexico	257	293	232	141	149	827	436	892	423	1,057	10,443	
New York	470	2,124	4,372	3,177	2,492	8,656	8,364	19,984	20,541	21,687	232,890	
North Carolina	542	780	778	840	656	2,030	1,188	3,570	4,428	3,734	40,906	
North Dakota	195	98	57	34	35	219	157	625	102	345	3,314	
Ohio	431	958	1,740	2,254	491	4,713	2,880	4,837	3,176	10,818	60,720	
Oklahoma	222	258	206	297	139	980	561	1,161	1,117	1,766	14,413	
Oregon	414	465	474	636	147	1,516	1,046	2,129	1,733	3,625	25,857	
Pennsylvania	585	727	1,892	1,697	702	4,831	4,184	4,846	4,951	9,021	100,474	
Rhode Island	46	60	210	122	122	503	317	628	259	1,050	8,699	
South Carolina	244	267	354	293	283	1,658	996	1,605	2,677	2,332	29,917	
South Dakota	126	103	84	51	35	253	150	402	220	287	3,840	
Tennessee	240	419	559	421	372	1,520	896	2,434	6,947	1,896	25,573	
Texas	1,423	1,512	1,595	2,275	1,027	5,326	5,432	10,525	10,243	10,487	160,695	
Utah	214	346	254	300	140	1,208	463	866	1,833	914	14,831	
Vermont	87	35	123	68	35	228	159	293	250	199	3,629	
Virginia	238	881	858	965	636	2,490	1,711	3,643	2,120	2,869	44,535	
Washington	783	821	1,109	1,055	521	1,970	1,691	4,341	7,282	4,568	53,049	
West Virginia	165	159	140	208	60	760	357	845	309	838	6,516	
Wisconsin	693	611	441	781	384	1,846	1,556	3,074	1,408	4,014	36,925	
Wyoming	200	100	16	45	52	308	77	557	188	377	1,899	

1 Includes items not shown separately.

Source: U.S. Census Bureau; *Federal, State, and Local Governments, State and Local Government Finances* <<http://www.census.gov/govs/estimate05.html>>; (accessed April 2008).

Table 429. Estimated State and Local Taxes Paid by a Family of Three for Largest City in Selected States: 2006

[Data based on average family of three (two wage earners and one school-age child) owning their own home and living in a city where taxes apply. Compares state and local sales, income, auto, and real estate taxes. For definition of median, see Guide to Tabular Presentation]

City	Total taxes paid by gross family income level (dollars)					Total taxes paid as percent of income				
	\$25,000	\$50,000	\$75,000	\$100,000	\$150,000	\$25,000	\$50,000	\$75,000	\$100,000	\$150,000
Albuquerque, NM	2,457	3,742	5,828	7,564	11,255	9.8	7.5	7.8	7.6	7.5
Atlanta, GA	3,228	4,857	7,764	10,181	15,295	12.9	9.7	10.4	10.2	10.2
Baltimore, MD	2,216	5,040	7,731	10,172	15,132	8.9	10.1	10.3	10.2	10.1
Boston, MA	3,113	5,489	7,698	9,503	13,099	12.5	11.0	10.3	9.5	8.7
Charlotte, NC	3,044	4,317	7,066	9,481	14,247	12.2	8.6	9.4	9.5	9.5
Chicago, IL	3,269	5,496	7,453	8,848	11,976	13.1	11.0	9.9	8.8	8.0
Columbus, OH	3,112	5,061	7,621	10,025	15,287	12.4	10.1	10.2	10.0	10.2
Denver, CO	2,836	3,524	5,728	7,458	10,356	11.3	7.0	7.6	7.5	6.9
Detroit, MI	3,443	5,639	8,140	10,242	14,820	13.8	11.3	10.9	10.2	9.9
Honolulu, HI	3,094	2,919	5,305	7,524	12,258	12.4	5.8	7.1	7.5	8.2
Houston, TX	2,465	3,204	4,608	5,329	7,027	9.9	6.4	6.1	5.3	4.7
Indianapolis, IN	3,082	5,707	7,971	10,096	14,475	12.3	11.4	10.6	10.1	9.7
Jacksonville, FL	2,439	2,308	3,419	4,091	5,668	9.8	4.6	4.6	4.1	3.8
Kansas City, MO	3,174	4,270	7,003	8,868	13,711	12.7	8.5	9.3	8.9	9.1
Las Vegas, NV	2,451	3,174	4,150	4,792	6,167	9.8	6.3	5.5	4.8	4.1
Los Angeles, CA	2,703	4,950	7,532	9,653	15,655	10.8	9.9	10.0	9.7	10.4
Memphis, TN	2,705	3,012	4,344	4,924	6,495	10.8	6.0	5.8	4.9	4.3
Milwaukee, WI	2,272	4,837	7,083	9,345	13,839	9.1	9.7	9.4	9.3	9.2
Minneapolis, MN	2,843	4,495	6,813	8,900	13,713	11.4	9.0	9.1	8.9	9.1
New Orleans, LA	2,769	3,540	7,673	10,580	17,910	11.1	7.1	10.2	10.6	11.9
New York City, NY	2,871	4,562	5,934	7,748	11,433	11.5	9.1	7.9	7.7	7.6
Oklahoma City, OK	3,183	3,565	6,446	8,547	12,699	12.7	7.1	8.6	8.5	8.5
Omaha, NE	2,519	4,337	6,979	9,446	14,302	10.1	8.7	9.3	9.2	9.5
Philadelphia, PA	4,118	6,839	9,446	11,754	16,634	16.5	13.7	12.6	11.8	11.1
Phoenix, AZ	2,904	3,338	5,120	6,575	9,766	11.6	6.7	6.8	6.6	6.5
Portland, OR	3,028	4,214	6,841	9,532	14,966	12.1	8.4	9.1	9.5	10.0
Seattle, WA	2,843	4,257	5,789	6,157	7,497	11.4	8.5	7.7	6.2	5.0
Virginia Beach, VA	2,794	3,834	6,269	8,149	11,873	11.2	7.7	8.4	8.1	7.9
Washington, DC	3,045	4,052	6,986	9,482	15,027	12.2	8.1	9.3	9.5	10.0
Wichita, KS	2,549	3,335	6,031	8,358	12,751	10.2	6.7	8.0	8.4	8.5
Average ¹	2,775	4,364	6,649	8,517	12,578	11.1	8.7	8.9	8.5	8.4
Median ¹	2,794	4,214	6,841	8,868	13,103	11.2	8.4	9.1	8.9	8.7

¹ Based on selected cities and District of Columbia. For complete list of cities, see Table 430.

Source: Government of the District of Columbia, Office of the Chief Financial Officer, Tax Rates and Revenues, Tax Burden Comparisons, Nationwide Comparison annual; <<http://www.cfo.dc.gov/cfo/site>>

Table 244. Public Elementary and Secondary Schools--Number and Average Salary of Classroom Teachers, 1990 to 2006, and by State, 2006

[Estimates for school year ending in June of year shown (2,362 represents 2,362,000). Schools classified by type of organization rather than by grade-group; elementary includes kindergarten]

Year and state	Teachers ¹ (1,000)			Avg. salary (\$1,000)			Year and state	Teachers ¹ (1,000)			Avg. salary (\$1,000)		
	Total	Elementary	Secondary	All teachers	Elementary	Secondary		Total	Elementary	Secondary	All teachers	Elementary	Secondary
1990	2,962	1,390	872	31.4	30.8	32.0	MD	57.7	33.7	24.0	54.3	54.1	54.8
1995	2,595	1,217	1,048	36.7	36.1	37.5	MA	73.6	29.4	44.2	56.4	56.4	56.4
1998	2,746	1,330	1,116	39.4	39.0	39.9	MI	103.4	52.3	51.0	64.7	54.7	54.7
1999	2,818	1,359	1,149	40.5	40.2	41.2	MN	51.4	26.0	25.4	48.5	48.5	48.5
2000	2,891	1,395	1,195	41.6	41.3	42.5	MS	32.1	19.3	12.8	40.6	40.1	41.3
2001	2,947	1,435	1,213	43.1	42.8	44.1	MO	66.1	33.9	32.2	40.5	40.5	40.4
2002	2,982	1,451	1,240	44.7	44.2	45.3	MT	10.3	6.9	3.4	39.8	39.8	39.8
2003	3,021	1,484	1,257	45.7	45.4	46.1	NE	20.9	13.4	7.5	40.4	40.4	40.4
2004	3,043	1,478	1,269	46.8	46.3	46.7	NV	21.7	12.6	9.1	44.4	44.0	45.1
2005	3,077	1,490	1,286	47.7	47.2	47.9	NH	15.5	10.6	4.9	45.3	45.3	45.3
2006	3,122	1,514	1,308	49.0	48.6	49.3	NJ	110.9	43.1	67.6	58.2	57.2	59.3
U.S.	48.7	26.3	21.4	40.3	40.0	40.8	NM	22.0	15.5	6.5	41.6	41.2	42.8
AL	8.0	5.4	2.6	53.8	53.6	53.8	NY	228.9	113.0	115.9	57.4	57.4	57.4
AZ	46.4	29.2	17.2	44.7	44.7	44.7	NC	94.1	68.8	27.3	43.9	43.9	43.9
AR	33.5	16.8	17.1	42.8	42.8	42.8	ND	7.6	5.1	2.5	37.8	38.1	37.1
CA	300.2	213.6	86.6	59.8	59.8	59.8	OH	119.8	81.2	38.3	50.3	50.3	50.3
CO	45.8	22.9	22.9	44.4	44.4	44.4	OK	41.8	20.8	20.9	38.8	38.1	38.5
CT	42.9	29.2	13.6	59.3	59.1	60.4	OR	28.2	18.4	9.8	50.0	49.9	60.3
DE	7.7	3.9	3.9	54.3	54.1	54.4	PA	122.4	61.2	61.2	54.0	54.0	54.0
DC	8.0	3.5	1.5	59.0	59.0	59.0	RI	14.3	9.0	5.5	54.7	54.7	54.7
FL	162.8	82.7	80.1	43.3	43.3	43.3	SC	47.4	33.2	14.2	43.0	40.9	41.8
GA	107.8	68.2	42.7	48.3	47.7	49.2	SD	9.0	6.3	2.7	34.7	34.8	34.5
HI	11.4	6.1	5.3	49.3	49.3	49.3	TN	60.7	42.8	17.9	42.5	42.1	43.6
ID	14.6	7.5	7.0	41.2	41.2	41.1	TX	302.4	155.4	147.0	41.7	41.3	42.2
IL	132.1	89.1	43.0	55.7	55.2	61.2	UT	22.8	12.3	10.5	40.0	40.0	40.0
IN	60.5	32.4	28.0	47.3	48.3	47.2	VT	9.0	4.6	4.4	46.6	46.6	46.6
IA	35.2	23.0	12.2	41.1	41.2	40.8	VA	91.8	54.6	37.1	43.8	43.8	43.8
KS	32.4	18.9	16.4	41.5	41.5	41.5	WA	63.6	29.3	24.3	46.3	46.4	46.2
KY	40.5	28.8	11.7	42.6	42.4	43.2	WV	19.8	14.2	5.6	38.3	38.1	38.8
LA	44.2	31.2	13.0	40.0	40.0	40.0	WI	59.6	40.8	18.8	46.4	46.4	46.4
ME	16.0	10.8	5.1	40.7	40.8	40.6	WY	6.6	3.3	3.3	43.3	43.2	43.3

¹ Full-time equivalent.

Source: National Education Association, Washington, DC, Estimates of School Statistics Database (copyright).