# NATIONAL CENTER FOR EDUCATION STATISTICS

## **Statistics in Brief**

May 2000

# Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1997-98

About \$326 billion of revenues were raised by local, state and federal governments to fund public education for grades prekindergarten through 12 in school year 1997–98. Current expenditures (those excluding construction, equipment and debt financing) came to \$285 billion. Three out of every five current expenditure dollars were spent on teachers, textbooks and other instructional services and supplies. An average of \$6,189 was spent on each student—an increase of 4.5 percent from \$5,923 in school year 1996–97 (in unadjusted dollars).

Contact: Frank Johnson (202) 502-7362 These and other financial data on public elementary and secondary education are collected and reported each year by the National Center for Education Statistics (NCES), U.S. Department of Education. The data are part of the National Public Education Financial Survey, one of the components of the Common Core of Data (CCD) collection of surveys.

## **Revenues for Public Elementary-Secondary Education**

About \$326 billion were collected for public elementary-secondary education for school year 1997-98 in the 50 states and the District of Columbia (table 1). Total revenues ranged from a high of around \$38 billion in California, which serves about one out of every eight students in the nation, to a low of about \$682 million in North Dakota, which serves about one out of every 388 students in the nation. Nationally, revenues increased an average of 6.9 percent over last year's revenues of \$305 billion (in unadjusted dollars).

By far, the greatest part of education revenues came from nonfederal sources (state, intermediate, and local governments), which together provided about \$304 billion or 93.2 percent of all revenues. (Definitions for terms used throughout this brief, including state and local revenues, are provided at the end of the text.)

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NCES 2000-348

The federal government contribution to education revenues made up the remaining \$22 billion. The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). For school year 1997-98, local and intermediate sources made up 45 cents of every dollar in revenue; state revenues comprised 48 cents; and the remaining 7 cents came from federal sources.

Among states with more than one school district, revenues from local sources ranged from 14.6 percent (New Mexico) to 86.8 percent (New Hampshire) of total revenues (table 2). Hawaii and the District of Columbia have only one school district each, and thus, are not comparable to other states. Revenues from state sources also showed a wide distribution in their share of total revenues. The state revenue share of total revenues was less than 30 percent in three states: New Hampshire (9.3 percent), Illinois (28.4 percent), and Vermont (29.4 percent); and more than 70 percent in New Mexico (72.2 percent). State revenues in Hawaii made up 89.0 percent of total revenues. Federal revenues ranged from 3.6 in New Jersey to 14.1 percent in Mississippi. Federal revenues made up 16.5 of total revenues in the District of Columbia.

# **Current Expenditures for Public Elementary-Secondary Education**

Current expenditures for public education in 1997-98 totaled about \$285 billion (table 3). This represents a \$15 billion (5.6 percent) increase over expenditures in the previous fiscal year (\$270 billion in unadjusted dollars). About \$177 billion in current expenditures went for instruction. Another \$96 billion were expended for a cluster of services that support instruction. Over \$12

billion were spent on noninstructional services.

When expressed in terms of the typical education dollar, instructional expenditures accounted for 62 cents of the education dollar for current expenditures (figure 2). These expenditures include teachers' salaries and benefits, supplies (e.g., textbooks) and purchased services. About 34 cents of the education dollar went for support services, which include operation and maintenance of buildings, school administration, transportation, and other student and school support activities (e.g., student counseling, libraries and health services). Approximately 4 cents of every education dollar went to noninstructional activities, which include school meals and enterprise activities, such as bookstores.

Most states were closely clustered around the national average (61.8 percent) in terms of the share of current expenditures that were spent on instruction; all but five states and the District of Columbia spent more than 58 percent of their current expenditures on instruction (table 4). Three states spent more than two-thirds of their current expenditures on instruction. These states were New York (68.0 percent), Maine (67.3 percent) and Rhode Island (67.1 percent).

### **Current Expenditures Per Student**

In 1997-98, the 50 states and the District of Columbia spent an average of \$6,189 in current expenditures for every pupil in membership (table 5). This represents a 4.5 percent increase in current expenditures per student from the previous school year (\$5,923 in unadjusted dollars). Four states—New Jersey (\$9,643), Connecticut (\$8,904), New York (\$8,852), and Alaska (\$8,271)—

expended more than \$8,000 per pupil. The District of Columbia, which comprises a single urban district, spent \$8,393 per pupil. Only one state, Utah, had expenditures of less than \$4,000 for each pupil in membership (\$3,969). The median per pupil expenditure was \$5,958, indicating that one-half of all states educated students at a cost of less than \$5,958 per student.

On the average, for every student in 1997-98, about \$3,827 was spent for instructional services, \$2,091 was expended for support services, and \$271 was spent for noninstructional purposes.

### **Technical Notes**

The National Public Education Financial Survey (NPEFS) is an annual state-level collection of revenue and expenditure data for public education in grades prekindergarten through 12. It is part of the Common Core of Data (CCD) collection of surveys of administrative-records data relating to public elementary and secondary education. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Additionally, explanations for all missing and zero values are collected from states. The data are processed and edited by NCES and verified by each state education agency.

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

average of these ratios; (e) multiply the total revenues (or expenditures) of the state with the missing item by the average ratio; and (f) substitute the imputed estimate for the missing item and then re-compute the subtotals and totals. Local revenues from student activities and expenditures for enterprise operations were imputed for Connecticut, Louisiana, and Virginia.

Other adjustments were made when a single value was reported for two or more items. NCES distributed portions of the single state reported value to the missing item(s). In most cases, these distribution types of adjustments did not affect total revenues or total expenditures. For more information on these adjustments, the reader should refer to the documentation for the National Public Education Financial Survey: School Year 1997-98 data file.

### For More Information

This report used information from the Common Core of Data, "National Public Education Financial Survey: School Year 1997-98" and "State Nonfiscal Survey of Public Elementary and Secondary Education: School Year 1997–98". For more information about this Statistics in Brief or the data set, contact Frank Johnson, National Center for Education Statistics, 1909 K Street NW, Suite 9000, Washington, DC 20006 5651; or call (202) 502-7362; fax (202) 502-7475; or e-mail frank\_johnson@ed.gov.

### **Definitions**

**Current expenditures** are those for the day-to-day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g., purchases of land, school

construction and repair, interest on debt, and equipment), and programs outside the scope of preschool to grade 12, such as adult education, community colleges, and community services. Expenditures for items lasting more than one year (e.g., school buses and computers) are not included in current expenditures.

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

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

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

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

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

**State revenues** include both direct funds

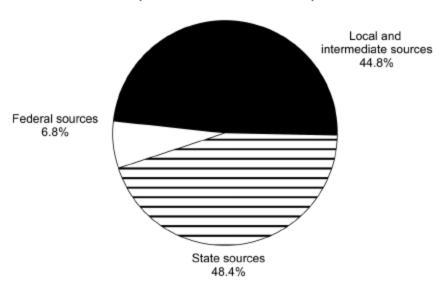
from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

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

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

Figure 1.—The public education dollar: Revenues by source: SY 1997-98

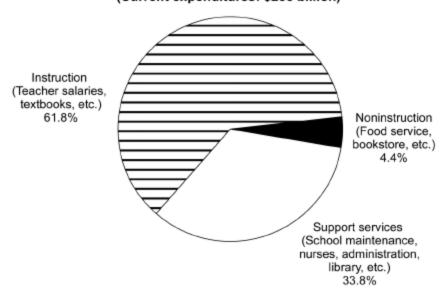




SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey: School Year 1997–98."

Figure 2.—The public education dollar: Current expenditures by functions: SY 1997–98

(Current expenditures: \$285 billion)



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey: School Year 1997–98."

Table 1.--Revenues for public elementary and secondary schools, by source and state: School year 1997-1998 [In thousands of dollars]

		Revenues, by source				
State	Total	Local Intermediate		State	Federal	
United States	\$325,976,011 1/	\$144,975,957 1/	\$1,152,717	\$157,645,372	\$22,201,965	
Alabama	4,146,629	1,147,696	19,865	2,589,826	389,242	
Alaska	1,218,425	311,509	0	757,286	149,630	
Arizona	4,731,675	1,979,025	173,164	2,096,739	482,748	
Arkansas	2,600,655	816,755	2,885	1,500,334	280,682	
California	38,142,613	12,058,425	0	22,963,395	3,120,793	
Colorado	4,327,326	2,221,459	7,004	1,879,065	219,798	
Connecticut	5,160,728 1/	3,033,194 1/	0	1,925,676	201,858	
Delaware	913,616	256,165	0	588,211	69,240	
District of Columbia	706,935	590,572		0	116,363	
Florida	14,988,118	6,531,728	0	7,311,149	1,145,240	
Georgia	9,041,434	3,799,419	0	4,625,560	616,455	
Hawaii	1,282,702	30,975	0	1,141,002	110,725	
Idaho	1,320,647	399,755	0	827,955	92,937	
Illinois	14,194,654	9,203,852	0	4,033,015	957,788	
Indiana	7,513,407	3,238,260	51,424	3,860,331	363,393	
lowa	3,346,481	1,445,885	7,430	1,715,706	177,460	
Kansas	3,122,238	1,017,588	112,360	1,807,350	184,940	
Kentucky	3,932,068	1,128,409	0	2,427,126	376,532	
Louisiana	4,494,429 1/	1,721,617 1/	0	2,266,287	506,525	
Maine	1,600,635	759,931	0	728,812	111,892	
Maryland	6,454,696	3,602,765	0	2,514,141	337,791	
Massachusetts	7,893,657	4,284,907	0	3,213,490	395,259	
Michigan	14,329,715	3,910,371	9,571	9,459,203	950,569	
Minnesota	6,529,420	2,580,380	210,495	3,418,033	320,513	
Mississippi	2,407,954	733,954	1,116	1,333,568	339,316	
Missouri	6,005,256	3,216,341	28,989	2,384,741	375,185	
Montana	1,029,939	349,327	92,719	482,681	105,211	
Nebraska	1,964,205	1,168,186	14,456	650,846	130,716	
Nevada	1,910,794	1,215,367	0	607,846	87,580	
New Hampshire	1,364,943	1,185,395	0	127,607	51,940	
New Jersey	13,189,983	7,466,159	90	5,246,646	477,088	
New Mexico	1,952,452	284,281	0	1,409,495	258,676	
New York	27,782,468	15,110,873	120,595	11,038,714	1,512,286	
North Carolina	7,188,615	1,829,557	0	4,838,150	520,907	
North Dakota	682,419	310,637	7,204	280,238	84,339	
Ohio	13,458,095	7,100,394	26,568	5,547,736	783,397	
Oklahoma	3,416,296	953,925	63,828	2,103,243	295,299	
Oregon	3,883,939	1,372,113	58,359	2,204,918	248,549	
Pennsylvania	14,837,945	8,218,702	14,135	5,736,509	868,600	
Rhode Island	1,264,156	688,098	0	507,377	68,680	
South Carolina	4,055,072	1,623,594	0	2,087,806	343,673	
South Dakota	794,256	422,764	9,452	282,518	79,522	
Tennessee	4,815,833	2,090,573	0	2,299,491	425,768	
Texas	24,179,060	11,593,016	65,392	10,675,578	1,845,074	
Utah	2,305,397	738,941	00,002	1,406,577	159,879	
Vermont	861,643	563,319	0	253,572 2,432,370	44,752	
Virginia	7,757,954 1/	4,919,794 1/	0	2,432,370	405,791	
Washington	6,895,693	1,904,387	1	4,548,851	442,455	
West Virginia	2,216,984	622,308	773	1,389,076	204,827	
Wisconsin	7,059,759	2,953,560	0	3,789,320	316,879	
Wyoming	702,001	269,750	54,841	330,208	47,203	
Outlying Areas						
American Samoa	49,677	73	28	10,897	38,669	
Guam	173,339	152,607	0	0	18,100	
Northern Marianas	58,239	616		42,796	15,242	
Puerto Rico	2,094,025	568	0	1,520,398	572,495	
Virgin Islands	152,499	117,532	0	0	27,719	

<sup>1/</sup> Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School Year 1997-98".

Table 2.--Precentage distribution of revenues for public elementary and secondary schools, by source and state: School year 1997-98

State			Within-state percentage distribution			
	Total	Local	Intermediate	State	Federal	
United States */	100.0	44.5	0.4	48.4	6.8	
Alabama	100.0	27.7	0.5	62.5	9.4	
Alaska	100.0	25.6	0.0	62.2	12.3	
Arizona	100.0	41.8	3.7	44.3	10.2	
Arkansas	100.0	31.4	0.1	57.7	10.8	
California	100.0	31.6	0.0	60.2	8.2	
Colorado	100.0	51.3	0.2	43.4	5.1	
Connecticut */	100.0	58.8	0.0	37.3	3.9	
Delaware	100.0	28.0	0.0	64.4	7.6	
District of Columbia	100.0	83.5	0.0	0.0	16.5	
Florida	100.0	43.6	0.0	48.8	7.6	
Georgia	100.0	42.0	0.0	51.2	6.8	
Hawaii	100.0	2.4	0.0	89.0	8.6	
ldaho	100.0	30.3	0.0	62.7	7.0	
Illinois Indiana	100.0 100.0	64.8 43.1	0.0 0.7	28.4 51.4	6.7 4.8	
lowa Kansas	100.0 100.0	43.2 32.6	0.2 3.6	51.3 57.9	5.3 5.9	
Kansas Kentucky	100.0	32.6 28.7	0.0	57.9 61.7	5.9 9.6	
Louisiana */	100.0	38.3	0.0	50.4	11.3	
Maine	100.0	47.5	0.0	45.5	7.0	
Maryland	100.0	55.8	0.0	39.0	5.2	
Massachusetts	100.0	54.3	0.0	40.7	5.0	
/lichigan	100.0	27.3	0.1	66.0	6.6	
/linnesota	100.0	39.5	3.2	52.3	4.9	
Mississippi	100.0	30.5	0.0	55.4	14.1	
Missouri	100.0	53.6	0.5	39.7	6.2	
Montana	100.0	33.9	9.0	46.9	10.2	
Nebraska	100.0	59.5	0.7	33.1	6.7	
Nevada	100.0	63.6	0.0	31.8	4.6	
New Hampshire	100.0	86.8	0.0	9.3	3.8	
New Jersey	100.0	56.6	0.0	39.8	3.6	
New Mexico	100.0	14.6	0.0	72.2	13.2	
New York	100.0	54.4	0.4	39.7	5.4	
North Carolina	100.0	25.5	0.0	67.3	7.2	
North Dakota	100.0	45.5	1.1	41.1	12.4	
Dhio	100.0	52.8	0.2	41.2	5.8	
Oklahoma	100.0	27.9	1.9	61.6	8.6	
Oregon	100.0	35.3	1.5	56.8	6.4	
Pennsylvania Rhode Island	100.0 100.0	55.4 54.4	0.1 0.0	38.7 40.1	5.9 5.4	
South Carolina	100.0	40.0	0.0	51.5	8.5	
South Dakota	100.0 100.0	53.2 43.4	1.2 0.0	35.6 47.7	10.0 8.8	
ennessee exas	100.0	43.4 47.9	0.3	44.2	7.6	
Jtah	100.0	32.1	0.0	61.0	6.9	
/ermont	100.0	65.4	0.0	29.4	5.2	
/irginia */	100.0	63.4	0.0	31.4	5.2	
Vashington	100.0	27.6	0.0	66.0	6.4	
Vest Virginia	100.0	28.1	0.0	62.7	9.2	
Visconsin	100.0	41.8	0.0	53.7	4.5	
Vyoming	100.0	38.4	7.8	47.0	6.7	
Outlying Areas						
American Samoa	100.0	0.2	0.1	21.9	77.8	
Guam	100.0	89.6	0.0	0.0	10.4	
Northern Marianas	100.0	0.3	0.0	73.5	26.2	
Puerto Rico	100.0	0.1	0.0	72.6	27.3	
Virgin Islands	100.0	81.8	0.0	0.0	18.2	

\*/ Value contains imputation for missing data. Imputed value is less than 2 percent of total revenues in any one state.

NOTE: Details may not add to total due to rounding. National figures do not include outlying areas.

SOURCE: U.S. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School Year 1996-97".

Table 3.--Current expenditures for public elementary and secondary schools, by function and state: School year 1997-98 [In thousands of dollars]

	Current expenditures, by function					
State	Total	Instruction	Support services	Noninstruction		
United States	\$285,489,511 1/	\$176,522,907 2/	\$96,473,458 2/	\$12,493,146 1/		
Alabama	3,633,159	2,219,708	1,157,714	255,738		
Alaska	1,092,750	622,396 2/	433,239 2/	37,115		
Arizona	3,740,638	2,163,076 2/	1,350,041 2/	227,521		
Arkansas	2,149,237	1,362,690	635,730	150,817		
California	32,759,492	20,033,782	11,412,151	1,313,559		
Colorado	3,886,872	2,247,424	1,498,236	141,212		
Connecticut	4,765,077 1/	3,031,206	1,504,057	229,814 1/		
Delaware	830,731	514,269	275,908	40,553		
District of Columbia Florida	647,202	283,484 2/	339,974 2/	23,744		
	12,737,325	7,500,075	4,606,310	630,939		
Georgia	7,770,241	4,833,424	2,492,010	444,808		
Hawaii	1,112,351	712,023	328,520	71,809		
Idaho	1,153,778	717,677	385,470	50,631		
Illinois	12,473,064	7,568,726	4,472,681	431,657		
Indiana	6,234,563	3,897,221	2,061,399	275,943		
Iowa	3,005,421	1,842,537	1,017,529	145,355		
Kansas	2,684,244	1,546,598	1,002,331	135,315		
Kentucky	3,489,205	2,133,659	1,153,036	202,509		
Louisiana	4,030,379 1/	2,415,114	1,279,565	335,700 1/		
Maine	1,433,175	964,342	417,833	50,999		
Maryland	5,843,685	3,661,049	1,901,323	281,314		
Massachusetts	7,381,784	4,899,352	2,240,641	241,792		
Michigan	12,003,818	7,044,614	4,604,271	354,933		
Minnesota	5,452,571	3,423,447	1,804,163	224,961		
Mississippi	2,164,592	1,327,436	682,395	154,761		
Missouri	5,067,720	3,108,316	1,740,933	218,471		
Montana	929,197	580,901	310,256	38,040		
Nebraska	1,743,775	1,096,437 2/	517,114	130,224 2/		
Nevada New Hampshire	1,570,576 1,241,255	944,837 810,161 2/	575,767 387,633 2/	49,972 43,461 2/		
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New Jersey	12,056,560	7,293,294	4,398,670	364,597		
New Mexico	1,659,891	949,678	629,290	80,923		
New York North Carolina	25,332,735 6,497,648	17,220,209 4,072,780	7,412,444 2,015,605	700,082 409,263		
North Dakota	599,443	367,111	183,738	48,594		
Ohio	11,448,722	6,752,805	4,267,606	428,311		
Oklahoma	3,138,690	1,860,769	1,085,992	191,930		
Oregon	3,474,714	2,072,977	1,281,385	120,352		
Pennsylvania	13,084,859	8,338,422	4,261,130	485,307		
Rhode Island	1,215,595	815,847	366,562	33,186		
South Carolina	3,507,017	2,087,547	1,202,316	217,154		
South Dakota	665,082	409,201	218,910	36,971		
Tennessee	4,409,338	2,867,088	1,318,057	224,193		
Texas	21,188,676	13,013,001	7,052,149	1,123,527		
Utah	1,916,688	1,265,282	541,639	109,767		
Vermont	749,786	486,174	240,947	22,665		
Virginia	6,739,003 1/	4,108,526	2,275,431	355,046 1/		
Washington	5,986,648 2/	3,520,728 2/	2,185,775	280,145		
West Virginia	1,905,940	1,181,952	610,863	113,124		
Wisconsin	6,280,696	3,966,885	2,120,618	193,193		
Wyoming	603,901	366,647	216,104	21,150		
Outlying Areas						
American Samoa	33,088	14,030	11,307	7,751		
Guam	168,716	92,318	65,623	10,775		
Northern Marianas	56,514	45,236	7,774	3,504		
Puerto Rico	1,981,603	1,394,387	374,506	212,710		
Virgin Islands	131,377	78,688	45,926	6,763		

1/ Value contains imputation for missing data. Imputed value is less than 2 percent of total current expenditures in any one state.
 2/ Value affected by redistribution of reported values for missing data items.
 NOTE: Details may not add to total due to rounding.
 SOURCE: U.S. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School year 1997-98".

Table 4.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1997-98

Within-state percentage distribution State Total Instruction Support services Noninstruction United States 1/ 100.0 61.8 33.8 4.4 100.0 31.9 7.0 Alabama 61.1 Alaska 1/ 100.0 57.0 39.6 3.4 100.0 Arizona 1/ 57.8 36.1 6.1 Arkansas 100.0 63.4 29.6 7.0 California 100.0 61.2 34.8 4.0 Colorado 100.0 57.8 38.5 3.6 Connecticut 1/ 100.0 63.6 31.6 4.8 Delaware 100.0 61.9 33.2 4.9 District of Columbia 1/ 100.0 43.8 52.5 3.7 Florida 100.0 58.9 36.2 5.0 Georgia 100.0 62.2 32.1 5.7 100.0 Hawaii 64.0 29.5 6.5 100.0 Idaho 62.2 33.4 4.4 100.0 Illinois 60.7 35.9 3.5 100.0 Indiana 62.5 33.1 4.4 100.0 4.8 Iowa 61.3 33.9 Kansas 100.0 57.6 37.3 5.0 100.0 61.2 33.0 5.8 Kentucky Louisiana 1/ 100.0 59.9 31.7 8.3 Maine 100.0 67.3 29.2 3.6 Maryland 100.0 62.6 32.5 4.8 100.0 30.4 Massachusetts 66.4 3.3 Michigan 100.0 58.7 38.4 3.0 100.0 Minnesota 62.8 33.1 4.1 Mississippi 100.0 61.3 31.5 7.1 Missouri 100.0 61.3 34.4 4.3 Montana 100.0 62.5 33.4 4.1 Nebraska 1/ 100.0 62.9 29.7 7.5 Nevada 100.0 60.2 36.7 3.2 100.0 New Hampshire 1/ 65.3 31.2 3.5 36.5 100.0 60.5 3.0 **New Jersey** New Mexico 100.0 57.2 37.9 4.9 100.0 29.3 New York 68.0 2.8 North Carolina 100.0 62.7 31.0 6.3 North Dakota 100.0 61.2 30.7 8.1 Ohio 100.0 59.0 37.3 3.7 Oklahoma 100.0 34.6 59.3 6.1 Oregon 100.0 59.7 36.9 3.5 Pennsylvania 100.0 3.7 63.7 32.6 Rhode Island 100.0 67.1 30.2 2.7 South Carolina 100.0 59.5 34.3 6.2 South Dakota 100.0 61.5 32.9 5.6 100.0 29.9 Tennessee 65.0 5.1 Texas 100.0 61.4 33.3 5.3 Utah 100.0 66.0 5.7 28.3 Vermont 100.0 64.8 32.1 3.0 100.0 Virginia 1/ 61.0 33.8 5.3 Washington 1/ 100.0 58.8 36.5 4.7 West Virginia 100.0 62.0 32.1 5.9 Wisconsin 100.0 63.2 33.8 3.1 Wyoming 100.0 60.7 35.8 3.5 **Outlying Areas** American Samoa 100.0 42.4 34.2 23.4 Guam 100.0 54.7 38.9 6.4 Northern Marianas 100.0 80.0 13.8 6.2 Puerto Rico 100.0 69.9 10.7 19.4 Virgin Islands 100.0 59.9 34.9 5.2

NOTE: Details may not add to 100 percent due to rounding.

SOURCE: U.S. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School Year 1997-98".

<sup>1/</sup> Distribution affected by imputations and redistribution of reported values to correct for missing items.

Table 5.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1997-98

		Current expenditures per pupil in membership				
State	Fall 1997 student membership	Total	Instruction	Support services	Noninstruction	
United States	46,126,897 1/	\$6,189 1/	\$3,827 1/	\$2,091 1/	\$271 1/	
Alabama	749,207 1/	4,849 1/	2,963 1/	1,545 1/	341 1/	
Alaska Arizona	132,123 814,113	8,271 4,595	4,711 2/ 2,657 2/	3,279 1,658	281 279	
Arkansas	456,497	4,708	2,985	1,393	330	
California	5,803,887 1/	5,644 1/	3,452 1/	1,966 1/	226 1/	
Colorado	687,167	5,656	3,271	2,180	205	
Connecticut	535,164	8,904 1/	5,664	2,810	429 1/	
Delaware District of Columbia	111,960 77,111	7,420 8,393	4,593 3,676 2/	2,464 4,409 2/	362 308	
Florida	2,294,077	5,552	3,269	2,008	275	
Georgia	1,375,980	5,647	3,513	1,811	323	
Hawaii	189,887	5,858	3,750	1,730	378	
Idaho Illinois	244,403 1,998,289	4,721 6,242	2,936 3,788	1,577 2,238	207 216	
Indiana	986,836	6,318	3,949	2,089	280	
Iowa	501.054	5,998	3,677	2,031	290	
Kansas	468,687	5,727	3,300	2,139	289	
Kentucky	669,322	5,213	3,188	1,723	303	
Louisiana Maine	776,813 212,579	5,188 1/ 6,742	3,109 4,536	1,647 1,966	432 1/ 240	
	•		·	•		
Managehusetta	830,744	7,034	4,407 5,163	2,289 2,361	339 255	
Massachusetts Michigan	949,006 1,702,717	7,778 7,050	4,137	2,704	208	
Minnesota	853,621	6,388	4,011	2,114	264	
Mississippi	504,792	4,288	2,630	1,352	307	
Missouri	910,613	5,565	3,413	1,912	240	
Montana Nebraska	162,335 292,681	5,724 5,958	3,578 3,746 2/	1,911 1,767	234 445 2/	
Nevada	296,621	5,295	3,185	1,941	168	
New Hampshire	201,629	6,156	4,018 2/	1,923 2/	216 2/	
New Jersey	1,250,276	9,643	5,833	3,518	292	
New Mexico	331,673	5,005	2,863	1,897	244	
New York North Carolina	2,861,823 1,236,083	8,852 5,257	6,017 3,295	2,590 1,631	245 331	
North Dakota	118,572	5,056	3,096	1,550	410	
Ohio	1,847,114	6,198	3,656	2,310	232	
Oklahoma	623,681	5,033	2,984	1,741	308	
Oregon Pennsylvania	541,346 1,815,151	6,419 7,209	3,829 4,594	2,367 2,348	222 267	
Rhode Island	153,321	7,928	5,321	2,391	216	
South Carolina	650 272 4/	F 220 1/	3,166 1/	1,824 1/	329 1/	
South Dakota	659,273 1/ 142,443	5,320 1/ 4,669	2,873	1,824 1/ 1,537	260	
Tennessee	893,044 1/	4,937 1/	3,210 1/	1,476 1/	251 1/	
Texas	3,891,877	5,444	3,344	1,812	289	
Utah	482,957	3,969	2,620	1,122	227	
Vermont Virginia	105,984 1,110,815	7,075 6,067 1/	4,587 3,699	2,273 2,048	214 320 1/	
Washington	991,235	6,040 2/	3,552 2/	2,205	283	
West Virginia	301,419	6,323	3,921	2,027	375	
Wisconsin Wyoming	881,780 97,115	7,123 6,218	4,499 3,775	2,405 2,225	219 218	
Outlying Areas	97,110		5,715	2,223		
American Samoa	15,214	2,175	922	743	509	
Guam	32,444	5,200	2,845	2,023	332	
Northern Marianas	9,246 617,157	6,112	4,892	841 622	379 345	
Puerto Rico	617,157	3,211	2,244	622	345	

SOURCE: U.S. Dept. of Education, NCES, Common Core of Data, "National Public Education Financial Survey: School Year 1997-98".

Value contains imputation for missing expenditure data.
 Value affected by redistribution of reported expenditure values for missing data items.
 NOTE: Details may not add to total due to rounding.