
NATIONAL CENTER FOR EDUCATION STATISTICS

Statistics in Brief

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Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1993-94

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Over \$260 billion of revenues were raised by local, state, and federal governments to fund public education for students in prekindergarten through the 12th grade in school year 1993-94. Current expenditures (those excluding construction, equipment, and debt financing) came to \$232 billion. Three out of every five dollars were spent on teachers, textbooks, and other instructional services and supplies. An average of \$5,325 was spent on each student—an increase of 2.5 percent from 5 years ago (after adjusting for inflation.)

These and other financial data on public elementary and secondary education are collected and reported each year by the National Center for Education Statistics, part of the 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 collection of surveys.

Revenues for public elementary-secondary education

More than \$260 billion were collected for public elementary-secondary education in 1993-94 in the 50 states and the District of Columbia (table 1). Revenues ranged from a high of \$29 billion in California, which serves about one out of every eight students in the nation, to a low of about \$563 million in North Dakota.

By far, the greatest part of education revenues came from state and local governments, which together provided about \$242 billion or 93 percent of all revenues. Definitions for each item, including state and local revenues, are provided at the end of the text. The federal government contribution to education revenues made up the remaining 7 percent (\$18 billion).

The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). Local sources furnished about 48 cents of every dollar in revenue; state revenues 45 cents; and the remaining 7 cents came from federal sources.

Expenditures for public elementary-secondary education

Current expenditures for public education in 1993-94 totalled just under \$232 billion (table 2). This represents a \$10 billion (4.6 percent) increase over expenditures in the previous fiscal year (in unadjusted dollars). About \$142 billion in current expenditures went for instruction. Another \$79 billion were expended for a cluster of services that support instruction. Approximately \$11 billion were spent on noninstruction services.

Instructional expenditures accounted for about 61 cents out of the education dollar (figure 2). These expenditures include teachers' salaries and benefits, supplies (such as textbooks) and purchased services. Another 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.) About 5 cents of every dollar went to noninstructional activities, which include school meals and enterprise activities such as bookstores.

Most states were closely clustered around the national average in terms of the share of current expenditures that were spent on instruction; about three-fifths (31 states) spent between 59 percent and 63 percent of their current expenditures on instruction. Five states spent more than 65 percent of their current expenditures on instruction. These were New York (67.5 percent), Utah (67.1 percent), Rhode Island (66.6 percent), Maine (66.9 percent) and Vermont (65.2 percent). Two states spent less than 55 percent of their current expenditures on instruction. These were Alaska (51.6 percent) and the District of Columbia (49.2 percent) (table 3).

Expenditures per student

In 1993-94, the 50 states and District of Columbia spent an average of \$5,325 for every pupil in membership (table 4). This represents

a 2.5 percent increase from five years ago, after adjusting for inflation. (See last paragraph of technical notes.) Five states expended more than \$7,000 per pupil. These were New Jersey (\$9,075), the District of Columbia, which comprises a single urban district (\$8,843), New York (\$8,069), Alaska (\$7,960), and Connecticut (\$7,947). Five states had expenditures of less than \$4,000 for each pupil in membership: Alabama, (\$3,826), Tennessee (\$3,813), Idaho (\$3,628), Mississippi (\$3,410), and Utah (\$3,206). The median per pupil expenditure was \$5,205. When all of the expenditures were ranked, half of the states educated students at a cost of less than \$5,205 per student.

On the average, for every student about \$3,257 was spent for instructional services, \$1,826 for support services, and \$242 for noninstructional purposes.

Technical notes

The "National Public Education Financial Survey" (NPEFS) is an annual state-level collection of revenues and expenditures for public education in grades prekindergarten through 12. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Information to explain all missing and zero values is also collected. 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 in the submission were imputed. Values affected by these imputations are footnoted "1/." The method used for imputation 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 (item 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; (f) substitute the imputed

estimate for the missing item and then recompute the subtotals and totals. Revenues and expenditures for food services or student activities were imputed for Connecticut, Louisiana, North Carolina, 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. Values affected by these type of adjustments are footnoted "2/" in the tables. For more information on these adjustments, the reader should refer to the database documentation.

The national per pupil expenditure in SY 1988–89 was \$4,307. This figure was adjusted to \$5,197 in 1993–94 dollars based on the Consumer Price Index adjusted to a school-year basis.

For more information

This report used information from the "National Public Education Financial Survey—Fiscal Year 1994" and the "1993 Common Core of Data State Nonfiscal Survey." For more information about this Statistics in Brief or the complete fiscal data set, contact Frank Johnson, National Center for Education Statistics, 555 New Jersey Avenue, NW 20208–565 1; or call (202) 219–1618; or fax (202) 219–1728; or email 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, and equipment), and programs outside the regular preschool-grade 12 scope such as adult education, community colleges, and community services. Expenditures for items lasting more than one year (such as school buses and computers) are not included in

current expenditures.

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

Instruction expenditures are current expenditures for activities directly associated with the interaction between teachers and students. These include teacher salaries and benefits, supplies (such as 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 fund-raising capability.

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.

Noninstruction expenditures go for food service (93 percent) and enterprise operations such as bookstores and interscholastic athletics.

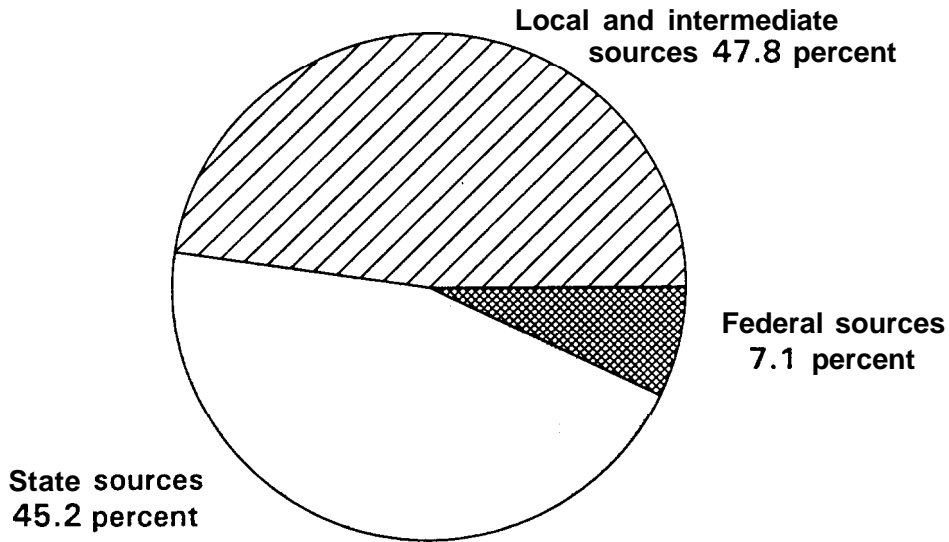
State revenues include both direct funds from state governments and revenues in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

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

Support services expenditures are current expenditures for activities which 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 (librarians, instructional specialists), school district administration, business services, research, testing, and data processing.

Figure 1.-- The public education dollar: Revenues by source: SY 1993-94

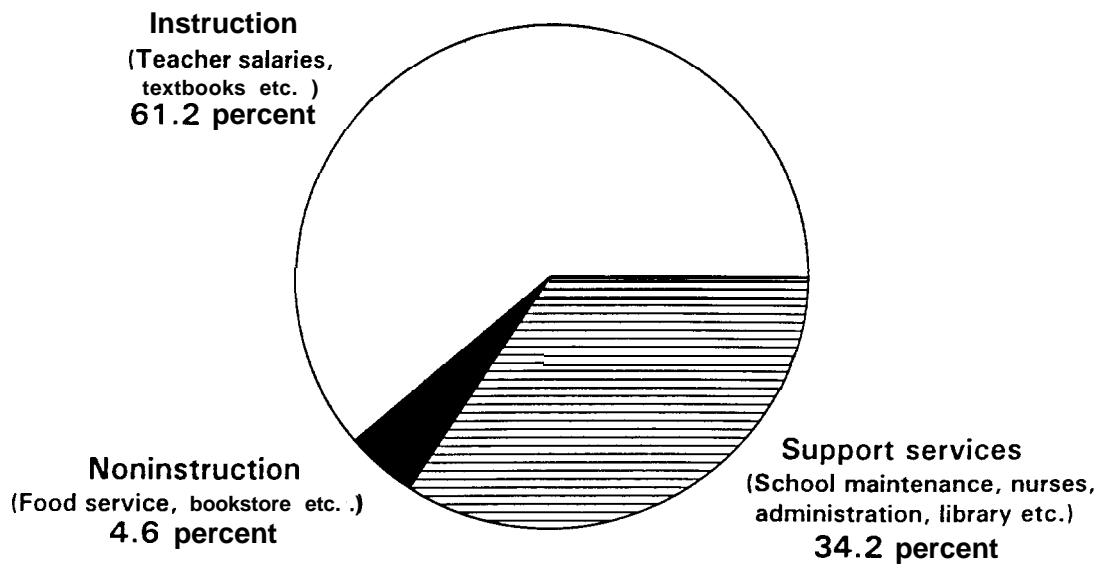
(Total revenues: \$260 billion)



Note: Detail may not add to 100 percent due to rounding.
Source: U.S. Department of Education, NCES, CCD, NPEFS

Figure 2.--The public education dollar: Current expenditures by function: SY 1993-94

(Current expenditures: \$232 billion)



Note: Detail may not add to 100 percent due to rounding.
Source: U.S. Department of Education, NCES, CCD, NPEFS.

Table 1.--Revenues for public elementary and secondary schools, by source and state : School year 1993-94

[In thousands of dollars]

State	Total	Revenues, by source			
		Local	Intermediate	State	Federal
United States	\$260,142,087 1/	\$123,249,060 1/	\$1,094,731	\$117,462,492	\$18,335,803
Alabama	3,121,320	924,176	0	1,850,898	346,246
Alaska	1,159,259	243,720	0	777,478	138,061
Arizona	3,550,177	1,574,905	168,864	1,474,316	332,091
Arkansas	2,014,900	672,097	1,440	1,164,432	176,931
California	29,050,409	10,153,198	0	16,324,953	2,572,258
Colorado	3,368,596	1,714,488	1,689	1,466,584	185,835
Connecticut	4,103,218 1/	2,286,371 1/	0	1,653,755	163,091
Delaware	684,411	189,837	0	441,043	53,531
District of Columbia	735,722	656,289	0	0	79,433
Florida	11,927,112	5,060,862	0	5,945,110	921,140
Georgia	6,630,693	2,752,132	0	3,360,515	518,047
Hawaii	1,128,456	30,143	0	1,014,096	84,217
Idaho	955,081	297,525	0	576,967	80,589
Illinois	11,322,719	7,382,634	0	3,196,325	743,760
Indiana	5,918,601	2,476,652	45,006	3,097,205	299,738
Iowa	2,782,621	1,289,047	6,529	1,339,923	147,123
Kansas	2,695,033	840,550	147,921	1,558,260	148,303
Kentucky	3,194,404	758,915	0	2,105,658	329,830
Louisiana	3,608,436 1/	1,256,064 1/	0	1,912,880	439,492
Maine	1,327,946	607,983	0	641,322	78,641
Maryland	5,145,236	2,874,555	0	2,002,376	268,305
Massachusetts	6,227,191	3,767,277	0	2,125,314	334,600
Michigan	11,134,083	7,210,467	7,973	3,200,682	714,960
Minnesota	5,160,259	1,931,589	150,968	2,840,930	236,773
Mississippi	1,879,377	546,174	1,170	1,024,792	307,241
Missouri	4,526,828	2,473,998	22,187	1,733,542	297,101
Montana	877,807	257,105	84,848	451,223	84,632
Nebraska	1,674,836	1,008,668	11,561	547,921	106,686
Nevada	1,268,826	793,834	0	416,469	58,523
New Hampshire	1,097,159	972,323	0	89,552	35,284
New Jersey	11,301,907	6,331,035	99	4,564,512	406,261
New Mexico	1,562,447	219,925	0	1,153,974	188,548
New York	23,775,186	13,121,874	90,549	9,090,191	1,472,573
North Carolina	5,560,314 1/	1,545,917 1/	0	3,559,792	454,606
North Dakota	563,352	248,827	6,622	240,860	67,042
Ohio	10,499,236	5,537,567	12,460	4,280,781	668,428
Oklahoma	3,077,911 2/	947,106 2/	56,046	1,811,319	263,440
Oregon	3,074,679	1,600,701	46,088	1,215,454	212,437
Pennsylvania	12,601,361	6,797,007	4,578	5,075,591	724,185
Rhode Island	1,022,861	563,051	0	399,395	60,415
South Carolina	3,200,412	1,427,782	0	1,478,065	294,566
South Dakota	647,026	400,217	8,309	168,964	69,536
Tennessee	3,649,630	1,594,003	0	1,707,740	347,887
Texas	18,744,302	9,513,079	172,403	7,542,112	1,516,708
Utah	1,785,758	678,450	0	981,014	126,294
Vermont	703,939	447,670	0	220,614	35,655
Virginia	6,162,835 1/	3,896,846 1/	0	1,895,429	370,560
Washington	5,723,616	1,401,075	0	3,988,235	334,306
West Virginia	1,879,452	513,586	505	1,214,154	151,207
Wisconsin	5,661,241	3,223,098	0	2,188,298	249,844
Wyoming	673,906	236,665	46,916	351,479	38,846
Outlying Areas					
American Samoa	41,683	164	99	6,699	34,722
Guam	168,461	151,696	0	0	16,765
Northern Marianas	41,406	150	0	30,215	11,042
Puerto Rico	1,510,847	796	0	1,036,657	473,394
Virgin Islands	132,711	107,542	0	0	25,169

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

2/ Value affected by redistribution of reported values in order to adjust for missing data.

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

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

Table 2.--Current expenditures for public elementary and secondary schools, by function and state:
School year 1993-94

(In thousands of dollars)

State	Current expenditures, by function			
	Total	Instruction	Support services	Noninstruction
United States	231,521,500 1/	141,598,786 2/	79,406,683 2/	10,516,031 1/
Alabama	2,809,713	1,757,077	830,470	222,166
Alaska	1,002,515	517,200	454,317	30,998
Arizona	2,911,304 2/	1,680,405 2/	1,040,554 2/	190,345 2/
Arkansas	1,782,645 2/	1,116,796	544,702	121,146 2/
California	25,140,639	15,028,418	9,061,351	1,050,870
Colorado	2,954,793	1,815,426	1,028,399	110,969
Connecticut	3,943,894 1/	2,501,019	1,253,016	189,859 1/
Delaware	643,915 2/	399,147	217,672	27,095 2/
District of Columbia	713,427 2/	351,028	332,951	29,448 2/
Florida	10,331,896	5,970,755	3,856,344	504,797
Georgia	5,643,843	3,473,765	1,823,252	346,826
Hawaii	998,143	615,270	322,735	60,138
Idaho	859,088	543,377	273,726	41,985
Illinois	10,076,889	6,064,603	3,670,213	342,073
Indiana	5,064,685	3,121,188	1,721,595	221,901
Iowa	2,527,434	1,558,177	855,845	113,412
Kansas	2,325,247	1,345,121	865,968	114,158
Kentucky	2,952,119	1,768,253 2/	1,029,693 2/	154,173
Louisiana	3,309,020 1/	1,967,293	1,044,538	297,189 1/
Maine	1,208,411	808,608	355,651	44,152
Maryland	4,783,023	2,890,971 2/	1,649,605	242,448 2/
Massachusetts	5,637,337	3,398,730	2,042,430	196,177
Michigan	9,816,830	5,691,574	3,839,812	285,444
Minnesota	4,328,093	2,757,594	1,395,507	174,993
Mississippi	1,725,386	1,066,080	521,331	137,975
Missouri	3,981,614	2,415,629	1,389,998	175,987
Montana	822,015	514,036	273,001	34,978
Nebraska	1,513,971	941,383 2/	443,860	128,728 2/
Nevada	1,099,058	654,369	407,307	37,382
New Hampshire	1,007,129	646,681 2/	324,847 2/	35,601 2/
New Jersey	10,448,096 2/	6,260,952	3,852,523	334,621 2/
New Mexico	1,323,459	775,050	471,933	76,475
New York	22,059,949	14,884,460	6,549,494	625,996
North Carolina	5,145,420 1/	3,161,009	1,592,366	392,045 1/
North Dakota	522,377	320,294	157,071	45,012
Ohio	9,612,678	5,717,214	3,540,689	354,776
Oklahoma	2,659,460 1/	1,551,744	884,472	223,244 1/
Oregon	2,852,723	1,708,679	1,047,136	96,908
Pennsylvania	11,236,417	7,144,739	3,664,768	426,910
Rhode Island	990,094	659,748	304,999	25,346
South Carolina	2,790,878	1,651,858	963,310	175,710
South Dakota	584,894	360,621	191,974	32,299
Tennessee	3,305,579	2,125,274	998,576	181,729
Texas	16,193,722	9,602,153	5,620,902	970,666
Utah	1,511,205	1,013,630	405,340	92,234
Vermont	643,828	419,909	202,607	21,312
Virginia	5,441,388 1/	3,275,030	1,883,594	282,764 1/
Washington	4,892,690 2/	2,921,122 2/	1,745,781	225,788 2/
West Virginia	1,663,868	1,034,956	534,640	94,272
Wisconsin	5,170,343	3,285,249	1,730,242	154,852
Wyoming	558,353	345,120	193,577	19,655
Outlying Areas				
American Samoa	25,161	11,582	10,792	2,787
Guam	164,187	86,713	65,406	8,677
Northern Marianas	39,675	29,959	6,851	2,865
Puerto Rico	1,420,580	972,817	263,873	183,890
Virgin Islands	120,617	68,548	45,795	6,274

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. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 3.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1993-94

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States	61.2 2/	34.2 2/	4.6 1/
Alabama	62.5	29.6	7.9
Alaska	51.6	45.3	3.1
Arizona	57.7 2/	35.7 2/	6.5 2/
Arkansas	62.6	30.6	6.8 2/
California	59.8	36.0	4.2
Colorado	61.4	34.8	3.8
Connecticut	63.4	31.8	4.8 1/
Delaware	62.0	33.8	4.2 2/
District of Columbia	49.2	46.7	4.1 2/
Florida	57.8	37.3	4.9
Georgia	61.5	32.3	6.1
Hawaii	61.6	32.3	6.0
Idaho	63.3	31.9	4.9
Illinois	60.2	36.4	3.4
Indiana	61.6	34.0	4.4
Iowa	61.7	33.9	4.5
Kansas	57.8	37.2	4.9
Kentucky	59.9 2/	34.9 2/	5.2
Louisiana	59.5	31.6	9.0 1/
Maine	66.9	29.4	3.7
Maryland	60.4 2/	34.5	5.1 2/
Massachusetts	60.3	36.2	3.5
Michigan	58.0	39.1	2.9
Minnesota	63.7	32.2	4.0
Mississippi	61.8	30.2	8.0
Missouri	60.7	34.9	4.4
Montana	62.5	33.2	4.3
Nebraska	62.2 2/	29.3	8.5 2/
Nevada	59.5	37.1	3.4
New Hampshire	64.2 2/	32.3 2/	3.5 2/
New Jersey	59.9	36.9	3.2 2/
New Mexico	58.6	35.7	5.8
New York	67.5	29.7	2.8
North Carolina	61.4	30.9	7.6 1/
North Dakota	61.3	30.1	8.6
Ohio	59.5	36.8	3.7
Oklahoma	58.3	33.3	8.4 1/
Oregon	59.9	36.7	3.4
Pennsylvania	63.6	32.6	3.8
Rhode Island	66.6	30.8	2.6
South Carolina	59.2	34.5	6.3
South Dakota	61.7	32.8	5.5
Tennessee	64.3	30.2	5.5
Texas	59.3	34.7	6.0
Utah	67.1	26.8	6.1
Vermont	65.2	31.5	3.3
Virginia	60.2	34.6	5.2 1/
Washington	59.7 2/	35.7	4.6 2/
West Virginia	62.2	32.1	5.7
Wisconsin	63.5	33.5	3.0
Wyoming	61.8	34.7	3.5
Outlying Areas		--	
American Samoa	46.0	42.9	11.1
Guam	54.9	39.8	5.3
Northern Marianas	75.5	17.3	7.2
Puerto Rico	68.5	18.6	12.9
Virgin Islands	56.8	38.0	5.2

1/ Percent based on data containing imputation for missing data.

2/ Percent based on data affected by redistribution of reported values for missing data items.

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

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

Table 4.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1993-94

State	Fall 1993 student membership	Current expenditures per pupil in membership			
		Total	Instruction	support services	Noninstruction
United States	43,476,268 3/	5,325 1/	3,257 2/	1,826 2/	242 1/
Alabama	734,469 3/	3,826	2,392	1,131	302
Alaska	125,948	7,960	4,106	3,607	246
Arizona	709,453	4,104 2/	2,369 2/	1,467 2/	268 2/
Arkansas	444,271	4,013 2/	2,514	1,226	273 2/
California	5,328,558 3/	4,718	2,820	1,701	197
Colorado	625,062	4,727	2,904	1,645	178
Connecticut	496,298	7,947 1/	5,039	2,525	383 1/
Delaware	105,547	6,101 2/	3,782	2,062	257 2/
District of Columbia	80,678	8,843 2/	4,351	4,127	365 2/
Florida	2,040,763	5,063	2,926	1,890	247
Georgia	1,235,304	4,569	2,812	1,476	281
Hawaii	180,430	5,532	3,410	1,789	333
Idaho	236,774	3,628	2,295	1,156	177
Illinois	1,893,078	5,323	3,204	1,939	181
Indiana	965,599	5,245	3,232	1,783	230
Iowa	498,519	5,070	3,126	1,717	227
Kansas	457,614	5,081	2,939	1,892	249
Kentucky	655,265	4,505	2,699 2/	1,571 2/	235
Louisiana	800,560	4,133 1/	2,457	1,305	371 1/
Maine	216,995	5,569	3,726	1,639	203
Maryland	772,638	6,191	3,742 2/	2,135	314 2/
Massachusetts	877,726	6,423	3,872	2,327	224
Michigan	1,599,377	6,138	3,559	2,401	178
Minnesota	810,233	5,342	3,403	1,722	216
Mississippi	505,907	3,410	2,107	1,030	273
Missouri	875,639	4,547	2,759	1,587	201
Montana	163,009	5,043	3,153	1,675	215
Nebraska	285,097	5,310	3,302 2/	1,557	452 2/
Nevada	235,800	4,661	2,775	1,727	159
New Hampshire	185,360	5,433	3,489 2/	1,753 2/	192 2/
New Jersey	1,151,307	9,075 2/	5,438	3,346	291 2/
New Mexico	322,292	4,106	2,405	1,464	237
New York	2,733,813	8,069	5,445	2,396	229
North Carolina	1,133,231	4,540 1/	2,789	1,405	346 1/
North Dakota	119,127	4,385	2,689	1,319	378
Ohio	1,807,319	5,319	3,163	1,959	196
Oklahoma	604,076	4,403 1/	2,569	1,464	370 1/
Oregon	516,611	5,522	3,307	2,027	188
Pennsylvania	1,744,082	6,443	4,097	2,101	245
Rhode Island	145,676	6,797	4,529	2,094	174
South Carolina	643,859 3/	4,335	2,566	1,496	273
South Dakota	142,825	4,095	2,525	1,344	226
Tennessee	866,991 3/	3,813	2,451	1,152	210
Texas	3,608,262	4,488	2,661	1,558	269
Utah	471,365	3,206	2,150	860	196
Vermont	102,755	6,266	4,087	1,972	207
Virginia	1,045,471	5,205 1/	3,133	1,802	270 1/
Washington	915,952	5,342 2/	3,189 2/	1,906	247 2/
West Virginia	314,383	5,292	3,292	1,701	300
Wisconsin	844,001	6,126	3,892	2,050	183
Wyoming	100,899	5,534	3,420	1,919	195
Outlying Areas					
American Samoa	14,484	1,737	800	745	192
Guam	30,920	5,310	2,914	2,115	281
Northern Marianas	8,188	4,846	3,659	837	350
Puerto Rico	631,460	2,250	1,541	418	291
Virgin Islands	22,752	5,301	3,013	2,013	276

1/ Value contains imputation for missing expenditure data.
2/ Value affected by redistribution of reported expenditure values for missing data items.
3/ Prekindergarten student count imputed thereby affecting total student membership.

NOTE: Details may not add to total due to rounding.

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