
NATIONAL CENTER FOR EDUCATION STATISTICS

Statistics in Brief

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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.)

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-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.

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 fund-raising 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.

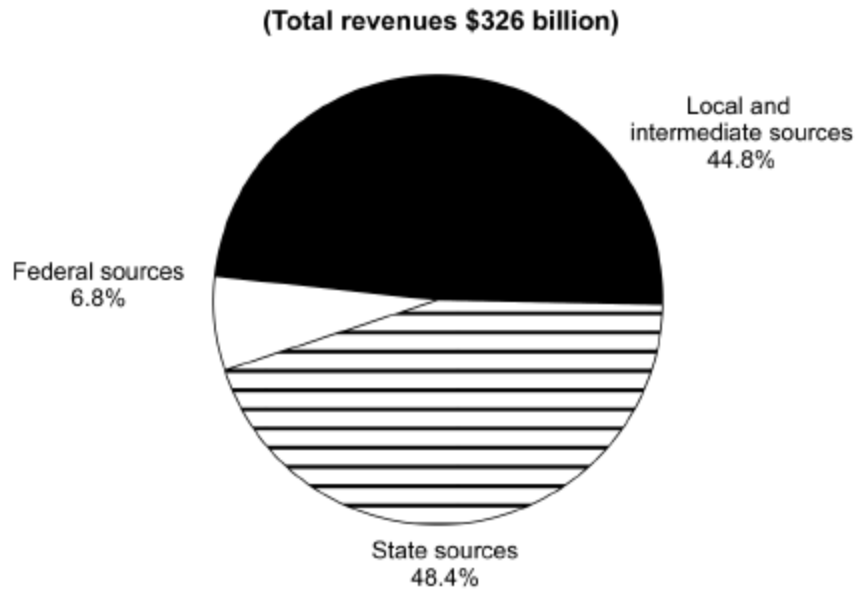
State revenues include both direct funds

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.

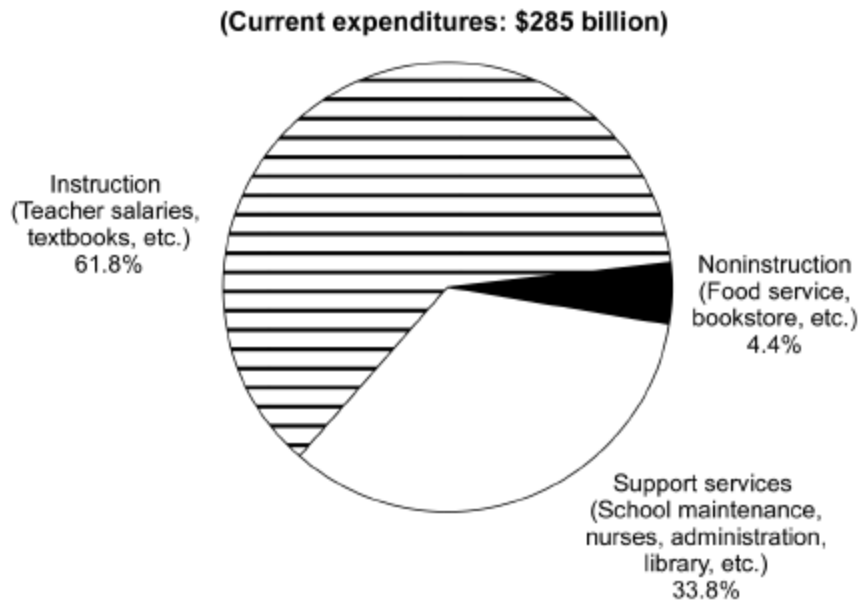
Support services expenditures are current expenditures for activities that support instruction. These services include operation and maintenance of buildings, school administration, student support services (e.g., nurses, therapists, and guidance counselors), student transportation, instructional staff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



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]							
State	Revenues, by source						
	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	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
Iowa	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		0	1,406,577	159,879
Vermont	861,643		563,319		0	253,572	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		0	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

1/ 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.--Percentage distribution of revenues for public elementary and secondary schools, by source and state: School year 1997-98

State	Total	Within-state percentage distribution			
		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
Idaho	100.0	30.3	0.0	62.7	7.0
Illinois	100.0	64.8	0.0	28.4	6.7
Indiana	100.0	43.1	0.7	51.4	4.8
Iowa	100.0	43.2	0.2	51.3	5.3
Kansas	100.0	32.6	3.6	57.9	5.9
Kentucky	100.0	28.7	0.0	61.7	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
Michigan	100.0	27.3	0.1	66.0	6.6
Minnesota	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
Ohio	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	100.0	55.4	0.1	38.7	5.9
Rhode Island	100.0	54.4	0.0	40.1	5.4
South Carolina	100.0	40.0	0.0	51.5	8.5
South Dakota	100.0	53.2	1.2	35.6	10.0
Tennessee	100.0	43.4	0.0	47.7	8.8
Texas	100.0	47.9	0.3	44.2	7.6
Utah	100.0	32.1	0.0	61.0	6.9
Vermont	100.0	65.4	0.0	29.4	5.2
Virginia */	100.0	63.4	0.0	31.4	5.2
Washington	100.0	27.6	0.0	66.0	6.4
West Virginia	100.0	28.1	0.0	62.7	9.2
Wisconsin	100.0	41.8	0.0	53.7	4.5
Wyoming	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]

State	Current expenditures, by function			
	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	647,202	283,484 2/	339,974 2/	23,744
Florida	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	1,570,576	944,837	575,767	49,972
New Hampshire	1,241,255	810,161 2/	387,633 2/	43,461 2/
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	25,332,735	17,220,209	7,412,444	700,082
North Carolina	6,497,648	4,072,780	2,015,605	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

State	Total	Within-state percentage distribution		
		Instruction	Support services	Noninstruction
United States 1/	100.0	61.8	33.8	4.4
Alabama	100.0	61.1	31.9	7.0
Alaska 1/	100.0	57.0	39.6	3.4
Arizona 1/	100.0	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
Hawaii	100.0	64.0	29.5	6.5
Idaho	100.0	62.2	33.4	4.4
Illinois	100.0	60.7	35.9	3.5
Indiana	100.0	62.5	33.1	4.4
Iowa	100.0	61.3	33.9	4.8
Kansas	100.0	57.6	37.3	5.0
Kentucky	100.0	61.2	33.0	5.8
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
Massachusetts	100.0	66.4	30.4	3.3
Michigan	100.0	58.7	38.4	3.0
Minnesota	100.0	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
New Hampshire 1/	100.0	65.3	31.2	3.5
New Jersey	100.0	60.5	36.5	3.0
New Mexico	100.0	57.2	37.9	4.9
New York	100.0	68.0	29.3	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	59.3	34.6	6.1
Oregon	100.0	59.7	36.9	3.5
Pennsylvania	100.0	63.7	32.6	3.7
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
Tennessee	100.0	65.0	29.9	5.1
Texas	100.0	61.4	33.3	5.3
Utah	100.0	66.0	28.3	5.7
Vermont	100.0	64.8	32.1	3.0
Virginia 1/	100.0	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	19.4	10.7
Virgin Islands	100.0	59.9	34.9	5.2

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

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".

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

State	Fall 1997 student membership	Current expenditures per pupil in 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	132,123	8,271	4,711 2/	3,279	281		
Arizona	814,113	4,595	2,657 2/	1,658	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	111,960	7,420	4,593	2,464	362		
District of Columbia	77,111	8,393	3,676 2/	4,409 2/	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	244,403	4,721	2,936	1,577	207		
Illinois	1,998,289	6,242	3,788	2,238	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	776,813	5,188 1/	3,109	1,647	432 1/		
Maine	212,579	6,742	4,536	1,966	240		
Maryland	830,744	7,034	4,407	2,289	339		
Massachusetts	949,006	7,778	5,163	2,361	255		
Michigan	1,702,717	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	162,335	5,724	3,578	1,911	234		
Nebraska	292,681	5,958	3,746 2/	1,767	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	2,861,823	8,852	6,017	2,590	245		
North Carolina	1,236,083	5,257	3,295	1,631	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	541,346	6,419	3,829	2,367	222		
Pennsylvania	1,815,151	7,209	4,594	2,348	267		
Rhode Island	153,321	7,928	5,321	2,391	216		
South Carolina	659,273 1/	5,320 1/	3,166 1/	1,824 1/	329 1/		
South Dakota	142,443	4,669	2,873	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	105,984	7,075	4,587	2,273	214		
Virginia	1,110,815	6,067 1/	3,699	2,048	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	881,780	7,123	4,499	2,405	219		
Wyoming	97,115	6,218	3,775	2,225	218		

Outlying Areas							
American Samoa	15,214	2,175	922	743	509		
Guam	32,444	5,200	2,845	2,023	332		
Northern Marianas	9,246	6,112	4,892	841	379		
Puerto Rico	617,157	3,211	2,244	622	345		
Virgin Islands	22,136	5,932	3,555	2,072	306		

1/ Value contains imputation for missing expenditure data.

2/ Value affected by redistribution of reported expenditure 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".