

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2013–14 (Fiscal Year 2014)

First Look



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OCTOBER 2016

Stephen Q. Cornman

National Center for Education Statistics

Lei Zhou

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October 2016

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This report was prepared in part under Interagency Agreement (IAA) No. ED-IES-11-1-J-0007 with the United States Census Bureau. Mention of trade names, commercial products, or organizations does not imply endorsement by the U.S. Government.

Suggested Citation

Cornman, S.Q., and Zhou, L. (2016). *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2013–14 (Fiscal Year 2014)* (NCES 2016-301). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved [date] from <http://nces.ed.gov/pubsearch>.

Content Contact

Stephen Q. Cornman

(202) 245-7753

stephen.cornman@ed.gov

Acknowledgments

The data collection, preparation, and table production of this report were supported through an interagency agreement with the U.S. Census Bureau. The Economic Reimbursable Surveys Division of the Census Bureau and a network of state education agency coordinators shared responsibility for data collection and processing, nonresponse follow-up, and resolution of data inconsistencies. While the professionals who supported this work are too numerous to list here, their time, effort, and commitment toward providing accurate school finance data are gratefully appreciated. Particular thanks are owed to the state fiscal coordinators, whose efforts make the Common Core of Data program possible.

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Introduction

This First Look report introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2014. Specifically, this report includes the following school finance data:

- revenue and expenditure totals;
- revenues by source;
- expenditures by function and object;
- current expenditures; and
- current expenditures per pupil.

The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures.¹ Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

The finance data used in this report are from the National Public Education Finance Survey (NPEFS), a component of the Common Core of Data (CCD). The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. State education agencies (SEAs) in each of the 50 states, the District of Columbia, and the 5 other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands report these data annually to NCES. The NPEFS instructions ask SEAs to report revenues and expenditures covering prekindergarten through high school public education in regular, special, and vocational schools; charter schools; and state-run education programs (such as special education schools or education programs for incarcerated youth).

The source for the data and findings included in this report is the FY 14 NPEFS provisional (version 1a) data file. Data have been subjected to at least two rounds of extensive review and editing. The data also include SEAs' revisions that were submitted before the collection closed.

Revisions submitted after the provisional data file has been locked are incorporated in the final file for each fiscal year. The final file (e.g., FY 13) is released at the same time as the provisional data for the current year (e.g., FY 14).

The purpose of a First Look report is to introduce new data through the presentation of tables containing descriptive information. The selected findings chosen for this report demonstrate the range of information available when using NPEFS. They do not represent all of the data and are not meant to emphasize any particular issue. While the tables in this report include data for all NPEFS respondents, the selected findings are limited to the 50 states and the District of Columbia.

Appendix A describes the survey content and methodology. Appendix B is a glossary of key terms used in this report. Appendix C contains revised FY 13 tables that were included in the original FY 13 report, updated with data from the final FY 13 NPEFS file. More information about NPEFS and other CCD products is available at <http://nces.ed.gov/ccd>.

¹ Finance terms are defined in appendix B, Glossary.

Selected Findings: Fiscal Year 2014

- The 50 states and the District of Columbia reported \$623.2 billion in revenues collected for public elementary and secondary education in FY 14 (table 1). State and local governments provided \$568.7 billion, or 91.3 percent of all revenues. The federal government contributed \$54.5 billion, or 8.7 percent of all revenues (derived from table 1). Total revenues increased by 1.6 percent (from \$613.2 to \$623.2 billion) from FY 13 to FY 14, local revenues increased by 0.5 percent (from \$279.0 to \$280.5 billion), state revenues increased by 3.9 percent (from \$277.5 to \$288.2 billion), and federal revenues decreased by 3.9 percent (from \$56.7 to \$54.5 billion) (derived from tables 1 and 9, after adjusting for inflation).²
- Total revenues per pupil averaged \$12,460 on a national basis in FY 14 (table 2). This was an increase of 1.1 percent between FY 13 and FY 14, and reverses the decrease of 1.1 percent from FY 12 to FY 13. Total revenues per pupil increased by 1 percent or more in 20 states from FY 13 to FY 14. Total revenues per pupil remained relatively level in 25 states and the District of Columbia between FY 13 and FY 14, with an increase or decrease of less than 1 percent. Total revenues per pupil decreased by 1 percent or more in 5 states between FY 13 and FY 14 (table 2, after adjusting for inflation).
- Current expenditures for public elementary and secondary education across the nation increased by 1.7 percent from FY 13 to FY 14 (from \$544.2 to \$553.5 billion) (derived from tables 3 and 9, after adjusting for inflation). Expenditures for instruction also increased by 1.7 percent in FY 14 compared to FY 13, while total support services expenditures increased by 1.8 percent, and student support expenditures increased by 1.2 percent (derived from tables 3 and 9, after adjusting for inflation).
- In FY 14, salaries and wages (\$318.7 billion) in conjunction with employee benefits (\$123.6 billion), accounted for 79.9 percent (\$442.4 billion) of current expenditures (\$553.5 billion) for public elementary and secondary education (derived from table 4).
- Current expenditures per pupil for public elementary and secondary education were \$11,066 at the national level in FY 14, which represents an increase of 1.2 percent from FY 13 (tables 5 and 9, after adjusting for inflation). Current expenditures per pupil ranged from \$6,546 in Utah to \$20,577 in the District of Columbia. Current expenditures per pupil were at least 40 percent higher than the national average in New York (\$20,156), New Jersey (\$18,780), Alaska (\$18,466), Connecticut (\$18,401), Vermont (\$18,066), Wyoming (\$15,903), and Massachusetts (\$15,886) (table 5 and figure 1).
- Current expenditures per pupil increased by 1 percent or more in 25 states between FY 13 and FY 14 (table 6, after adjusting for inflation). Current expenditures per pupil increases were highest in Connecticut (4.6 percent), Illinois (4.6 percent), and Washington (4.4 percent) from FY 13 to FY 14. Current expenditures per pupil decreased by 1 percent or more in 5 states

² Whenever comparisons were made between FY 13 and FY 14 data, the FY 13 data were adjusted to FY 14 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) published by the U.S. Department of Labor, Bureau of Labor Statistics. For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics*, Selected 2014 Tables, Table 106.70, https://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp downloaded February 25, 2016. The FY 13 amount adjusted to FY 14 dollars is equal to the FY 13 amount multiplied by the 2013–14 CPI (234.966) and then divided by the 2012–13 CPI (231.352).

between FY 13 and FY 14, compared to the decrease by 1 percent or more in 19 states between FY 12 and FY 13 (table 6).

- Total expenditures increased by 1.4 percent (from \$616.3 to \$625.0 billion) between FY 13 and FY 14 (derived from tables 7 and 9, after adjusting for inflation). Between FY 13 and FY 14, expenditures for construction decreased by 1.2 percent (from \$34.2 to \$33.8 billion); expenditures for land and existing structures decreased by 0.1 percent (from \$3.242 to \$3.239 billion); expenditures for equipment increased by 4.7 percent (from \$9.0 to \$9.4 billion); and expenditures for interest on the debt decreased by 2.2 percent (from \$17.5 to \$17.2 billion) (derived from tables 7 and 9, after adjusting for inflation).
- Title I expenditures (including carry-over expenditures) accounted for \$14.1 billion, or 2.5 percent of current expenditures for public elementary and secondary education at the national level in FY 14 (derived from table 8). Title I expenditures (including carry-over expenditures) accounted for between 4 and 5 percent of current expenditures in North Carolina (4.6 percent) and in Mississippi (4.3 percent), and for 3 percent or more of current expenditures in another 14 states (table 8).

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
United States⁵	\$623,208,803	\$280,507,097	\$288,196,281	\$54,505,424	\$625,015,858^{6,7}	\$553,500,792⁶	\$46,438,021^{6,7}	\$25,077,045^{6,7}
Alabama	7,396,933	2,492,738	4,065,546	838,650	7,591,337	6,742,829	590,521	257,986
Alaska	2,677,359	529,596	1,835,601	312,162	2,736,309	2,418,000	269,191	49,118
Arizona	9,594,428	4,173,501	4,217,359	1,203,567	9,453,362 ^{6,7}	8,220,539	967,687	265,136 ⁷
Arkansas	5,133,841	1,876,266	2,665,329	592,246	5,363,125 ⁶	4,778,074 ⁶	428,171	156,879
California	69,342,921	23,107,205	39,293,076	6,942,640	70,427,920 ⁶	61,050,894 ⁶	6,117,408 ⁶	3,259,618
Colorado	9,241,449	4,522,141	4,028,316	690,992	9,373,238	7,924,319	939,428	509,491
Connecticut	11,017,692	6,131,700	4,418,595	467,397	11,063,861 ^{6,7}	10,050,439 ⁶	741,356 ^{6,7}	272,066 ⁷
Delaware	1,969,997	620,619	1,169,017	180,361	2,075,065	1,816,383	183,132	75,550
District of Columbia	2,169,360	1,962,183	†	207,177	2,185,683	1,608,142	495,884	81,657
Florida	25,897,090	12,253,729	10,460,926	3,182,434	27,177,778 ⁶	24,363,817 ⁶	1,468,051	1,345,910
Georgia	17,888,407	8,111,683	7,918,497	1,858,227	17,814,901 ⁶	15,921,673 ⁶	1,650,630	242,598
Hawaii	2,696,662	55,074	2,354,600	286,988	2,504,144	2,316,588	173,200	14,355
Idaho	2,183,110	539,149	1,397,871	246,090	2,164,845	1,949,963	152,258	62,624
Illinois	27,240,148	17,848,704	7,088,669	2,302,774	30,501,283 ⁶	27,289,963 ⁶	2,164,421	1,046,899
Indiana	12,058,948	4,300,407	6,764,447	994,094	11,234,680	9,841,337	920,298	473,045
Iowa	6,216,199	2,491,292	3,253,034	471,873	6,311,905	5,354,843	808,310	148,751
Kansas	6,065,210	2,202,244	3,298,508	564,458	6,115,313	5,083,374	830,341	201,597
Kentucky	7,137,145	2,416,333	3,884,563	836,249	7,244,213	6,375,119	601,337	267,757
Louisiana	8,733,819	3,604,230	3,794,407	1,335,182	8,631,659 ⁶	7,721,469 ⁶	754,047	156,143
Maine	2,670,984	1,413,691	1,068,153	189,140	2,600,759	2,441,064	80,366	79,329
Maryland	13,847,329	6,919,077	6,109,971	818,280	13,683,735	12,314,446	1,169,319	199,970
Massachusetts	16,812,408	9,309,609	6,597,170	905,629	16,174,409	15,183,018	681,256	310,134
Michigan	18,883,715	5,898,428	11,211,638	1,773,650	18,613,861	16,493,575	979,766	1,140,519
Minnesota	11,590,204	2,803,840	8,090,950	695,414	11,618,156 ⁶	9,723,759 ⁶	1,100,161	794,237
Mississippi	4,430,399	1,521,054	2,244,101	665,244	4,382,578	4,071,006	229,398	82,174
Missouri	10,450,413	6,121,645	3,405,277	923,491	10,581,630	9,125,949	930,142	525,539
Montana	1,723,235	685,644	832,535	205,057	1,731,563	1,576,937	126,258	28,369
Nebraska	3,930,954	2,337,825	1,283,369	309,759	4,061,767	3,654,376	309,421 ⁶	97,970 ⁶
Nevada	4,341,723	2,378,926	1,560,330	402,467	4,098,508	3,738,777	148,648	211,083
New Hampshire	2,945,559	1,778,345	1,005,103	162,111	2,855,574	2,720,225	87,782	47,566
New Jersey	27,363,823	15,066,741	11,122,160	1,174,922	27,357,380	25,733,921	877,191	746,268
New Mexico	3,779,535	627,840	2,645,457	506,239	3,727,787	3,189,842	534,740	3,205
New York	60,861,023	32,609,804	24,927,367	3,323,852	60,120,546 ⁶	55,080,662 ⁶	1,849,381	3,190,503
North Carolina	13,123,423	3,373,708	8,153,922	1,595,793	13,311,189	12,685,461	551,611	74,116
North Dakota	1,501,933	456,688	889,074	156,171	1,517,719	1,250,668	239,928	27,123
Ohio	23,494,243	11,200,846	10,406,755	1,886,641	22,275,729	19,714,149	1,584,273	977,307
Oklahoma	6,080,561	2,364,346	3,007,448	708,767	6,219,983	5,451,048	687,869	81,067
Oregon	6,622,919	2,686,960	3,393,143	542,817	6,282,755	5,647,470	310,757	324,528
Pennsylvania	28,105,857	15,790,021	10,381,524	1,934,312	27,470,790	24,264,551	1,671,272	1,534,967
Rhode Island	2,387,115	1,242,733	947,049	197,333	2,400,971	2,182,976	114,528	103,467

See notes at end of table.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2014—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
United States⁵	\$623,208,803	\$280,507,097	\$288,196,281	\$54,505,424	\$625,015,858^{6,7}	\$553,500,792⁶	\$46,438,021^{6,7}	\$25,077,045^{6,7}
South Carolina	8,640,825	3,700,113	4,093,074	847,637	8,449,196	7,163,995	859,003	426,198
South Dakota	1,350,969	741,048	418,941	190,980	1,363,907	1,182,721	146,623	34,563
Tennessee	9,323,601	3,903,016	4,320,820	1,099,765	9,468,673	8,606,624	534,601	327,448
Texas	53,377,147	25,376,754	22,127,610	5,872,783	53,515,942	44,330,579	5,777,739	3,407,623
Utah	4,905,540	1,798,634	2,673,267	433,639	4,962,848	4,094,074	643,285	225,490
Vermont	1,706,096	69,596	1,532,612	103,889	1,684,918	1,602,256	57,450	25,213
Virginia	15,049,477	8,056,031	5,984,788	1,008,658	15,224,865	13,955,249	1,040,945	228,671
Washington	12,932,336	4,069,076	7,833,028	1,030,232	12,852,816	10,911,929	1,520,728	420,159
West Virginia	3,562,152	1,129,155	2,074,879	358,118	3,559,182 ⁶	3,194,770 ⁶	305,615	58,797
Wisconsin	10,980,723	5,143,588	4,981,241	855,893	11,110,861 ⁶	9,920,370 ⁶	744,320	446,172
Wyoming	1,771,864	693,526	965,160	113,179	1,764,641	1,466,579	287,974	10,088
Other jurisdictions								
American Samoa	87,593	218	12,877 ⁸	74,499	83,085	71,709	9,416	1,960
Guam	295,639	234,130	†	61,509	501,892	286,844	212,468	2,579
Commonwealth of the								
Northern Mariana Islands	58,326	†	31,000 ⁸	27,327	64,688	62,502	116	2,070
Puerto Rico	3,521,851	75	2,292,336 ⁸	1,229,439	3,580,620	3,510,706	34,567	35,347
U.S. Virgin Islands	195,405	160,294	†	35,110	176,331	175,022	0	1,308

† Not applicable.

¹Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

²Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

³Capital outlay includes expenditures on property and construction of facilities.

⁴Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public education.

⁵United States totals include the 50 states and the District of Columbia.

⁶Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁷Value contains imputation for missing data.

⁸Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Provisional Version 1a.

Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: Fiscal years 2012 through 2014

State or jurisdiction	Total revenues per pupil				
	FY 12 (inflation- adjusted to FY 14 dollars)	FY 13 (inflation- adjusted to FY 14 dollars)	Percentage change FY 12– FY 13	FY 14	Percentage change FY 13– FY 14
United States¹	\$12,468	\$12,327	-1.1	\$12,460	1.1
Alabama	9,845	9,804	-0.4	9,913	1.1
Alaska	19,653	20,629	5.0	20,447	-0.9
Arizona	8,838	8,749	-1.0	8,703	-0.5
Arkansas	11,294	10,554	-6.6	10,478	-0.7
California	10,806	10,645	-1.5	10,985	3.2
Colorado	10,514	10,473	-0.4	10,538	0.6
Connecticut	19,134	19,448	1.6	20,172	3.7
Delaware	14,986	15,031	0.3	14,960	-0.5
District of Columbia	28,967	27,879	-3.8	27,758	-0.4
Florida	9,283	9,245	-0.4	9,518	3.0
Georgia	10,797	10,430	-3.4	10,377	-0.5
Hawaii	14,326	12,818	-10.5	14,434	12.6
Idaho	7,608	7,501	-1.4	7,364	-1.8
Illinois	13,270	13,161	-0.8	13,189	0.2
Indiana	11,846	11,594	-2.1	11,513	-0.7
Iowa	12,575	12,259	-2.5	12,359	0.8
Kansas	12,312	12,183	-1.0	12,217	0.3
Kentucky	10,729	10,555	-1.6	10,536	-0.2
Louisiana	12,348	12,057	-2.4	12,275	1.8
Maine	13,967	14,140	1.2	14,517	2.7
Maryland	16,616	16,304	-1.9	15,987	-1.9
Massachusetts	17,150	17,484	1.9	17,591	0.6
Michigan	12,304	12,166	-1.1	12,192	0.2
Minnesota	13,513	13,474	-0.3	13,620	1.1
Mississippi	9,347	9,042	-3.3	8,994	-0.5
Missouri	11,515	11,409	-0.9	11,380	-0.3
Montana	11,770	11,782	0.1	11,956	1.5
Nebraska	12,456	12,718	2.1	12,776	0.5
Nevada	9,718	9,435	-2.9	9,609	1.8
New Hampshire	15,414	15,454	0.3	15,810	2.3
New Jersey	20,234	20,046	-0.9	19,969	-0.4
New Mexico	11,058	11,096	0.3	11,141	0.4
New York	22,388	22,108	-1.2	22,271	0.7
North Carolina	8,979	8,767	-2.4	8,573	-2.2
North Dakota	13,713	13,605	-0.8	14,449	6.2
Ohio	13,581	13,274	-2.3	13,627	2.7
Oklahoma	9,088	8,917	-1.9	8,918	#
Oregon	11,216	11,099	-1.0	11,679	5.2
Pennsylvania	15,626	15,805	1.1	16,013	1.3
Rhode Island	16,466	16,657	1.2	16,810	0.9

See notes at end of table.

Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: Fiscal years 2012 through 2014—Continued

State or jurisdiction	Total revenues per pupil				
	FY 12 (inflation- adjusted to FY 14 dollars)	FY 13 (inflation- adjusted to FY 14 dollars)	Percentage change FY 12– FY 13	FY 14	Percentage change FY 13– FY 14
United States¹	\$12,468	\$12,327	-1.1	\$12,460	1.1
South Carolina	11,417	11,612	1.7	11,588	-0.2
South Dakota	10,510	10,300	-2.0	10,321	0.2
Tennessee	9,284	9,287	#	9,384	1.0
Texas	10,228	10,035	-1.9	10,357	3.2
Utah	7,964	8,049	1.1	7,843	-2.6
Vermont	18,883	18,599	-1.5	19,237	3.4
Virginia	12,033	12,125	0.8	11,814	-2.6
Washington	11,698	11,726	0.2	12,213	4.1
West Virginia	12,982	12,714	-2.1	12,679	-0.3
Wisconsin	13,002	12,583	-3.2	12,558	-0.2
Wyoming	19,129	18,913	-1.1	19,214	1.6
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	10,093	9,458	-6.3	8,848	-6.4
Commonwealth of the					
Northern Mariana Islands	6,115	5,846	-4.4	5,483	-6.2
Puerto Rico	7,696	8,388	9.0	8,308	-1.0
U.S. Virgin Islands	14,568	13,792	-5.3	13,068	-5.2

— Not available. Data are missing for American Samoa because the jurisdiction did not report student membership.

Rounds to zero.

¹United States totals include the 50 states and the District of Columbia.

NOTE: Data have been adjusted to FY 14 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, Final Version 2a; fiscal year 2013, Final Version 2a; and fiscal year 2014, Provisional Version 1a. Digest of Education Statistics: 2014, retrieved January 11, 2016, from https://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp.

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2014

Current expenditures ¹ [in thousands of dollars]												
State or jurisdiction	Support services ²											
	Total	Instruction	Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁴
United States⁵	\$553,500,792⁶	\$336,421,627⁶	\$193,581,563⁶	\$30,754,740⁶	\$25,354,088⁶	\$11,116,241⁶	\$30,427,632⁶	\$53,049,807⁶	\$23,845,024⁶	\$19,034,031⁶	\$22,341,829⁶	\$1,155,773
Alabama	6,742,829	3,857,965	2,412,505	392,577	287,144	175,877	417,351	640,112	351,723	147,721	472,359	0
Alaska	2,418,000	1,351,130	988,582	198,616	164,808	33,463	151,202	281,033	73,635	85,825	68,619	9,669
Arizona	8,220,539	4,450,091 ⁶	3,336,315 ⁶	593,381 ⁶	409,223 ⁶	147,121 ⁶	443,452 ⁶	1,020,889 ⁶	370,878 ⁶	351,371 ⁶	432,692	1,442
Arkansas	4,778,074 ⁶	2,682,962 ⁶	1,816,778 ⁶	248,010 ⁶	398,717 ⁶	118,923 ⁶	245,322 ⁶	475,757 ⁶	187,877 ⁶	142,172 ⁶	273,115 ⁶	5,219
California	61,050,894 ⁶	36,339,035 ⁶	21,929,057 ⁶	3,278,053 ⁶	3,589,174 ⁶	606,358 ⁶	4,005,069 ⁶	6,314,023 ⁶	1,428,523 ⁶	2,707,857 ⁶	2,620,731	162,071
Colorado	7,924,319	4,532,344	3,068,489	384,839	456,181	124,333	556,090	725,367	239,005	582,673	283,314	40,171
Connecticut	10,050,439 ⁶	6,384,876 ⁶	3,359,312 ⁶	628,889 ⁶	289,032 ⁶	213,030 ⁶	586,157 ⁶	902,197 ⁶	500,343 ⁶	239,665 ⁶	223,677 ⁶	82,574
Delaware	1,816,383	1,114,418	638,811	84,966	35,373	31,027	111,937	201,903	98,812	74,793	63,155	0
District of Columbia	1,608,142	868,763	684,080	88,038	69,421	117,827	120,422	151,869	96,171	40,332	52,166	3,134
Florida	24,363,817 ⁶	14,965,309 ⁶	8,179,923 ⁶	1,066,054 ⁶	1,514,954 ⁶	218,562 ⁶	1,340,280 ⁶	2,439,416 ⁶	975,165 ⁶	625,493 ⁶	1,218,586	0
Georgia	15,921,673 ⁶	9,754,846 ⁶	5,229,201 ⁶	732,484 ⁶	796,215 ⁶	197,358 ⁶	968,433 ⁶	1,212,114 ⁶	753,351 ⁶	569,245 ⁶	888,434	49,193
Hawaii	2,316,588	1,386,369	798,676	208,973	78,142	9,936	149,753	227,275	66,139	58,459	131,543	0
Idaho	1,949,963	1,162,582 ⁶	681,277 ⁶	108,412 ⁶	88,987 ⁶	46,129 ⁶	110,370 ⁶	182,847 ⁶	94,383 ⁶	50,149 ⁶	105,979 ⁶	124
Illinois	27,289,963 ⁶	16,611,477 ⁶	9,906,808 ⁶	1,819,444 ⁶	1,058,800 ⁶	1,074,520 ⁶	1,334,964 ⁶	2,411,696 ⁶	1,224,094 ⁶	983,289 ⁶	771,677	0
Indiana	9,841,337	5,696,591 ⁶	3,684,085 ⁶	484,029 ⁶	367,501 ⁶	242,031 ⁶	611,514 ⁶	1,122,004 ⁶	610,961 ⁶	246,046 ⁶	460,661	0
Iowa	5,354,843	3,253,688	1,853,025	304,948	262,462	138,872	305,473	479,714	201,466	160,089	242,621	5,508
Kansas	5,083,374	3,058,329	1,782,390	310,927	215,629	140,763	292,165	480,663	211,912	130,331	242,655	0
Kentucky	6,375,119	3,650,281	2,319,046	299,765	345,850	150,794	370,374	584,955	398,225	169,083	389,432	16,360
Louisiana	7,721,469 ⁶	4,351,146 ⁶	2,950,776 ⁶	465,253 ⁶	397,927 ⁶	197,198 ⁶	470,193 ⁶	735,254 ⁶	456,518 ⁶	228,433 ⁶	419,026	520
Maine	2,441,064	1,448,216	910,676	164,324	127,626	76,775	131,621	255,233	125,384	29,712	81,718	454
Maryland	12,314,446	7,656,939 ⁶	4,313,986 ⁶	560,222 ⁶	656,103 ⁶	99,547 ⁶	848,984 ⁶	1,140,372 ⁶	651,468 ⁶	357,289 ⁶	343,522	0
Massachusetts	15,183,018	9,722,197	5,041,893	1,090,864	679,697	237,118	646,963	1,341,775	674,726	370,752	418,928	0
Michigan	16,493,575	9,486,702	6,399,988	1,260,489	807,199	358,866	912,909	1,528,719	689,589	842,217	606,886	0
Minnesota	9,723,759 ⁶	6,302,538 ⁶	2,968,281 ⁶	264,840 ⁶	454,157 ⁶	342,013 ⁶	386,024 ⁶	711,634 ⁶	546,347 ⁶	263,266 ⁶	423,632	29,308
Mississippi	4,071,006	2,286,543	1,530,667	201,217	195,626	133,190	244,486	449,023	205,628	101,497	253,498	297
Missouri	9,125,949	5,390,508	3,308,171	419,926	411,797	310,768	533,470	941,610	476,867	213,734	427,270	0
Montana	1,576,937	932,247	574,600	102,996	60,210	49,370	86,744	159,419	77,337	38,526	67,975	2,115
Nebraska	3,654,376	2,314,124	1,095,327	161,832	120,217	111,938	169,644	314,855	113,993	102,847	152,886	92,039
Nevada	3,738,777	2,170,930	1,420,852	199,458	213,050	46,562	276,043	389,192	158,569	137,977	146,776	219
New Hampshire	2,720,225	1,736,832	913,561	203,668	82,669	91,722	151,694	232,343	120,288	31,176	69,831	0
New Jersey	25,733,921	15,290,871	9,600,483	2,566,490	810,115	537,701	1,209,885	2,583,110	1,309,320	583,862	570,418	272,149
New Mexico	3,189,842	1,824,229	1,212,859	320,484	87,595	70,630	194,375	335,103	106,492	98,180	150,612	2,142
New York	55,080,662 ⁶	38,596,638 ⁶	15,388,705 ⁶	1,745,261 ⁶	1,417,924 ⁶	942,276 ⁶	2,080,282 ⁶	4,807,044 ⁶	2,788,008 ⁶	1,607,910 ⁶	1,095,320	0
North Carolina	12,685,461	7,785,969	4,179,834	602,682	449,925	214,714	816,073	1,106,717	573,286	416,438	719,658	0
North Dakota	1,250,668	724,952	422,896	51,458	42,852	55,690	64,248	116,869	55,075	36,704	65,717	37,103
Ohio	19,714,149	11,566,740	7,484,229	1,304,199	818,273	610,963	1,087,166	1,760,618	965,764	937,247	661,575	1,604
Oklahoma	5,451,048	3,006,771	2,047,707	368,046	234,788	168,781	300,259	600,247	184,364	191,222	340,790	55,780
Oregon	5,647,470	3,281,994	2,149,091	397,718	204,186	76,876	363,902	467,415	268,413	370,582	213,544	2,841
Pennsylvania	24,264,551	14,935,130	8,409,733	1,289,818	814,007	733,200	1,074,886	2,379,420	1,219,183	899,220	810,755	108,933
Rhode Island	2,182,976	1,331,758	790,809	224,922	84,066	29,338	100,095	173,590	88,091	90,706	59,175	1,234

See notes at end of table.

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2014—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Support services ²											Enterprise operations ⁴
	Total	Instruction	Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
United States⁵	\$553,500,792⁶	\$336,421,627⁶	\$193,581,563⁶	\$30,754,740⁶	\$25,354,088⁶	\$11,116,241⁶	\$30,427,632⁶	\$53,049,807⁶	\$23,845,024⁶	\$19,034,031⁶	\$22,341,829⁶	\$1,155,773
South Carolina	7,163,995	4,028,909	2,737,524	534,298	414,223	74,950	456,913	713,557	289,753	253,830	377,168	20,393
South Dakota	1,182,721	691,983	418,923	63,354	44,145	39,500	57,342	127,948	43,659	42,975	66,065	5,750
Tennessee	8,606,624	5,305,727	2,831,119	359,928	542,955	189,065	518,009	718,694	325,396	177,073	469,777	0
Texas	44,330,579	26,120,024	15,595,164	2,169,649	2,235,422	671,908	2,547,132	4,856,215	1,316,259	1,798,580	2,615,391	0
Utah	4,094,074	2,591,929	1,261,713	153,586	159,928	41,478	265,441	396,452	129,374	115,454	220,900	19,531
Vermont	1,602,256	1,010,159	544,333	120,898	65,731	33,311	100,027	132,546	54,936	36,884	46,259	1,505
Virginia	13,955,249	8,452,761	4,957,568	696,380	903,281	226,479	827,440	1,323,124	762,335	218,528	542,039	2,881
Washington	10,911,929	6,313,122	4,111,220	737,024	683,839	202,435	642,791	968,451	437,650	439,029	364,760	122,827
West Virginia	3,194,770 ⁶	1,845,512 ⁶	1,159,217 ⁶	156,039 ⁶	131,095 ⁶	60,048 ⁶	172,452 ⁶	338,665 ⁶	241,634 ⁶	59,284 ⁶	190,042	0
Wisconsin	9,920,370 ⁶	5,928,878 ⁶	3,625,535 ⁶	478,470 ⁶	491,995 ⁶	266,300 ⁶	490,004 ⁶	944,932 ⁶	433,623 ⁶	520,211 ⁶	365,850	106
Wyoming	1,466,579	867,592	555,760	86,541	83,853	28,608	79,809	145,827	73,032	58,090	42,650	576
Other jurisdictions												
American Samoa	71,709	31,260	18,425	76	8,181	984	4,105	3,071	801	1,206	22,023	0
Guam	286,844	146,401	123,908	28,077	9,201	3,884	17,400	40,572	7,459	17,315	16,536	0
Commonwealth of the Northern Mariana Islands	62,502	26,065	26,520	6,169	5,577	2,666	3,549	3,408	1,234	3,916	9,917	0
Puerto Rico	3,510,706	1,406,511	1,647,414	306,831	186,029	107,616	142,228	599,525	162,561	142,624	456,781	0
U.S. Virgin Islands	175,022	102,082	64,347	14,263	5,074	5,272	8,231	11,225	7,217	13,065	8,481	112

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlays, other programs, and interest on long-term debt.

²Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴Enterprise operations include operations that are operated as a business. Receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

⁵United States totals include the 50 states and the District of Columbia.

⁶Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2014, Provisional Version 1a.

Table 4. **Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2014**

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions ¹			Instruction and instruction-related ²			Support services ³			All other functions ⁴
	Total ^{5,6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total
United States⁷	\$553,500,792⁸	\$318,721,009⁸	\$123,647,458⁸	\$361,775,715⁸	\$231,968,643⁸	\$89,173,229⁸	\$168,227,474⁸	\$79,734,400⁸	\$31,634,281⁸	\$23,497,603⁸
Alabama	6,742,829	3,783,070	1,480,799	4,145,109	2,667,405	987,456	2,125,361	970,471	405,713	472,359
Alaska	2,418,000	1,069,812	828,477	1,515,938	736,457	575,012	823,774	311,768	240,015	78,288
Arizona	8,220,539	4,772,477 ⁸	1,457,982 ⁸	4,859,314 ⁸	3,302,779 ⁸	989,810 ⁸	2,927,092 ⁸	1,356,794 ⁸	430,558 ⁸	434,134 ⁸
Arkansas	4,778,074 ⁸	2,832,470 ⁸	825,488 ⁸	3,081,679 ⁸	2,032,768 ⁸	585,190 ⁸	1,418,061 ⁸	710,119 ⁸	210,663 ⁸	278,334 ⁸
California	61,050,894 ⁸	36,284,784 ⁸	13,214,092 ⁸	39,928,208 ⁸	25,978,247 ⁸	9,040,524 ⁸	18,339,883 ⁸	9,424,244 ⁸	3,768,464 ⁸	2,782,802 ⁸
Colorado	7,924,319	4,901,079	1,338,176	4,988,525	3,437,407	926,914	2,612,308	1,345,959	375,718	323,485
Connecticut	10,050,439 ⁸	5,340,600 ⁸	2,593,295 ⁸	6,673,908 ⁸	3,921,132 ⁸	1,879,402 ⁸	3,070,280 ⁸	1,309,329 ⁸	654,117 ⁸	306,250 ⁸
Delaware	1,816,383	968,231	482,414	1,149,791	709,773	358,622	603,437	232,953	119,103	63,155
District of Columbia	1,608,142	937,556	180,213	938,184	631,058	119,614	614,658	303,129	59,975	55,299
Florida	24,363,817 ⁸	13,725,305 ⁸	4,252,030 ⁸	16,480,262 ⁸	9,944,209 ⁸	2,934,174 ⁸	6,664,970 ⁸	3,456,339 ⁸	1,166,368 ⁸	1,218,586 ⁸
Georgia	15,921,673 ⁸	9,520,796 ⁸	3,348,571 ⁸	10,551,061 ⁸	6,976,071 ⁸	2,518,107 ⁸	4,432,986 ⁸	2,273,985 ⁸	708,695 ⁸	937,626 ⁸
Hawaii	2,316,588	1,265,004	481,532	1,464,511	922,141	341,191	720,534	300,124	122,445	131,543
Idaho	1,949,963	1,165,239 ⁸	415,125 ⁸	1,251,569 ⁸	847,864 ⁸	293,633 ⁸	592,290	285,813 ⁸	106,799 ⁸	106,103 ⁸
Illinois	27,289,963 ⁸	14,295,841 ⁸	7,658,250 ⁸	17,670,277 ⁸	10,332,644 ⁸	5,478,561 ⁸	8,848,008 ⁸	3,758,673 ⁸	2,101,633 ⁸	771,677 ⁸
Indiana	9,841,337	5,365,527	2,821,032 ⁸	6,064,092 ⁸	3,773,365	1,930,850 ⁸	3,316,585	1,439,609 ⁸	847,055 ⁸	460,661 ⁸
Iowa	5,354,843	3,337,158	1,125,995	3,516,151	2,419,420	801,153	1,590,563	835,183	297,507	248,129
Kansas	5,083,374	3,180,860	966,782	3,273,958	2,281,909	684,738	1,566,761	821,709	253,510	242,655
Kentucky	6,375,119	3,935,029	1,486,928	3,996,131	2,800,189	985,988	1,973,196	1,000,678	433,442	405,792
Louisiana	7,721,469 ⁸	4,173,316 ⁸	2,001,801 ⁸	4,749,074 ⁸	2,950,483 ⁸	1,376,185 ⁸	2,552,849 ⁸	1,082,930 ⁸	543,366 ⁸	419,546 ⁸
Maine	2,441,064	1,368,109	574,161	1,575,842	979,352	419,410	783,050	357,536	142,212	82,172
Maryland	12,314,446	7,084,236 ⁸	3,213,196 ⁸	8,313,042 ⁸	5,152,869 ⁸	2,358,565 ⁸	3,657,883 ⁸	1,811,941 ⁸	799,734 ⁸	343,522 ⁸
Massachusetts	15,183,018	8,987,979	3,202,064	10,401,894	6,703,541	2,551,499	4,362,196	2,150,787	618,348	418,928
Michigan	16,493,575	7,952,859	4,507,435	10,293,901	5,691,589	3,209,462	5,592,789	2,134,904	1,230,674	606,886
Minnesota	9,723,759 ⁸	5,763,563 ⁸	1,906,764 ⁸	6,756,695 ⁸	4,541,291 ⁸	1,509,906 ⁸	2,514,124 ⁸	1,084,348 ⁸	352,419 ⁸	452,940 ⁸
Mississippi	4,071,006	2,361,370	817,862	2,482,169	1,668,291	560,151	1,335,041	623,194	221,070	253,795
Missouri	9,125,949	5,529,630	1,659,133	5,802,305	3,969,699	1,168,836	2,896,375	1,454,865	453,077	427,270
Montana	1,576,937	906,121	285,271	992,456	647,626	200,149	514,391	236,624	77,325	70,090
Nebraska	3,654,376	2,148,779	716,191	2,434,341	1,610,788	548,815	975,110	489,147	153,063	244,926
Nevada	3,738,777	2,228,577	894,213	2,383,981	1,534,768	607,323	1,207,802	653,344	271,530	146,995
New Hampshire	2,720,225	1,445,741	660,122	1,819,502	1,088,305	495,047	830,892	334,981	157,926	69,831
New Jersey	25,733,921	14,290,710	6,003,687	16,100,986	9,915,729	4,271,899	8,790,369	4,126,056	1,678,224	842,567
New Mexico	3,189,842	1,858,178	647,980	1,911,824	1,277,332	438,285	1,125,264	538,815	192,261	152,754
New York	55,080,662 ⁸	30,253,883 ⁸	15,929,875 ⁸	40,014,561 ⁸	23,961,109 ⁸	12,867,118 ⁸	13,970,781 ⁸	5,886,900 ⁸	2,975,409 ⁸	1,095,320 ⁸
North Carolina	12,685,461	7,768,248	2,650,065	8,235,893	5,640,191	1,897,264	3,729,910	1,889,529	656,887	719,658
North Dakota	1,250,668	739,677	246,852	767,804	526,292	179,003	380,044	187,255	61,613	102,821

See notes at end of table.

Table 4. **Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2014—Continued**

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions ¹			Instruction and instruction-related ²			Support services ³			All other functions ⁴
	Total ^{5,6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total
United States⁷	\$553,500,792⁸	\$318,721,009⁸	\$123,647,458⁸	\$361,775,715⁸	\$231,968,643⁸	\$89,173,229⁸	\$168,227,474⁸	\$79,734,400⁸	\$31,634,281⁸	\$23,497,603⁸
Ohio	19,714,149	10,966,313	4,204,045	12,385,013	7,764,204	2,833,877	6,665,956	2,989,851	1,261,257	663,179
Oklahoma	5,451,048	3,156,929	1,006,519	3,241,559	2,217,224	701,685	1,812,919	835,872	266,315	396,570
Oregon	5,647,470	2,901,146	1,694,648	3,486,180	1,999,466	1,141,692	1,944,905	852,594	518,193	216,385
Pennsylvania	24,264,551	12,780,318	6,293,531	15,749,136	9,435,753	4,580,760	7,595,726	3,093,553	1,587,213	919,688
Rhode Island	2,182,976	1,236,093	539,837	1,415,824	894,126	398,920	706,742	339,269	140,279	60,410
South Carolina	7,163,995	4,198,214	1,462,188	4,443,132	2,990,801	1,016,418	2,323,302	1,099,577	399,334	397,561
South Dakota	1,182,721	679,774	211,899	736,128	485,107	148,378	374,779	172,379	55,600	71,815
Tennessee	8,606,624	5,102,419	1,693,053	5,848,682	3,902,127	1,287,158	2,288,164	1,039,760	350,006	469,777
Texas	44,330,579	29,768,795	4,954,115	28,355,447	21,582,893	3,402,050	13,359,742	7,406,650	1,283,207	2,615,391
Utah	4,094,074	2,305,180	1,044,642	2,751,857	1,685,495	764,528	1,101,785	547,708	250,559	240,431
Vermont	1,602,256	865,397	359,241	1,075,890	621,225	277,877	478,601	231,258	76,744	47,764
Virginia	13,955,249	8,747,945	3,269,497	9,356,042	6,368,153	2,336,520	4,054,287	2,195,953	851,642	544,920
Washington	10,911,929	6,530,696	2,338,728	6,996,961	4,633,295	1,603,650	3,427,380	1,793,750	679,828	487,587
West Virginia	3,194,770 ⁸	1,719,525 ⁸	897,564 ⁸	1,976,607 ⁸	1,178,823 ⁸	596,505 ⁸	1,028,122 ⁸	478,105 ⁸	267,516 ⁸	190,042 ⁸
Wisconsin	9,920,370 ⁸	5,350,861 ⁸	2,441,694 ⁸	6,420,873 ⁸	4,024,817 ⁸	1,744,801 ⁸	3,133,541 ⁸	1,234,169 ⁸	653,377 ⁸	365,957 ⁸
Wyoming	1,466,579	869,590	362,404	951,445	611,041	248,554	471,907	243,918	106,293	43,226
Other jurisdictions										
American Samoa	71,709	33,025	6,621	39,442	22,532	4,686	10,244	7,276	1,290	22,023
Guam	286,844	159,690	55,427	155,602	111,841	38,235	114,707	46,330	16,652	16,536
Commonwealth of the Northern Mariana Islands	62,502	30,905	5,163	31,643	22,188	3,015	20,942	8,283	2,123	9,917
Puerto Rico	3,510,706	1,515,108	398,676	1,592,539	1,044,841	262,140	1,461,386	372,769	112,075	456,781
U.S. Virgin Islands	175,022	104,441	41,777	107,156	72,344	28,938	59,273	27,998	11,199	8,593

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Includes instruction and instructional staff support services current expenditures.

³Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, and other support services.

⁴Includes food services and enterprise operations current expenditures.

⁵Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions. Detail may not sum to totals because of rounding.

⁶The total column includes expenditures other than salaries and wages and employee benefits (e.g., purchased services, supplies, and property, etc.). These details are not presented in this table.

⁷United States totals include the 50 states and the District of Columbia.

⁸Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Provisional Version 1a.

Table 5. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2014

State or jurisdiction	School year 2013–2014 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁵
United States⁶	50,016,527	\$11,066⁷	\$6,726⁷	\$3,870⁷	\$615⁷	\$507⁷	\$222⁷	\$608⁷	\$1,061⁷	\$477⁷	\$381⁷	\$447⁷	\$23
Alabama	746,204	9,036	5,170	3,233	526	385	236	559	858	471	198	633	0
Alaska	130,944	18,466	10,318	7,550	1,517	1,259	256	1,155	2,146	562	655	524	74
Arizona	1,102,445	7,457	4,037 ⁷	3,026 ⁷	538 ⁷	371 ⁷	133 ⁷	402 ⁷	926 ⁷	336 ⁷	319 ⁷	392	1
Arkansas	489,979	9,752 ⁷	5,476 ⁷	3,708 ⁷	506 ⁷	814 ⁷	243 ⁷	501 ⁷	971 ⁷	383 ⁷	290 ⁷	557 ⁷	11
California	6,312,623	9,671 ⁷	5,757 ⁷	3,474 ⁷	519 ⁷	569 ⁷	96 ⁷	634 ⁷	1,000 ⁷	226 ⁷	429 ⁷	415	26
Colorado	876,999	9,036	5,168	3,499	439	520	142	634	827	273	664	323	46
Connecticut	546,200	18,401 ⁷	11,690 ⁷	6,150 ⁷	1,151 ⁷	529 ⁷	390 ⁷	1,073 ⁷	1,652 ⁷	916 ⁷	439 ⁷	410 ⁷	151
Delaware	131,687	13,793	8,463	4,851	645	269	236	850	1,533	750	568	480	0
District of Columbia	78,153	20,577	11,116	8,753	1,126	888	1,508	1,541	1,943	1,231	516	667	40
Florida	2,720,744	8,955 ⁷	5,500 ⁷	3,007 ⁷	392 ⁷	557 ⁷	80 ⁷	493 ⁷	897 ⁷	358 ⁷	230 ⁷	448	0
Georgia	1,723,909	9,236 ⁷	5,659 ⁷	3,033 ⁷	425 ⁷	462 ⁷	114 ⁷	562 ⁷	703 ⁷	437 ⁷	330 ⁷	515	29
Hawaii	186,825	12,400	7,421	4,275	1,119	418	53	802	1,217	354	313	704	0
Idaho	296,476	6,577	3,921 ⁷	2,298 ⁷	366 ⁷	300 ⁷	156 ⁷	372 ⁷	617 ⁷	318 ⁷	169 ⁷	357 ⁷	#
Illinois	2,065,411	13,213 ⁷	8,043 ⁷	4,797 ⁷	881 ⁷	513 ⁷	520 ⁷	646 ⁷	1,168 ⁷	593 ⁷	476 ⁷	374	0
Indiana	1,047,385	9,396	5,439 ⁷	3,517 ⁷	462 ⁷	351 ⁷	231 ⁷	584 ⁷	1,071 ⁷	583 ⁷	235 ⁷	440	0
Iowa	502,964	10,647	6,469	3,684	606	522	276	607	954	401	318	482	11
Kansas	496,440	10,240	6,161	3,590	626	434	284	589	968	427	263	489	0
Kentucky	677,389	9,411	5,389	3,424	443	511	223	547	864	588	250	575	24
Louisiana	711,491	10,853 ⁷	6,116 ⁷	4,147 ⁷	654 ⁷	559 ⁷	277 ⁷	661 ⁷	1,033 ⁷	642 ⁷	321 ⁷	589	1
Maine	183,995	13,267	7,871	4,949	893	694	417	715	1,387	681	161	444	2
Maryland	866,169	14,217	8,840 ⁷	4,981 ⁷	647 ⁷	757 ⁷	115 ⁷	980 ⁷	1,317 ⁷	752 ⁷	412 ⁷	397	0
Massachusetts	955,739	15,886	10,172	5,275	1,141	711	248	677	1,404	706	388	438	0
Michigan	1,548,841	10,649	6,125	4,132	814	521	232	589	987	445	544	392	0
Minnesota	850,973	11,427 ⁷	7,406 ⁷	3,488 ⁷	311 ⁷	534 ⁷	402 ⁷	454 ⁷	836 ⁷	642 ⁷	309 ⁷	498	34
Mississippi	492,586	8,265	4,642	3,107	408	397	270	496	912	417	206	515	1
Missouri	918,288	9,938	5,870	3,603	457	448	338	581	1,025	519	233	465	0
Montana	144,129	10,941	6,468	3,987	715	418	343	602	1,106	537	267	472	15
Nebraska	307,677	11,877	7,521	3,560	526	391	364	551	1,023	370	334	497	299
Nevada	451,831	8,275	4,805	3,145	441	472	103	611	861	351	305	325	#
New Hampshire	186,310	14,601	9,322	4,903	1,093	444	492	814	1,247	646	167	375	0

See notes at end of table.

Table 5. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2014—Continued

State or jurisdiction	School year 2013–2014 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁵
United States⁶	50,016,527	\$11,066⁷	\$6,726⁷	\$3,870⁷	\$615⁷	\$507⁷	\$222⁷	\$608⁷	\$1,061⁷	\$477⁷	\$381⁷	\$447⁷	\$23
New Jersey	1,370,295	18,780	11,159	7,006	1,873	591	392	883	1,885	956	426	416	199
New Mexico	339,244	9,403	5,377	3,575	945	258	208	573	988	314	289	444	6
New York	2,732,770	20,156 ⁷	14,124 ⁷	5,631 ⁷	639 ⁷	519 ⁷	345 ⁷	761 ⁷	1,759 ⁷	1,020 ⁷	588 ⁷	401	0
North Carolina	1,530,857	8,287	5,086	2,730	394	294	140	533	723	374	272	470	0
North Dakota	103,947	12,032	6,974	4,068	495	412	536	618	1,124	530	353	632	357
Ohio	1,724,111	11,434	6,709	4,341	756	475	354	631	1,021	560	544	384	1
Oklahoma	681,848	7,995	4,410	3,003	540	344	248	440	880	270	280	500	82
Oregon	567,098	9,959	5,787	3,790	701	360	136	642	824	473	653	377	5
Pennsylvania	1,755,236	13,824	8,509	4,791	735	464	418	612	1,356	695	512	462	62
Rhode Island	142,008	15,372	9,378	5,569	1,584	592	207	705	1,222	620	639	417	9
South Carolina	745,657	9,608	5,403	3,671	717	556	101	613	957	389	340	506	27
South Dakota	130,890	9,036	5,287	3,201	484	337	302	438	978	334	328	505	44
Tennessee	993,556	8,662	5,340	2,849	362	546	190	521	723	328	178	473	0
Texas	5,153,702	8,602	5,068	3,026	421	434	130	494	942	255	349	507	0
Utah	625,461	6,546	4,144	2,017	246	256	66	424	634	207	185	353	31
Vermont	88,690	18,066	11,390	6,137	1,363	741	376	1,128	1,494	619	416	522	17
Virginia	1,273,825	10,955	6,636	3,892	547	709	178	650	1,039	598	172	426	2
Washington	1,058,936	10,305	5,962	3,882	696	646	191	607	915	413	415	344	116
West Virginia	280,958	11,371 ⁷	6,569 ⁷	4,126 ⁷	555 ⁷	467 ⁷	214 ⁷	614 ⁷	1,205 ⁷	860 ⁷	211 ⁷	676	0
Wisconsin	874,414	11,345 ⁷	6,780 ⁷	4,146 ⁷	547 ⁷	563 ⁷	305 ⁷	560 ⁷	1,081 ⁷	496 ⁷	595 ⁷	418	#
Wyoming	92,218	15,903	9,408	6,027	938	909	310	865	1,581	792	630	462	6
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	33,414	8,585	4,381	3,708	840	275	116	521	1,214	223	518	495	0
Commonwealth of the Northern Mariana Islands													
Islands	10,638	5,875	2,450	2,493	580	524	251	334	320	116	368	932	0
Puerto Rico	423,934	8,281	3,318	3,886	724	439	254	335	1,414	383	336	1,077	0
U.S. Virgin Islands	14,953	11,705	6,827	4,303	954	339	353	550	751	483	874	567	8

— Not available. Data are missing for American Samoa because the jurisdiction did not report student membership.

Rounds to zero.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³The student membership variable is derived from the State Nonfiscal Survey. Wyoming indicated that the state fiscal data reported in FY 14 NPEFS excluded prekindergarten programs. In this state, the NPEFS total student membership variable excludes prekindergarten membership. Illinois did not report finance data for charter schools in the FY 14 NPEFS survey. NCES edited student membership by excluding students from districts where all associated schools are charter schools.

⁴Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁵Enterprise operations include operations that are operated as a business. Receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

⁶United States totals include the 50 states and the District of Columbia.

⁷Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Provisional Version 1a; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Nonfiscal Survey of Public Elementary/Secondary Education," school year 2013–2014, Provisional Version 1a.

Table 6. **Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2012 through 2014**

State or jurisdiction	Inflation-adjusted current expenditures ¹ per pupil				
	FY 12 (inflation- adjusted to FY 14 dollars)	FY 13 (inflation- adjusted to FY 14 dollars)	Percentage change FY 12– FY 13	FY 14	Percentage change FY 13– FY 14
United States²	\$10,994	\$10,939	-0.5	\$11,066	1.2
Alabama	8,856	8,910	0.6	9,036	1.4
Alaska	18,044	18,502	2.5	18,466	-0.2
Arizona	7,623	7,612	-0.2	7,457	-2.0
Arkansas	9,846	9,687	-1.6	9,752	0.7
California	9,520	9,403	-1.2	9,671	2.9
Colorado	8,874	8,829	-0.5	9,036	2.3
Connecticut	17,403	17,591	1.1	18,401	4.6
Delaware	14,022	13,866	-1.1	13,793	-0.5
District of Columbia	20,492	20,770	1.4	20,577	-0.9
Florida	8,797	8,758	-0.4	8,955	2.3
Georgia	9,574	9,264	-3.2	9,236	-0.3
Hawaii	12,362	11,974	-3.1	12,400	3.6
Idaho	6,842	6,866	0.4	6,577	-4.2
Illinois	12,402	12,638	1.9	13,213	4.6
Indiana	9,899	9,569	-3.3	9,396	-1.8
Iowa	10,353	10,452	1.0	10,647	1.9
Kansas	10,347	10,167	-1.7	10,240	0.7
Kentucky	9,630	9,419	-2.2	9,411	-0.1
Louisiana	11,075	10,704	-3.4	10,853	1.4
Maine	12,736	12,892	1.2	13,267	2.9
Maryland	14,326	14,306	-0.1	14,217	-0.6
Massachusetts	15,327	15,560	1.5	15,886	2.1
Michigan	10,817	10,679	-1.3	10,649	-0.3
Minnesota	11,131	11,238	1.0	11,427	1.7
Mississippi	8,361	8,243	-1.4	8,265	0.3
Missouri	9,823	9,854	0.3	9,938	0.9
Montana	10,913	10,829	-0.8	10,941	1.0
Nebraska	11,866	11,926	0.5	11,877	-0.4
Nevada	8,394	8,152	-2.9	8,275	1.5
New Hampshire	14,222	14,269	0.3	14,601	2.3
New Jersey	18,567	18,812	1.3	18,780	-0.2
New Mexico	9,306	9,307	#	9,403	1.0
New York	20,027	19,835	-1.0	20,156	1.6
North Carolina	8,425	8,472	0.6	8,287	-2.2
North Dakota	11,611	11,796	1.6	12,032	2.0
Ohio	11,691	11,452	-2.0	11,434	-0.2
Oklahoma	8,015	8,038	0.3	7,995	-0.5
Oregon	9,793	9,721	-0.7	9,959	2.4
Pennsylvania	13,517	13,655	1.0	13,824	1.2
Rhode Island	15,666	15,122	-3.5	15,372	1.7
South Carolina	9,398	9,591	2.1	9,608	0.2
South Dakota	8,873	8,765	-1.2	9,036	3.1
Tennessee	8,620	8,722	1.2	8,662	-0.7
Texas	8,480	8,414	-0.8	8,602	2.2
Utah	6,517	6,533	0.2	6,546	0.2

See notes at end of table.

Table 6. **Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2012 through 2014—Continued**

State or jurisdiction	Inflation-adjusted current expenditures ¹ per pupil				
	FY 12 (inflation- adjusted to FY 14 dollars)	FY 13 (inflation- adjusted to FY 14 dollars)	Percentage change FY 12– FY 13	FY 14	Percentage change FY 13– FY 14
United States²	\$10,994	\$10,939	-0.5	\$11,066	1.2
Vermont	17,193	17,556	2.1	18,066	2.9
Virginia	11,002	11,131	1.2	10,955	-1.6
Washington	9,916	9,866	-0.5	10,305	4.4
West Virginia	11,955	11,440	-4.3	11,371	-0.6
Wisconsin	11,599	11,360	-2.1	11,345	-0.1
Wyoming	16,508	16,062	-2.7	15,903	-1.0
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	9,603	9,089	-5.4	8,585	-5.5
Commonwealth of the					
Northern Mariana Islands	6,449	5,822	-9.7	5,875	0.9
Puerto Rico	7,643	8,592	12.4	8,281	-3.6
U.S. Virgin Islands	12,049	10,827	-10.1	11,705	8.1

— Not available. Data are missing for American Samoa because the jurisdiction did not report student membership.

Rounds to zero.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²United States totals include the 50 states and the District of Columbia.

NOTE: Data have been adjusted to FY 14 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, Final Version 2a; fiscal year 2013, Final Version 2a; and fiscal year 2014, Provisional Version 1a. Digest of Education Statistics: 2014, retrieved January 11, 2016, from https://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp.

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2014

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment	Other programs ²	
United States³	\$625,015,858^{4,5}	\$553,500,792	\$33,784,449⁴	\$3,239,150⁴	\$9,414,422^{4,5}	\$7,924,586^{4,5}	\$17,152,459
Alabama	7,591,337	6,742,829	467,941	47,613	74,967	122,258	135,729
Alaska	2,736,309	2,418,000	193,273	53,357	22,561	11,620	37,498
Arizona	9,453,362 ^{4,5}	8,220,539	433,192	195,296	339,199	48,788 ⁵	216,348
Arkansas	5,363,125 ⁴	4,778,074 ⁴	297,560	53,701	76,911	27,784	129,095
California	70,427,920 ⁴	61,050,894 ⁴	5,428,148	182,676	506,583 ⁴	717,138	2,542,480
Colorado	9,373,238	7,924,319	629,869	110,661	198,899	66,026	443,465
Connecticut	11,063,861 ^{4,5}	10,050,439 ⁴	504,918 ⁴	65,014 ⁴	171,424 ^{4,5}	149,210 ⁵	122,856
Delaware	2,075,065	1,816,383	167,983	1,252	13,897	51,073	24,477
District of Columbia	2,185,683	1,608,142	443,853 ⁴	494	51,537 ⁴	35,176	46,481
Florida	27,177,778 ⁴	24,363,817 ⁴	949,229	73,058	445,763	570,240	775,670
Georgia	17,814,901 ⁴	15,921,673 ⁴	1,348,066	79,418	223,146	27,460	215,137
Hawaii	2,504,144	2,316,588	161,773	0	11,427	14,355	0
Idaho	2,164,845	1,949,963	90,517	12,079	49,663	7,328	55,296
Illinois	30,501,283 ⁴	27,289,963 ⁴	1,405,329 ⁴	180,952 ⁴	578,140	165,858	881,041
Indiana	11,234,680	9,841,337	363,690	207,752	348,856	146,689	326,356
Iowa	6,311,905	5,354,843	612,098	12,984	183,229	34,092	114,659
Kansas	6,115,313	5,083,374	555,646	44,745	229,950	4,148	197,448
Kentucky	7,244,213	6,375,119	433,862	21,864	145,611	76,220	191,536
Louisiana	8,631,659 ⁴	7,721,469 ⁴	606,204	63,082	84,761	42,767	113,377
Maine	2,600,759	2,441,064	44,691	2,731	32,945	27,868	51,461
Maryland	13,683,735	12,314,446	1,029,521	1,523	138,275	32,178	167,792
Massachusetts	16,174,409	15,183,018	376,567	230,799	73,890	61,986	248,148
Michigan	18,613,861	16,493,575	574,741	68,516	336,509	281,984	858,535
Minnesota	11,618,156 ⁴	9,723,759 ⁴	751,082 ⁴	96,710 ⁴	252,369	453,897	340,339
Mississippi	4,382,578	4,071,006	90,578	10,197 ⁴	128,624 ⁴	26,192	55,982
Missouri	10,581,630	9,125,949	671,100 ⁴	9,672	249,370 ⁴	209,315	316,224
Montana	1,731,563	1,576,937	82,133	10,455	33,670	11,891	16,477
Nebraska	4,061,767	3,654,376	137,079 ⁴	17,650 ⁴	154,691 ⁴	1,790 ⁴	96,180
Nevada	4,098,508	3,738,777	90,067	20,317	38,263	22,507	188,576
New Hampshire	2,855,574	2,720,225	46,212	4,378 ⁴	37,192 ⁴	6,204	41,362
New Jersey	27,357,380	25,733,921	680,013	31,829	165,349	154,005	592,263
New Mexico	3,727,787	3,189,842	501,403	13,079	20,258	3,117	88
New York	60,120,546 ⁴	55,080,662 ⁴	1,280,722	89,550	479,109	2,141,565	1,048,939
North Carolina	13,311,189	12,685,461	379,141	21,814	150,657	65,402	8,714
North Dakota	1,517,719	1,250,668	178,047	7,751	54,129	5,211	21,911
Ohio	22,275,729	19,714,149	1,115,985	6,686	461,602	399,232	578,075
Oklahoma	6,219,983	5,451,048	406,879	188,437	92,553	25,620	55,447
Oregon	6,282,755	5,647,470	253,961	20,948	35,849	26,213	298,316
Pennsylvania	27,470,790	24,264,551	1,327,866	25,200	318,206	570,790	964,178
Rhode Island	2,400,971	2,182,976	16,525	3,198	94,805	61,256	42,211
South Carolina	8,449,196	7,163,995	632,815	67,119	159,069	71,699	354,499
South Dakota	1,363,907	1,182,721	86,299 ⁴	11,112 ⁴	49,212	6,537	28,026
Tennessee	9,468,673	8,606,624	278,066	54,144	202,391	72,187	255,261
Texas	53,515,942	44,330,579	4,729,891	188,082	859,766	335,500	3,072,124
Utah	4,962,848	4,094,074	301,659	196,386	145,239	74,144	151,346
Vermont	1,684,918	1,602,256	30,644	168	26,638	12,812	12,401
Virginia	15,224,865	13,955,249	502,700	226,367 ⁴	311,878 ⁴	73,837	154,834
Washington	12,852,816	10,911,929	1,184,533	93,475	242,721	37,491	382,667
West Virginia	3,559,182 ⁴	3,194,770 ⁴	207,302	48,141	50,172	43,659	15,138
Wisconsin	11,110,861 ⁴	9,920,370 ⁴	483,092	42,336	218,892	282,778	163,394
Wyoming	1,764,641	1,466,579	219,983	24,385	43,606	7,487	2,601

See notes at end of table.

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2014—Continued

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment	Other programs ²	
Other jurisdictions							
American Samoa	83,085	71,709	4,450	0	4,966	1,960	0
Guam	501,892	286,844	24,418	66,023	122,027	0	2,579
Commonwealth of the Northern Mariana Islands	64,688	62,502	0	0	116	2,070	0
Puerto Rico	3,580,620	3,510,706	0	0	34,567	35,347	0
U.S. Virgin Islands	176,331	175,022	0	0	0	1,308	0

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education.

³United States totals include the 50 states and the District of Columbia.

⁴Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁵Value contains imputation for missing data. Please see appendix A for imputation procedures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Provisional Version 1a.

Table 8. Total current and Title I expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2014

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]			Percent of current expenditures from	
	Total current expenditures ¹	Title I expenditures ²	Title I carryover expenditures ²	Title I expenditures ²	Title I carryover expenditures ²
United States³	\$553,500,792⁴	\$11,959,728	\$2,153,036	2.2	0.4
Alabama	6,742,829	196,007	22,066	2.9	0.3
Alaska	2,418,000	46,888	0	1.9	0.0
Arizona	8,220,539	301,999	0	3.7	0.0
Arkansas	4,778,074 ⁴	153,634	0	3.2	0.0
California	61,050,894 ⁴	1,452,537	290,241	2.4	0.5
Colorado	7,924,319	152,900	446	1.9	#
Connecticut	10,050,439 ⁴	82,560	24,832	0.8	0.2
Delaware	1,816,383	24,314	20,630	1.3	1.1
District of Columbia	1,608,142	34,326	3,989	2.1	0.2
Florida	24,363,817 ⁴	577,471	216,912	2.4	0.9
Georgia	15,921,673 ⁴	390,038	111,925	2.4	0.7
Hawaii	2,316,588	28,243	22,017	1.2	1.0
Idaho	1,949,963	57,721	0	3.0	0.0
Illinois	27,289,963 ⁴	530,922	90,311	1.9	0.3
Indiana	9,841,337	255,619	0	2.6	0.0
Iowa	5,354,843	82,683	4,196	1.5	0.1
Kansas	5,083,374	89,531	18,183	1.8	0.4
Kentucky	6,375,119	173,356	47,397	2.7	0.7
Louisiana	7,721,469 ⁴	211,983	81,201	2.7	1.1
Maine	2,441,064	29,473	23,776	1.2	1.0
Maryland	12,314,446	185,450	0	1.5	0.0
Massachusetts	15,183,018	197,724	0	1.3	0.0
Michigan	16,493,575	473,249	0	2.9	0.0
Minnesota	9,723,759 ⁴	158,650	0	1.6	0.0
Mississippi	4,071,006	176,612	0	4.3	0.0
Missouri	9,125,949	175,244	47,560	1.9	0.5
Montana	1,576,937	50,445	2,648	3.2	0.2
Nebraska	3,654,376	80,361	0	2.2	0.0
Nevada	3,738,777	101,707	10,992	2.7	0.3
New Hampshire	2,720,225	37,448	0	1.4	0.0
New Jersey	25,733,921	300,469	0	1.2	0.0
New Mexico	3,189,842	91,830	24,467	2.9	0.8
New York	55,080,662 ⁴	985,156	49,056	1.8	0.1
North Carolina	12,685,461	427,136	154,546	3.4	1.2
North Dakota	1,250,668	36,789	0	2.9	0.0
Ohio	19,714,149	614,330	16,196	3.1	0.1
Oklahoma	5,451,048	123,023	30,609	2.3	0.6
Oregon	5,647,470	120,414	35,232	2.1	0.6
Pennsylvania	24,264,551	462,015	106,739	1.9	0.4
Rhode Island	2,182,976	48,051	11,581	2.2	0.5
South Carolina	7,163,995	209,123	0	2.9	0.0
South Dakota	1,182,721	25,076	19,787	2.1	1.7
Tennessee	8,606,624	190,642	111,276	2.2	1.3
Texas	44,330,579	1,028,547	389,375	2.3	0.9
Utah	4,094,074	68,043	17,577	1.7	0.4
Vermont	1,602,256	40,917	4,691	2.6	0.3
Virginia	13,955,249	230,774	0	1.7	0.0
Washington	10,911,929	137,847	83,717	1.3	0.8
West Virginia	3,194,770 ⁴	68,503	23,974	2.1	0.8
Wisconsin	9,920,370 ⁴	220,678	24,058	2.2	0.2
Wyoming	1,466,579	21,273	10,832	1.5	0.7
Other jurisdictions					
American Samoa	71,709	8,566	1,690	11.9	2.4
Guam	286,844	0	0	0.0	0.0
Commonwealth of the Northern Mariana Islands	62,502	0	0	0.0	0.0
Puerto Rico	3,510,706	304,990	132,577	8.7	3.8
U.S. Virgin Islands	175,022	0	0	0.0	0.0

Rounds to zero.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Title I expenditures are expenditures from the original Title I grants under No Child Left Behind Act. The carryover expenditures are the expenditures made against the original Title I grants of the prior fiscal year.

³United States totals include the 50 states and the District of Columbia.

⁴Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Provisional Version 1a.

Table 9. Revenues and select expenditures for public elementary and secondary education in the United States, by source of revenues and type, function, and subfunction of expenditures: Fiscal years 2013 and 2014

Revenue or expenditure (United States total ¹)	[in thousands of dollars]			Percentage difference FY 13 inflation- adjusted ² and FY 14
	FY 13 (in FY 13 dollars)	FY 13 (inflation-adjusted to FY 14 dollars ²)	FY 14 (in FY 14 dollars)	
Total revenues	\$603,769,917	\$613,201,539	\$623,208,803	1.6
Local revenues	274,693,545	278,984,592	280,507,097	0.5
State revenues	273,215,485	277,483,443	288,196,281	3.9
Federal revenues	55,860,888	56,733,503	54,505,424	-3.9
Total expenditures ³	606,813,352	616,292,515	625,015,858	1.4
Current expenditures ⁴	535,795,823	544,165,606	553,500,792	1.7
Expenditures for instruction	325,682,380	330,769,936	336,421,627	1.7
Total support services expenditures	187,173,737	190,097,619	193,581,563	1.8
Students support services expenditures ⁵	29,916,535	30,383,868	30,754,740	1.2
Current expenditures per pupil	10,771	10,939	11,066	1.2
Expenditures for construction	33,678,568	34,204,668	33,784,449	-1.2
Expenditures for land and existing structures	3,191,745	3,241,604	3,239,150	-0.1
Expenditures for equipment	8,850,257	8,988,509	9,414,422	4.7
Expenditures for interest on debt	17,265,542	17,535,251	17,152,459	-2.2

¹United States totals include the 50 states and the District of Columbia.

²Data have been adjusted to FY 14 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

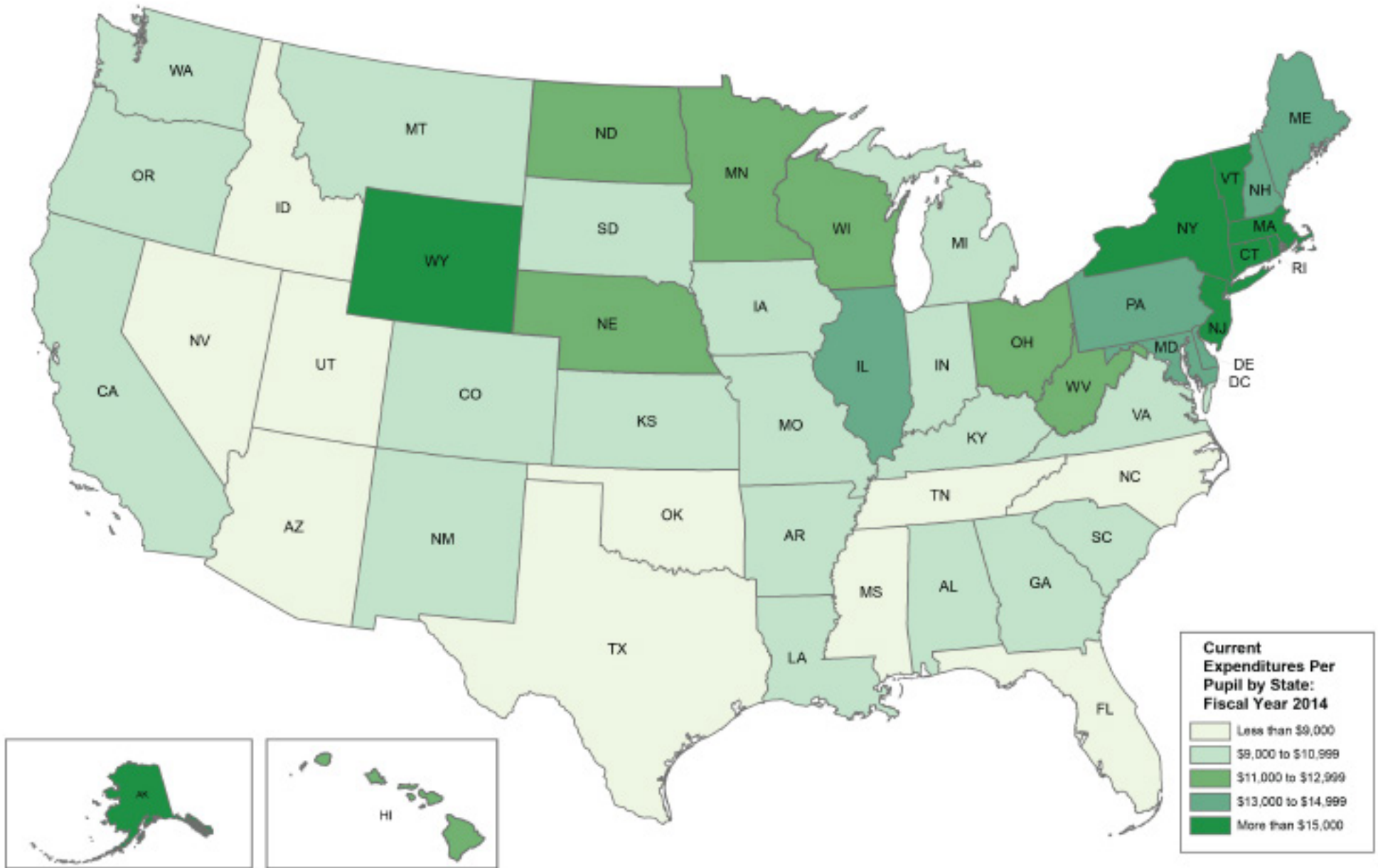
³The subcategories of total expenditures do not include expenditures for other programs (e.g., community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education).

⁴The subcategories of current expenditures do not include food services and enterprise operations.

⁵Expenditures for student support services are included in total support services expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2013, Final Version 2a and fiscal year 2014, Provisional Version 1a. Digest of Education Statistics: 2014, retrieved January 11, 2016, from https://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp.

Figure 1. Current expenditures per pupil for public elementary and secondary education, by state: Fiscal year 2014



References and Related Data Files

References

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Related Data Files

Data files for all surveys used in this report may be found on the data page of the CCD website at <http://nces.ed.gov/ccd/ccddata.asp>.

Appendix A: Methodology and Technical Notes

Common Core of Data survey system. The Common Core of Data (CCD) is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. The CCD is an annual comprehensive national statistical database of all public elementary and secondary schools and local education agencies (also referred to as school districts). The CCD contains both nonfiscal and fiscal components. The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components.

State education agencies (SEAs) report data for these CCD surveys annually to NCES. The U.S. Census Bureau conducts the data collection for the finance surveys on behalf of NCES. NCES collects data for all three CCD nonfiscal universe surveys through the *EDFacts* submission system. The membership data used in this report come from the State Nonfiscal Survey. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

NPEFS data collection. Each year SEAs enter the NPEFS data online through a web application during the NPEFS collection period. SEAs enter new data for the current fiscal year, but also have the opportunity to make revisions to the prior fiscal year data (these revisions are included in the tables found in appendix C). The NPEFS data are certified by an authorizing official from each SEA no later than 5 business days after submission of data via the NPEFS web form. NPEFS survey analysts then process, edit, and verify the data before publication. The fiscal year (FY) 2014 NPEFS collection opened on January 30, 2015. SEAs were urged to submit accurate and complete FY 14 data by March 15, 2015 (Office of the Federal Register, 2014). The deadline for the final submission of all data, including any revisions to previously submitted data for FY 14 was August 15, 2016. All states, the District of Columbia, and the five U.S. Island Areas reported data in the FY 14 NPEFS collection.

Editing data to ensure data quality. *NCES Statistical Standards* require that all NCES data be edited to ensure data quality. Data editing is an iterative and interactive process that includes procedures for detecting and correcting errors in the data (U.S. Department of Education, 2014). When SEA coordinators enter data into the NPEFS collection system, the system applies a set of automated procedures (sometimes referred to as business rules) to detect potential errors or inconsistencies in the reported data. CCD survey analysts review the data submitted from state coordinators and work with state fiscal coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's reports in previous years. If an SEA does not provide a correction or reasonable explanation for anomalous data, NCES will edit the data based on a set of defined business rules.

Imputation for missing data. Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (U.S. Department of Education, 2014). Imputations modify values for cases or records where data are missing (i.e., not reported or suppressed because they did not meet NCES data quality standards). In the case of missing data, an imputation assigns a value to the missing item using a consistent statistical methodology. As a result, subtotals that include this item are also adjusted. The same imputation methodology is used for both revenues and expenditures. Revenues are imputed based on total revenues in reporting states, and expenditures are imputed based on total expenditures in reporting states. All imputed values in the tables in this report are noted. Imputed values are not

used in the imputation of other values. Totals and subtotals in tables are noted if one or more items in the total or subtotal are imputed or edited. In some instances, redistribution of reported values to correct for missing data items may affect state values.

Student membership. Each school year, SEAs report student membership counts by grade on the State Nonfiscal Survey of Public Elementary/Secondary Education. The FY 14 NPEFS data file includes total student membership reported on the school year 2013–14 State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 14 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Wyoming and Oregon indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these two states, the NPEFS total student membership variable excludes prekindergarten membership. In FY 14 Illinois did not include finance data for four state-funded charter schools, and students in those charter schools are not counted within membership on the NPEFS data file.¹ Illinois included tuition payments for charter schools located within regular school districts. The students that are receiving the benefits of those tuition payments are included within the membership count.

Totals. National totals reported in the tables are limited to the 50 states and the District of Columbia and do not include data from the five other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands.

Current expenditures. Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly, both across and within states.

Comparing the NCES School District Finance Survey (F-33) and NPEFS. NPEFS reports many of the same data items as the School District Finance Survey (F-33), but there are differences between the two collections. The survey coverage is different as NPEFS includes special state-run and federal-run school districts that are not included in the F-33. Expenditures on state-run schools are included in NPEFS, but are excluded from the F-33. The data availability also varies because some data might be available at the state but not the district level. As a result, totals from the F-33 aggregated to the state level could differ from the state totals in NPEFS. The data may also vary because of different “crosswalk” procedures that are utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format.² If a state submits NPEFS and F-33 data in its own format, the state is designated by NCES and the Census Bureau as an “SEA format” state. In these instances, Census Bureau analysts have to crosswalk the state-formatted data to NCES-format data. Differences in expenditures for similar data items between the two surveys can occur based on the methodology

¹ The four charter schools include Prarie Crossing Charter School, Southland College Prep, Horizon Science Academy McKinley Park, and Horizon Science Academy-Belmont.

² The “crosswalk” translates the amounts states report in state agency format to NPEFS and F-33 survey variables.

that the Census Bureau uses to crosswalk data submitted in the SEA format to F-33 variables, or due to how the state respondents crosswalk their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data please see *Documentation for the NCES Public Education Financial Survey (NPEFS) School Year 2013–14 (Fiscal Year 2014)* (NCES 2016-302) and *Documentation for the NCES School District Finance Survey (F-33), School Year 2013–14 (Fiscal Year 2014)* (NCES 2016-304).

Inflation-adjusted data. When comparing dollar amounts between two or more fiscal years, NCES adjusts the older data for inflation to the most recent fiscal year using the Consumer Price Index (CPI) that has been converted from a calendar year basis to a fiscal year basis (July through June).³ The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

Fiscal years. The fiscal year used by most SEAs begins on July 1 and ends on June 30. The fiscal year for Alabama and Washington, DC runs from October 1 through September 30, and the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. NCES does not adjust NPEFS data to conform to a uniform fiscal year across states. A fiscal year relates to school year as the latter year of the school year range. For example, FY 14 corresponds to school year 2013–14.

ARRA data. In February 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated federal education funds directly to the states. As a result of ARRA, NCES added seven data items to NPEFS in order to collect and analyze data pertaining to Title I, Impact Aid, and other U.S. Department of Education-administered funds (Office of the Federal Register 2009). NCES collected ARRA-related data in the NPEFS collection from FY 09 through FY 14.

For a more comprehensive explanation of the methodology utilized by NPEFS, please see *Documentation for the NCES National Public Education Financial Survey (NPEFS), School Year 2013–14 (Fiscal Year 2014)* (NCES 2016-302).

The NPEFS data files can be accessed at <http://nces.ed.gov/ccd/stfis.asp>.

³ FY 13 data used for comparisons in the selected findings and FY 13 data in tables 2 and 6 were adjusted to FY 14 dollars. The FY 13 amount adjusted to FY 14 dollars is equal to the FY 13 amount multiplied by the 2013–14 CPI (234.966) and then divided by the 2012–13 CPI (231.352).

Appendix B: Glossary

This glossary applies to the Common Core of Data National Public Education Financial Survey. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015).

administration expenditures—Expenditures for school administration (the school principal’s office), general administration (the superintendent and board of education and their immediate staff), and other support services expenditures (LEA planners/researchers, personnel, fiscal services, warehousing, and other activities of an LEA).

capital outlay—Direct expenditures for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditures for repairs to fixed works and structures are classified as current expenditures for operations.

charter school—A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other recognized public chartering agency, and designated by such authority to be a charter school.

current expenditures—Current expenditures are comprised of expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. They exclude expenditures for construction, equipment, property, debt services, and programs outside of public elementary and secondary education, such as adult education and community services.

Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction and equipment) are excluded from current expenditures. Programs outside the scope of public preschool through grade 12 education, such as community services and adult education, are not included in current expenditures.

debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. It excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and obligations to individuals from school system employee-retirement funds.

direct support for and on behalf of school districts—Expenditures for public education that are spent directly by the state government. State expenditure for staff retirement programs is the most common form of direct support. States often report these expenditures as lump sums to NCES, which distributes the amounts to specific functions and objects.

elementary/secondary education—Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

employee benefits expenditures—Expenditures made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits.

enterprise operations—Activities that are financed, at least in part, by user charges, similar to a private business. Enterprise operations include operations that are operated as a business and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

expenditures—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

facilities acquisition and construction services—An expenditure function that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement.

federal revenues—Revenues from the federal government, including 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 the district's boundaries.

fiscal year—The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

food services—Activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

function—A category of expenditure defining the activity supported by the service or commodity bought.

general administration expenditures—Expenditures for the board of education and superintendent's office for the administration of LEAs, including salaries and benefits for superintendent, the school board, and their staff.

instruction and instruction-related expenditures—Expenditures for instruction and instructional staff support services. These are expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

instruction expenditures—Expenditures for activities related to the interaction between teachers and students. Current instruction expenditures include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services. These expenditures also include expenditures relating to extracurricular and co-curricular activities.

instructional staff support services—Activities that include instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

interest on debt expenditures—Interest expenditures on long-term debt.

intermediate sources of revenues—Education agencies with fundraising capabilities that operate between the state and local government levels. Intermediate revenues are included in local revenue totals.

local education agency (LEA)—The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. This item may be used interchangeably with the term “school district.”

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

long-term debt—Debt payable more than 1 year after the date of issue.

object—A category of expenditure defining the service or commodity bought.

operation and maintenance expenditures—Expenditures for the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

operations expenditures—Expenditures for operations and maintenance, student transportation, food services, and enterprise operations.

other program expenditures—Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

other support services expenditures—Expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere.

purchased services expenditures—Expenditures for professional and technical services and the renting of equipment.

replacement equipment expenditures—Expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than one year, are repaired rather than replaced, and have a cost over a level set by the state or local education agencies.

revenues—Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the LEAs in the state. Revenues include funds from local, intermediate, state, and federal sources.

salaries—Salaries include the gross salaries of permanent and temporary staff on the payroll of LEAs, including temporary staff substituting for permanent employees.

Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. Salaries for teachers and staff that are contracted out by an LEA are not included.

school administration expenditures—Expenditures for the office of the principal, full-time department chairpersons, and graduation expenses.

state revenues—Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

student membership—The official unduplicated student enrollment in the state, including students both present and absent within the state on October 1 or the school day closest to that date.

student support services—Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

student transportation services—Expenditures for vehicle operation, monitoring, and vehicle servicing and maintenance associated with transportation services. Expenditures for purchasing buses are reported under equipment.

support services—An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

total expenditures—The sum of current expenditures, nonelementary/secondary expenditures, capital outlay, and interest payments on debts.

total revenues—The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included.

Appendix C: Final Fiscal Year 2013 Tables¹

¹ The tables published in *Revenues and Expenditures for Public Elementary Education: School Year 2012–13* (Fiscal Year 2013) (NCES 2015-301) were based on provisional data.

Table C-1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2013

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
United States⁵	\$603,769,917	\$274,693,545	\$273,215,485	\$55,860,888	\$606,813,352^{6,7}	\$535,795,823⁶	\$45,720,570^{6,7}	\$25,296,958^{6,7}
Alabama	7,188,210	2,401,201	3,936,486	850,523	7,438,872	6,532,358	645,701	260,812
Alaska	2,670,758	516,661	1,830,051	324,045	2,693,661	2,395,354	248,746	49,560
Arizona	9,384,258	4,139,997	3,965,426	1,278,835	9,358,282 ^{6,7}	8,164,529 ⁶	913,055	280,698 ⁷
Arkansas	5,051,804	1,815,421	2,624,126	612,256	5,332,363 ⁶	4,637,169 ⁶	539,361	155,833
California	66,026,445	22,759,489	35,878,654	7,388,302	67,627,778 ⁶	58,323,458 ⁶	6,108,855 ⁶	3,195,465
Colorado	8,905,156	4,437,048	3,765,335	702,772	8,782,678	7,506,978	763,570	512,129
Connecticut	10,549,973	5,924,506	4,163,960	461,506	10,501,618 ^{6,7}	9,543,010 ⁶	684,955 ^{6,7}	273,653 ⁷
Delaware	1,909,503	593,514	1,123,567	192,422	1,993,275	1,761,559	162,010	69,706
District of Columbia	2,090,030	1,892,597	†	197,433	2,050,955	1,557,117	428,936	64,903
Florida	24,506,837	11,964,026	9,455,551	3,087,261	25,860,890 ⁶	23,214,634 ⁶	1,411,457	1,234,800
Georgia	17,492,816	8,008,603	7,620,092	1,864,121	17,433,263 ⁶	15,536,733 ⁶	1,633,451	263,079
Hawaii	2,331,839	58,069	1,962,993	310,777	2,339,808	2,178,284	146,656	14,868
Idaho	2,103,804	505,278	1,347,311	251,215	2,128,510 ⁶	1,925,676 ⁶	143,634	59,200
Illinois	26,851,810	17,539,424	6,998,889	2,313,498	28,921,291	25,783,911	2,089,654	1,047,726
Indiana	11,887,836	4,196,737	6,654,115	1,036,984	11,190,695	9,811,166	902,224	477,305
Iowa	6,033,012	2,441,689	3,118,397	472,925	6,085,190	5,143,771	790,085	151,333
Kansas	5,866,415	2,134,730	3,229,626	502,059	5,727,345	4,895,863	635,863	195,619
Kentucky	7,120,960	2,366,445	3,878,756	875,760	7,350,748	6,354,306	714,091	282,350
Louisiana	8,439,545	3,507,185	3,651,777	1,280,583	8,327,059 ⁶	7,492,539 ⁶	674,546	159,975
Maine	2,585,962	1,356,060	1,032,121	197,780	2,536,675	2,357,739	99,996	78,940
Maryland	13,800,320	6,875,581	6,093,647	831,092	13,284,124	12,108,546	985,050	190,529
Massachusetts	16,436,188	9,019,677	6,479,966	936,545	15,799,036	14,627,898	868,910	302,227
Michigan	18,632,336	5,873,659	10,938,995	1,819,682	18,665,271	16,354,807	1,146,632	1,163,832
Minnesota	11,215,788	3,272,807	7,233,164	709,817	11,214,813 ⁶	9,354,376 ⁶	1,047,441	812,995
Mississippi	4,394,942	1,473,842	2,213,480	707,620	4,290,456	4,006,798	199,275	84,383
Missouri	10,311,473	6,001,597	3,382,862	927,013	10,287,818	8,905,756	858,599	523,463
Montana	1,657,908	647,279	797,417	213,213	1,665,435	1,523,696	114,730	27,009
Nebraska	3,800,737	2,224,247	1,217,700	358,790	3,968,149	3,563,939	298,806 ⁶	105,404 ⁶
Nevada	4,140,625	2,341,362	1,397,295	401,968	4,031,661	3,577,346	222,214	232,101
New Hampshire	2,875,406	1,690,769	1,020,239	164,398	2,777,539	2,655,077	72,624	49,839
New Jersey	27,083,864	14,846,462	11,052,695	1,184,706	27,096,499	25,417,320	916,326	762,853
New Mexico	3,695,203	597,756	2,535,796	561,650	3,523,693	3,099,308	421,438	2,947
New York	59,007,178	32,106,522	23,665,880	3,234,775	58,251,602 ⁶	52,938,586 ⁶	1,896,908	3,416,108
North Carolina	13,107,879	3,304,670	8,150,584	1,652,625	13,342,009	12,666,607	603,732	71,669
North Dakota	1,354,505	504,835	690,150	159,520	1,422,121	1,174,364	224,239	23,518
Ohio	22,609,388	10,833,755	9,830,868	1,944,765	22,599,054	19,506,123	2,028,350	1,064,582
Oklahoma	5,912,975	2,274,031	2,906,491	732,453	5,960,692	5,329,897	557,951	72,844
Oregon	6,160,158	2,548,584	3,041,818	569,756	6,120,543	5,395,742	343,353	381,448
Pennsylvania	27,446,614	15,419,043	9,841,441	2,186,130	26,904,492	23,712,931	1,624,973	1,566,588
Rhode Island	2,336,776	1,224,317	909,689	202,770	2,345,057	2,121,403	109,485	114,169

See notes at end of table.

Table C-1. **Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2013—Continued**

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
United States⁵	\$603,769,917	\$274,693,545	\$273,215,485	\$55,860,888	\$606,813,352^{6,7}	\$535,795,823⁶	\$45,720,570^{6,7}	\$25,296,958^{6,7}
South Carolina	8,414,913	3,665,545	3,904,090	845,279	8,231,823	6,950,410	845,819	435,594
South Dakota	1,323,242	711,466	413,443	198,333	1,340,137	1,125,929	180,112	34,096
Tennessee	9,084,504	3,750,381	4,151,138	1,182,985	9,370,207	8,531,675	545,873	292,658
Texas	50,172,105	24,047,473	20,252,509	5,872,123	50,833,093	42,066,035	5,472,069	3,294,988
Utah	4,860,217	1,882,946	2,527,828	449,443	4,934,014	3,944,736	767,890	221,388
Vermont	1,641,315	65,009	1,459,459	116,847	1,629,270	1,549,228	55,963	24,078
Virginia	15,106,627	8,117,614	5,880,122	1,108,890	15,210,959	13,868,587	1,094,943	247,429
Washington	12,142,892	3,940,341	7,160,382	1,042,169	12,086,119	10,216,676	1,438,049	431,394
West Virginia	3,543,326	1,073,830	2,089,304	380,192	3,560,851 ⁶	3,188,181 ⁶	306,158	66,512
Wisconsin	10,809,097	5,100,059	4,858,710	850,329	10,722,534 ⁶	9,758,650 ⁶	521,892	441,991
Wyoming	1,694,441	699,405	881,087	113,949	1,663,326	1,439,041	213,918	10,367
Other jurisdictions								
American Samoa	64,420	258	9,890 ⁸	54,272	69,796	65,039	3,474	1,284
Guam	290,408	221,330	†	69,078	340,792	279,077	59,445	2,270
Commonwealth of the Northern Mariana Islands	61,275	†	33,251 ⁸	28,024	63,233	61,029	240	1,965
Puerto Rico	3,589,620	481	2,342,752 ⁸	1,246,387	3,794,421	3,676,880	79,046	38,496
U.S. Virgin Islands	206,300	171,188	†	35,112	163,959	161,955	92	1,911

† Not applicable.

¹Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

²Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

³Capital outlay includes expenditures on property and construction of facilities.

⁴Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public education.

⁵United States totals include the 50 states and the District of Columbia.

⁶Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁷Value contains imputation for missing data.

⁸Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2013, Final Version 2a.

Table C-2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: Fiscal years 2011 through 2013

State or jurisdiction	State, local, ¹ and federal revenues per pupil				
	FY 11 (inflation- adjusted to FY 13 dollars)	FY 12 (inflation- adjusted to FY 13 dollars)	Percentage change FY 11– FY 12	FY 13	Percentage change FY 12– FY 13
United States²	\$12,786	\$12,276	-4.0	\$12,137	-1.1
Alabama	10,230	9,693	-5.2	9,653	-0.4
Alaska	19,568	19,351	-1.1	20,312	5.0
Arizona	9,534	8,702	-8.7	8,614	-1.0
Arkansas	11,447	11,121	-2.8	10,391	-6.6
California	11,291	10,640	-5.8	10,481	-1.5
Colorado	10,945	10,352	-5.4	10,312	-0.4
Connecticut	18,649	18,840	1.0	19,149	1.6
Delaware	14,141	14,755	4.3	14,799	0.3
District of Columbia	28,271	28,522	0.9	27,450	-3.8
Florida	10,435	9,140	-12.4	9,103	-0.4
Georgia	11,261	10,631	-5.6	10,270	-3.4
Hawaii	14,394	14,106	-2.0	12,621	-10.5
Idaho	8,283	7,491	-9.6	7,386	-1.4
Illinois	14,460	13,066	-9.6	12,959	-0.8
Indiana	11,753	11,664	-0.8	11,416	-2.1
Iowa	12,466	12,381	-0.7	12,070	-2.5
Kansas	12,268	12,123	-1.2	11,996	-1.0
Kentucky	10,872	10,564	-2.8	10,393	-1.6
Louisiana	12,389	12,158	-1.9	11,872	-2.4
Maine	14,378	13,752	-4.4	13,923	1.2
Maryland	16,315	16,361	0.3	16,054	-1.9
Massachusetts	16,817	16,886	0.4	17,215	1.9
Michigan	12,835	12,115	-5.6	11,979	-1.1
Minnesota	13,659	13,305	-2.6	13,267	-0.3
Mississippi	9,564	9,203	-3.8	8,903	-3.3
Missouri	11,583	11,338	-2.1	11,234	-0.9
Montana	12,220	11,589	-5.2	11,601	0.1
Nebraska	14,634	12,264	-16.2	12,523	2.1
Nevada	10,084	9,568	-5.1	9,290	-2.9
New Hampshire	15,289	15,177	-0.7	15,216	0.3
New Jersey	18,815	19,923	5.9	19,738	-0.9
New Mexico	11,587	10,888	-6.0	10,925	0.3
New York	22,015	22,043	0.1	21,768	-1.2
North Carolina	9,287	8,841	-4.8	8,632	-2.4
North Dakota	13,677	13,502	-1.3	13,396	-0.8
Ohio	13,704	13,372	-2.4	13,070	-2.3
Oklahoma	9,314	8,948	-3.9	8,780	-1.9
Oregon	11,221	11,044	-1.6	10,928	-1.0
Pennsylvania	15,857	15,385	-3.0	15,562	1.1
Rhode Island	16,582	16,212	-2.2	16,401	1.2

See notes at end of table.

Table C-2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: Fiscal years 2011 through 2013—Continued

State or jurisdiction	State, local, ¹ and federal revenues per pupil				
	FY 11 (inflation- adjusted to FY 13 dollars)	FY 12 (inflation- adjusted to FY 13 dollars)	Percentage change FY 11– FY 12	FY 13	Percentage change FY 12– FY 13
United States²	\$12,786	\$12,276	-4.0	\$12,137	-1.1
South Carolina	11,351	11,242	-1.0	11,433	1.7
South Dakota	10,848	10,348	-4.6	10,142	-2.0
Tennessee	9,448	9,141	-3.2	9,144	#
Texas	10,786	10,071	-6.6	9,881	-1.9
Utah	8,365	7,842	-6.3	7,925	1.1
Vermont	17,739	18,593	4.8	18,313	-1.5
Virginia	12,078	11,848	-1.9	11,938	0.8
Washington	11,831	11,518	-2.6	11,546	0.2
West Virginia	12,944	12,783	-1.2	12,519	-2.1
Wisconsin	13,828	12,802	-7.4	12,390	-3.2
Wyoming	19,501	18,835	-3.4	18,622	-1.1
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	11,029	9,938	-9.9	9,312	-6.3
Commonwealth of the					
Northern Mariana Islands	8,234	6,021	-26.9	5,756	-4.4
Puerto Rico	8,198	7,578	-7.6	8,259	9.0
U.S. Virgin Islands	16,428	14,344	-12.7	13,580	-5.3

— Not available. Data are missing for American Samoa because the jurisdiction did not report student membership.

Rounds to zero.

¹Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

²United States totals include the 50 states and the District of Columbia.

NOTE: Data have been adjusted to FY 13 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2011, Final Version 2a; fiscal year 2012, Final Version 2a; and fiscal year 2013, Final Version 2a. Digest of Education Statistics: 2013, retrieved January 11, 2016, from http://nces.ed.gov/programs/digest/d13/tables/dt13_106.70.asp.

Table C-3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2013

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Total	Support services ²										
	Instruction	Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁴	
United States⁵	\$535,795,823⁶	\$325,682,380⁶	\$187,173,737⁶	\$29,916,535⁶	\$24,940,915⁶	\$10,825,907⁶	\$29,523,691⁶	\$50,674,499⁶	\$23,237,941⁶	\$18,054,249⁶	\$21,835,757⁶	\$1,103,949
Alabama	6,532,358	3,752,483	2,323,869	374,954	297,807	148,147	401,428	619,376	340,284	141,873	456,007	0
Alaska	2,395,354	1,330,026	989,472	199,963	165,682	34,113	146,390	282,542	73,116	87,665	66,895	8,962
Arizona	8,164,529 ⁶	4,445,724 ⁶	3,296,728 ⁶	588,893 ⁶	421,054 ⁶	139,403 ⁶	434,540 ⁶	1,012,028 ⁶	361,902 ⁶	338,908 ⁶	420,278	1,798
Arkansas	4,637,169 ⁶	2,606,371 ⁶	1,751,185 ⁶	238,029 ⁶	391,543 ⁶	112,785 ⁶	236,667 ⁶	451,891 ⁶	183,294 ⁶	136,976 ⁶	274,051 ⁶	5,562
California	58,323,458 ⁶	34,815,539 ⁶	20,869,548 ⁶	3,141,349 ⁶	3,410,838 ⁶	609,854 ⁶	3,863,628 ⁶	5,913,612 ⁶	1,373,984 ⁶	2,556,282 ⁶	2,489,896	148,476
Colorado	7,506,978	4,350,747	2,842,586	367,098	405,485	121,553	523,746	693,535	227,315	503,855	275,661	37,983
Connecticut	9,543,010 ⁶	6,041,142 ⁶	3,194,582 ⁶	601,860 ⁶	284,419 ⁶	199,491 ⁶	555,515 ⁶	844,379 ⁶	488,025 ⁶	220,893 ⁶	227,116 ⁶	80,170
Delaware	1,761,559	1,093,785	608,144	76,482	33,129	24,031	94,547	188,335	93,642	97,977	59,630	0
District of Columbia	1,557,117	833,050	665,811	96,173	59,900	126,343	115,874	133,566	100,358	33,597	54,471	3,785
Florida	23,214,634 ⁶	14,229,515 ⁶	7,840,584 ⁶	1,001,065 ⁶	1,440,774 ⁶	206,317 ⁶	1,289,470 ⁶	2,374,973 ⁶	945,113 ⁶	582,873 ⁶	1,144,535	0
Georgia	15,536,733 ⁶	9,634,374 ⁶	4,995,146 ⁶	722,536 ⁶	798,731 ⁶	198,154 ⁶	947,717 ⁶	1,148,949 ⁶	717,483 ⁶	461,576 ⁶	861,914	45,299
Hawaii	2,178,284	1,278,215	770,653	200,606	83,457	11,573	135,230	216,513	68,883	54,390	129,416	0
Idaho	1,925,676 ⁶	1,159,685 ⁶	661,512 ⁶	107,881 ⁶	81,597 ⁶	44,380 ⁶	108,543 ⁶	175,298 ⁶	94,332 ⁶	49,481 ⁶	104,314 ⁶	164
Illinois	25,783,911	15,563,587 ⁶	9,423,076 ⁶	1,732,959 ⁶	1,032,544 ⁶	1,040,726 ⁶	1,309,178 ⁶	2,212,007 ⁶	1,204,893 ⁶	890,770 ⁶	797,248	0
Indiana	9,811,166	5,704,772 ⁶	3,643,097 ⁶	480,249 ⁶	378,797 ⁶	248,527 ⁶	597,412 ⁶	1,085,645 ⁶	607,172 ⁶	245,296 ⁶	463,298	0
Iowa	5,143,771	3,157,493	1,744,997	291,722	247,002	129,495	295,057	438,411	191,291	152,020	236,548	4,733
Kansas	4,895,863	2,955,218	1,701,553	290,282	200,445	138,527	280,151	460,326	196,297	135,525	239,092	0
Kentucky	6,354,306	3,646,894	2,298,416	293,737	347,606	145,771	367,483	574,776	401,540	147,504	393,283	15,713
Louisiana	7,492,539 ⁶	4,237,635 ⁶	2,844,910 ⁶	460,358 ⁶	378,831 ⁶	188,696 ⁶	453,223 ⁶	697,110 ⁶	445,702 ⁶	220,990 ⁶	409,591	401
Maine	2,357,739	1,397,481	878,192	157,741	120,036	78,751	127,512	243,620	121,571	28,960	81,556	510
Maryland	12,108,546	7,526,965 ⁶	4,245,916 ⁶	543,726 ⁶	648,911 ⁶	98,526	839,948 ⁶	1,096,680	664,270	353,856 ⁶	335,665	0
Massachusetts	14,627,898	9,424,639	4,804,571	1,042,746	651,219	229,862	613,796	1,287,892	622,931	356,125	398,688	0
Michigan	16,354,807	9,454,619	6,288,969	1,250,569	801,702	343,287	901,874	1,478,909	686,116	826,512	611,219	0
Minnesota	9,354,376 ⁶	6,110,992 ⁶	2,804,835 ⁶	250,351 ⁶	407,333 ⁶	295,024 ⁶	373,423 ⁶	674,104 ⁶	530,609 ⁶	273,992 ⁶	411,083	27,465
Mississippi	4,006,798	2,280,841	1,473,992	197,598	201,142	128,000	237,981	411,497	202,333	95,440	251,585	380
Missouri	8,905,756	5,280,589	3,201,459	417,270	389,155	298,748	519,511	891,682	466,349	218,746	423,708	0
Montana	1,523,696	907,914	548,500	97,206	58,345	47,170	83,810	150,952	75,079	35,939	65,060	2,223
Nebraska	3,563,939	2,267,067	1,058,381	155,033	116,199	113,048	166,210	297,764	111,453	98,673	147,950	90,542
Nevada	3,577,346	2,056,074	1,378,092	191,508	214,612	45,920	262,911	376,978	152,647	133,517	142,805	375
New Hampshire	2,655,077	1,705,115	879,389	198,333	82,077	88,966	145,276	218,816	116,019	29,902	70,572	0
New Jersey	25,417,320	15,239,983	9,369,586	2,540,475	815,726	506,164	1,199,643	2,473,388	1,258,998	575,191	552,844	254,907
New Mexico	3,099,308	1,779,552	1,170,061	313,955	84,015	67,208	185,735	321,395	103,208	94,546	147,677	2,019
New York	52,938,586 ⁶	36,702,703 ⁶	15,150,218 ⁶	1,808,017 ⁶	1,345,664 ⁶	1,014,091 ⁶	2,069,642 ⁶	4,631,538 ⁶	2,762,525 ⁶	1,518,741 ⁶	1,085,665	0
North Carolina	12,666,607	7,857,027	4,091,096	599,379	444,926	197,597	801,161	1,088,307	560,171	399,555	718,484	0
North Dakota	1,174,364	679,292	397,593	50,299	42,329	52,595	59,864	109,404	51,448	31,655	62,293	35,187
Ohio	19,506,123	11,136,934	7,695,613	1,260,380	1,203,613	588,230	1,065,850	1,714,718	947,720	915,101	672,079	1,497
Oklahoma	5,329,897	2,948,307	1,983,439	356,192	231,364	175,504	290,315	576,283	183,122	170,660	343,581	54,571
Oregon	5,395,742	3,126,634	2,065,950	385,041	197,469	71,081	346,961	448,101	261,552	355,745	200,910	2,248
Pennsylvania	23,712,931	14,595,921	8,204,818	1,262,977	813,988	711,261	1,076,176	2,294,328	1,188,796	857,291	802,887	109,305
Rhode Island	2,121,403	1,311,364	753,756	221,290	69,477	29,982	100,184	165,748	87,096	79,980	55,595	689

See notes at end of table.

Table C-3. **Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2013—Continued**

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Support services ²											Enterprise operations ⁴
	Total	Instruction	Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
United States⁵	\$535,795,823⁶	\$325,682,380⁶	\$187,173,737⁶	\$29,916,535⁶	\$24,940,915⁶	\$10,825,907⁶	\$29,523,691⁶	\$50,674,499⁶	\$23,237,941⁶	\$18,054,249⁶	\$21,835,757⁶	\$1,103,949
South Carolina	6,950,410	3,924,756	2,634,902	520,192	415,255	71,560	434,987	669,227	285,018	238,663	371,462	19,290
South Dakota	1,125,929	659,857	398,504	61,570	44,902	37,573	54,970	115,854	41,913	41,722	62,504	5,065
Tennessee	8,531,675	5,256,131	2,808,875	360,017	542,995	202,166	501,295	719,616	321,523	161,263	466,669	0
Texas	42,066,035	24,819,616	14,759,670	2,060,325	2,120,480	639,225	2,419,364	4,609,176	1,239,023	1,672,076	2,486,750	0
Utah	3,944,736	2,494,567	1,214,914	148,654	157,245	38,293	250,339	378,445	126,966	114,971	219,102	16,152
Vermont	1,549,228	976,324	527,714	117,572	65,806	34,551	96,503	127,402	50,105	35,776	43,881	1,309
Virginia	13,868,587	8,445,798	4,874,084	687,633	890,139	215,168	813,121	1,305,271	744,280	218,473	546,214	2,491
Washington	10,216,676	5,920,699	3,820,789	683,841	618,475	184,350	601,884	915,179	420,763	396,298	351,189	123,999
West Virginia	3,188,181 ⁶	1,851,965 ⁶	1,146,354 ⁶	156,990 ⁶	129,937 ⁶	61,615 ⁶	171,642 ⁶	328,670 ⁶	241,643 ⁶	55,857 ⁶	189,863	0
Wisconsin	9,758,650 ⁶	5,857,523 ⁶	3,531,209 ⁶	468,935 ⁶	471,508 ⁶	263,928 ⁶	477,192 ⁶	888,325 ⁶	426,854 ⁶	534,468 ⁶	369,828	90
Wyoming	1,439,041	848,877	546,427	84,528	85,231	28,581	78,811	141,956	71,216	56,104	43,147	590
Other jurisdictions												
American Samoa	65,039	32,595	17,330	75	6,852	892	4,792	2,340	1,082	1,295	15,114	0
Guam	279,077	144,205	118,807	26,204	5,113	2,217	16,864	44,768	7,371	16,270	16,065	0
Commonwealth of the Northern Mariana Islands	61,029	28,238	23,914	4,572	5,477	2,439	4,085	4,919	1,592	831	8,877	0
Puerto Rico	3,676,880	1,604,158	1,615,566	266,991	235,466	146,132	139,673	516,963	163,839	146,503	457,156	0
U.S. Virgin Islands	161,955	81,963	71,291	13,564	5,129	7,366	8,589	11,418	7,056	18,168	8,454	247

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlays, other programs, and interest on long-term debt.

²Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁴Enterprise operations include operations that are operated as a business. Receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

⁵United States totals include the 50 states and the District of Columbia.

⁶Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2013, Final Version 2a

Table C-4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2013

State or jurisdiction	School year 2012–2013 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instruction- al staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁵
United States⁶	49,745,968	\$10,771⁷	\$6,547⁷	\$3,763⁷	\$601⁷	\$501⁷	\$218⁷	\$593⁷	\$1,019⁷	\$467⁷	\$363⁷	\$439⁷	\$22
Alabama	744,637	8,773	5,039	3,121	504	400	199	539	832	457	191	612	0
Alaska	131,489	18,217	10,115	7,525	1,521	1,260	259	1,113	2,149	556	667	509	68
Arizona	1,089,384	7,495 ⁷	4,081 ⁷	3,026 ⁷	541 ⁷	387 ⁷	128 ⁷	399 ⁷	929 ⁷	332 ⁷	311 ⁷	386	2
Arkansas	486,157	9,538 ⁷	5,361 ⁷	3,602 ⁷	490 ⁷	805 ⁷	232 ⁷	487 ⁷	930 ⁷	377 ⁷	282 ⁷	564 ⁷	11
California	6,299,451	9,258 ⁷	5,527 ⁷	3,313 ⁷	499 ⁷	541 ⁷	97 ⁷	613 ⁷	939 ⁷	218 ⁷	406 ⁷	395	24
Colorado	863,561	8,693	5,038	3,292	425	470	141	606	803	263	583	319	44
Connecticut	550,954	17,321 ⁷	10,965 ⁷	5,798 ⁷	1,092 ⁷	516 ⁷	362 ⁷	1,008 ⁷	1,533 ⁷	886 ⁷	401 ⁷	412 ⁷	146
Delaware	129,026	13,653	8,477	4,713	593	257	186	733	1,460	726	759	462	0
District of Columbia	76,140	20,451	10,941	8,745	1,263	787	1,659	1,522	1,754	1,318	441	715	50
Florida	2,692,162	8,623 ⁷	5,286 ⁷	2,912 ⁷	372 ⁷	535 ⁷	77 ⁷	479 ⁷	882 ⁷	351 ⁷	217 ⁷	425	0
Georgia	1,703,332	9,121 ⁷	5,656 ⁷	2,933 ⁷	424 ⁷	469 ⁷	116 ⁷	556 ⁷	675 ⁷	421 ⁷	271 ⁷	506	27
Hawaii	184,760	11,790	6,918	4,171	1,086	452	63	732	1,172	373	294	700	0
Idaho	284,834	6,761 ⁷	4,071 ⁷	2,322 ⁷	379 ⁷	286 ⁷	156 ⁷	381 ⁷	615 ⁷	331 ⁷	174 ⁷	366 ⁷	1
Illinois	2,072,120	12,443	7,511 ⁷	4,548 ⁷	836 ⁷	498 ⁷	502 ⁷	632 ⁷	1,068 ⁷	581 ⁷	430 ⁷	385	0
Indiana	1,041,369	9,421	5,478 ⁷	3,498 ⁷	461 ⁷	364 ⁷	239 ⁷	574 ⁷	1,043 ⁷	583 ⁷	236 ⁷	445	0
Iowa	499,825	10,291	6,317	3,491	584	494	259	590	877	383	304	473	9
Kansas	489,043	10,011	6,043	3,479	594	410	283	573	941	401	277	489	0
Kentucky	685,167	9,274	5,323	3,355	429	507	213	536	839	586	244	574	23
Louisiana	710,903	10,539 ⁷	5,961 ⁷	4,002 ⁷	648 ⁷	533 ⁷	265 ⁷	638 ⁷	981 ⁷	627 ⁷	311 ⁷	576	1
Maine	185,739	12,694	7,524	4,728	849	646	424	687	1,312	655	156	439	3
Maryland	859,638	14,086	8,756 ⁷	4,939 ⁷	633 ⁷	755 ⁷	115	977 ⁷	1,276	773	412 ⁷	390	0
Massachusetts	954,773	15,321	9,871	5,032	1,092	682	241	643	1,349	652	373	418	0
Michigan	1,555,370	10,515	6,079	4,043	804	515	221	580	951	441	531	393	0
Minnesota	845,404	11,065 ⁷	7,228 ⁷	3,318 ⁷	296 ⁷	482 ⁷	349 ⁷	442 ⁷	797 ⁷	628 ⁷	324 ⁷	486	32
Mississippi	493,650	8,117	4,620	2,986	400	407	259	482	834	410	193	510	1
Missouri	917,900	9,702	5,753	3,488	455	424	325	566	971	508	238	462	0
Montana	142,908	10,662	6,353	3,838	680	408	330	586	1,056	525	251	455	16
Nebraska	303,505	11,743	7,470	3,487	511	383	372	548	981	367	325	487	298
Nevada	445,707	8,026	4,613	3,092	430	482	103	590	846	342	300	320	1
New Hampshire	188,974	14,050	9,023	4,653	1,050	434	471	769	1,158	614	158	373	0
New Jersey	1,372,203	18,523	11,106	6,828	1,851	594	369	874	1,802	918	419	403	186
New Mexico	338,220	9,164	5,262	3,459	928	248	199	549	950	305	280	437	6
New York	2,710,703	19,529 ⁷	13,540 ⁷	5,589 ⁷	667 ⁷	496 ⁷	374 ⁷	764 ⁷	1,709 ⁷	1,019 ⁷	560 ⁷	401	0
North Carolina	1,518,465	8,342	5,174	2,694	395	293	130	528	717	369	263	473	0
North Dakota	101,111	11,615	6,718	3,932	497	419	520	592	1,082	509	313	616	348

See notes at end of table.

Table C-4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2013—Continued

State or jurisdiction	School year 2012–2013 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁵
United States⁶	49,745,968	\$10,771⁷	\$6,547⁷	\$3,763⁷	\$601⁷	\$501⁷	\$218⁷	\$593⁷	\$1,019⁷	\$467⁷	\$363⁷	\$439⁷	\$22
Ohio	1,729,916	11,276	6,438	4,449	729	696	340	616	991	548	529	389	1
Oklahoma	673,483	7,914	4,378	2,945	529	344	261	431	856	272	253	510	81
Oregon	563,714	9,572	5,546	3,665	683	350	126	615	795	464	631	356	4
Pennsylvania	1,763,677	13,445	8,276	4,652	716	462	403	610	1,301	674	486	455	62
Rhode Island	142,481	14,889	9,204	5,290	1,553	488	210	703	1,163	611	561	390	5
South Carolina	735,998	9,444	5,333	3,580	707	564	97	591	909	387	324	505	26
South Dakota	130,471	8,630	5,057	3,054	472	344	288	421	888	321	320	479	39
Tennessee	993,496	8,588	5,291	2,827	362	547	203	505	724	324	162	470	0
Texas	5,077,659	8,285	4,888	2,907	406	418	126	476	908	244	329	490	0
Utah	613,279	6,432	4,068	1,981	242	256	62	408	617	207	187	357	26
Vermont	89,624	17,286	10,894	5,888	1,312	734	386	1,077	1,422	559	399	490	15
Virginia	1,265,419	10,960	6,674	3,852	543	703	170	643	1,031	588	173	432	2
Washington	1,051,694	9,714	5,630	3,633	650	588	175	572	870	400	377	334	118
West Virginia	283,044	11,264 ⁷	6,543 ⁷	4,050 ⁷	555 ⁷	459 ⁷	218 ⁷	606 ⁷	1,161 ⁷	854 ⁷	197 ⁷	671	0
Wisconsin	872,436	11,186 ⁷	6,714 ⁷	4,048 ⁷	538 ⁷	540 ⁷	303 ⁷	547 ⁷	1,018 ⁷	489 ⁷	613 ⁷	424	#
Wyoming	90,993	15,815	9,329	6,005	929	937	314	866	1,560	783	617	474	6
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	31,186	8,949	4,624	3,810	840	164	71	541	1,436	236	522	515	0
Commonwealth of the Northern Mariana Islands													
	10,646	5,733	2,652	2,246	429	514	229	384	462	150	78	834	0
Puerto Rico	434,609	8,460	3,691	3,717	614	542	336	321	1,189	377	337	1,052	0
U.S. Virgin Islands	15,192	10,661	5,395	4,693	893	338	485	565	752	464	1,196	556	16

— Not available. Data are missing for American Samoa because the jurisdiction did not report student membership.

Rounds to zero.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³The student membership variable is derived from the State Nonfiscal Survey. Wyoming indicated that the state fiscal data reported in FY 13 NPEFS excluded prekindergarten programs. In this state, the NPEFS total student membership variable excludes prekindergarten membership. Illinois did not report finance data for charter schools in the FY 13 NPEFS survey. NCES edited student membership by excluding students from districts where all associated schools are charter schools.

⁴Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁵Enterprise operations include operations that are operated as a business. Receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

⁶United States totals include the 50 states and the District of Columbia.

⁷Value affected by redistribution of reported expenditure values to correct for missing data items, and/or to distribute state direct support expenditures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2013, Final Version 2a; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Nonfiscal Survey of Public Elementary/Secondary Education," school year 2012–2013, Provisional Version 1a.

Table C-5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2011 through 2013

State or jurisdiction	Inflation-adjusted current expenditures ¹ per pupil				
	FY 11 (inflation-adjusted to FY 13 dollars)	FY 12 (inflation-adjusted to FY 13 dollars)	Percentage change FY 11– FY 12	FY 13	Percentage change FY 12– FY 13
United States²	\$11,158	\$10,825	-3.0	\$10,771	-0.5
Alabama	9,131	8,720	-4.5	8,773	0.6
Alaska	17,437	17,766	1.9	18,217	2.5
Arizona	8,143	7,506	-7.8	7,495	-0.2
Arkansas	9,937	9,695	-2.4	9,538	-1.6
California	9,571	9,374	-2.1	9,258	-1.2
Colorado	9,194	8,737	-5.0	8,693	-0.5
Connecticut	16,977	17,135	0.9	17,321	1.1
Delaware	13,046	13,806	5.8	13,653	-1.1
District of Columbia	21,758	20,177	-7.3	20,451	1.4
Florida	9,450	8,662	-8.3	8,623	-0.4
Georgia	9,689	9,426	-2.7	9,121	-3.2
Hawaii	12,478	12,172	-2.5	11,790	-3.1
Idaho	7,138	6,737	-5.6	6,761	0.4
Illinois	12,287	12,211	-0.6	12,443	1.9
Indiana	9,681	9,747	0.7	9,421	-3.3
Iowa	10,249	10,194	-0.5	10,291	1.0
Kansas	10,257	10,188	-0.7	10,011	-1.7
Kentucky	9,656	9,482	-1.8	9,274	-2.2
Louisiana	11,300	10,905	-3.5	10,539	-3.4
Maine	13,160	12,540	-4.7	12,694	1.2
Maryland	14,594	14,106	-3.3	14,086	-0.1
Massachusetts	15,290	15,091	-1.3	15,321	1.5
Michigan	11,068	10,651	-3.8	10,515	-1.3
Minnesota	11,169	10,960	-1.9	11,065	1.0
Mississippi	8,294	8,232	-0.7	8,117	-1.4
Missouri	9,900	9,672	-2.3	9,702	0.3
Montana	11,217	10,745	-4.2	10,662	-0.8
Nebraska	12,247	11,684	-4.6	11,743	0.5
Nevada	8,802	8,265	-6.1	8,026	-2.9
New Hampshire	14,177	14,003	-1.2	14,050	0.3
New Jersey	17,637	18,281	3.7	18,523	1.3
New Mexico	9,679	9,163	-5.3	9,164	#
New York	19,733	19,719	-0.1	19,529	-1.0
North Carolina	8,651	8,295	-4.1	8,342	0.6
North Dakota	11,404	11,433	0.2	11,615	1.6

See notes at end of table.

Table C-5. **Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2011 through 2013**
—Continued

State or jurisdiction	Inflation-adjusted current expenditures ¹ per pupil				
	FY 11 (inflation-adjusted to FY 13 dollars)	FY 12 (inflation- adjusted to FY 13 dollars)	Percentage change FY 11– FY 12	FY 13	Percentage change FY 12– FY 13
	United States²	\$11,158	\$10,825	-3.0	\$10,771
Ohio	11,924	11,511	-3.5	11,276	-2.0
Oklahoma	7,986	7,892	-1.2	7,914	0.3
Oregon	9,958	9,643	-3.2	9,572	-0.7
Pennsylvania	13,704	13,309	-2.9	13,445	1.0
Rhode Island	15,642	15,425	-1.4	14,889	-3.5
South Carolina	9,321	9,254	-0.7	9,444	2.1
South Dakota	9,346	8,736	-6.5	8,630	-1.2
Tennessee	8,717	8,487	-2.6	8,588	1.2
Texas	9,088	8,349	-8.1	8,285	-0.8
Utah	6,739	6,417	-4.8	6,432	0.2
Vermont	15,390	16,928	10.0	17,286	2.1
Virginia	10,844	10,833	-0.1	10,960	1.2
Washington	10,066	9,764	-3.0	9,714	-0.5
West Virginia	12,534	11,771	-6.1	11,264	-4.3
Wisconsin	12,502	11,420	-8.7	11,186	-2.1
Wyoming	16,549	16,254	-1.8	15,815	-2.7
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	8,835	9,455	7.0	8,949	-5.4
Commonwealth of the					
Northern Mariana Islands	7,977	6,350	-20.4	5,733	-9.7
Puerto Rico	7,774	7,526	-3.2	8,460	12.4
U.S. Virgin Islands	13,840	11,863	-14.3	10,661	-10.1

— Not available. Data are missing for American Samoa because the jurisdiction did not report student membership.

Rounds to zero.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²United States totals include the 50 states and the District of Columbia.

NOTE: Data have been adjusted to FY 13 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2011, Final Version 2a; fiscal year 2012, Final Version 2a; and fiscal year 2013, Final Version 2a. Digest of Education Statistics: 2013, retrieved January 11, 2016, from

http://nces.ed.gov/programs/digest/d13/tables/dt13_106.70.asp.

Table C-6. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2013

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment	Other programs ²	
United States³	\$606,813,352^{4,5}	\$535,795,823⁴	\$33,678,568⁴	\$3,191,745⁴	\$8,850,257^{4,5}	\$8,031,416^{4,5}	\$17,265,542
Alabama	7,438,872	6,532,358	492,954	71,141	81,606	123,541	137,271
Alaska	2,693,661	2,395,354	153,004	77,339	18,403	11,678	37,882
Arizona	9,358,282 ^{4,5}	8,164,529 ⁴	458,601	136,003	318,451	46,840 ⁵	233,857
Arkansas	5,332,363 ⁴	4,637,169 ⁴	361,068	97,849	80,444	29,261	126,572
California	67,627,778 ⁴	58,323,458 ⁴	5,504,750	218,754	385,351 ⁴	742,823	2,452,642
Colorado	8,782,678	7,506,978	435,894	150,113	177,564	66,285	445,844
Connecticut	10,501,618 ^{4,5}	9,543,010 ⁴	478,472 ⁴	63,540 ⁴	142,943 ^{4,5}	144,345 ⁵	129,308
Delaware	1,993,275	1,761,559	140,870	2,996	18,143	46,231	23,475
District of Columbia	2,050,955	1,557,117	378,096 ⁴	296	50,543 ⁴	27,234	37,669
Florida	25,860,890 ⁴	23,214,634 ⁴	957,191	75,382	378,883	544,881	689,919
Georgia	17,433,263 ⁴	15,536,733 ⁴	1,391,148	29,324	212,979	28,498	234,581
Hawaii	2,339,808	2,178,284	130,945	0	15,711	14,868	0
Idaho	2,128,510 ⁴	1,925,676 ⁴	89,288	11,816	42,530	5,007	54,193
Illinois	28,921,291	25,783,911	1,350,342 ⁴	182,542 ⁴	556,770	157,765	889,962
Indiana	11,190,695	9,811,166	351,500	217,263	333,461	144,525	332,780
Iowa	6,085,190	5,143,771	595,483	5,174	189,428	32,144	119,189
Kansas	5,727,345	4,895,863	399,274	34,768	201,821	4,022	191,597
Kentucky	7,350,748	6,354,306	542,853	27,066	144,173	77,674	204,676
Louisiana	8,327,059 ⁴	7,492,539 ⁴	588,774	27,813	57,959	45,734	114,240
Maine	2,536,675	2,357,739	64,201	1,700	34,094	27,137	51,803
Maryland	13,284,124	12,108,546	858,652	5,023	121,374	25,567	164,962
Massachusetts	15,799,036	14,627,898	470,844	327,197	70,869	61,059	241,168
Michigan	18,665,271	16,354,807	738,971	75,938	331,724	293,833	869,999
Minnesota	11,214,813 ⁴	9,354,376 ⁴	710,258 ⁴	94,320 ⁴	242,863	435,817	377,178
Mississippi	4,290,456	4,006,798	76,402	14,095 ⁴	108,778 ⁴	26,666	57,717
Missouri	10,287,818	8,905,756	604,423 ⁴	11,472	242,704 ⁴	203,180	320,284
Montana	1,665,435	1,523,696	76,899	13,859	23,972	10,822	16,188
Nebraska	3,968,149	3,563,939	141,102 ⁴	18,738 ⁴	138,966 ⁴	1,939 ⁴	103,465
Nevada	4,031,661	3,577,346	168,479	28,170	25,564	21,514	210,587
New Hampshire	2,777,539	2,655,077	34,236	2,905 ⁴	35,483 ⁴	6,382	43,456
New Jersey	27,096,499	25,417,320	708,084	25,570	182,672	146,693	616,160
New Mexico	3,523,693	3,099,308	405,437	7,098	8,904	2,915	32
New York	58,251,602 ⁴	52,938,586 ⁴	1,370,995	52,024	473,890	2,303,383	1,112,725
North Carolina	13,342,009	12,666,607	408,203	11,691	183,838	62,664	9,006
North Dakota	1,422,121	1,174,364	165,445	16,172	42,623	4,331	19,187
Ohio	22,599,054	19,506,123	1,583,824	5,255	439,271	407,265	657,317
Oklahoma	5,960,692	5,329,897	323,191	126,886	107,875	25,090	47,754
Oregon	6,120,543	5,395,742	293,427	2,327	47,599	24,730	356,718
Pennsylvania	26,904,492	23,712,931	1,298,751	28,821	297,401	562,868	1,003,720
Rhode Island	2,345,057	2,121,403	12,919	1,603	94,962	67,833	46,336
South Carolina	8,231,823	6,950,410	593,524	78,619	173,677	68,364	367,230
South Dakota	1,340,137	1,125,929	121,361 ⁴	16,406 ⁴	42,346	6,065	28,031
Tennessee	9,370,207	8,531,675	317,988	52,144	175,741	75,136	217,522
Texas	50,833,093	42,066,035	4,459,502	194,691	817,877	325,576	2,969,412
Utah	4,934,014	3,944,736	451,585	166,819	149,487	83,912	137,476
Vermont	1,629,270	1,549,228	27,785	52	28,126	12,425	11,653
Virginia	15,210,959	13,868,587	606,643	186,177 ⁴	302,123 ⁴	77,377	170,052
Washington	12,086,119	10,216,676	1,166,372	67,559	204,117	37,878	393,516
West Virginia	3,560,851 ⁴	3,188,181 ⁴	216,997	47,565	41,596	45,570	20,942
Wisconsin	10,722,534 ⁴	9,758,650 ⁴	262,518	53,950	205,425	275,805	166,186
Wyoming	1,663,326	1,439,041	139,046	27,719	47,154	8,265	2,102
Other jurisdictions							
American Samoa	69,796	65,039	1,503	363	1,608	1,284	0
Guam	340,792	279,077	0	0	59,445	0	2,270
Commonwealth of the Northern Mariana Islands	63,233	61,029	0	0	240	1,965	0
Puerto Rico	3,794,421	3,676,880	0	0	79,046	38,496	0
U.S. Virgin Islands	163,959	161,955	0	0	92 ⁴	1,911	0

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

²Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education.

³United States totals include the 50 states and the District of Columbia.

⁴Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁵Value contains imputation for missing data. Please see appendix A for imputation procedures.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2013, Final Version 2a.

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