

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2012–13 (Fiscal Year 2013)

First Look



Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2012–13 (Fiscal Year 2013)

First Look

JANUARY 2016

Stephen Q. Cornman
National Center for Education Statistics

U.S. Department of Education

John B. King, Jr.
Acting Secretary

Institute of Education Sciences

Ruth Neild
Deputy Director for Policy and Research
Delegated Duties of the Director

National Center for Education Statistics

Peggy Carr
Acting Commissioner

Elementary/Secondary & Libraries Studies Division

Ross Santy
Associate Commissioner

The National Center for Education Statistics (NCES) is the primary federal entity for collecting, analyzing, and reporting data related to education in the United States and other nations. It fulfills a congressional mandate to collect, collate, analyze, and report full and complete statistics on the condition of education in the United States; conduct and publish reports and specialized analyses of the meaning and significance of such statistics; assist state and local education agencies in improving their statistical systems; and review and report on education activities in foreign countries.

NCES activities are designed to address high-priority education data needs; provide consistent, reliable, complete, and accurate indicators of education status and trends; and report timely, useful, and high-quality data to the U.S. Department of Education, the Congress, the states, other education policymakers, practitioners, data users, and the general public. Unless specifically noted, all information contained herein is in the public domain.

We strive to make our products available in a variety of formats and in language that is appropriate to a variety of audiences. You, as our customer, are the best judge of our success in communicating information effectively. If you have any comments or suggestions about this or any other NCES product or report, we would like to hear from you. Please direct your comments to

NCES, IES, U.S. Department of Education
Potomac Center Plaza
550 12th Street SW
Washington, DC 20202

January 2016

The NCES Home Page address is <http://nces.ed.gov>.

The NCES Publications and Products address is <http://nces.ed.gov/pubsearch>.

This publication is only available online. To download, view, and print the report as a PDF file, go to the NCES Publications and Products address shown above.

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. (2015). *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2012–13 (Fiscal Year 2013)* (NCES 2015-301). 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 their names are too numerous to mention 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.

Contents

| | Page |
|---|-------------|
| Acknowledgments | iii |
| List of Tables | v |
| Introduction | 1 |
| Selected Findings: Fiscal Year 2013 | 3 |
| References and Related Data Files | 4 |
| Appendix A: Methodology and Technical Notes | A-1 |
| Appendix B: Common Core of Data Glossary | B-1 |
| Appendix C: Revised Fiscal Year 2012 Tables | C-1 |

List of Tables

| Table | Page |
|---|------|
| 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2013 | 5 |
| 2. Amounts and percentage change of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: Fiscal years 2011 through 2013 | 7 |
| 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2013 | 9 |
| 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2013..... | 11 |
| 5. Amounts and percentage change of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2011 through 2013 | 13 |
| 6. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2013 | 15 |
| C-1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2012..... | C-2 |
| C-2. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012 | C-4 |
| C-3. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012 | C-6 |
| C-4. Amounts and percentage change of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2011 and 2012 | C-9 |
| C-5. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2012 | C-10 |

List of Figures

| Figure | Page |
|---|------|
| 1. Current expenditures per pupil for public and secondary education, by state: Fiscal year 2013 | 17 |

Introduction

This First Look report introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year 2013 (FY 13). Specifically, this report includes findings from the following types of 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. 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 U.S. Island Areas 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 13 NPEFS provisional (version 1a) data file. Provisional NPEFS data have been subject to at least two rounds of extensive data review and editing; the data may also include revisions made by SEAs in their own review of their finance data that were submitted prior to the close of the collection period.

Revisions submitted after the provisional data file has been locked will be incorporated in the final file for each fiscal year, which will be released at the same time as the release of provisional data for the following year.

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. The selected findings do not represent a complete review of all observed differences in 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 2012 tables that were included in the original FY 2012 report updated from the final FY 2012 NPEFS file. More information about NPEFS and other CCD products is available at <http://nces.ed.gov/ccd>.

Selected Findings: Fiscal Year 2013

- The 50 states and the District and Columbia reported \$603.7 billion in revenues collected for public elementary and secondary education in FY 13 (table 1). State and local governments provided \$547.8 billion, or 90.7 percent of all revenues; and the federal government contributed \$55.9 billion or 9.3 percent of all revenues (derived from table 1). Total revenues decreased by 0.7 percent (from \$607.8 to \$603.7 billion) for FY 13 compared to FY 12, local revenues increased by 0.9 percent (from \$272.4 to \$274.7 billion), state revenues decreased by 0.2 percent (from \$273.5 to \$273.1 billion), and federal revenues decreased by 9.8 percent (from \$61.9 to \$55.9 billion) (derived from table 1 and table C-1, after adjusting for inflation).¹
- Total revenues per pupil decreased by 1.2 percent on a national basis and decreased by 1 percent or more in 26 states from FY 12 to FY 13. The decrease in revenues per pupil is less than the 4.0 percent decrease between FY 11 and FY 12 (table 2, after adjusting for inflation).
- Current expenditures for public elementary and secondary education across the nation remained relatively unchanged for FY 13, with a decrease of 0.1 percent (from \$536.0 to \$535.7 billion) for FY 13 compared to FY 12 (derived from table 3 and table C-2, after adjusting for inflation).
- Current expenditures per pupil for public elementary and secondary education were \$10,763 on a national level in FY 13 (table 4). Current expenditures per pupil ranged from \$6,432 in Utah to \$20,530 in the District of Columbia. Expenditures per pupil were next highest in New York (\$19,529); New Jersey (\$18,523); Alaska (\$18,217); Connecticut (\$17,321); Vermont (\$17,286); Wyoming (\$15,815); and Massachusetts (\$15,321) (table 4 and figure 1).
- Current expenditures per pupil decreased by 0.6 percent on a national basis and decreased by 1 percent or more in 20 states between FY 12 and FY 13. (table 5, after adjusting for inflation).
- Total expenditures decreased 0.9 percent (from \$612.0 to \$606.5 billion) for FY 13 compared to FY 12 (derived from table 6 and table C-5, after adjusting FY 12 data for inflation). Total expenditures for FY 13 include \$535.7 billion in current expenditures, \$33.5 billion in construction, \$3.1 billion in land and existing structures, \$8.9 billion in equipment, \$8.1 billion for other programs, and \$17.2 billion in interest on debt (table 6).

¹ Whenever comparisons were made between FY 12 and FY 13 data, the FY 12 data were adjusted to FY 13 dollars. Inflation adjustments utilize the direct multiplier in the Consumer Price Index published by the U.S. Department of Labor, Bureau of Labor Statistics. For comparability to fiscal education data, NCES adjusts the multiplier from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics*, Selected 2013 Tables, Table 106.70, http://nces.ed.gov/programs/digest/d13/tables/dt13_106.70.asp downloaded March 11, 2015. For example, FY 12 federal revenues were adjusted by multiplying 60,921,461,589 by 1.01664139916068=61,935,279,949.

References and Related Data Files

References

Allison, G.S. (2014). *Financial Accounting for State and Local School Systems: 2014 Edition* (NCES 2015-347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education, Washington, DC.

Office of the Federal Register, National Archives and Records Administration. (2009). *Federal Register* Vol. 74, No. 154. Vol. 74, No. 197. Washington, DC. Retrieved December 15, 2011 from <http://www.gpo.gov/fdsys/browse/collection.action?collectionCode=FR&browsePath=2009>.

Office of the Federal Register, National Archives and Records Administration. (2014). *Federal Register* Vol. 79, No. 2648, January 15, 2014. Washington, DC: Author. Retrieved April 10, 2014, from <https://www.federalregister.gov/articles/2014/01/15/2014-00650/submission-of-data-by-state-educational-agencies-submission-dates-for-state-revenue-and-expenditure>.

U.S. Department of Education, National Center for Education Statistics. (2014). *NCES Statistical Standards* (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.

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>.

Table 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 | \$603,686,987 | \$274,722,710 | \$273,101,724 | \$55,862,552 | \$606,490,475^{6,7} | \$535,665,075⁶ | \$45,474,445⁶ | \$25,350,955^{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 | 9,385,733 | 4,141,471 | 3,965,426 | 1,278,835 | 9,358,343 ^{6,7} | 8,164,529 ⁶ | 913,055 ⁶ | 280,758 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 | 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 | 2,094,445 | 1,894,347 | † | 200,097 | 2,058,766 ⁶ | 1,563,148 | 430,681 ⁶ | 64,936 |
| 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 | 2,331,160 | 2,169,636 | 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 | 26,879,107 | 17,562,085 | 7,003,524 | 2,313,498 | 28,921,291 ⁶ | 25,783,911 ⁶ | 2,089,654 ⁶ | 1,047,726 |
| Indiana | 11,887,836 | 4,196,737 | 6,654,115 | 1,036,984 | 11,190,695 ⁶ | 9,811,166 ⁶ | 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 | 8,326,654 ⁶ | 7,492,134 ⁶ | 674,546 | 159,975 |
| Maine | 2,584,962 | 1,356,060 | 1,032,121 | 196,780 | 2,529,405 | 2,350,469 | 99,996 | 78,940 |
| Maryland | 13,800,320 | 6,875,581 | 6,093,647 | 831,092 | 13,284,124 ⁶ | 12,108,546 ⁶ | 985,050 | 190,529 |
| Massachusetts | 16,436,188 | 9,019,677 | 6,479,966 | 936,545 | 15,799,036 | 14,627,898 | 868,910 ⁶ | 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 ⁶ | 812,995 |
| Mississippi | 4,394,942 | 1,473,842 | 2,213,480 | 707,620 | 4,290,456 ⁶ | 4,006,798 | 199,275 ⁶ | 84,383 |
| Missouri | 10,311,473 | 6,001,597 | 3,382,862 | 927,013 | 10,287,818 ⁶ | 8,905,756 ⁶ | 858,599 ⁶ | 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 ⁶ | 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 ⁶ | 2,655,077 | 72,624 ⁶ | 49,839 |
| New Jersey | 27,087,144 | 14,849,743 | 11,052,695 | 1,184,706 | 27,096,459 | 25,417,320 | 916,286 | 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 | 22,671,054 | 19,506,123 | 2,028,350 | 1,136,582 |
| 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 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 States⁷ | \$603,686,987 | \$274,722,710 | \$273,101,724 | \$55,862,552 | \$606,490,475^{6,7} | \$535,665,075⁶ | \$45,474,445⁶ | \$25,350,955^{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 ⁶ | 1,125,929 | 180,112 ⁶ | 34,096 |
| Tennessee | 9,084,504 | 3,750,381 | 4,151,138 | 1,182,985 | 9,352,109 | 8,531,675 | 545,873 | 274,561 |
| Texas | 50,053,709 | 24,047,473 | 20,134,113 | 5,872,123 | 50,714,696 | 41,947,639 | 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 ⁶ | 13,868,587 | 1,094,943 ⁶ | 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 | 3,310,960 ⁶ | 3,186,121 ⁶ | 58,326 | 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 | 3,577,365 | 481 | 2,342,270 ⁸ | 1,234,613 | 3,622,986 | 3,468,812 | 63,408 | 90,766 |
| 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, Provisional Version 1a.

Table 2.

Amounts and percentage change 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 2011 (inflation-adjusted to 2013 dollars) | FY 2012 (inflation-adjusted to 2013 dollars) | Percentage change FY 2011–FY 2012 | FY 2012 (inflation-adjusted to 2013 dollars) | FY 2013 | Percentage change FY 2012–FY 2013 |
| United States² | \$12,786 | \$12,276 | -4.0 | \$12,276 | \$12,130 | -1.2 |
| Alabama | 10,230 | 9,693 | -5.2 | 9,693 | 9,653 | -0.4 |
| Alaska | 19,568 | 19,351 | -1.1 | 19,351 | 20,312 | 5.0 |
| Arizona | 9,534 | 8,702 | -8.7 | 8,702 | 8,616 | -1.0 |
| Arkansas | 11,447 | 11,121 | -2.8 | 11,121 | 10,391 | -6.6 |
| California | 11,291 | 10,640 | -5.8 | 10,640 | 10,481 | -1.5 |
| Colorado | 10,945 | 10,352 | -5.4 | 10,352 | 10,312 | -0.4 |
| Connecticut | 18,649 | 18,840 | 1.0 | 18,840 | 19,149 | 1.6 |
| Delaware | 14,141 | 14,755 | 4.3 | 14,755 | 14,799 | 0.3 |
| District of Columbia | 28,271 | 28,522 | 0.9 | 28,522 | 27,508 | -3.6 |
| Florida | 10,435 | 9,140 | -12.4 | 9,140 | 9,103 | -0.4 |
| Georgia | 11,261 | 10,631 | -5.6 | 10,631 | 10,270 | -3.4 |
| Hawaii | 14,394 | 14,106 | -2.0 | 14,106 | 12,621 | -10.5 |
| Idaho | 8,283 | 7,491 | -9.6 | 7,491 | 7,386 | -1.4 |
| Illinois | 14,460 | 13,066 | -9.6 | 13,066 | 12,972 | -0.7 |
| Indiana | 11,753 | 11,664 | -0.8 | 11,664 | 11,416 | -2.1 |
| Iowa | 12,466 | 12,381 | -0.7 | 12,381 | 12,070 | -2.5 |
| Kansas | 12,268 | 12,123 | -1.2 | 12,123 | 11,996 | -1.0 |
| Kentucky | 10,872 | 10,564 | -2.8 | 10,564 | 10,393 | -1.6 |
| Louisiana | 12,389 | 12,158 | -1.9 | 12,158 | 11,872 | -2.4 |
| Maine | 14,378 | 13,752 | -4.4 | 13,752 | 13,917 | 1.2 |
| Maryland | 16,315 | 16,361 | 0.3 | 16,361 | 16,054 | -1.9 |
| Massachusetts | 16,817 | 16,886 | 0.4 | 16,886 | 17,215 | 1.9 |
| Michigan | 12,835 | 12,115 | -5.6 | 12,115 | 11,979 | -1.1 |
| Minnesota | 13,659 | 13,305 | -2.6 | 13,305 | 13,267 | -0.3 |
| Mississippi | 9,564 | 9,203 | -3.8 | 9,203 | 8,903 | -3.3 |
| Missouri | 11,583 | 11,338 | -2.1 | 11,338 | 11,234 | -0.9 |
| Montana | 12,220 | 11,589 | -5.2 | 11,589 | 11,601 | 0.1 |
| Nebraska | 14,634 | 12,264 | -16.2 | 12,264 | 12,523 | 2.1 |
| Nevada | 10,084 | 9,568 | -5.1 | 9,568 | 9,290 | -2.9 |
| New Hampshire | 15,289 | 15,177 | -0.7 | 15,177 | 15,216 | 0.3 |
| New Jersey | 18,815 | 19,923 | 5.9 | 19,923 | 19,740 | -0.9 |
| New Mexico | 11,587 | 10,888 | -6.0 | 10,888 | 10,925 | 0.3 |
| New York | 22,015 | 22,043 | 0.1 | 22,043 | 21,768 | -1.2 |
| North Carolina | 9,287 | 8,841 | -4.8 | 8,841 | 8,632 | -2.4 |
| North Dakota | 13,677 | 13,502 | -1.3 | 13,502 | 13,396 | -0.8 |
| Ohio | 13,704 | 13,372 | -2.4 | 13,372 | 13,070 | -2.3 |
| Oklahoma | 9,314 | 8,948 | -3.9 | 8,948 | 8,780 | -1.9 |
| Oregon | 11,221 | 11,044 | -1.6 | 11,044 | 10,484 | -5.1 |
| Pennsylvania | 15,857 | 15,385 | -3.0 | 15,385 | 15,562 | 1.1 |
| Rhode Island | 16,582 | 16,212 | -2.2 | 16,212 | 16,401 | 1.2 |

See notes at end of table.

Table 2.

Amounts and percentage change 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 2011 (inflation-adjusted to 2013 dollars) | FY 2012 (inflation-adjusted to 2013 dollars) | Percentage change FY 2011–FY 2012 | FY 2012 (inflation-adjusted to 2013 dollars) | FY 2013 | Percentage change FY 2012–FY 2013 |
| United States² | \$12,786 | \$12,276 | -4.0 | \$12,276 | \$12,130 | -1.2 |
| South Carolina | 11,351 | 11,242 | -1.0 | 11,242 | 11,433 | 1.7 |
| South Dakota | 10,848 | 10,348 | -4.6 | 10,348 | 10,142 | -2.0 |
| Tennessee | 9,448 | 9,141 | -3.2 | 9,141 | 9,144 | # |
| Texas | 10,786 | 10,071 | -6.6 | 10,071 | 9,858 | -2.1 |
| Utah | 8,365 | 7,842 | -6.3 | 7,842 | 7,925 | 1.1 |
| Vermont | 17,739 | 18,593 | 4.8 | 18,593 | 18,313 | -1.5 |
| Virginia | 12,078 | 11,848 | -1.9 | 11,848 | 11,938 | 0.8 |
| Washington | 11,831 | 11,518 | -2.6 | 11,518 | 11,546 | 0.2 |
| West Virginia | 12,944 | 12,783 | -1.2 | 12,783 | 12,519 | -2.1 |
| Wisconsin | 13,828 | 12,802 | -7.4 | 12,802 | 12,390 | -3.2 |
| Wyoming | 19,501 | 18,835 | -3.4 | 18,835 | 18,622 | -1.1 |
| Other jurisdictions | | | | | | |
| American Samoa | — | — | — | — | — | — |
| Guam | 11,029 | 9,938 | -9.9 | 9,938 | 9,312 | -6.3 |
| Commonwealth of the Northern Mariana Islands | 8,234 | 6,021 | -26.9 | 6,021 | 5,756 | -4.4 |
| Puerto Rico | 8,198 | 7,578 | -7.6 | 7,578 | 8,231 | 8.6 |
| U.S. Virgin Islands | 16,428 | 14,344 | -12.7 | 14,344 | 13,580 | -5.3 |

— Not available. Data are missing for American Samoa because they 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 years 2011–2012, Version 2a; fiscal year 2013, Provisional Version 1a; Digest of Education Statistics: 2013, retrieved March 11, 2015, from http://nces.ed.gov/programs/digest/d13/tables/dt13_106.70.asp.

Table 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 | Instruction | Support services ² | | | | | | | | | Enterprise operations ⁴ |
| | | | 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 | \$535,665,075⁶ | \$325,628,793 | \$187,070,253⁶ | \$29,863,845⁶ | \$24,954,839 | \$10,786,389 | \$29,524,306 | \$50,656,312 | \$23,233,698 | \$18,050,864 | \$21,862,081 | \$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 | 1,563,148 | 854,994 | 616,969 | 60,157 | 79,664 | 87,738 | 121,702 | 133,570 | 100,358 | 33,781 | 87,400 | 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 | 2,169,636 | 1,278,215 | 762,005 | 200,606 | 83,457 | 11,573 | 135,230 | 207,865 ⁶ | 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 ⁶ | 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 ⁶ | 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 | 167,504 | 393,283 | 15,713 |
| Louisiana | 7,492,134 ⁶ | 4,237,230 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 | 2,350,469 ⁶ | 1,397,481 ⁶ | 870,922 ⁶ | 147,741 ⁶ | 120,036 ⁶ | 78,751 ⁶ | 130,512 ⁶ | 243,620 | 121,301 | 28,960 | 81,556 | 510 |
| Maryland | 12,108,546 ⁶ | 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 ⁶ | 5,280,589 ⁶ | 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 | 15,240,168 | 9,369,401 | 2,540,290 | 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 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] | | | | | | | | | | | |
|--|---|------------------------|-------------------------------|---------------------------------------|-----------------------------|------------------------|-----------------------|----------------------------|------------------------|------------------------|---------------------|------------------------------------|
| | Total | Instruction | Support services ² | | | | | | | | | Enterprise operations ⁴ |
| | | | 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 | \$535,665,075⁶ | \$325,628,793 | \$187,070,253 | \$29,863,845 | \$24,954,839 | \$10,786,389 | \$29,524,306 | \$50,656,312 | \$23,233,698 | \$18,050,864 | \$21,862,081 | \$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 | 41,947,639 | 24,745,576 | 14,721,919 | 2,053,944 | 2,114,729 | 638,355 | 2,411,269 | 4,599,859 | 1,235,216 | 1,668,547 | 2,480,145 | 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 | 3,186,121 ⁶ | 1,850,693 ⁶ | 1,145,565 ⁶ | 156,882 ⁶ | 129,848 ⁶ | 61,573 ⁶ | 171,524 ⁶ | 328,444 ⁶ | 241,477 ⁶ | 55,818 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 | 3,468,812 | 1,530,559 | 1,446,191 | 233,613 | 175,155 | 58,046 | 161,770 | 321,757 | 138,472 | 357,379 | 492,062 | 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 includes instruction, instruction-related, support services, and other elementary/secondary current expenditures, but excludes 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 and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school 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, Provisional Version 1a.

Table 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 | Instructional staff support | General adminis- tration | School adminis- tration | Operations and maintenance | Student trans- portation | Other support services | Food services | Enterprise operations ⁵ |
| United States⁶ | 49,769,818 | \$10,763⁷ | \$6,543⁷ | \$3,759⁷ | \$600⁷ | \$501⁷ | \$217⁷ | \$593⁷ | \$1,018⁷ | \$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 | 20,530 | 11,229 | 8,103 | 790 | 1,046 | 1,152 | 1,598 | 1,754 | 1,318 | 444 | 1,148 | 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 | 11,743 | 6,918 | 4,124 | 1,086 | 452 | 63 | 732 | 1,125 ⁷ | 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 | 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 ⁷ | 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 | 5,960 ⁷ | 4,002 ⁷ | 648 ⁷ | 533 ⁷ | 265 ⁷ | 638 ⁷ | 981 ⁷ | 627 ⁷ | 311 ⁷ | 576 | 1 |
| Maine | 185,739 | 12,655 | 7,524 | 4,689 | 795 | 646 | 424 | 703 | 1,312 | 653 | 156 | 439 | 3 |
| Maryland | 859,638 | 14,086 ⁷ | 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 ⁷ | 5,753 ⁷ | 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 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 | | | | | | | | | | | |
|--|--|---|----------------------------|------------------------------|---|-----------------------------------|---|-------------------------------|----------------------------------|--------------------------------|------------------------------|--------------------------|---------------------------------------|
| | | Total | Instruction | Total support services | Student support services ⁴ | Instructional staff support | Support services ² General adminis- tration | School adminis- tration | Operations and maintenance | Student trans- portation | Other support services | Food services | Enterprise operations ⁵ |
| United States⁶ | 49,769,818 | \$10,763⁷ | \$6,543⁷ | \$3,759⁷ | \$600⁷ | \$501⁷ | \$217⁷ | \$593⁷ | \$1,018⁷ | \$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 | 587,564 | 9,183 | 5,321 | 3,516 | 655 | 336 | 121 | 591 | 763 | 445 | 605 | 342 | 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 | 8,261 | 4,873 | 2,899 | 405 | 416 | 126 | 475 | 906 | 243 | 329 | 488 | 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 | 11,257 ⁷ | 6,539 ⁷ | 4,047 ⁷ | 554 ⁷ | 459 ⁷ | 218 ⁷ | 606 ⁷ | 1,160 ⁷ | 853 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 | 7,981 | 3,522 | 3,328 | 538 | 403 | 134 | 372 | 740 | 319 | 822 | 1,132 | 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 they 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 and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school 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, 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 2012–2013, Version 1a.

Table 5.

Amounts and percentage change 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 2011 (inflation-adjusted to 2013 dollars) | FY 2012 (inflation-adjusted to 2013 dollars) | Percentage change FY 2011–FY 2012 | FY 2012 (inflation-adjusted to 2013 dollars) | FY 2013 | Percentage change FY 2012–FY 2013 |
| United States² | \$11,158 | \$10,825 | -3.0 | \$10,825 | \$10,763 | -0.6 |
| Alabama | 9,131 | 8,720 | -4.5 | 8,720 | 8,773 | 0.6 |
| Alaska | 17,437 | 17,766 | 1.9 | 17,766 | 18,217 | 2.5 |
| Arizona | 8,143 | 7,506 | -7.8 | 7,506 | 7,495 | -0.2 |
| Arkansas | 9,937 | 9,695 | -2.4 | 9,695 | 9,538 | -1.6 |
| California | 9,571 | 9,374 | -2.1 | 9,374 | 9,258 | -1.2 |
| Colorado | 9,194 | 8,737 | -5.0 | 8,737 | 8,693 | -0.5 |
| Connecticut | 16,977 | 17,135 | 0.9 | 17,135 | 17,321 | 1.1 |
| Delaware | 13,046 | 13,806 | 5.8 | 13,806 | 13,653 | -1.1 |
| District of Columbia | 21,758 | 20,177 | -7.3 | 20,177 | 20,530 | 1.7 |
| Florida | 9,450 | 8,662 | -8.3 | 8,662 | 8,623 | -0.4 |
| Georgia | 9,689 | 9,426 | -2.7 | 9,426 | 9,121 | -3.2 |
| Hawaii | 12,478 | 12,172 | -2.5 | 12,172 | 11,743 | -3.5 |
| Idaho | 7,138 | 6,737 | -5.6 | 6,737 | 6,761 | 0.4 |
| Illinois | 12,287 | 12,211 | -0.6 | 12,211 | 12,443 | 1.9 |
| Indiana | 9,681 | 9,747 | 0.7 | 9,747 | 9,421 | -3.3 |
| Iowa | 10,249 | 10,194 | -0.5 | 10,194 | 10,291 | 1.0 |
| Kansas | 10,257 | 10,188 | -0.7 | 10,188 | 10,011 | -1.7 |
| Kentucky | 9,656 | 9,482 | -1.8 | 9,482 | 9,274 | -2.2 |
| Louisiana | 11,300 | 10,905 | -3.5 | 10,905 | 10,539 | -3.4 |
| Maine | 13,160 | 12,540 | -4.7 | 12,540 | 12,655 | 0.9 |
| Maryland | 14,594 | 14,106 | -3.3 | 14,106 | 14,086 | -0.1 |
| Massachusetts | 15,290 | 15,091 | -1.3 | 15,091 | 15,321 | 1.5 |
| Michigan | 11,068 | 10,651 | -3.8 | 10,651 | 10,515 | -1.3 |
| Minnesota | 11,169 | 10,960 | -1.9 | 10,960 | 11,065 | 1.0 |
| Mississippi | 8,294 | 8,232 | -0.7 | 8,232 | 8,117 | -1.4 |
| Missouri | 9,900 | 9,672 | -2.3 | 9,672 | 9,702 | 0.3 |
| Montana | 11,217 | 10,745 | -4.2 | 10,745 | 10,662 | -0.8 |
| Nebraska | 12,247 | 11,684 | -4.6 | 11,684 | 11,743 | 0.5 |
| Nevada | 8,802 | 8,265 | -6.1 | 8,265 | 8,026 | -2.9 |
| New Hampshire | 14,177 | 14,003 | -1.2 | 14,003 | 14,050 | 0.3 |
| New Jersey | 17,637 | 18,281 | 3.7 | 18,281 | 18,523 | 1.3 |
| New Mexico | 9,679 | 9,163 | -5.3 | 9,163 | 9,164 | # |
| New York | 19,733 | 19,719 | -0.1 | 19,719 | 19,529 | -1.0 |
| North Carolina | 8,651 | 8,295 | -4.1 | 8,295 | 8,342 | 0.6 |
| North Dakota | 11,404 | 11,433 | 0.2 | 11,433 | 11,615 | 1.6 |
| Ohio | 11,924 | 11,511 | -3.5 | 11,511 | 11,276 | -2.0 |
| Oklahoma | 7,986 | 7,892 | -1.2 | 7,892 | 7,914 | 0.3 |
| Oregon | 9,958 | 9,643 | -3.2 | 9,643 | 9,183 | -4.8 |
| Pennsylvania | 13,704 | 13,309 | -2.9 | 13,309 | 13,445 | 1.0 |
| Rhode Island | 15,642 | 15,425 | -1.4 | 15,425 | 14,889 | -3.5 |

See notes at end of table.

Table 5.

**Amounts and percentage change 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 2011 (inflation-adjusted to 2013 dollars) | FY 2012 (inflation-adjusted to 2013 dollars) | Percentage change FY 2011–FY 2012 | FY 2012 (inflation-adjusted to 2013 dollars) | FY 2013 | Percentage change FY 2012–FY 2013 |
| United States² | \$11,158 | \$10,825 | -3.0 | \$10,825 | \$10,763 | -0.6 |
| South Carolina | 9,321 | 9,254 | -0.7 | 9,254 | 9,444 | 2.1 |
| South Dakota | 9,346 | 8,736 | -6.5 | 8,736 | 8,630 | -1.2 |
| Tennessee | 8,717 | 8,487 | -2.6 | 8,487 | 8,588 | 1.2 |
| Texas | 9,088 | 8,349 | -8.1 | 8,349 | 8,261 | -1.1 |
| Utah | 6,739 | 6,417 | -4.8 | 6,417 | 6,432 | 0.2 |
| Vermont | 15,390 | 16,928 | 10.0 | 16,928 | 17,286 | 2.1 |
| Virginia | 10,844 | 10,833 | -0.1 | 10,833 | 10,960 | 1.2 |
| Washington | 10,066 | 9,764 | -3.0 | 9,764 | 9,714 | -0.5 |
| West Virginia | 12,534 | 11,771 | -6.1 | 11,771 | 11,257 | -4.4 |
| Wisconsin | 12,502 | 11,420 | -8.7 | 11,420 | 11,186 | -2.1 |
| Wyoming | 16,549 | 16,254 | -1.8 | 16,254 | 15,815 | -2.7 |
| Other jurisdictions | | | | | | |
| American Samoa | — | — | — | — | — | — |
| Guam | 8,835 | 9,455 | 7.0 | 9,455 | 8,949 | -5.4 |
| Commonwealth of the Northern Mariana Islands | 7,977 | 6,350 | -20.4 | 6,350 | 5,733 | -9.7 |
| Puerto Rico | 7,774 | 7,526 | -3.2 | 7,526 | 7,981 | 6.1 |
| U.S. Virgin Islands | 13,840 | 11,863 | -14.3 | 11,863 | 10,661 | -10.1 |

— Not available. Data are missing for American Samoa because they 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 2012, Version 2a; fiscal year 2013, Provisional Version 1a; Digest of Education Statistics: 2013, retrieved March 11, 2015, from http://nces.ed.gov/programs/digest/d13/tables/dt13_106.70.asp.

Table 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 | \$606,490,475⁴ | \$535,665,075⁴ | \$33,481,257⁴ | \$3,142,109⁴ | \$8,851,079⁴ | \$8,103,477^{4, 5} | \$17,247,479 |
| 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 | 9,358,343 ^{4,5} | 8,164,529 ⁴ | 458,601 | 136,003 | 318,451 | 46,901 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 | 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 | 2,058,766 ⁴ | 1,563,148 | 377,871 ⁴ | 296 | 52,514 ⁴ | 27,234 | 37,703 |
| 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 | 2,331,160 | 2,169,636 | 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 ⁴ | 25,783,911 ⁴ | 1,353,185 ⁴ | 179,699 ⁴ | 556,770 ⁴ | 157,765 | 889,962 |
| Indiana | 11,190,695 ⁴ | 9,811,166 ⁴ | 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 | 8,326,654 ⁴ | 7,492,134 ⁴ | 588,774 | 27,813 | 57,959 | 45,734 | 114,240 |
| Maine | 2,529,405 | 2,350,469 | 64,201 | 1,700 | 34,094 | 27,137 | 51,803 |
| Maryland | 13,284,124 ⁴ | 12,108,546 ⁴ | 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 ⁴ | 435,817 | 377,178 |
| Mississippi | 4,290,456 ⁴ | 4,006,798 | 76,402 | 13,934 ⁴ | 108,939 ⁴ | 26,666 | 57,717 |
| Missouri | 10,287,818 ⁴ | 8,905,756 ⁴ | 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 ⁴ | 3,563,939 | 141,102 ⁴ | 18,738 ⁴ | 138,966 | 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 ⁴ | 2,655,077 | 34,236 | 2,905 ⁴ | 35,483 ⁴ | 6,382 | 43,456 |
| New Jersey | 27,096,459 | 25,417,320 | 708,084 | 25,570 | 182,633 | 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 | 22,671,054 | 19,506,123 | 1,583,824 | 5,255 | 439,271 | 479,265 | 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 ⁴ | 1,125,929 | 121,616 ⁴ | 16,150 ⁴ | 42,346 | 6,065 | 28,031 |
| Tennessee | 9,352,109 | 8,531,675 | 317,988 | 52,144 | 175,741 | 75,136 | 199,425 |
| Texas | 50,714,696 | 41,947,639 | 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 ⁴ | 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 | 3,310,960 ⁴ | 3,186,121 ⁴ | 16,812 | 1,188 | 40,326 | 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 |

See notes at end of table.

Table 6.

**Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2013—
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 | 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 | 3,622,986 | 3,468,812 | 0 | 0 | 63,408 | 90,766 | 0 |
| U.S. Virgin Islands | 163,959 | 161,955 | 0 | 0 | 92 | 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.

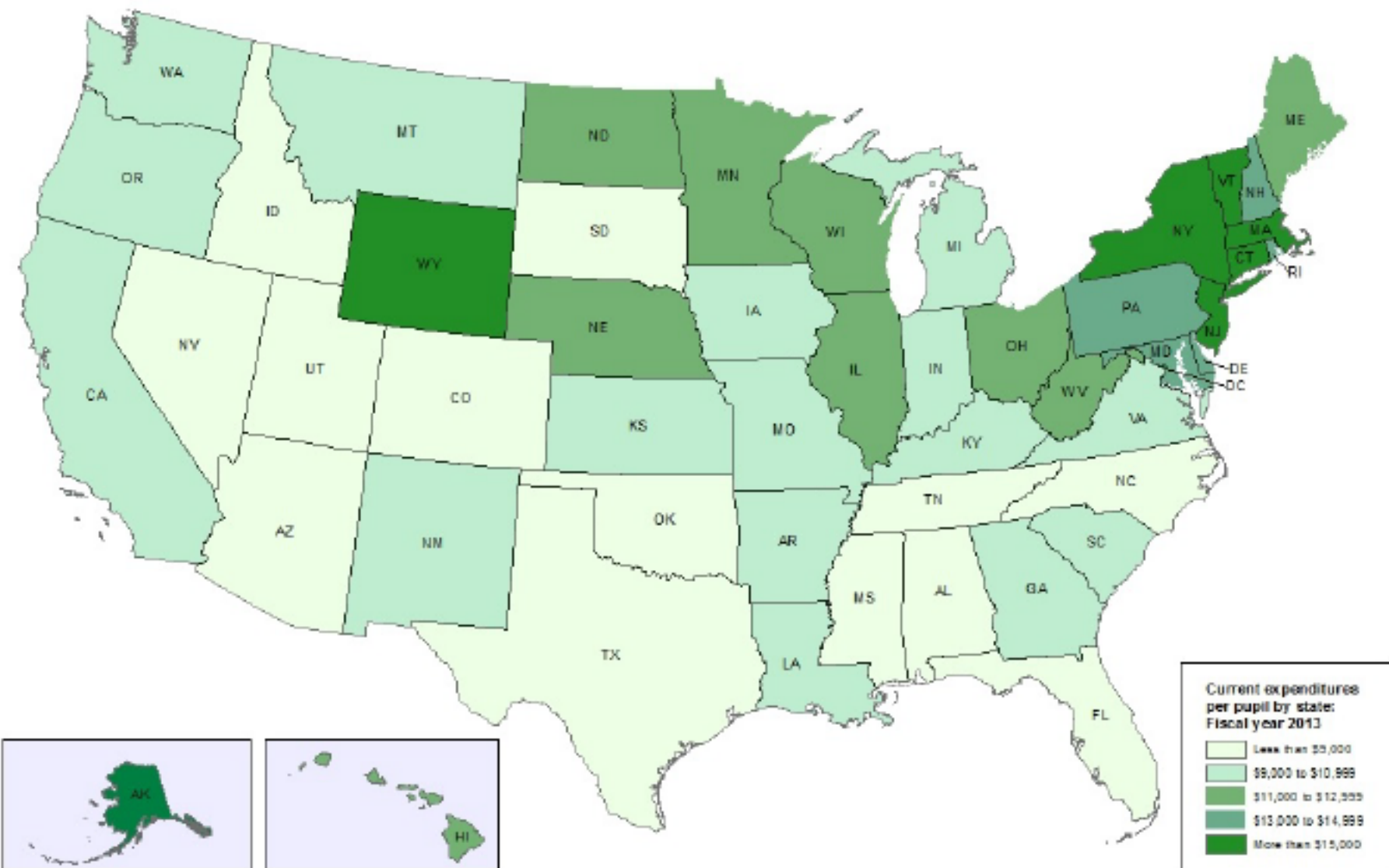
⁵Value contains imputation for missing data. Please see Appendix A for imputation procedures.

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, Provisional Version 1a.

Figure 1.

Current expenditures per pupil for public and secondary education, by state: Fiscal year 2013



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, Provisional Version 1a.

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 of submission of data on the NPEFS Web form. NPEFS survey analysts then process, edit, and verify the data before publication. The fiscal year 2013 (FY 13) NPEFS collection opened on January 30, 2014. SEAs were urged to submit accurate and complete data for FY 2013 by March 15, 2014. The deadline for the final submission of all data, including any revisions to previously submitted data for FY 2013 and FY 2014, was August 14, 2015. All states, the District of Columbia, and the five U.S. Island Areas reported data in the FY 13 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 (NCES 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 (NCES 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 13 NPEFS data file includes total student membership reported on the school year 2012–13 State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data excludes prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 13 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 indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In this state, the NPEFS total student membership variable excludes prekindergarten membership. Illinois did not include finance data for charter schools in the FY 13 NPEFS survey. NCES edited the NPEFS total student membership variable for Illinois by excluding students from districts where all associated schools are charter schools.

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 5 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 on NPEFS, but are excluded on the F-33. The data availability also varies because some data might be available at the state level but not available at the district level, so the state-aggregated district totals from F-33 might not be equal to 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.¹ 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 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. For example, in some SEA format states there are going to be differences in how

¹ The “crosswalk” translates the amounts states report in state agency format to NPEFS and F-33 survey variables.

certain codes are cross-walked between surveys. 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 2012-13 (Fiscal Year 2013) (NCES 2015-302)* and *Documentation for the NCES School District Finance Survey (F-33), School Year 2012-13 (Fiscal Year 2013) (NCES 2015-304)*.

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).² 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 13 corresponds to school year 2012–13.

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.³ 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 ED funds (Office of the Federal Register 2009). NCES collected ARRA-related data in the NPEFS collection for FY 09, FY 10, FY 11, FY 12 and FY 13.

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 2012-13 (Fiscal Year 2013) (NCES 2015-302)*.

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

² FY 12 data used for comparisons in the selected findings and FY 12 data in tables 2 and 5 were adjusted to FY 13 dollars by multiplying the reported variable by 1.01664139916068. *Digest of Education Statistics*, Selected 2013 Tables, Table 106.70, http://nces.ed.gov/programs/digest/d13/tables/dt13_106.70.asp downloaded March 11, 2015.

³ http://www.recovery.gov/arra/About/Pages/The_Act.aspx, retrieved June 14, 2015.

Appendix B: Common Core of Data Glossary

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 after school 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—Include 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—Include 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—Membership is 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. For example, 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 2012 Tables¹

¹ The tables published in *Revenues and Expenditures for Public Elementary Education: School Year 2011–12* (Fiscal Year 2012) (NCES 2014-301) 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 2012

| State or jurisdiction | Revenues [in thousands of dollars] | | | | | | Expenditures [in thousands of dollars] | | | | |
|----------------------------------|------------------------------------|----------------------|-------------|----------------------|-------------|---------------------|--|------------------------------------|----------------------------------|---------------------------------|-----------------------------------|
| | Total | Local ¹ | Percent | State | Percent | Federal | Percent | Total | Total current ² | Capital outlay ³ | Other ⁵ |
| United States⁴ | \$597,885,111 | \$267,920,572 | 44.8 | \$269,043,077 | 45.0 | \$60,921,462 | 10.2 | \$601,993,584^{6,7} | \$527,207,246⁶ | \$48,793,436⁶ | \$25,992,902^{6,7} |
| Alabama | 7,099,553 | 2,326,690 | 32.8 | 3,934,577 | 55.4 | 838,285 | 11.8 | 7,229,299 | 6,386,517 | 582,173 | 260,608 |
| Alaska | 2,496,679 | 523,711 | 21.0 | 1,618,975 | 64.8 | 353,993 | 14.2 | 2,486,951 | 2,292,205 | 145,341 | 49,405 |
| Arizona | 9,247,003 ⁹ | 4,125,669 | 44.6 | 3,804,900 | 41.1 | 1,316,434 | 14.2 | 9,173,201 ⁶ | 7,976,089 ⁶ | 922,249 | 274,863 ⁷ |
| Arkansas | 5,284,555 | 1,861,878 | 35.2 | 2,723,740 | 51.5 | 698,938 | 13.2 | 5,393,330 ⁶ | 4,606,995 ⁶ | 625,078 | 161,258 |
| California | 65,808,329 | 20,468,083 | 31.1 | 37,079,384 | 56.3 | 8,260,861 | 12.6 | 67,933,295 ⁶ | 57,975,189 ⁶ | 6,693,286 | 3,264,821 |
| Colorado | 8,698,810 | 4,210,060 | 48.4 | 3,765,940 | 43.3 | 722,810 | 8.3 | 8,548,413 | 7,341,585 | 706,236 | 500,591 |
| Connecticut | 10,274,602 | 5,760,869 | 56.1 | 3,978,525 | 38.7 | 535,208 | 5.2 | 10,305,815 ⁶ | 9,344,999 ⁶ | 680,346 ⁶ | 280,470 ⁷ |
| Delaware | 1,871,464 | 539,316 | 28.8 | 1,096,243 | 58.6 | 235,905 | 12.6 | 1,978,562 | 1,751,143 | 160,864 | 66,556 |
| District of Columbia | 2,073,564 | 1,865,315 | 90.0 | † | 0.0 | 208,249 | 10.0 | 1,880,466 | 1,466,888 | 350,947 ⁶ | 62,632 |
| Florida | 23,988,519 | 12,163,720 | 50.7 | 8,702,310 | 36.3 | 3,122,488 | 13.0 | 25,827,411 ⁶ | 22,732,752 ⁶ | 1,837,262 | 1,257,396 |
| Georgia | 17,620,300 | 8,166,229 | 46.3 | 7,533,980 | 42.8 | 1,920,092 | 10.9 | 17,465,095 ⁶ | 15,623,633 ⁶ | 1,566,185 | 275,277 |
| Hawaii | 2,535,039 | 55,057 | 2.2 | 2,161,254 | 85.3 | 318,728 | 12.6 | 2,431,422 | 2,187,480 | 124,096 | 119,846 |
| Idaho | 2,062,254 | 480,391 | 23.3 | 1,302,949 | 63.2 | 278,914 | 13.5 | 2,052,295 | 1,854,556 | 135,343 | 62,396 |
| Illinois | 26,764,139 ⁹ | 17,373,101 | 64.9 | 6,984,396 | 26.1 | 2,406,643 | 9.0 | 28,197,052 ⁶ | 25,012,915 ⁶ | 2,169,707 ⁶ | 1,014,431 |
| Indiana | 11,940,988 | 4,280,730 | 35.8 | 6,510,737 | 54.5 | 1,149,521 | 9.6 | 11,412,416 | 9,978,491 | 943,637 | 490,288 |
| Iowa | 6,038,962 | 2,831,524 | 46.9 | 2,681,029 | 44.4 | 526,409 | 8.7 | 6,021,744 | 4,971,944 | 905,980 | 143,821 |
| Kansas | 5,796,537 | 2,101,775 | 36.3 | 3,209,527 | 55.4 | 485,235 | 8.4 | 5,759,773 | 4,871,381 | 682,546 | 205,847 |
| Kentucky | 7,086,717 | 2,274,008 | 32.1 | 3,841,443 | 54.2 | 971,266 | 13.7 | 7,394,709 | 6,360,799 | 770,827 | 263,084 |
| Louisiana | 8,412,167 | 3,350,878 | 39.8 | 3,602,717 | 42.8 | 1,458,572 | 17.3 | 8,457,692 | 7,544,782 | 744,610 | 168,301 |
| Maine | 2,556,186 | 1,300,156 | 50.9 | 1,022,269 | 40.0 | 233,761 | 9.1 | 2,536,202 ⁶ | 2,330,842 ⁶ | 121,421 | 83,939 |
| Maryland | 13,744,621 | 6,904,078 | 50.2 | 5,980,909 | 43.5 | 859,635 | 6.3 | 13,208,730 | 11,850,634 | 1,166,856 | 191,240 |
| Massachusetts | 15,835,037 | 8,568,699 | 54.1 | 6,206,699 | 39.2 | 1,059,639 | 6.7 | 15,572,302 | 14,151,659 | 1,117,722 | 302,920 |
| Michigan | 18,751,262 | 6,019,657 | 32.1 | 10,700,372 | 57.1 | 2,031,233 | 10.8 | 19,056,799 | 16,485,178 | 1,376,616 ⁶ | 1,195,005 |
| Minnesota | 10,989,685 | 3,146,814 | 28.6 | 7,044,954 | 64.1 | 797,917 | 7.3 | 10,938,012 | 9,053,021 | 1,069,044 ⁶ | 815,946 |
| Mississippi | 4,441,163 | 1,450,312 | 32.7 | 2,195,730 | 49.4 | 795,121 | 17.9 | 4,341,018 ⁶ | 3,972,787 | 270,440 ⁶ | 97,791 |
| Missouri | 10,221,689 | 5,912,203 | 57.8 | 3,275,438 | 32.0 | 1,034,047 | 10.1 | 10,184,551 | 8,719,925 | 905,554 ⁶ | 559,072 |
| Montana | 1,622,721 | 634,244 | 39.1 | 770,180 | 47.5 | 218,297 | 13.5 | 1,654,625 | 1,504,531 | 120,771 | 29,324 |
| Nebraska | 3,634,647 ⁹ | 2,171,228 | 59.7 | 1,168,027 | 32.1 | 295,392 | 8.1 | 4,032,298 | 3,462,575 | 376,182 ⁶ | 193,541 ⁶ |
| Nevada | 4,137,704 | 2,357,529 | 57.0 | 1,366,314 | 33.0 | 413,861 | 10.0 | 4,164,339 | 3,574,233 | 327,173 | 262,933 |
| New Hampshire | 2,864,747 | 1,644,043 | 57.4 | 1,031,778 | 36.0 | 188,927 | 6.6 | 2,856,080 | 2,643,256 | 159,998 | 52,826 |
| New Jersey | 26,581,734 ⁹ | 14,656,818 | 55.1 | 10,499,156 | 39.5 | 1,425,761 | 5.4 | 26,131,462 | 24,391,278 | 912,022 | 828,162 |
| New Mexico | 3,611,545 | 615,688 | 17.0 | 2,455,787 | 68.0 | 540,071 | 15.0 | 3,559,744 | 3,039,461 | 516,030 | 4,253 |
| New York | 58,645,470 | 31,557,937 | 53.8 | 23,131,272 | 39.4 | 3,956,260 | 6.7 | 58,096,880 ⁶ | 52,460,494 ⁶ | 2,097,414 | 3,538,973 |
| North Carolina | 13,113,012 | 3,356,157 | 25.6 | 7,877,949 | 60.1 | 1,878,905 | 14.3 | 13,060,157 | 12,303,426 | 683,545 | 73,186 |
| North Dakota | 1,296,813 | 472,886 | 36.5 | 653,842 | 50.4 | 170,085 | 13.1 | 1,280,669 | 1,098,090 | 160,058 | 22,522 |
| Ohio | 22,886,511 | 10,567,575 | 46.2 | 10,132,936 | 44.3 | 2,186,000 | 9.6 | 23,186,166 | 19,701,810 | 2,467,639 | 1,016,717 |
| Oklahoma | 5,862,837 | 2,185,878 | 37.3 | 2,882,879 | 49.2 | 794,080 | 13.5 | 5,748,976 | 5,170,978 | 496,205 | 81,793 |
| Oregon | 6,172,422 | 2,515,397 | 40.8 | 3,038,044 | 49.2 | 618,981 | 10.0 | 6,178,860 | 5,389,273 | 448,212 | 341,375 |
| Pennsylvania | 26,807,485 | 15,011,068 | 56.0 | 9,594,823 | 35.8 | 2,201,593 | 8.2 | 26,596,835 | 23,190,198 | 1,822,156 | 1,584,480 |
| Rhode Island | 2,278,095 | 1,214,297 | 53.3 | 846,435 | 37.2 | 217,363 | 9.5 | 2,317,889 ⁶ | 2,167,450 ⁶ | 36,926 | 113,513 |

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 2012—
Continued

| State or jurisdiction | Revenues [in thousands of dollars] | | | | | | Expenditures [in thousands of dollars] | | | | |
|--|------------------------------------|----------------------|-------------|----------------------|-------------|---------------------|--|------------------------------------|----------------------------------|---------------------------------|-----------------------------------|
| | Total | Local ¹ | Percent | State | Percent | Federal | Percent | Total | Total current ² | Capital outlay ³ | Other |
| United States⁵ | \$597,885,111 | \$267,920,572 | 44.8 | \$269,043,077 | 45.0 | \$60,921,462 | 10.2 | \$601,993,584^{6,7} | \$527,207,246⁶ | \$48,793,436⁶ | \$25,992,902^{6,7} |
| South Carolina | 8,041,045 | 3,498,848 | 43.5 | 3,670,717 | 45.6 | 871,480 | 10.8 | 7,955,526 | 6,619,072 | 871,103 | 465,351 |
| South Dakota | 1,303,055 | 686,756 | 52.7 | 400,362 | 30.7 | 215,937 | 16.6 | 1,302,875 | 1,100,100 | 172,738 ⁶ | 30,037 |
| Tennessee | 8,988,710 ⁹ | 3,665,684 | 40.8 | 4,059,869 | 45.2 | 1,263,157 | 14.1 | 9,289,770 | 8,345,584 | 664,129 | 280,056 |
| Texas | 49,533,579 | 22,880,330 | 46.2 | 20,341,491 | 41.1 | 6,311,758 | 12.7 | 49,991,336 | 41,067,619 | 5,536,572 | 3,387,145 |
| Utah | 4,619,102 | 1,739,603 | 37.7 | 2,418,166 | 52.4 | 461,333 | 10.0 | 4,790,073 | 3,779,760 | 746,262 | 264,051 |
| Vermont | 1,644,282 | 64,787 | 3.9 | 1,451,850 | 88.3 | 127,644 | 7.8 | 1,568,294 | 1,497,093 | 46,009 | 25,192 |
| Virginia | 14,659,153 | 7,738,618 | 52.8 | 5,564,497 | 38.0 | 1,356,037 | 9.3 | 14,730,695 | 13,403,576 | 1,078,786 | 248,334 |
| Washington | 11,844,779 | 3,786,633 | 32.0 | 7,001,099 | 59.1 | 1,057,047 | 8.9 | 12,039,428 | 10,040,607 | 1,545,989 | 452,832 |
| West Virginia | 3,556,656 | 1,053,510 | 29.6 | 2,069,942 | 58.2 | 433,205 | 12.2 | 3,409,105 | 3,275,246 | 69,611 | 64,248 |
| Wisconsin | 10,879,541 | 5,119,983 | 47.1 | 4,806,328 | 44.2 | 953,230 | 8.8 | 10,609,035 ⁶ | 9,704,932 ⁶ | 450,303 | 453,800 |
| Wyoming | 1,659,641 | 664,154 | 40.0 | 850,339 | 51.2 | 145,148 | 8.7 | 1,655,911 | 1,432,216 | 213,240 | 10,455 |
| Other jurisdictions | | | | | | | | | | | |
| American Samoa | 99,334 | 271 | 0.3 | 10,528 ⁸ | 10.6 | 88,536 | 89.1 | 95,015 | 80,105 | 13,022 | 1,888 |
| Guam | 305,415 ⁹ | 230,565 | 75.5 | † | 0.0 | 74,850 | 24.5 | 307,068 | 290,575 | 13,369 | 3,124 |
| Commonwealth of the Northern Mariana Islands | 65,214 | † | 0.0 | 31,880 | 48.9 | 33,334 | 51.1 | 71,875 | 68,775 | 1,186 | 1,913 |
| Puerto Rico | 3,374,611 | 62 | 0.0 | 2,221,384 | 65.8 | 1,153,166 | 34.2 | 3,500,379 | 3,351,423 | 61,262 | 87,694 |
| U.S. Virgin Islands | 221,673 | 183,774 | 82.9 | † | 0.0 | 37,899 | 17.1 | 185,853 | 183,333 | 86 | 2,434 |

† 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.

⁴United States totals include the 50 states and the District of Columbia.

⁵Other 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.

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.

⁹There were changes in total revenues in Arizona, Illinois, Nebraska, New Jersey, Tennessee, and Guam between the release of the FY 12 National Public Education Financial Survey Provisional Version 1a and Final Version 2a data files.

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 2012, Version 2a.

Table C-2.

Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012

| State or jurisdiction | Current expenditures ¹ [in thousands of dollars] | | | | | | | | | | | |
|----------------------------------|---|-------------------------------|-------------------------|---------------------------------------|-----------------------------|------------------------|------------------------|----------------------------|------------------------|------------------------|----------------------|------------------------------------|
| | Total | Support services ² | | | | | | | | | | Enterprise operations ⁴ |
| | | 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 | \$527,207,246⁶ | \$320,994,474 | \$183,923,409 | \$29,173,107 | \$24,647,377 | \$10,569,141 | \$28,922,785 | \$49,834,165 | \$22,926,700 | \$17,850,135 | \$21,198,367 | \$1,090,995 |
| Alabama | 6,386,517 | 3,698,119 | 2,245,315 | 368,382 | 288,628 | 145,490 | 393,961 | 581,679 | 329,498 | 137,677 | 443,083 | 0 |
| Alaska | 2,292,205 | 1,265,045 | 955,644 | 192,256 | 150,609 | 33,379 | 138,799 | 284,072 | 69,594 | 86,933 | 62,573 | 8,943 |
| Arizona | 7,976,089 ⁶ | 4,359,393 ⁶ | 3,210,298 ⁶ | 574,402 ⁶ | 409,195 ⁶ | 134,032 ⁶ | 417,604 ⁶ | 1,001,889 ⁶ | 354,235 ⁶ | 318,940 ⁶ | 404,875 | 1,522 |
| Arkansas | 4,606,995 ⁶ | 2,606,990 ⁶ | 1,732,433 ⁶ | 236,339 ⁶ | 385,799 ⁶ | 113,873 ⁶ | 232,152 ⁶ | 450,651 ⁶ | 179,815 ⁶ | 133,804 ⁶ | 262,041 ⁶ | 5,531 |
| California | 57,975,189 ⁶ | 34,834,633 ⁶ | 20,615,172 ⁶ | 3,069,455 ⁶ | 3,451,830 ⁶ | 557,468 ⁶ | 3,831,331 ⁶ | 5,775,903 ⁶ | 1,406,656 ⁶ | 2,522,529 ⁶ | 2,377,552 | 147,832 |
| Colorado | 7,341,585 | 4,226,623 | 2,816,186 | 360,503 | 405,398 | 124,477 | 498,026 | 702,106 | 220,549 | 505,126 | 262,291 | 36,486 |
| Connecticut | 9,344,999 ⁶ | 5,909,965 ⁶ | 3,132,730 ⁶ | 592,808 ⁶ | 278,470 ⁶ | 188,712 ⁶ | 540,966 ⁶ | 841,833 ⁶ | 472,697 ⁶ | 217,243 ⁶ | 225,988 | 76,316 |
| Delaware | 1,751,143 | 1,116,490 | 575,915 | 74,118 | 31,668 | 25,377 | 91,724 | 182,906 | 87,655 | 82,466 | 58,738 | 0 |
| District of Columbia | 1,466,888 | 835,297 | 570,575 | 52,176 | 55,291 | 77,610 | 128,732 | 128,651 | 95,733 | 32,381 | 57,844 | 3,172 |
| Florida | 22,732,752 ⁶ | 13,863,360 ⁶ | 7,778,213 ⁶ | 988,122 ⁶ | 1,444,964 ⁶ | 200,665 ⁶ | 1,262,173 ⁶ | 2,366,281 ⁶ | 943,642 ⁶ | 572,365 ⁶ | 1,091,180 | 0 |
| Georgia | 15,623,633 ⁶ | 9,661,561 ⁶ | 5,069,710 ⁶ | 721,257 ⁶ | 804,370 ⁶ | 205,132 ⁶ | 938,987 ⁶ | 1,162,751 ⁶ | 702,706 ⁶ | 534,508 ⁶ | 847,025 | 45,336 |
| Hawaii | 2,187,480 | 1,253,486 | 809,606 | 205,572 | 77,727 | 10,622 | 133,574 | 251,251 | 75,894 | 54,965 | 124,388 | 0 |
| Idaho | 1,854,556 | 1,118,508 ⁶ | 635,933 ⁶ | 103,651 ⁶ | 73,963 ⁶ | 42,845 ⁶ | 104,940 ⁶ | 171,375 ⁶ | 92,810 ⁶ | 46,349 ⁶ | 99,904 ⁶ | 210 |
| Illinois | 25,012,915 ⁶ | 15,062,473 ⁶ | 9,173,619 ⁶ | 1,670,799 ⁶ | 1,004,347 ⁶ | 1,035,931 ⁶ | 1,270,844 ⁶ | 2,163,144 ⁶ | 1,177,291 ⁶ | 851,264 ⁶ | 776,822 | 0 |
| Indiana | 9,978,491 | 5,869,436 ⁶ | 3,660,416 ⁶ | 477,217 ⁶ | 379,746 ⁶ | 252,792 ⁶ | 584,868 ⁶ | 1,110,673 ⁶ | 605,250 ⁶ | 249,869 ⁶ | 448,640 | 0 |
| Iowa | 4,971,944 | 3,056,382 | 1,684,665 | 277,615 | 238,874 | 126,418 | 286,572 | 423,592 | 185,378 | 146,216 | 226,252 | 4,645 |
| Kansas | 4,871,381 | 2,960,225 | 1,680,456 | 288,453 | 203,500 | 144,033 | 280,207 | 456,009 | 191,668 | 116,586 | 230,700 | 0 |
| Kentucky | 6,360,799 | 3,683,142 | 2,282,369 | 291,664 | 347,964 | 142,037 | 361,259 | 581,667 | 395,751 | 162,027 | 379,094 | 16,194 |
| Louisiana | 7,544,782 | 4,296,513 ⁶ | 2,835,500 ⁶ | 454,281 ⁶ | 398,623 ⁶ | 185,249 ⁶ | 453,378 ⁶ | 683,208 ⁶ | 443,255 ⁶ | 217,505 ⁶ | 412,389 | 380 |
| Maine | 2,330,842 ⁶ | 1,393,423 ⁶ | 857,340 ⁶ | 152,289 ⁶ | 117,581 ⁶ | 72,257 ⁶ | 126,668 ⁶ | 240,166 | 119,519 | 28,859 | 79,839 | 240 |
| Maryland | 11,850,634 ⁷ | 7,362,229 ⁶ | 4,167,836 ⁶ | 536,147 ⁶ | 640,551 ⁶ | 106,627 | 848,596 ⁶ | 1,008,194 | 635,115 | 392,606 ⁶ | 320,569 | 0 |
| Massachusetts | 14,151,659 | 9,156,777 ⁶ | 4,611,079 ⁶ | 1,000,934 ⁶ | 648,571 ⁶ | 196,699 | 576,269 | 1,238,278 | 604,424 | 345,904 | 383,803 | 0 |
| Michigan | 16,485,178 | 9,569,531 | 6,313,528 | 1,258,620 | 812,118 | 339,716 | 897,935 | 1,473,648 | 702,868 | 828,624 | 602,119 | 0 |
| Minnesota | 9,053,021 | 5,936,623 ⁶ | 2,694,668 ⁶ | 241,917 ⁶ | 389,865 ⁶ | 280,590 ⁶ | 360,455 ⁶ | 641,585 ⁶ | 512,952 ⁶ | 267,305 ⁶ | 396,582 | 25,148 |
| Mississippi | 3,972,787 | 2,266,650 | 1,459,137 | 193,147 | 205,228 | 126,294 | 230,737 | 417,379 | 195,478 | 90,874 | 246,687 | 314 |
| Missouri | 8,719,925 | 5,197,338 | 3,106,738 | 407,036 | 377,844 | 281,381 | 505,252 | 871,532 | 456,838 | 206,856 | 415,850 | 0 |
| Montana | 1,504,531 | 895,081 | 542,398 | 93,009 | 57,111 | 46,197 | 82,345 | 152,916 | 74,246 | 36,574 | 64,452 | 2,599 |
| Nebraska | 3,462,575 ⁷ | 2,204,031 | 1,022,843 | 149,831 | 110,451 | 107,628 | 163,981 | 290,413 | 106,081 | 94,458 | 145,628 | 90,072 |
| Nevada | 3,574,233 | 2,094,490 | 1,343,876 | 191,677 | 179,804 | 53,452 | 267,375 | 379,003 | 146,186 | 126,380 | 135,504 | 363 |
| New Hampshire | 2,643,256 | 1,703,049 | 868,500 | 196,953 | 79,849 | 88,636 | 144,574 | 217,501 | 113,241 | 27,745 | 71,707 | 0 |
| New Jersey | 24,391,278 | 14,621,161 | 8,962,705 | 2,417,153 | 757,081 | 494,351 | 1,152,284 | 2,383,511 | 1,216,595 | 541,731 | 546,146 | 261,266 |
| New Mexico | 3,039,461 | 1,737,157 | 1,157,041 | 312,821 | 85,237 | 67,783 | 181,676 | 316,282 | 100,818 | 92,424 | 143,476 | 1,788 |
| New York | 52,460,494 ⁶ | 36,402,730 ⁶ | 14,954,302 ⁶ | 1,760,925 ⁶ | 1,318,950 ⁶ | 999,411 ⁶ | 2,019,007 ⁶ | 4,555,669 ⁶ | 2,784,794 ⁶ | 1,515,546 ⁶ | 1,103,462 | 0 |
| North Carolina | 12,303,426 | 7,670,507 | 3,945,148 | 579,241 | 435,298 | 190,431 | 769,521 | 1,044,027 | 545,327 | 381,302 | 687,771 | 0 |
| North Dakota | 1,098,090 | 641,580 | 364,739 | 47,135 | 39,380 | 49,409 | 55,404 | 99,354 | 47,199 | 26,859 | 57,503 | 34,268 |

See notes at end of table.

Table C-2.

Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012—Continued

| State or jurisdiction | Current expenditures ¹ [in thousands of dollars] | | | | | | | | | | | |
|--|---|------------------------|-------------------------------|---------------------------------------|-----------------------------|------------------------|-----------------------|----------------------------|------------------------|------------------------|---------------------|------------------------------------|
| | Total | Instruction | Support services ² | | | | | | | | | Enterprise operations ⁴ |
| | | | 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 | \$527,207,246⁶ | \$320,994,474 | \$183,923,409 | \$29,173,107 | \$24,647,377 | \$10,569,141 | \$28,922,785 | \$49,834,165 | \$22,926,700 | \$17,850,135 | \$21,198,367 | \$1,090,995 |
| Ohio | 19,701,810 | 11,213,502 | 7,818,594 | 1,252,066 | 1,287,265 | 599,478 | 1,121,867 | 1,722,344 | 952,381 | 883,193 | 668,572 | 1,143 |
| Oklahoma | 5,170,978 | 2,876,209 | 1,917,119 | 352,443 | 213,457 | 165,841 | 275,679 | 571,120 | 179,111 | 159,468 | 326,066 | 51,583 |
| Oregon | 5,389,273 | 3,130,150 | 2,056,269 | 382,606 | 200,455 | 72,074 | 342,400 | 444,810 | 256,779 | 357,145 | 200,953 | 1,901 |
| Pennsylvania | 23,190,198 | 14,158,464 | 8,125,146 | 1,228,638 | 795,160 | 717,818 | 1,065,797 | 2,250,183 | 1,188,792 | 878,759 | 800,030 | 106,557 |
| Rhode Island | 2,167,450 ⁶ | 1,343,508 ⁶ | 767,921 ⁶ | 223,902 ⁶ | 76,246 ⁶ | 30,517 ⁶ | 105,644 ⁶ | 171,275 ⁶ | 83,893 ⁶ | 76,444 ⁶ | 55,197 ⁶ | 824 |
| South Carolina | 6,619,072 ⁷ | 3,741,969 | 2,504,442 | 492,122 | 398,350 | 71,022 | 399,056 | 631,459 | 291,507 | 220,925 | 354,171 | 18,491 |
| South Dakota | 1,100,100 | 646,885 | 385,880 | 60,231 | 44,018 | 36,716 | 53,656 | 111,350 | 41,049 | 38,859 | 60,524 | 6,811 |
| Tennessee | 8,345,584 ⁷ | 5,187,805 | 2,712,515 | 359,656 | 522,641 | 175,728 | 477,465 | 714,723 | 312,548 | 149,754 | 445,264 | 0 |
| Texas | 41,067,619 | 24,251,087 | 14,453,152 | 1,996,385 | 2,055,843 | 618,148 | 2,330,464 | 4,547,753 | 1,185,258 | 1,719,301 | 2,363,381 | 0 |
| Utah | 3,779,760 | 2,406,489 | 1,143,856 | 147,162 | 153,201 | 44,775 | 234,966 | 343,867 | 120,566 | 99,319 | 212,909 | 16,506 |
| Vermont | 1,497,093 | 938,085 | 516,635 | 114,891 | 63,152 | 30,641 | 97,006 | 125,004 | 49,290 | 36,651 | 41,333 | 1,040 |
| Virginia | 13,403,576 | 8,123,189 | 4,744,409 | 652,507 | 888,941 | 207,325 | 775,363 | 1,282,360 | 726,330 | 211,583 | 533,759 | 2,218 |
| Washington | 10,040,607 ⁷ | 5,850,029 | 3,723,294 | 670,533 | 581,359 | 187,088 | 582,827 | 904,239 | 414,602 | 382,645 | 346,975 | 120,310 |
| West Virginia | 3,275,246 | 1,919,623 ⁶ | 1,170,981 ⁶ | 155,961 ⁶ | 135,590 ⁶ | 64,988 ⁶ | 174,123 ⁶ | 339,632 ⁶ | 243,898 ⁶ | 56,789 ⁶ | 184,643 | 0 |
| Wisconsin | 9,704,932 ⁶ | 5,830,090 ⁶ | 3,506,067 ⁶ | 462,397 ⁶ | 458,211 ⁶ | 270,244 ⁶ | 477,135 ⁶ | 887,149 ⁶ | 419,844 ⁶ | 531,086 ⁶ | 368,643 | 133 |
| Wyoming | 1,432,216 | 847,393 | 540,500 | 83,700 | 87,601 | 29,735 | 77,161 | 137,797 | 69,092 | 55,413 | 43,469 | 854 |
| Other jurisdictions | | | | | | | | | | | | |
| American Samoa | 80,105 | 35,110 | 26,735 | 37 | 9,009 | 3,987 | 4,587 | 6,529 | 1,134 | 1,451 | 18,260 | 0 |
| Guam | 290,575 | 142,979 | 136,193 | 26,092 | 4,855 | 1,749 | 16,840 | 46,928 | 5,626 | 34,102 | 11,403 | 0 |
| Commonwealth of the Northern Mariana Islands | 68,775 | 29,685 | 29,802 | 6,600 | 5,517 | 2,514 | 5,415 | 4,578 | 3,048 | 2,131 | 9,288 | 0 |
| Puerto Rico | 3,351,423 | 1,478,763 | 1,397,250 | 225,707 | 169,227 | 56,082 | 156,295 | 310,868 | 133,786 | 345,285 | 475,410 | 0 |
| U.S. Virgin Islands | 183,333 | 95,711 | 76,567 ⁶ | 14,395 | 5,162 | 7,245 | 9,332 | 13,000 | 7,038 ⁶ | 20,396 | 10,700 | 356 |

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.

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 and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school 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.

⁷There were changes in current expenditures in Arizona, Maryland, Nebraska, South Carolina, Tennessee, and Washington between the release of the FY 12 National Public Education Financial Survey Provisional Version 1a and Final Version 2a data files.

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 2012, Version 2a.

Table C-3.

Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012

| State or jurisdiction | School year 2011–2012 student membership ³ | Current expenditures ¹ per pupil | | | | | | | | | | | |
|----------------------------------|--|---|----------------------------|------------------------------|---|-----------------------------------|--------------------------------|-------------------------------|----------------------------------|--------------------------------|------------------------------|--------------------------|---------------------------------------|
| | | Support services ² | | | | | | | | | | | Enterprise operations ⁵ |
| | | Total | Instruction | Total support services | Student support services ⁴ | Instructional staff support | General adminis- tration | School adminis- tration | Operations and maintenance | Student trans- portation | Other support services | Food services | |
| United States⁶ | 49,513,355⁷ | \$10,648⁷ | \$6,483⁷ | \$3,715⁷ | \$589⁷ | \$498⁷ | \$213⁷ | \$584⁷ | \$1,006⁷ | \$463⁷ | \$361⁷ | \$428⁷ | \$22 |
| Alabama | 744,621 | 8,577 | 4,966 | 3,015 | 495 | 388 | 195 | 529 | 781 | 443 | 185 | 595 | 0 |
| Alaska | 131,167 | 17,475 | 9,645 | 7,286 | 1,466 | 1,148 | 254 | 1,058 | 2,166 | 531 | 663 | 477 | 68 |
| Arizona | 1,080,319 | 7,383 ^{7b} | 4,035 ⁷ | 2,972 ⁷ | 532 ⁷ | 379 ⁷ | 124 ⁷ | 387 ⁷ | 927 ⁷ | 328 ⁷ | 295 ⁷ | 375 | 1 |
| Arkansas | 483,114 | 9,536 ⁷ | 5,396 ⁷ | 3,586 ⁷ | 489 ⁷ | 799 ⁷ | 236 ⁷ | 481 ⁷ | 933 ⁷ | 372 ⁷ | 277 ⁷ | 542 ⁷ | 11 |
| California | 6,287,834 | 9,220 ⁷ | 5,540 ⁷ | 3,279 ⁷ | 488 ⁷ | 549 ⁷ | 89 ⁷ | 609 ⁷ | 919 ⁷ | 224 ⁷ | 401 ⁷ | 378 | 24 |
| Colorado | 854,265 | 8,594 | 4,948 | 3,297 | 422 | 475 | 146 | 583 | 822 | 258 | 591 | 307 | 43 |
| Connecticut | 554,437 | 16,855 ⁷ | 10,659 ⁷ | 5,650 ⁷ | 1,069 ⁷ | 502 ⁷ | 340 ⁷ | 976 ⁷ | 1,518 ⁷ | 853 ⁷ | 392 ⁷ | 408 | 138 |
| Delaware | 128,946 | 13,580 | 8,659 | 4,466 | 575 | 246 | 197 | 711 | 1,418 | 680 | 640 | 456 | 0 |
| District of Columbia | 73,911 | 19,847 | 11,301 | 7,720 | 706 | 748 | 1,050 | 1,742 | 1,741 | 1,295 | 438 | 783 | 43 |
| Florida | 2,668,156 | 8,520 ⁷ | 5,196 ⁷ | 2,915 ⁷ | 370 ⁷ | 542 ⁷ | 75 ⁷ | 473 ⁷ | 887 ⁷ | 354 ⁷ | 215 ⁷ | 409 | 0 |
| Georgia | 1,685,016 | 9,272 ⁷ | 5,734 ⁷ | 3,009 ⁷ | 428 ⁷ | 477 ⁷ | 122 ⁷ | 557 ⁷ | 690 ⁷ | 417 ⁷ | 317 ⁷ | 503 | 27 |
| Hawaii | 182,706 | 11,973 | 6,861 | 4,431 | 1,125 | 425 | 58 | 731 | 1,375 | 415 | 301 | 681 | 0 |
| Idaho | 279,873 | 6,626 | 3,996 ⁷ | 2,272 ⁷ | 370 ⁷ | 264 ⁷ | 153 ⁷ | 375 ⁷ | 612 ⁷ | 332 ⁷ | 166 ⁷ | 357 ⁷ | 1 |
| Illinois | 2,082,457 ⁷ | 12,011 ⁷ | 7,233 ⁷ | 4,405 ⁷ | 802 ⁷ | 482 ⁷ | 497 ⁷ | 610 ⁷ | 1,039 ⁷ | 565 ⁷ | 409 ⁷ | 373 | 0 |
| Indiana | 1,040,765 | 9,588 | 5,640 ⁷ | 3,517 ⁷ | 459 ⁷ | 365 ⁷ | 243 ⁷ | 562 ⁷ | 1,067 ⁷ | 582 ⁷ | 240 ⁷ | 431 | 0 |
| Iowa | 495,870 | 10,027 | 6,164 | 3,397 | 560 | 482 | 255 | 578 | 854 | 374 | 295 | 456 | 9 |
| Kansas | 486,108 | 10,021 | 6,090 | 3,457 | 593 | 419 | 296 | 576 | 938 | 394 | 240 | 475 | 0 |
| Kentucky | 681,987 | 9,327 | 5,401 | 3,347 | 428 | 510 | 208 | 530 | 853 | 580 | 238 | 556 | 24 |
| Louisiana | 703,390 | 10,726 | 6,108 ⁷ | 4,031 ⁷ | 646 ⁷ | 567 ⁷ | 263 ⁷ | 645 ⁷ | 971 ⁷ | 630 ⁷ | 309 ⁷ | 586 | 1 |
| Maine | 188,969 | 12,335 ⁷ | 7,374 ⁷ | 4,537 ⁷ | 806 ⁷ | 622 ⁷ | 382 ⁷ | 670 ⁷ | 1,271 | 632 | 153 | 422 | 1 |
| Maryland | 854,086 ⁸ | 13,875 | 8,620 ⁷ | 4,880 ⁷ | 628 ⁷ | 750 ⁷ | 125 | 994 ⁷ | 1,180 | 744 | 460 ⁷ | 375 | 0 |
| Massachusetts | 953,369 | 14,844 | 9,605 ⁷ | 4,837 ⁷ | 1,050 ⁷ | 680 ⁷ | 206 | 604 | 1,299 | 634 | 363 | 403 | 0 |
| Michigan | 1,573,537 | 10,477 | 6,082 | 4,012 | 800 | 516 | 216 | 571 | 937 | 447 | 527 | 383 | 0 |
| Minnesota | 839,738 | 10,781 | 7,070 ⁷ | 3,209 ⁷ | 288 ⁷ | 464 ⁷ | 334 ⁷ | 429 ⁷ | 764 ⁷ | 611 ⁷ | 318 ⁷ | 472 | 30 |
| Mississippi | 490,619 | 8,097 | 4,620 | 2,974 | 394 | 418 | 257 | 470 | 851 | 398 | 185 | 503 | 1 |
| Missouri | 916,584 | 9,514 | 5,670 | 3,389 | 444 | 412 | 307 | 551 | 951 | 498 | 226 | 454 | 0 |
| Montana | 142,349 | 10,569 | 6,288 | 3,810 | 653 | 401 | 325 | 578 | 1,074 | 522 | 257 | 453 | 18 |
| Nebraska | 301,296 ^{7b} | 11,492 | 7,315 | 3,395 | 497 | 367 | 357 | 544 | 964 | 352 | 314 | 483 | 299 |
| Nevada | 439,634 | 8,130 | 4,764 | 3,057 | 436 | 409 | 122 | 608 | 862 | 333 | 287 | 308 | 1 |
| New Hampshire | 191,900 | 13,774 | 8,875 | 4,526 | 1,026 | 416 | 462 | 753 | 1,133 | 590 | 145 | 374 | 0 |
| New Jersey | 1,356,431 | 17,982 | 10,779 | 6,608 | 1,782 | 558 | 364 | 849 | 1,757 | 897 | 399 | 403 | 193 |
| New Mexico | 337,225 | 9,013 | 5,151 | 3,431 | 928 | 253 | 201 | 539 | 938 | 299 | 274 | 425 | 5 |
| New York | 2,704,718 | 19,396 ⁷ | 13,459 ⁷ | 5,529 ⁷ | 651 ⁷ | 488 ⁷ | 370 ⁷ | 746 ⁷ | 1,684 ⁷ | 1,030 ⁷ | 560 ⁷ | 408 | 0 |
| North Carolina | 1,507,864 | 8,160 | 5,087 | 2,616 | 384 | 289 | 126 | 510 | 692 | 362 | 253 | 456 | 0 |
| North Dakota | 97,646 | 11,246 | 6,570 | 3,735 | 483 | 403 | 506 | 567 | 1,017 | 483 | 275 | 589 | 351 |

See notes at end of table.

Table C-3.

Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2012—Continued

| State or jurisdiction | School year 2011–2012 student membership ³ | Current expenditures ¹ per pupil | | | | | | | | | | | |
|---|--|---|--------------------|------------------------------|---|-----------------------------------|--------------------------------|-------------------------------|----------------------------------|--------------------------------|------------------------------|--------------------|---------------------------------------|
| | | Support services ² | | | | | | | | | | | |
| | | Total | Instruction | Total support services | Student support services ⁴ | Instructional staff support | General adminis- tration | School adminis- tration | Operations and maintenance | Student trans- portation | Other support services | Food services | Enterprise operations ⁵ |
| United States⁶ | 49,513,355 | \$10,648 | \$6,483 | \$3,715 | \$589 | \$498 | \$213 | \$584 | \$1,006 | \$463 | \$361 | \$428 | \$22 |
| Ohio | 1,740,030 | 11,323 | 6,444 | 4,493 | 720 | 740 | 345 | 645 | 990 | 547 | 508 | 384 | 1 |
| Oklahoma | 666,120 | 7,763 | 4,318 | 2,878 | 529 | 320 | 249 | 414 | 857 | 269 | 239 | 490 | 77 |
| Oregon | 568,208 | 9,485 | 5,509 | 3,619 | 673 | 353 | 127 | 603 | 783 | 452 | 629 | 354 | 3 |
| Pennsylvania | 1,771,395 | 13,091 | 7,993 | 4,587 | 694 | 449 | 405 | 602 | 1,270 | 671 | 496 | 452 | 60 |
| Rhode Island | 142,854 | 15,172 ⁷ | 9,405 ⁷ | 5,376 ⁷ | 1,567 ⁷ | 534 ⁷ | 214 ⁷ | 740 ⁷ | 1,199 ⁷ | 587 ⁷ | 535 ⁷ | 386 ⁷ | 6 |
| South Carolina | 727,186 ⁸ | 9,102 | 5,146 | 3,444 | 677 | 548 | 98 | 549 | 868 | 401 | 304 | 487 | 25 |
| South Dakota | 128,016 | 8,593 | 5,053 | 3,014 | 470 | 344 | 287 | 419 | 870 | 321 | 304 | 473 | 53 |
| Tennessee | 999,693 ⁸ | 8,348 | 5,189 | 2,713 | 360 | 523 | 176 | 478 | 715 | 313 | 150 | 445 | 0 |
| Texas | 5,000,470 | 8,213 | 4,850 | 2,890 | 399 | 411 | 124 | 466 | 909 | 237 | 344 | 473 | 0 |
| Utah | 598,832 ⁷ | 6,312 | 4,019 | 1,910 | 246 | 256 | 75 | 392 | 574 | 201 | 166 | 356 | 28 |
| Vermont | 89,908 | 16,651 | 10,434 | 5,746 | 1,278 | 702 | 341 | 1,079 | 1,390 | 548 | 408 | 460 | 12 |
| Virginia | 1,257,883 | 10,656 | 6,458 | 3,772 | 519 | 707 | 165 | 616 | 1,019 | 577 | 168 | 424 | 2 |
| Washington | 1,045,453 ⁸ | 9,604 | 5,596 | 3,561 | 641 | 556 | 179 | 557 | 865 | 397 | 366 | 332 | 115 |
| West Virginia | 282,870 | 11,579 ⁷ | 6,786 ⁷ | 4,140 ⁷ | 551 ⁷ | 479 ⁷ | 230 ⁷ | 616 ⁷ | 1,201 ⁷ | 862 ⁷ | 201 ⁷ | 653 | 0 |
| Wisconsin | 863,949 ⁷ | 11,233 ⁷ | 6,748 ⁷ | 4,058 ⁷ | 535 ⁷ | 530 ⁷ | 313 ⁷ | 552 ⁷ | 1,027 ⁷ | 486 ⁷ | 615 ⁷ | 427 | # |
| Wyoming | 89,581 ⁷ | 15,988 | 9,460 | 6,034 | 934 | 978 | 332 | 861 | 1,538 | 771 | 619 | 485 | 10 |
| Other jurisdictions | | | | | | | | | | | | | |
| American Samoa | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Guam | 31,243 | 9,300 | 4,576 | 4,359 | 835 | 155 | 56 | 539 | 1,502 | 180 | 1,092 | 365 | 0 |
| Commonwealth of the Northern Mariana Islands | 11,011 | 6,246 | 2,696 | 2,707 | 599 | 501 | 228 | 492 | 416 | 277 | 194 | 844 | 0 |
| Puerto Rico | 452,740 | 7,403 | 3,266 | 3,086 | 499 | 374 | 124 | 345 | 687 | 296 | 763 | 1,050 ⁷ | 0 |
| U.S. Virgin Islands | 15,711 | 11,669 | 6,092 ⁷ | 4,873 | 916 | 329 | 461 | 594 | 827 | 448 | 1,298 | 681 | 23 |

— Not available. Data are missing for American Samoa because they 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. Three states (Nebraska, Utah, and Wyoming) indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these three states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Wisconsin did not report finance data for charter schools in the FY 11 NPEFS survey. NCES edited student membership for Illinois and Wisconsin 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 and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain after school 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.

⁸There were changes in current expenditures per pupil in Arizona, Maryland, Nebraska, South Carolina, Tennessee, and Washington between the release of the FY 12 National Public Education Financial Survey Provisional Version 1a and Final Version 2a data files.

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 2012, Version 2a; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2011–2012, Version 1a.

Table C-4.

Amounts and percentage change of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2011 and 2012

| State or jurisdiction | Inflation-adjusted state and local ¹ revenues per pupil | | | Inflation-adjusted current expenditures ² per pupil | | |
|----------------------------------|--|---------------------|--------------------------------------|--|---------------------|--------------------------------------|
| | FY 2011 (in 2012 dollars) | FY year 2012 | Percentage change FY 2011–FY 2012 | FY 2011 (in 2012 dollars) | FY 2012 | Percentage change FY 2011–FY 2012 |
| United States³ | \$11,004 | \$10,845 | -1.4 | \$10,975 | \$10,648 | -3.0 |
| Alabama | 8,359 | 8,409 | 0.6 | 8,982 | 8,577 | -4.5 |
| Alaska | 15,940 | 16,336 | 2.5 | 17,151 | 17,475 | 1.9 |
| Arizona | 7,803 | 7,341 ⁴ | -5.9 | 8,010 | 7,383 ⁵ | -7.8 |
| Arkansas | 9,425 | 9,492 | 0.7 | 9,774 | 9,536 | -2.4 |
| California | 9,593 | 9,152 | -4.6 | 9,414 | 9,220 | -2.1 |
| Colorado | 9,556 | 9,337 | -2.3 | 9,044 | 8,594 | -5.0 |
| Connecticut | 16,824 | 17,566 | 4.4 | 16,699 | 16,855 | 0.9 |
| Delaware | 12,256 | 12,684 | 3.5 | 12,833 | 13,580 | 5.8 |
| District of Columbia | 24,527 | 25,237 | 2.9 | 21,402 | 19,847 | -7.3 |
| Florida | 8,396 | 7,820 | -6.9 | 9,295 | 8,520 | -8.3 |
| Georgia | 9,657 | 9,318 | -3.5 | 9,530 | 9,272 | -2.7 |
| Hawaii | 12,167 | 12,130 | -0.3 | 12,273 | 11,973 | -2.4 |
| Idaho | 7,006 | 6,372 | -9.1 | 7,021 | 6,626 | -5.6 |
| Illinois | 12,796 | 11,697 ⁴ | -8.6 | 12,086 | 12,011 | -0.6 |
| Indiana | 10,532 | 10,369 | -1.6 | 9,522 | 9,588 | 0.7 |
| Iowa | 10,988 | 11,117 | 1.2 | 10,081 | 10,027 | -0.5 |
| Kansas | 10,656 | 10,926 | 2.5 | 10,089 | 10,021 | -0.7 |
| Kentucky | 8,936 | 8,967 | 0.4 | 9,498 | 9,327 | -1.8 |
| Louisiana | 9,920 | 9,886 | -0.3 | 11,115 | 10,726 | -3.5 |
| Maine | 12,568 | 12,290 | -2.2 | 12,945 | 12,335 | -4.7 |
| Maryland | 14,531 | 15,086 | 3.8 | 14,355 | 13,875 ⁵ | -3.3 |
| Massachusetts | 15,172 | 15,498 | 2.1 | 15,040 | 14,844 | -1.3 |
| Michigan | 10,870 | 10,626 | -2.2 | 10,887 | 10,477 | -3.8 |
| Minnesota | 12,323 | 12,137 | -1.5 | 10,986 | 10,781 | -1.9 |
| Mississippi | 7,295 | 7,432 | 1.9 | 8,158 | 8,097 | -0.7 |
| Missouri | 9,845 | 10,024 | 1.8 | 9,738 | 9,514 | -2.3 |
| Montana | 9,849 | 9,866 | 0.2 | 11,033 | 10,569 | -4.2 |
| Nebraska | 12,082 | 11,083 ⁴ | -8.3 | 12,047 | 11,492 ⁵ | -4.6 |
| Nevada | 8,828 | 8,470 | -4.0 | 8,658 | 8,130 | -6.1 |
| New Hampshire | 13,952 | 13,944 | -0.1 | 13,945 | 13,774 | -1.2 |
| New Jersey | 17,525 | 18,546 | 5.8 | 17,348 | 17,982 | 3.7 |
| New Mexico | 9,200 | 9,108 | -1.0 | 9,521 | 9,013 | -5.3 |
| New York | 19,634 | 20,220 | 3.0 | 19,410 | 19,396 | -0.1 |
| North Carolina | 7,658 | 7,450 | -2.7 | 8,509 | 8,160 | -4.1 |
| North Dakota | 11,457 | 11,539 | 0.7 | 11,218 | 11,246 | 0.2 |
| Ohio | 11,894 | 11,897 | # | 11,729 | 11,323 | -3.5 |
| Oklahoma | 7,611 | 7,609 | # | 7,855 | 7,763 | -1.2 |
| Oregon | 9,479 | 9,774 | 3.1 | 9,795 | 9,485 | -3.2 |
| Pennsylvania | 13,692 | 13,891 | 1.4 | 13,480 | 13,091 | -2.9 |
| Rhode Island | 14,519 | 14,425 | -0.6 | 15,386 | 15,172 | -1.4 |

See notes at end of table.

Table C-4.

Amounts and percentage change of inflation-adjusted state and local revenues per pupil and current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2011 and 2012—Continued

| State or jurisdiction | Inflation-adjusted state and local ¹ revenues per pupil | | | Inflation-adjusted current expenditures ² per pupil | | |
|--|--|--------------------|--------------------------------------|--|--------------------|--------------------------------------|
| | FY 2011 (in 2012 dollars) | FY 2012 | Percentage change FY 2011–FY 2012 | FY 2011 (in 2012 dollars) | FY 2012 | Percentage change FY 2011–FY 2012 |
| United States³ | \$11,004 | \$10,845 | -1.4 | \$10,975 | \$10,648 | -3.0 |
| South Carolina | 9,626 | 9,859 ⁴ | 2.4 | 9,169 | 9,102 ⁵ | -0.7 |
| South Dakota | 8,500 | 8,492 | -0.1 | 9,193 | 8,593 | -6.5 |
| Tennessee | 7,926 | 7,728 ⁴ | -2.5 | 8,574 | 8,348 ⁵ | -2.6 |
| Texas | 8,948 | 8,644 | -3.4 | 8,939 | 8,213 | -8.1 |
| Utah | 7,194 | 6,943 | -3.5 | 6,629 | 6,312 | -4.8 |
| Vermont | 15,582 | 16,869 | 8.3 | 15,138 | 16,651 | 10.0 |
| Virginia | 10,707 | 10,576 | -1.2 | 10,666 | 10,656 | -0.1 |
| Washington | 10,291 | 10,319 | 0.3 | 9,901 | 9,604 ⁵ | -3.0 |
| West Virginia | 10,863 | 11,042 | 1.7 | 12,329 | 11,579 | -6.1 |
| Wisconsin | 12,358 | 11,489 | -7.0 | 12,297 | 11,233 | -8.7 |
| Wyoming | 17,373 | 16,906 | -2.7 | 16,278 | 15,988 | -1.8 |
| Other jurisdictions | | | | | | |
| American Samoa | — | — | — | — | — | — |
| Guam | 6,201 | 7,380 ⁴ | 19 | 8,690 | 9,300 | 7 |
| Commonwealth of the Northern Mariana Islands | 2,758 | 2,895 | 5.0 | 7,847 | 6,246 | -20.4 |
| Puerto Rico | 5,060 | 4,907 | -3.0 | 7,647 | 7,403 | -3.2 |
| U.S. Virgin Islands | 13,179 | 11,697 | -11.2 | 13,613 | 11,669 | -14.3 |

— Not available. Data are missing for American Samoa because they 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.

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.

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

⁴There were changes in revenues per pupil in Arizona, Illinois, Nebraska, New Jersey, Tennessee, and Guam between the release of the FY 12 National Public Education Financial Survey Provisional Version 1a and Final Version 2a data files.

⁵There were changes in current expenditures per pupil in Arizona, Maryland, Nebraska, South Carolina, Tennessee, and Washington between the release of the FY 12 National Public Education Financial Survey Provisional Version 1a and Final Version 2a data files.

NOTE: Data have been adjusted to FY 12 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 years 2011–2012, Version 2a; Digest of Education Statistics: 2012, accessed June 10, 2015
http://nces.ed.gov/programs/digest/d12/tables/dt12_034.asp.

Table C-5.

Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2012

| 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 | \$601,993,584⁴ | \$527,207,246⁴ | \$36,801,408⁴ | \$3,286,116⁴ | \$8,705,913⁴ | \$8,188,640^{4,5} | \$17,804,262 |
| Alabama | 7,229,299 | 6,386,517 | 485,837 | 39,907 | 56,430 | 118,530 | 142,079 |
| Alaska | 2,486,951 | 2,292,205 | 95,246 | 32,993 | 17,103 | 11,357 | 38,048 |
| Arizona | 9,173,201 ^{4, 6} | 7,976,089 ⁴ | 565,293 | 66,749 | 290,207 | 48,342 ⁵ | 226,521 |
| Arkansas | 5,393,330 ⁴ | 4,606,995 ⁴ | 409,328 | 122,931 | 92,819 | 30,470 | 130,787 |
| California | 67,933,295 | 57,975,189 ⁴ | 5,989,752 | 259,435 | 444,099 ⁴ | 849,005 | 2,415,815 |
| Colorado | 8,548,413 | 7,341,585 | 467,079 | 53,587 | 185,569 | 66,505 | 434,087 |
| Connecticut | 10,305,815 ⁶ | 9,344,999 ⁴ | 489,111 ⁴ | 58,402 ⁴ | 132,834 ⁴ | 145,832 ⁵ | 134,638 |
| Delaware | 1,978,562 | 1,751,143 | 136,494 | 3,260 | 21,109 | 43,176 | 23,380 |
| District of Columbia | 1,880,466 | 1,466,888 | 303,947 ⁴ | 9,286 | 37,713 ⁴ | 29,242 | 33,390 |
| Florida | 25,827,411 | 22,732,752 ⁴ | 1,315,021 | 69,567 | 452,674 | 531,446 | 725,950 |
| Georgia | 17,465,095 ⁴ | 15,623,633 ⁴ | 1,332,080 | 49,781 | 184,325 | 28,718 | 246,559 |
| Hawaii | 2,431,422 | 2,187,480 | 108,849 | 0 | 15,247 | 18,339 | 101,508 |
| Idaho | 2,052,295 | 1,854,556 | 76,926 | 10,197 | 48,220 | 4,818 | 57,578 |
| Illinois | 28,197,052 ^{4, 6} | 25,012,915 ⁴ | 1,449,449 ⁴ | 173,070 ⁴ | 547,188 ⁴ | 147,857 | 866,573 |
| Indiana | 11,412,416 ⁴ | 9,978,491 ⁴ | 354,333 | 243,861 | 345,443 | 143,578 | 346,710 |
| Iowa | 6,021,744 | 4,971,944 | 712,443 | 15,698 | 177,838 | 32,354 | 111,467 |
| Kansas | 5,759,773 | 4,871,381 | 438,310 | 37,496 | 206,739 | 4,325 | 201,522 |
| Kentucky | 7,394,709 | 6,360,799 | 559,886 | 33,443 | 177,499 | 82,974 | 180,110 |
| Louisiana | 8,457,692 | 7,544,782 ⁴ | 606,956 | 67,427 | 70,227 | 49,166 | 119,135 |
| Maine | 2,536,202 | 2,330,842 ⁴ | 89,955 | 230 | 31,235 | 27,586 | 56,354 |
| Maryland | 13,208,730 ⁶ | 11,850,634 | 1,034,989 | 5,015 | 126,851 | 23,329 | 167,911 |
| Massachusetts | 15,572,302 | 14,151,659 | 454,142 | 549,901 | 113,680 | 57,753 | 245,167 |
| Michigan | 19,056,799 | 16,485,178 | 957,624 | 95,101 | 323,891 | 311,414 | 883,591 |
| Minnesota | 10,938,012 ^{4, 6} | 9,053,021 | 742,758 ⁴ | 88,688 ⁴ | 237,598 | 425,508 ⁴ | 390,439 |
| Mississippi | 4,341,018 | 3,972,787 | 114,859 | 14,669 ⁴ | 140,912 | 29,067 | 68,724 |
| Missouri | 10,184,551 ⁶ | 8,719,925 | 641,549 ⁴ | 15,772 | 248,232 ⁴ | 202,882 | 356,189 |
| Montana | 1,654,625 | 1,504,531 | 90,703 | 6,357 | 23,711 | 12,147 | 17,177 |
| Nebraska | 4,032,298 ⁶ | 3,462,575 | 219,000 ⁴ | 26,149 ⁴ | 131,033 ⁴ | 5,423 ⁴ | 188,118 |
| Nevada | 4,164,339 | 3,574,233 | 274,270 | 32,359 | 20,544 | 22,486 | 240,447 |
| New Hampshire | 2,856,080 | 2,643,256 | 94,073 | 21,401 ⁴ | 44,523 | 7,357 | 45,469 |
| New Jersey | 26,131,462 | 24,391,278 | 737,685 | 16,378 | 157,959 | 145,630 | 682,532 |
| New Mexico | 3,559,744 | 3,039,461 | 500,447 | 7,105 | 8,478 | 4,191 | 62 |
| New York | 58,096,880 ⁴ | 52,460,494 ⁴ | 1,570,094 | 65,833 | 461,487 | 2,324,980 | 1,213,993 |
| North Carolina | 13,060,157 | 12,303,426 | 525,041 | 7,623 | 150,881 | 64,190 | 8,996 |
| North Dakota | 1,280,669 | 1,098,090 | 112,523 | 6,261 | 41,274 | 8,589 | 13,932 |
| Ohio | 23,186,166 | 19,701,810 | 2,029,488 | 4,455 | 433,696 | 419,786 | 596,930 |
| Oklahoma | 5,748,976 | 5,170,978 | 304,207 | 91,055 | 100,944 | 26,452 | 55,341 |
| Oregon | 6,178,860 | 5,389,273 | 398,002 | 8,202 | 42,008 | 25,275 | 316,100 |
| Pennsylvania | 26,596,835 | 23,190,198 | 1,536,573 | 12,580 | 273,004 | 554,665 | 1,029,815 |
| Rhode Island | 2,317,889 | 2,167,450 | 13,598 | 1,280 | 22,048 | 68,570 | 44,943 |

See notes at end of table.

Table C-5.

Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2012—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 | |
| United States³ | \$601,993,584⁴ | \$527,207,246⁴ | \$36,801,408⁴ | \$3,286,116⁴ | \$8,705,913⁴ | \$8,188,640^{4,5} | \$17,804,262 |
| South Carolina | 7,955,526 ⁶ | 6,619,072 | 643,220 | 73,141 | 154,741 | 66,542 | 398,809 |
| South Dakota | 1,302,875 | 1,100,100 | 117,392 ⁴ | 13,929 ⁴ | 41,418 ⁴ | 2,894 | 27,142 |
| Tennessee | 9,289,770 ⁶ | 8,345,584 | 424,816 | 70,528 | 168,785 | 75,695 | 204,361 |
| Texas | 49,991,336 | 41,067,619 | 4,570,619 | 183,450 | 782,502 | 340,085 | 3,047,060 |
| Utah | 4,790,073 | 3,779,760 | 379,776 | 231,310 | 135,176 | 111,616 | 152,435 |
| Vermont | 1,568,294 | 1,497,093 | 18,784 | 3 | 27,221 | 12,479 | 12,713 |
| Virginia | 14,730,695 | 13,403,576 | 676,103 | 112,810 ⁴ | 289,873 | 75,794 | 172,540 |
| Washington | 12,039,428 ^{4, 6} | 10,040,607 ⁴ | 1,257,243 | 102,353 | 186,393 | 35,983 | 416,850 |
| West Virginia | 3,409,105 ⁴ | 3,275,246 ⁴ | 27,014 | 2,477 | 40,119 | 47,168 | 17,079 |
| Wisconsin | 10,609,035 ⁴ | 9,704,932 ⁴ | 207,571 | 51,707 | 191,025 | 258,100 | 195,700 |
| Wyoming | 1,655,911 | 1,432,216 | 140,950 | 20,903 | 51,386 | 8,968 | 1,487 |
| Other jurisdictions | | | | | | | |
| American Samoa | 95,015 | 80,105 | 4,631 | 1,259 | 7,131 | 1,888 | 0 |
| Guam | 307,068 | 290,575 | 0 | 0 | 13,369 | 0 | 3,124 |
| Commonwealth of the Northern Mariana Islands | 71,875 | 68,775 | 0 | 0 | 1,186 | 1,913 | 0 |
| Puerto Rico | 3,500,379 | 3,351,423 | 0 | 0 | 61,262 | 87,694 | 0 |
| U.S. Virgin Islands | 185,853 | 183,333 | 0 | 0 | 86 | 2,434 | 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, 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.

⁶There were changes in total expenditures in Arizona, Connecticut, Illinois, Maryland, Minnesota, Missouri, Nebraska, South Carolina, Tennessee, and Washington between the release of the FY 12 National Public Education Financial Survey Provisional Version 1a and the Final Version 2a data files.

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 2012, Version 2a.

www.ed.gov



ies.ed.gov