

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

First Look



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Introduction

This First Look report presents data on public elementary and secondary education revenues and expenditures at the local education agency (LEA) or school district level for fiscal year (FY) 2013.¹ Specifically, this report includes findings from the following types of school finance data:

- Revenue and expenditure totals by state and the 100 largest LEAs;
- Federal revenues received by local education agencies by program and state;
- Expenditures by function and object totals by state;
- and Current expenditures per pupil by state and the 100 largest LEAs.

A function describes the activity for which a service or material object is acquired. 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. An object is used to describe the service or commodity obtained as a result of a specific expenditure. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment (see Appendix B).

The finance data used in this report are from the School District Finance Survey (F-33),² 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. The F-33 survey consists of LEA-level finance data submitted annually to NCES and the Economic Reimbursable Surveys Division of the United States Census Bureau (Census Bureau) by state education agencies (SEAs) in the 50 states and the District of Columbia. The SEAs submit data in conformance with *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2014), the NCES handbook that provides guidance to SEAs and LEAs in establishing and maintaining their school financial accounting systems.

SEAs report financial data for a variety of types of LEAs covering services that provide or support prekindergarten through high school for public education. The F-33 data file used to create this report includes regular school districts, independent charter school districts, as well as a substantial number of administrative and operating LEAs that are unlike typical school districts (e.g., education service agencies that provide specialized education services for school districts, such as vocational and technical training or education services for children with disabilities). In school year 2012–13 (FY 13),³ there were 18,477 school districts on the F-33 file in the 50 states

¹ The terms “school district” and “LEA” are used interchangeably throughout this report.

² The term “F-33” is the form number utilized for the School District Finance Survey collection instrument. The School District Finance Survey is commonly called the F-33.

³ School year 2012–13 and FY 13 are used interchangeably throughout this report. See page A-4 for more detailed information.

and the District of Columbia.⁴ SEAs reported finance data for 18,004 or 97.4 percent of school districts on the F-33 file.

Data for tables 1, 2, and 4 include all types of LEAs reported on the F-33 file—including regular school districts, independent charter school districts, and education service agencies. Table 3 presents the revenues and current expenditures of the 100 largest school districts in order of their student enrollment. Table 5 provides a comparison of independent charter school district per pupil finances against noncharter school district per pupil finances by state.

The source for the data and findings included in this report is the FY 13 F-33 provisional (version 1a) data file. Provisional F-33 data have been subject to at least two rounds of extensive data review and editing. NCES releases provisional data in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been finalized 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 this 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 F-33 data files. 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.

Appendix A describes the survey content and methodology. Appendix B is a glossary of key terms used in this report. Appendix C includes a table with the difference in median current expenditures per pupil in noncharter districts and independent charter school districts for 22 states that reported data. Appendix D includes the final FY 12 tables that includes all revisions since the tables were originally published in the report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2011–12 (Fiscal Year 2012) (NCES 2014-303)*.

More information about related surveys and products is available at <http://nces.ed.gov/ccd>.

⁴ The file of LEAs comes from the FY 13 LEA directory submitted by SEAs through the ED*Facts* submission system.

Selected Findings: Fiscal Year 2013

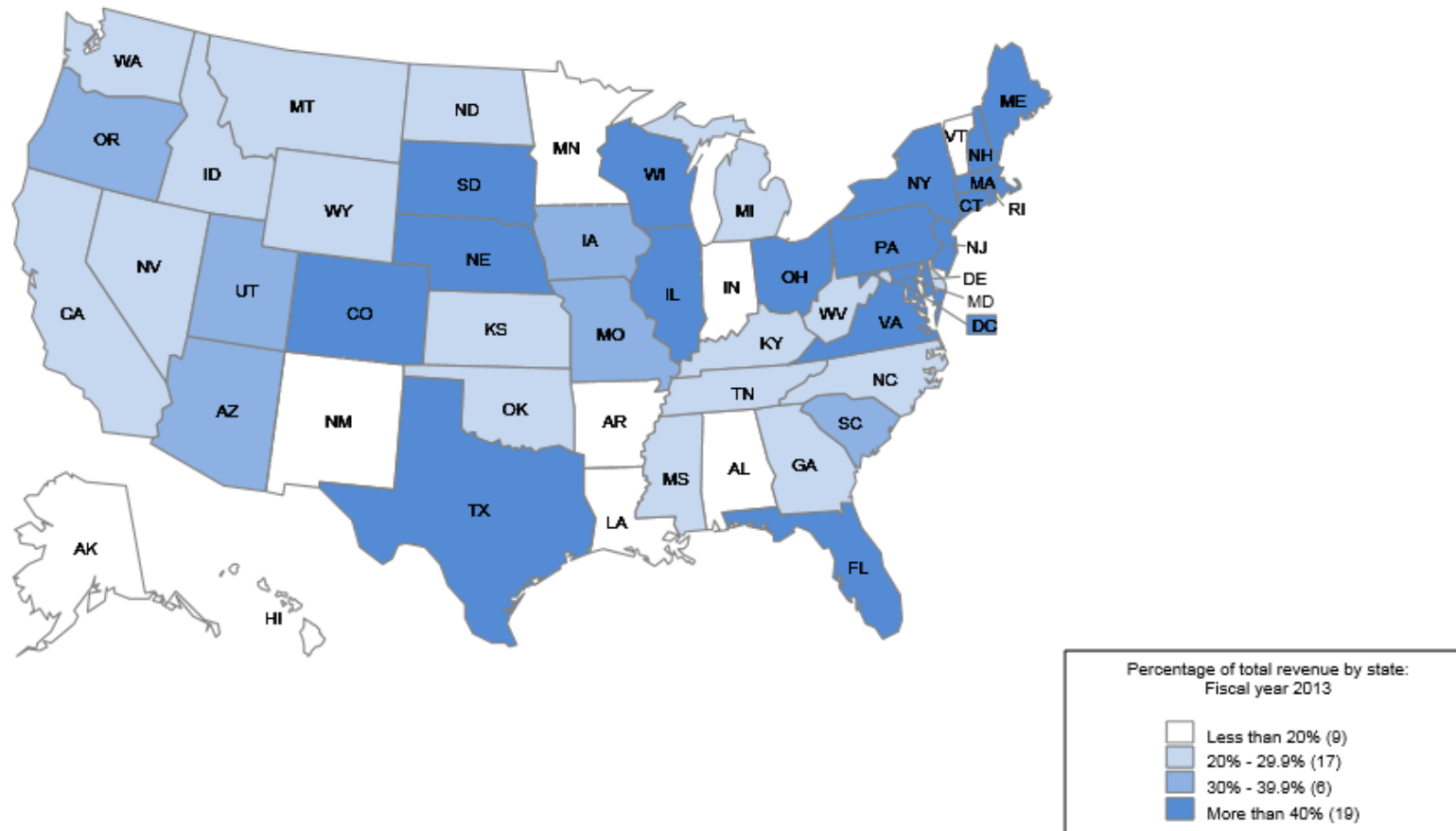
- In FY 13, current expenditures per pupil in the 100 largest public school districts ranged from a low of \$5,539 in Alpine School District, Utah to a high of \$20,331 in New York City School District, New York (table 1). Current expenditures per pupil were next highest in Boston City Schools, Massachusetts (\$19,066); Philadelphia School District, Pennsylvania (\$16,381); Anchorage School District, Alaska (\$15,391); Montgomery County Public Schools, Maryland (\$15,080); Baltimore City Schools, Maryland (\$15,050); Howard County Public Schools, Maryland (\$14,884); Detroit City School District, Michigan (\$14,259); Prince George's County Public Schools, Maryland (\$14,101); Columbus City School District, Ohio (\$13,794); and Fairfax County Public Schools, Virginia (\$13,670).
- In FY 13, current expenditures per pupil from the two largest school districts within each state in the Northeast were highest in Newark City Public Schools, New Jersey (\$24,670), Jersey City Public Schools, New Jersey (\$21,819), and New York City Public Schools (\$20,331); in the South were highest in District of Columbia Public Schools (\$17,953), Christina School District, Delaware (\$16,664), and Montgomery County Public Schools, Maryland (\$15,080); in the Midwest were the highest in St. Paul Public School District, Minnesota (\$14,286), Detroit City School District, Michigan (\$14,259), and Cleveland Municipal School District (\$13,980); and in the West were highest in Anchorage School District, Alaska (\$15,391), Laramie County School District #1, Wyoming (\$14,971), and Hawaii Department of Education (\$11,823) (table 2).
- The national median of total revenues per pupil across all LEAs was \$11,745 in FY 13, which represents a decrease of 1.8 percent from FY 12, after adjusting for inflation⁵ (table 3). The national median of current expenditures per pupil among all LEAs was \$10,047 in FY 13, a decrease of 0.5 percent from FY 12. States with the highest median current expenditures per pupil across LEAs in FY 13 included Alaska (\$26,476), New York (\$19,073), District of Columbia (\$17,953), Wyoming (\$16,872), New Jersey (\$16,379), Connecticut (\$16,204), and Rhode Island (\$14,379). On a national basis, in the absence of any geographic cost adjustment median current expenditures per pupil were \$9,353 in cities, \$11,041 in suburbs, \$9,214 in towns, and \$10,347 in rural areas.
- A total of 24 states reported finance data that met reporting standards for both independent charter school districts and noncharter school districts in FY 13. The median current expenditures per pupil among independent charter school districts was at least 10 percent lower than median current expenditures per pupil among noncharter school districts in 14 out of those 24 states. The median current expenditures per pupil for independent charter school districts was at least 10 percent higher than median current expenditures per pupil for noncharter school districts in 2 out of those 24 states (table 4 and C-1).
- In FY 13 school districts received \$55.1 billion from the federal government for public

⁵ 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 2013*, Table 106.70, http://nces.ed.gov/programs/digest/d13/tables/dt13_106.70.asp downloaded April 9, 2015.

elementary and secondary education, which represents a decrease of 10.7 percent from 61.7 billion received in FY 12, after adjusting for inflation (table 5 and D-1). In FY 13 Title I funds accounted for \$14.2 billion or 25.8 percent of federal revenues for education, special education programs received \$11.2 billion or 20.4 percent, child nutrition programs accounted for \$14 billion or 25.4 percent, and Impact Aid funds accounted for 1.5 billion or 2.8 percent (percentages derived from table 5).

- On a national basis, \$224.6 billion or 37.0 percent of total revenues for public and elementary secondary school districts were derived from local property taxes and parent government contributions in FY 13 (table 6 and figure 1). The percentage of revenues derived from local property taxes and parent government contributions exceeded 50 percent in 5 states, fell between 40 and 50 percent in 14 states, fell between 20 and 40 percent in 23 states, and fell below 20 percent in 9 states.

Figure 1. Percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2013



SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Preliminary Version 1a.

References and Related Data Files

References

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

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 CCD surveys used in this report may be found on the “Data Files” page of the CCD website at <http://nces.ed.gov/ccd/ccdata.asp>.

In addition to the school district finance data presented in the tables of this report, data users can view information for individual schools or school districts and create customized tables on the “Data Tools” page of the NCES website at <http://nces.ed.gov/ccd/search.asp>.

Table 1. Total students, revenues, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2013

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil	Current expenditures [in thousands of dollars]			Current expenditures per pupil
			Total	Federal	State	Local		Total current ²	Instruction and instruction- related		
New York City School District	New York	989,391	\$23,438,719	\$1,780,098	\$8,635,858	\$13,022,763	\$23,690	\$20,115,726	\$15,354,871	\$20,331	
Los Angeles Unified School District ³	California	655,455	8,318,105	1,091,741	4,858,628	2,367,736	12,691	6,985,426	4,568,184	10,657	
City Of Chicago School District 299 ³	Illinois	395,948	5,388,477	806,318	1,911,744	2,670,415	13,609	4,863,728	3,346,679	12,284	
Miami-Dade County Public School District ³	Florida	354,262	3,266,516	488,124	1,071,630	1,706,762	9,221	3,090,839	2,144,357	8,725	
Clark County School District ³	Nevada	316,778	2,964,019	281,548	971,614	1,710,857	9,357	2,541,464	1,629,056	8,023	
Broward County School District ³	Florida	260,226	2,302,764	263,763	897,604	1,141,397	8,849	2,112,288	1,411,412	8,117	
Houston Independent School District 912 ³	Texas	203,354	1,987,654	301,816	346,401	1,339,437	9,774	1,686,869	1,062,465	8,295	
Hillsborough County School District ³	Florida	200,466	1,845,716	279,601	897,747	668,368	9,207	1,650,271	1,144,482	8,232	
Hawaii Department Of Education ³	Hawaii	184,760	2,331,770	310,778	1,962,923	58,069	12,621	2,184,393	1,372,020	11,823	
Orange County Public Schools ³	Florida	183,066	1,879,014	206,990	662,965	1,009,059	10,264	1,495,127	1,028,038	8,167	
Fairfax County Public Schools	Virginia	180,616	2,543,509	110,231	562,643	1,870,635	14,082	2,469,067	1,695,498	13,670	
Palm Beach County School District ³	Florida	179,514	1,778,291	178,941	419,188	1,180,162	9,906	1,647,841	1,152,314	9,179	
Gwinnett County School District ³	Georgia	164,976	1,582,099	132,604	718,476	731,019	9,590	1,458,088	943,100	8,838	
Dallas Independent School District 905 ³	Texas	158,932	1,632,183	255,315	398,911	977,957	10,270	1,324,736	843,142	8,335	
Wake County Schools	North Carolina	150,956	1,216,116	97,321	759,712	359,083	8,056	1,166,957	792,772	7,730	
Montgomery County Public Schools ³	Maryland	148,780	2,764,729	105,027	799,882	1,859,820	18,583	2,243,603	1,600,843	15,080	
Charlotte-Mecklenburg Schools	North Carolina	144,478	1,235,570	129,228	711,653	394,689	8,552	1,174,943	763,815	8,132	
Philadelphia School District	Pennsylvania	143,898	2,743,433	429,562	1,333,752	980,119	19,065	2,357,138	1,722,633	16,381	
San Diego City Unified School District ³	California	130,271	1,427,717	164,044	431,908	831,765	10,960	1,221,364	787,097	9,376	
Duval County School District ³	Florida	125,686	1,106,654	152,989	494,665	459,000	8,805	1,054,683	712,842	8,391	
Prince George's County Public Schools ³	Maryland	123,737	2,138,117	141,722	1,064,292	932,103	17,280	1,744,765	1,078,149	14,101	
Cypress-Fairbanks Independent School District 907	Texas	110,013	982,181	77,092	387,467	517,622	8,928	747,861	515,492	6,798	
Cobb County School District ³	Georgia	108,452	1,091,899	86,718	420,998	584,183	10,068	955,945	668,763	8,814	
Memphis City Schools ³	Tennessee	107,594	1,179,930	253,751	449,576	476,603	10,967	1,071,609	698,484	9,960	
Baltimore County Public Schools ³	Maryland	106,927	1,579,381	96,279	691,632	791,470	14,771	1,412,140	922,260	13,207	
Pinellas County School District ³	Florida	103,590	921,475	106,001	298,106	517,368	8,895	888,018	592,186	8,572	
Jefferson County School District	Kentucky	100,316	1,241,582	162,705	485,779	593,098	12,377	1,135,349	711,041	11,318	
Northside Independent School District 915	Texas	100,159	917,293	85,183	333,335	498,775	9,158	752,092	514,527	7,509	
Dekalb County School District ³	Georgia	98,910	1,120,290	120,025	445,743	554,522	11,326	864,053	566,730	8,736	
Polk County School District ³	Florida	96,937	913,627	110,493	458,721	344,413	9,425	878,547	633,350	9,063	
Albuquerque Public Schools ³	New Mexico	94,083	964,205	106,368	682,462	175,375	10,248	797,281	503,183	8,474	
Fulton County ³	Georgia	93,907	1,090,818	74,519	314,734	701,565	11,616	908,134	608,558	9,671	
Austin Independent School District 901 ³	Texas	86,516	1,054,072	146,954	109,965	797,153	12,184	820,532	533,607	9,484	
Lee County School District ³	Florida	85,765	795,969	92,386	241,823	461,760	9,281	740,301	482,216	8,632	
Jefferson County School District No. R-1 ³	Colorado	85,542	842,074	53,795	339,822	448,457	9,844	723,169	458,583	8,454	
Baltimore City Public Schools ³	Maryland	84,747	1,432,281	178,834	980,398	273,049	16,901	1,275,425	832,454	15,050	
Prince William County Public Schools	Virginia	83,865	1,004,075	47,983	428,753	527,339	11,973	857,627	553,073	10,226	
Fort Worth Independent School District 905	Texas	83,503	841,701	129,752	340,167	371,782	10,080	696,683	450,659	8,343	
Denver School District 1 ³	Colorado	83,377	1,057,142	125,850	293,572	637,720	12,679	835,041	531,111	10,015	
Long Beach Unified School District ³	California	82,256	810,505	116,859	487,891	205,755	9,853	710,575	485,487	8,639	

See notes at end of table.

Table 1. Total students, revenues, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2013—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil	Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local		Total current ²	Instruction and instruction-related	
Nashville Davidson County Schools ³	Tennessee	81,134	904,316	113,884	256,788	533,644	11,146	785,830	502,916	9,686
Milwaukee School District ³	Wisconsin	78,363	1,184,781	204,823	631,627	348,331	15,119	1,012,830	633,061	12,925
Anne Arundel County Public Schools ³	Maryland	77,770	1,125,008	60,765	398,054	666,189	14,466	1,009,442	690,589	12,980
Guilford County Schools	North Carolina	74,161	686,284	99,692	381,631	204,961	9,254	670,054	431,729	9,035
Fresno Unified School District ³	California	73,689	775,739	128,551	542,650	104,538	10,527	676,659	438,845	9,183
Greenville County School District ³	South Carolina	73,649	739,657	63,797	370,991	304,869	10,043	600,432	369,924	8,153
Alpine School District	Utah	72,452	473,461	40,700	282,417	150,344	6,535	401,347	286,722	5,539
Brevard County School District ³	Florida	71,228	599,412	62,930	290,283	246,199	8,415	565,138	388,327	7,934
Virginia Beach City Public Schools ³	Virginia	70,259	765,695	70,068	319,412	376,215	10,898	744,310	498,481	10,594
Davis County School District	Utah	70,192	502,664	38,175	281,320	183,169	7,161	430,243	293,850	6,130
Fort Bend Independent School District 907	Texas	69,591	613,872	39,064	222,109	352,699	8,821	510,223	337,738	7,332
Granite School District	Utah	69,312	491,011	62,052	262,433	166,526	7,084	479,232	331,980	6,914
Loudoun County Public Schools	Virginia	68,205	1,027,126	21,204	255,954	749,968	15,059	853,718	592,962	12,517
North East Independent School District 910	Texas	67,901	650,475	55,278	180,772	414,425	9,580	539,309	363,193	7,943
Pasco County School Board ³	Florida	67,153	596,027	62,571	312,533	220,923	8,876	532,403	347,749	7,928
Aldine Independent School District 902	Texas	65,684	626,345	86,783	346,842	192,720	9,536	521,809	335,343	7,944
Arlington Independent School District	Texas	65,001	574,291	66,478	241,953	265,860	8,835	480,081	332,241	7,386
Washoe County School District ³	Nevada	64,995	594,199	60,924	215,740	317,535	9,142	543,663	334,025	8,365
Douglas County School District Re 1 ³	Colorado	64,657	603,241	18,184	271,165	313,892	9,330	504,280	313,505	7,799
Katy Independent School District 914	Texas	64,562	630,967	39,276	229,009	362,682	9,773	494,152	334,121	7,654
Seminole County School District ³	Florida	64,463	522,697	50,596	249,252	222,849	8,108	489,059	329,943	7,587
Mesa Unified School District	Arizona	64,161	549,773	74,829	220,609	254,335	8,569	456,178	291,068	7,110
El Paso Independent School District 902	Texas	63,210	590,906	94,183	295,803	200,920	9,348	523,138	348,560	8,276
Elk Grove Unified School District ³	California	62,137	549,526	54,840	389,954	104,732	8,844	523,086	362,599	8,418
Volusia County School District ³	Florida	61,064	548,917	61,284	225,372	262,261	8,989	480,215	314,320	7,864
Knox County School District	Tennessee	58,929	524,707	60,904	177,135	286,668	8,904	461,784	316,196	7,836
Chesterfield County Public Schools	Virginia	58,859	581,811	32,908	280,338	268,565	9,885	532,015	357,465	9,039
Mobile County School District	Alabama	58,625	552,138	78,340	299,116	174,682	9,418	523,345	300,535	8,927
Garland Independent School District 909	Texas	58,059	516,152	49,404	285,512	181,236	8,890	438,237	293,015	7,548
Santa Ana Unified School District ³	California	57,410	554,940	85,915	315,946	153,079	9,666	522,139	349,794	9,095
San Francisco Unified School District ³	California	56,970	752,645	80,673	198,811	473,161	13,211	566,150	376,117	9,938
Osceola County School District ³	Florida	56,411	492,781	61,964	252,942	177,875	8,736	446,888	301,397	7,922
Plano Independent School District 910	Texas	55,185	588,710	31,117	57,279	500,314	10,668	453,889	313,222	8,225
Boston City Schools	Massachusetts	55,114	1,262,641	98,227	263,349	901,065	22,910	1,050,818	691,197	19,066
San Antonio Independent School District 907 ³	Texas	54,268	582,725	135,767	277,726	169,232	10,738	494,724	314,779	9,116
San Bernardino City Unified School District ³	California	54,102	558,440	90,300	413,021	55,119	10,322	492,707	301,139	9,107
Conroe Independent School District 902	Texas	53,934	460,425	27,482	134,933	298,010	8,537	369,961	244,348	6,860
Forsyth County-Winston Salem Schools	North Carolina	53,881	477,178	55,778	287,162	134,238	8,856	456,737	312,274	8,477
Capistrano Unified School District ³	California	53,785	413,762	22,301	113,402	278,059	7,693	366,335	252,113	6,811
Pasadena Independent School District 917	Texas	53,665	523,346	74,357	300,502	148,487	9,752	451,878	291,745	8,420

See notes at end of table.

Table 1. Total students, revenues, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2013—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil	Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local		Total current ²	Instruction and instruction-related	
Corona Norco Unified School District	California	53,437	457,589	31,925	272,309	153,355	8,563	405,675	273,495	7,592
Cherry Creek School District 5 ³	Colorado	53,422	548,930	26,039	220,886	302,005	10,275	479,737	341,130	8,980
Cumberland County Schools	North Carolina	52,925	425,630	65,617	262,137	97,876	8,042	428,538	291,786	8,097
Lewisville Independent School District 902	Texas	52,528	525,467	34,064	121,900	369,503	10,004	423,017	288,882	8,053
Jordan School District	Utah	52,481	362,061	23,316	206,102	132,643	6,899	299,547	203,264	5,708
Howard County Public Schools	Maryland	52,053	934,547	23,580	307,545	603,422	17,954	774,761	553,966	14,884
Clayton County School District ³	Georgia	51,757	471,535	59,213	234,529	177,793	9,111	409,994	273,186	7,922
Tucson Unified School District 1	Arizona	50,771	470,812	58,134	141,581	271,097	9,273	505,283	294,570	9,952
Seattle School District 1	Washington	50,655	703,137	52,494	317,728	332,915	13,881	572,138	364,136	11,295
Omaha City School District 1	Nebraska	50,559	613,144	97,243	212,407	303,494	12,127	577,088	396,245	11,414
Columbus City School District	Ohio	50,384	855,757	63,211	320,043	472,503	16,985	694,998	426,458	13,794
Wichita Unified School District 259	Kansas	50,339	597,576	73,149	361,455	162,972	11,871	533,752	324,943	10,603
Henrico County Public Schools	Virginia	50,083	545,496	34,931	232,125	278,440	10,892	448,002	299,566	8,945
Atlanta Public Schools ³	Georgia	49,558	771,985	84,743	146,818	540,424	15,577	629,983	385,866	12,712
Detroit City School District	Michigan	49,239	851,989	228,390	389,089	234,510	17,303	702,097	415,994	14,259
Brownsville Independent School District 901	Texas	49,190	501,016	110,950	327,277	62,789	10,185	453,666	294,266	9,223
Anchorage School District ³	Alaska	48,790	770,180	76,535	487,629	206,016	15,786	750,908	476,145	15,391
San Juan Unified School District ³	California	47,752	436,242	45,645	267,790	122,807	9,136	403,213	271,287	8,444
Sacramento City Unified School District ³	California	47,616	488,458	82,038	301,350	105,070	10,258	442,326	297,915	9,289
Garden Grove Unified School District	California	47,599	506,887	52,738	325,496	128,653	10,649	417,209	282,595	8,765

¹The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Wyoming indicated that their fiscal data reported in the School District Finance Survey (F-33) excluded prekindergarten programs. In this state, the F-33 total student membership variable excludes prekindergarten membership.

²Funds spent operating local public schools and local education agencies, including such expenses as; salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding; capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

³The school district operates charter schools in addition to noncharter schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2013

State and reporting district	[In thousands of dollars]										
	All functions ¹				Instruction and instruction-related ^{1,2}			Support services ^{1,3}			All other functions ^{1,4}
	Total ⁵	Salaries and wages	Employee benefits	Current expenditures per pupil	Total	Salaries and wages	Employee benefits	Total	Salaries and wages	Employee benefits	Total ⁶
United States	\$528,014,440	\$312,027,325	\$116,431,203	\$10,650	\$344,107,022	\$225,493,220	\$82,571,987	\$161,429,690	\$77,026,512	\$30,265,208	\$22,477,728
Northeast											
Connecticut	8,716,232	5,035,371	2,211,374	16,153	5,651,823	3,690,443	1,606,500	2,733,481	1,190,106	555,961	330,928
Hartford School District	396,359	217,345	102,392	18,397	232,980	147,048	69,846	150,140	64,066	30,465	13,239
New Haven School District	361,335	186,807	83,579	17,084	238,106	143,059	65,125	101,171	33,018	15,019	22,058
Maine	2,298,816	1,365,369	537,943	12,463	1,450,900	974,559	389,414	758,827	356,263	134,981	89,089
Portland Public Schools	102,512	63,811	23,008	14,695	66,866	46,995	16,667	32,075	15,568	5,879	3,571
Lewiston School Department	59,131	33,288	12,928	11,391	40,354	26,528	10,344	16,344	5,803	2,236	2,433
Massachusetts	12,796,542	8,384,709	2,114,326	13,403	8,380,458	6,317,778	1,533,743	3,996,581	1,845,913	525,425	419,503
Boston	1,050,818	649,642	182,465	19,066	691,197	500,169	139,292	312,250	130,091	38,097	47,371
Springfield	364,871	222,153	57,640	14,431	229,510	166,627	42,696	118,539	47,400	12,814	16,822
New Hampshire	2,581,405	1,436,568	620,151	13,803	1,713,395	1,082,127	467,644	797,433	327,676	144,580	70,577
Manchester School District	163,359	91,417	42,237	11,304	117,058	75,036	34,763	40,946	14,031	6,632	5,355
Nashua School District	137,364	84,766	30,136	11,650	91,665	61,835	21,835	40,745	20,757	7,662	4,954
New Jersey	23,979,857	14,146,626	5,690,215	17,511	14,531,920	9,740,071	3,671,378	8,639,010	4,134,534	1,762,835	808,927
Newark City Public Schools	877,966	527,068	212,184	24,670	506,571	328,902	125,778	346,919	194,360	67,796	24,476
Jersey City Public Schools	589,727	361,943	151,373	21,819	390,544	257,945	103,198	183,595	98,729	32,802	15,588
New York	52,240,877	29,120,394	14,908,975	19,272	37,536,633	22,723,198	11,968,315	13,610,128	5,754,198	2,843,805	1,094,116
New York City Public Schools	20,115,726	10,162,979	6,120,828	20,331	15,354,871	8,449,522	5,295,118	4,302,979	1,388,155	822,428	457,876
Buffalo City School District	615,048	301,059	187,158	18,773	396,708	225,057	144,789	194,214	66,041	39,336	24,126
Pennsylvania	25,190,968	12,924,441	5,843,266	14,449	16,792,081	9,505,599	4,246,231	7,486,580	3,106,050	1,465,163	912,307
Philadelphia City Sd	2,357,138	863,572	518,906	16,381	1,722,633	615,287	365,910	558,942	229,692	137,816	75,563
Pittsburgh Sd	440,866	216,845	92,565	16,768	287,268	150,382	63,113	137,928	60,781	27,215	15,670
Rhode Island	2,095,469	1,212,991	523,525	14,722	1,307,464	878,963	365,062	733,291	331,790	157,714	54,714
Providence	371,695	194,521	96,440	15,570	216,881	144,767	65,093	139,749	49,218	31,231	15,065
Cranston	145,527	86,451	36,550	13,647	95,262	61,843	24,713	47,288	24,598	11,834	2,977
Vermont	1,479,114	861,821	336,318	16,758	958,734	615,958	245,156	475,156	226,859	84,729	45,224
Burlington School District	77,198	44,146	16,450	19,338	52,388	31,931	11,329	21,620	10,976	4,696	3,190
South Burlington School District	42,772	26,892	10,759	17,718	28,299	19,013	7,529	12,522	6,943	2,800	1,951
South											
Alabama	6,527,010	3,759,125	1,403,986	8,766	4,047,002	2,642,523	930,650	2,023,871	937,627	381,591	456,137
Mobile County	523,345	287,595	110,630	8,927	300,535	197,138	70,414	186,947	77,213	32,962	35,863
Jefferson County	312,745	186,624	69,532	8,671	192,117	129,032	44,725	98,031	49,047	20,144	22,597
Arkansas	4,547,994	2,722,619	751,076	9,355	2,957,473	1,957,613	533,133	1,335,009	670,408	188,880	255,512
Little Rock School District	315,766	187,788	61,732	12,582	204,654	136,071	43,836	96,081	46,034	15,466	15,031
Springdale School District	180,694	115,406	31,551	8,712	123,751	84,702	23,178	46,554	27,030	7,305	10,389
Delaware	1,733,433	957,214	456,961	13,476	1,121,060	683,107	353,034	575,015	236,753	103,927	37,358
Christina School District	273,022	151,655	75,566	16,664	156,158	97,290	50,781	112,747	50,248	24,785	4,117
Red Clay Consolidated School District	226,324	125,837	59,856	14,008	154,507	92,241	47,014	66,563	28,342	12,842	5,254
District Of Columbia	1,433,743	894,738	146,969	18,830	807,533	610,607	90,893	568,107	280,535	55,455	58,103
District Of Columbia Public Schools	793,155	509,306	72,955	17,953	513,230	396,941	52,299	246,009	111,856	20,534	33,916
Friendship PCS	53,954	36,635	6,005	13,906	32,853	23,717	3,938	18,385	12,086	1,956	2,716

See notes at end of table.

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2013—Continued

State and reporting district	[In thousands of dollars]										
	All functions ¹				Instruction and instruction-related ^{1,2}			Support services ^{1,3}			All other functions ^{1,4}
	Total ⁵	Salaries and wages	Employee benefits	Current expenditures per pupil	Total	Salaries and wages	Employee benefits	Total	Salaries and wages	Employee benefits	Total ⁶
Florida	22,599,992	13,213,443	3,795,674	8,395	15,233,883	9,370,417	2,566,328	6,221,574	3,280,243	1,026,672	1,144,535
Dade	3,090,839	1,780,684	567,938	8,725	2,144,357	1,237,913	376,183	794,517	436,787	152,776	151,965
Broward	2,112,288	1,194,379	352,619	8,117	1,411,412	817,097	231,476	608,984	312,495	97,887	91,892
Georgia	15,422,010	9,529,856	3,150,746	9,055	10,326,570	6,965,658	2,425,398	4,189,769	2,267,189	624,904	905,671
Gwinnett County	1,458,088	892,414	270,519	8,838	943,100	631,691	208,744	437,104	236,407	53,292	77,884
Cobb County	955,945	625,204	207,764	8,814	668,763	461,195	164,573	235,505	141,218	35,646	51,677
Kentucky	6,393,357	4,000,354	1,483,505	9,331	4,021,574	2,831,849	970,986	1,973,907	998,415	438,450	397,876
Jefferson County	1,135,349	752,601	255,331	11,318	711,041	518,214	163,691	366,246	208,802	81,630	58,062
Fayette County	427,850	278,116	95,296	10,901	276,399	196,890	68,695	131,602	72,145	23,793	19,849
Louisiana	7,463,748	4,107,495	1,889,015	10,499	4,576,243	2,896,031	1,289,714	2,448,892	1,058,554	517,824	438,613
Jefferson Parish	526,369	254,268	135,939	11,418	302,761	178,910	95,981	176,240	65,346	35,700	47,368
East Baton Rouge Parish	491,612	263,199	127,601	11,438	293,830	189,364	87,430	172,051	63,874	33,438	25,731
Maryland	11,882,710	6,978,816	3,180,395	13,823	7,947,776	5,082,830	2,332,437	3,599,268	1,780,039	794,057	335,666
Montgomery County Public Schools	2,243,603	1,414,028	678,143	15,080	1,600,843	1,043,029	512,548	593,329	352,674	154,560	49,431
Prince George's County Public Schools	1,744,765	988,429	455,628	14,101	1,078,149	677,020	302,800	602,666	290,413	143,313	63,950
Mississippi	4,007,010	2,364,085	785,763	8,117	2,475,496	1,640,017	530,366	1,264,036	611,278	208,468	267,478
Desoto Co School Dist	211,949	126,193	39,810	6,470	128,535	86,267	26,818	69,883	35,186	10,814	13,531
Jackson Public School District	253,146	150,951	53,897	8,513	156,551	101,052	33,310	77,330	42,562	17,304	19,265
Missouri	8,824,468	5,512,157	1,638,683	9,615	5,635,807	3,874,805	1,131,838	2,788,815	1,414,093	438,171	399,846
St. Louis City	344,831	179,613	74,281	10,655	200,623	131,183	53,973	128,007	45,051	19,331	16,201
Springfield R-Xii	213,512	131,890	40,490	8,358	139,100	93,469	27,683	62,263	34,216	10,884	12,149
North Carolina	12,678,823	7,927,325	2,597,747	8,350	8,318,807	5,712,036	1,848,781	3,671,421	1,931,030	645,049	688,595
Wake County Schools	1,166,957	769,608	250,552	7,730	792,772	573,056	182,871	329,827	176,499	59,765	44,358
Charlotte-Mecklenburg Schools	1,174,943	753,682	238,385	8,132	763,815	528,954	168,210	348,588	193,381	62,874	62,540
Oklahoma	5,167,668	2,976,491	979,032	7,673	3,033,172	2,039,198	676,101	1,754,211	817,379	261,072	380,285
Oklahoma City	375,948	194,951	79,542	8,407	222,534	135,028	52,250	123,399	51,223	21,265	30,015
Tulsa	345,549	204,217	63,820	8,412	196,954	128,617	39,052	122,400	66,350	21,949	26,195
South Carolina	6,961,760	4,140,392	1,403,661	9,459	4,334,343	2,966,124	978,095	2,238,449	1,050,461	366,589	388,968
Greenville 01	600,432	372,830	127,537	8,153	369,924	263,016	87,141	184,969	98,436	34,711	45,539
Charleston 01	471,105	267,510	89,744	10,563	289,989	195,747	64,918	156,990	58,600	20,167	24,126
Tennessee	8,146,084	5,114,096	1,626,824	8,199	5,443,896	3,829,686	1,218,577	2,242,427	1,072,403	342,171	459,761
Memphis	1,071,609	665,861	209,016	9,960	698,484	472,053	152,392	314,228	163,261	49,495	58,897
Davidson County	785,830	474,872	150,555	9,686	502,916	341,194	108,257	245,250	120,533	35,233	37,664
Texas	42,080,942	28,580,481	4,764,266	8,289	27,113,871	20,680,413	3,324,455	12,624,720	7,031,132	1,207,091	2,342,351
Houston Isd	1,686,869	1,074,360	195,490	8,295	1,062,465	769,538	132,781	523,559	271,193	52,880	100,845
Dallas Isd	1,324,736	915,964	130,947	8,335	843,142	670,459	95,368	400,136	213,082	28,957	81,458
Virginia	13,862,950	8,673,400	3,296,014	10,955	9,330,306	6,276,262	2,351,261	3,983,940	2,147,558	845,652	548,704
Fairfax Co Pblc Schs	2,469,067	1,554,781	653,583	13,670	1,695,498	1,120,682	460,644	677,702	385,184	166,397	95,867
Prince William Co Pblc Schs	857,627	561,441	188,291	10,226	553,073	391,429	130,077	264,128	151,442	53,459	40,426
West Virginia	3,142,606	1,738,035	879,917	11,103	1,958,282	1,168,872	585,267	1,000,031	472,764	259,721	184,293
Kanawha County Schools	300,806	172,767	85,062	10,537	190,202	115,978	56,098	91,040	44,527	25,033	19,564
Berkeley County Schools	190,181	108,705	50,101	10,466	118,634	74,053	33,640	59,889	29,877	14,353	11,658

See notes at end of table.

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2013—Continued

State and reporting district	[In thousands of dollars]										
	All functions ¹				Instruction and instruction-related ^{1,2}			Support services ^{1,3}			All other functions ^{1,4}
	Total ⁵	Salaries and wages	Employee benefits	Current expenditures per pupil	Total	Salaries and wages	Employee benefits	Total	Salaries and wages	Employee benefits	Total ⁶
Midwest											
Illinois	25,580,687	14,230,800	6,530,951	12,463	16,254,502	10,226,988	4,511,855	8,495,354	3,709,979	1,884,713	830,831
City Of Chicago Sd 299	4,863,728	2,551,580	929,598	12,284	3,346,679	1,876,919	705,008	1,305,843	577,446	186,294	211,206
Sd U-46	423,749	231,216	134,474	10,504	258,639	157,167	89,502	148,425	66,149	40,682	16,685
Indiana	9,901,369	5,484,812	2,896,329	9,514	6,081,162	3,850,030	1,956,267	3,343,661	1,422,357	879,961	476,546
Fort Wayne Community Schools	299,858	164,883	91,186	9,861	194,339	118,915	64,110	88,211	38,791	24,354	17,308
Indianapolis Public Schools	405,831	222,895	108,715	13,616	235,799	145,782	70,012	153,489	69,670	36,216	16,543
Iowa	5,151,188	3,252,299	1,084,305	10,313	3,422,014	2,351,344	772,826	1,501,658	802,890	280,949	227,516
Des Moines Independent Comm School District	351,188	220,066	95,857	10,301	240,500	159,593	67,969	96,424	52,332	24,777	14,264
Cedar Rapids Comm School District	185,337	128,196	37,476	10,826	127,344	93,302	25,915	50,719	28,774	10,191	7,274
Kansas	4,801,767	2,819,453	857,808	9,825	3,150,983	2,001,184	604,851	1,411,879	731,146	222,484	238,905
Wichita	533,752	317,389	122,547	10,603	324,943	218,169	84,526	187,215	91,282	35,503	21,594
Olathe	271,494	177,229	56,025	9,445	192,610	134,355	47,026	66,817	37,608	7,291	12,067
Michigan	16,334,659	8,091,679	4,392,972	10,759	10,256,086	5,793,223	3,129,063	5,467,340	2,166,824	1,197,694	611,233
Detroit City School District	702,097	340,465	179,594	14,259	415,994	244,844	129,854	245,157	84,280	45,290	40,946
Utica Community Schools	258,682	151,568	74,764	9,104	189,223	120,173	60,011	62,906	29,577	13,952	6,553
Minnesota	9,311,608	5,831,383	1,886,561	11,028	6,484,574	4,381,355	1,426,413	2,388,490	1,035,063	338,154	438,544
Anoka-Hennepin Public School Dist.	395,682	262,427	82,643	10,286	287,268	202,503	65,350	90,658	42,098	11,976	17,756
St. Paul Public School District	548,835	353,065	132,131	14,286	399,973	268,387	99,985	122,941	59,636	23,470	25,921
Missouri	8,824,468	5,512,157	1,638,683	9,615	5,635,807	3,874,805	1,131,838	2,788,815	1,414,093	438,171	399,846
St. Louis City	344,831	179,613	74,281	10,655	200,623	131,183	53,973	128,007	45,051	19,331	16,201
Springfield R-Xii	213,512	131,890	40,490	8,358	139,100	93,469	27,683	62,263	34,216	10,884	12,149
Nebraska	3,511,322	2,048,126	698,922	11,569	2,428,311	1,540,395	533,598	916,778	448,736	148,017	166,233
Omaha Public Schools	577,088	323,618	118,063	11,414	396,245	246,679	90,790	153,639	67,297	24,022	27,204
Lincoln Public Schools	376,457	244,893	70,445	10,190	266,237	185,753	52,190	92,042	52,635	15,743	18,178
North Dakota	1,210,237	725,936	240,827	11,969	761,297	521,198	177,430	358,280	177,348	57,094	90,660
Bismarck 1	123,307	79,898	26,496	10,444	85,285	59,990	19,904	31,244	17,787	6,098	6,778
Fargo 1	131,064	83,444	26,319	11,907	87,326	61,003	20,077	34,048	17,715	5,272	9,690
Ohio	19,255,423	11,159,193	4,239,148	11,131	11,984,788	7,822,025	2,828,311	6,588,374	3,015,675	1,264,341	682,261
Columbus City School District	694,998	434,003	176,278	13,794	426,458	288,837	112,308	241,672	131,325	57,398	26,868
Cleveland Municipal	556,584	341,449	137,063	13,980	358,940	238,723	93,714	175,111	91,544	37,134	22,533
South Dakota	1,103,581	662,137	191,739	8,461	698,469	476,039	134,508	346,154	164,540	50,127	58,958
Sioux Falls School District 49-5	177,691	110,546	34,155	7,650	118,440	79,106	24,638	50,037	27,106	8,320	9,214
Rapid City Area School District 51-4	112,594	68,945	22,284	8,042	74,229	50,902	15,548	32,875	16,431	5,665	5,490
Wisconsin	9,562,304	5,311,076	2,475,886	10,960	6,106,096	3,952,737	1,730,028	3,082,485	1,203,548	684,651	373,723
Milwaukee School District	1,012,830	510,910	313,864	12,925	633,061	360,314	222,670	335,995	128,654	78,701	43,774
Madison Metropolitan School District	346,794	218,454	90,922	12,791	228,589	152,475	61,794	107,275	52,957	24,345	10,930
West											
Alaska	2,378,601	1,068,535	800,952	18,090	1,489,883	731,016	555,573	817,208	312,495	236,777	71,510
Anchorage School District	750,908	367,078	288,129	15,391	476,145	249,594	194,967	257,233	111,504	90,356	17,530
Matanuska-Susitna Borough School District	266,648	124,641	91,054	15,251	166,548	86,492	64,307	94,354	35,602	25,988	5,746

See notes at end of table.

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2013—Continued

State and reporting district	[In thousands of dollars]										
	All functions ¹				Instruction and instruction-related ^{1,2}			Support services ^{1,3}			All other functions ^{1,4}
	Total ⁵	Salaries and wages	Employee benefits	Current expenditures per pupil	Total	Salaries and wages	Employee benefits	Total	Salaries and wages	Employee benefits	Total ⁶
Arizona	7,773,365	4,663,190	1,293,438	7,136	4,725,555	3,273,876	835,513	2,657,629	1,280,441	383,641	390,181
Mesa Unified District	456,178	304,053	76,680	7,110	291,068	217,123	50,687	138,848	77,902	21,927	26,262
Tucson Unified District	505,283	300,720	88,190	9,952	294,570	188,753	47,700	192,252	105,332	29,992	18,461
California	57,258,740	34,571,086	12,949,972	9,218	37,397,327	24,541,367	8,636,040	17,403,994	8,680,547	3,744,180	2,457,419
Los Angeles Unified District	6,985,426	3,944,380	1,729,751	10,657	4,568,184	2,878,090	1,194,546	2,056,956	919,371	432,541	360,286
San Diego Unified District	1,221,364	740,081	326,347	9,376	787,097	512,435	215,536	381,839	207,492	100,794	52,428
Colorado	7,404,113	4,715,884	1,262,733	8,581	4,701,249	3,288,927	882,273	2,400,494	1,274,877	337,724	302,370
Jefferson County School District No. R-1	723,169	486,293	128,359	8,454	458,583	337,256	87,535	230,038	131,701	36,302	34,548
School District No. 1 in the County of Denver	835,041	578,807	103,069	10,015	531,111	391,044	78,746	265,900	154,323	16,848	38,030
Hawaii	2,184,393	1,194,185	451,975	11,823	1,372,020	867,094	321,258	682,495	277,988	113,235	129,878
Hawaii Department of Education	2,184,393	1,194,185	451,975	11,823	1,372,020	867,094	321,258	682,495	277,988	113,235	129,878
Idaho	1,910,988	1,167,789	398,755	6,711	1,235,793	850,274	281,738	571,011	283,896	102,103	104,184
Meridian Joint District	209,487	134,258	46,649	5,687	136,629	98,296	32,176	63,662	33,119	12,962	9,196
Boise Independent District	213,511	139,960	44,190	8,292	145,613	103,061	31,959	57,930	32,223	10,355	9,968
Montana	1,517,233	882,492	269,907	10,617	965,263	634,651	188,522	487,087	227,782	74,246	64,883
Billings Elem	93,048	60,466	19,193	8,349	65,592	46,169	14,499	27,456	14,297	4,695	0
Great Falls Elem	59,854	37,895	10,895	8,347	40,395	28,441	8,100	16,082	8,198	2,515	3,377
Nevada	3,600,708	2,146,940	849,149	8,079	2,275,134	1,478,512	572,802	1,180,311	630,805	261,664	145,263
Clark County School District	2,541,464	1,514,224	592,047	8,023	1,629,056	1,049,479	401,873	805,860	439,263	180,449	106,548
Washoe County School District	543,663	336,994	129,598	8,365	334,025	226,760	87,315	187,768	103,683	39,857	21,870
New Mexico	3,041,355	1,809,991	581,962	8,992	1,842,026	1,250,833	397,157	1,054,792	518,964	169,500	144,537
Albuquerque Public Schools	797,281	496,633	158,814	8,474	503,183	352,875	111,075	259,813	132,107	43,546	34,285
Las Cruces Public Schools	214,507	131,439	43,319	8,450	136,777	92,457	30,632	67,147	35,601	11,859	10,583
Oregon	5,382,519	2,829,883	1,583,441	9,163	3,309,514	1,933,179	1,056,704	1,869,849	833,240	485,867	203,156
Portland SD 1J	490,236	271,236	139,914	10,487	308,800	182,916	97,016	165,061	81,773	39,137	16,375
Salem-Keizer SD 24J	369,907	205,314	116,722	9,165	241,855	145,202	80,809	114,701	58,832	35,237	13,351
Utah	3,981,700	2,543,010	971,991	6,492	2,702,446	1,946,592	710,118	1,044,339	530,470	233,199	234,915
Alpine District	401,347	249,632	113,470	5,539	286,722	197,309	87,532	90,613	46,126	22,565	24,012
Davis District	430,243	277,575	109,861	6,130	293,850	213,305	79,447	104,598	58,584	26,523	31,795
Washington	10,163,959	6,281,751	2,147,683	9,666	6,523,927	4,422,136	1,454,419	3,164,886	1,726,548	628,805	475,146
Seattle School District #1	572,138	359,889	115,420	11,295	364,136	253,823	79,848	190,854	101,481	32,964	17,148
Spokane School District	299,151	193,615	63,223	10,304	199,194	139,499	43,873	85,513	46,076	15,590	14,444
Wyoming	1,437,033	857,283	357,470	15,793	932,101	601,501	243,963	461,193	239,103	105,145	43,739
Laramie County School District #1	200,419	120,262	49,635	14,971	131,785	84,394	33,512	62,627	33,762	14,847	6,007
Natrona County School District #1	180,793	108,420	48,554	14,180	121,216	76,657	33,426	54,021	30,038	14,028	5,556

¹Interschool system expenditures are excluded to prevent double counting.

²Includes instruction and instructional staff support services current expenditures.

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

⁴Includes food services and enterprise operations current expenditures.

⁵Funds spent operating local public schools and local education agencies, including such expenses as: salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding; capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

⁶Includes purchased services, supplies, and other miscellaneous current expenditures.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table. Consequently, results for per pupil current expenditures may differ from amounts reported in Table 3.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, state, and locale code: Fiscal years 2012 and 2013

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage change	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage change
United States	\$11,966	\$11,745	-1.8	\$10,102	\$10,047	-0.5
City	10,544	10,089	-4.3	9,598	9,353	-2.5
Suburban	13,773	13,076	-5.1	11,595	11,041	-4.8
Town	10,991	10,761	-2.1	9,381	9,214	-1.8
Rural	12,174	12,211	0.3	10,198	10,347	1.5
Alabama	9,619	9,455	-1.7	8,539	8,703	1.9
City	10,584	10,377	-2.0	9,850	9,584	-2.7
Suburban	9,836	9,670	-1.7	8,754	8,686	-0.8
Town	9,352	9,315	-0.4	8,448	8,642	2.3
Rural	9,470	9,287	-1.9	8,442	8,607	2.0
Alaska	28,707	30,465	6.1	26,692	26,476	-0.8
City	17,048	17,693	3.8	17,034	17,627	3.5
Suburban	15,257	12,173	-20.2	15,251	10,922	-28.4
Town	19,752	19,317	-2.2	19,893	18,365	-7.7
Rural	31,795	32,234	1.4	29,929	29,742	-0.6
Arizona	8,267	8,445	2.1	7,781	7,178	-7.8
City	8,125	8,228	1.3	7,773	7,186	-7.6
Suburban	7,886	7,893	0.1	7,427	6,550	-11.8
Town	7,829	8,643	10.4	7,299	6,647	-8.9
Rural	9,457	12,049	27.4	8,353	8,632	3.3
Arkansas	10,397	9,983	-4.0	9,087	8,903	-2.0
City	10,021	9,686	-3.3	8,640	8,629	-0.1
Suburban	9,926	9,408	-5.2	8,027	8,157	1.6
Town	10,390	9,895	-4.8	9,188	8,903	-3.1
Rural	10,445	10,158	-2.7	9,214	9,049	-1.8
California	10,094	9,879	-2.1	8,806	8,731	-0.9
City	10,095	9,690	-4.0	8,725	8,323	-4.6
Suburban	9,742	9,626	-1.2	8,414	8,410	0.0
Town	9,821	9,636	-1.9	8,807	8,647	-1.8
Rural	10,773	11,027	2.4	9,506	9,805	3.2
Colorado	11,328	11,336	0.1	9,309	9,362	0.6
City	9,560	9,830	2.8	8,382	8,466	1.0
Suburban	9,903	9,561	-3.5	8,400	7,859	-6.4
Town	10,143	9,792	-3.5	8,492	8,460	-0.4
Rural	13,087	13,278	1.5	10,514	11,126	5.8
Connecticut	18,137	18,514	2.1	15,983	16,204	1.4
City	16,845	17,096	1.5	14,565	14,989	2.9
Suburban	17,708	17,886	1.0	15,705	15,969	1.7
Town	18,233	18,422	1.0	16,194	16,330	0.8
Rural	20,533	20,563	0.2	17,407	17,783	2.2
Delaware	13,467	13,442	-0.2	12,426	12,049	-3.0
City	12,879	13,442	4.4	11,985	11,620	-3.0
Suburban	13,958	13,214	-5.3	13,324	12,319	-7.5
Town	16,651	17,569	5.5	12,426	12,933	4.1
Rural	14,182	12,193	-14.0	11,532	10,943	-5.1
District of Columbia ²	20,693	21,392	3.4	17,729	17,953	1.3
City	20,693	21,248	2.7	17,729	17,940	1.2
Rural	†	50,617	†	†	47,300	†
Florida	9,078	8,994	-0.9	8,605	8,512	-1.1
City	9,244	9,115	-1.4	8,376	8,391	0.2
Suburban	9,149	8,959	-2.1	8,343	8,167	-2.1
Town	8,959	8,781	-2.0	8,739	8,605	-1.5
Rural	9,078	9,269	2.1	8,930	9,204	3.1

See notes at end of table.

Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, state, and locale code: Fiscal years 2012 and 2013—Continued

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage
Georgia	10,139	10,003	-1.3	9,251	9,057	-2.1
City	11,185	10,271	-8.2	9,730	9,490	-2.5
Suburban	9,858	9,590	-2.7	8,601	8,571	-0.4
Town	10,107	9,945	-1.6	9,244	9,043	-2.2
Rural	10,078	10,116	0.4	9,178	9,234	0.6
Hawaii	14,106	12,621	-10.5	12,254	11,823	-3.5
Idaho	7,728	7,666	-0.8	7,091	7,084	-0.1
City	6,110	5,487	-10.2	5,967	6,143	2.9
Suburban	6,057	6,306	4.1	5,693	5,669	-0.4
Town	7,090	6,855	-3.3	6,530	6,391	-2.1
Rural	9,304	9,310	0.1	8,627	8,896	3.1
Illinois	12,204	12,279	0.6	10,490	10,555	0.6
City	14,826	14,711	-0.8	12,405	12,813	3.3
Suburban	14,444	14,343	-0.7	11,929	12,038	0.9
Town	10,770	10,765	0.0	9,372	9,443	0.8
Rural	11,379	11,319	-0.5	10,034	10,190	1.6
Indiana	11,489	11,288	-1.8	9,148	9,001	-1.6
City	10,364	10,910	5.3	9,399	9,253	-1.6
Suburban	11,689	11,355	-2.9	8,784	8,276	-5.8
Town	11,712	11,305	-3.5	9,327	9,045	-3.0
Rural	11,470	11,315	-1.4	9,141	9,031	-1.2
Iowa	12,680	12,491	-1.5	9,494	9,660	1.8
City	13,006	12,415	-4.5	9,922	10,094	1.7
Suburban	12,328	12,188	-1.1	9,231	9,140	-1.0
Town	12,167	11,986	-1.5	9,294	9,491	2.1
Rural	12,909	12,653	-2.0	9,527	9,692	1.7
Kansas	12,202	12,098	-0.9	10,839	10,685	-1.4
City	12,082	11,641	-3.6	10,028	9,733	-2.9
Suburban	11,004	11,054	0.5	8,817	8,752	-0.7
Town	11,485	11,296	-1.6	9,795	9,854	0.6
Rural	12,594	12,590	0.0	11,288	11,420	1.2
Kentucky	10,256	10,241	-0.2	9,180	8,978	-2.2
City	11,271	10,772	-4.4	10,002	9,616	-3.9
Suburban	10,139	10,023	-1.1	9,052	8,983	-0.8
Town	10,031	9,906	-1.2	8,992	8,791	-2.2
Rural	10,461	10,426	-0.3	9,248	9,127	-1.3
Louisiana	11,773	11,047	-6.2	11,289	10,453	-7.4
City	11,406	10,927	-4.2	11,178	10,647	-4.8
Suburban	12,443	11,950	-4.0	11,417	10,811	-5.3
Town	12,201	11,244	-7.8	11,874	10,163	-14.4
Rural	11,822	11,216	-5.1	11,480	10,218	-11.0
Maine	14,118	14,729	4.3	11,991	12,577	4.9
City	13,948	13,131	-5.9	12,515	12,066	-3.6
Suburban	14,528	14,483	-0.3	12,611	12,397	-1.7
Town	13,839	13,933	0.7	12,818	12,798	-0.2
Rural	14,203	14,899	4.9	11,938	12,617	5.7
Maryland	14,970	14,492	-3.2	13,023	13,137	0.9
City	15,806	15,663	-0.9	14,173	14,567	2.8
Suburban	15,183	14,887	-2.0	12,975	12,980	0.0
Town	14,040	14,323	2.0	12,907	14,020	8.6
Rural	14,072	14,140	0.5	13,222	13,119	-0.8

See notes at end of table.

Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, state, and locale code: Fiscal years 2012 and 2013—Continued

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage change	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage change
Massachusetts	16,732	16,080	-3.9	13,580	12,968	-4.5
City	17,389	18,106	4.1	14,446	14,994	3.8
Suburban	15,596	14,953	-4.1	13,136	12,442	-5.3
Town	19,522	18,680	-4.3	16,462	15,714	-4.5
Rural	18,594	16,799	-9.7	14,681	14,272	-2.8
Michigan	10,121	10,051	-0.7	9,088	9,029	-0.7
City	9,732	9,606	-1.3	9,414	9,269	-1.5
Suburban	10,397	10,225	-1.7	9,249	9,144	-1.1
Town	9,892	9,901	0.1	8,796	8,731	-0.7
Rural	10,206	10,192	-0.1	9,053	8,998	-0.6
Minnesota	12,169	12,380	1.7	10,008	10,089	0.8
City	13,002	12,978	-0.2	10,558	10,514	-0.4
Suburban	12,418	12,421	0.0	9,757	9,960	2.1
Town	11,668	11,556	-1.0	9,705	9,645	-0.6
Rural	12,095	12,444	2.9	9,996	10,284	2.9
Mississippi	9,537	9,109	-4.5	8,554	8,377	-2.1
City	10,931	10,860	-0.6	9,734	9,230	-5.2
Suburban	8,565	8,689	1.4	8,212	7,982	-2.8
Town	9,424	8,924	-5.3	8,517	8,308	-2.5
Rural	9,547	9,159	-4.1	8,559	8,465	-1.1
Missouri	10,773	10,339	-4.0	9,059	8,855	-2.3
City	13,508	12,542	-7.2	11,562	10,985	-5.0
Suburban	11,851	11,150	-5.9	9,864	9,490	-3.8
Town	9,725	9,533	-2.0	8,112	8,243	1.6
Rural	10,770	10,155	-5.7	9,098	8,797	-3.3
Montana	13,638	13,588	-0.4	12,659	12,679	0.2
City	9,862	9,656	-2.1	9,707	9,349	-3.7
Suburban	9,479	9,745	2.8	8,723	8,976	2.9
Town	10,940	11,391	4.1	10,042	10,522	4.8
Rural	14,668	14,293	-2.6	13,381	13,427	0.3
Nebraska	14,485	14,900	2.9	12,857	13,079	1.7
City	11,472	11,220	-2.2	10,197	10,247	0.5
Suburban	11,241	11,056	-1.6	10,690	10,344	-3.2
Town	11,584	11,980	3.4	10,475	10,762	2.7
Rural	15,487	15,836	2.3	13,376	13,912	4.0
Nevada	12,253	11,978	-2.2	10,266	10,682	4.1
City	9,518	9,357	-1.7	8,705	8,365	-3.9
Town	12,017	10,736	-10.7	10,362	10,287	-0.7
Rural	17,383	17,794	2.4	15,191	15,282	0.6
New Hampshire	16,840	17,209	2.2	13,802	14,110	2.2
City	12,649	12,761	0.9	11,647	11,477	-1.5
Suburban	14,942	15,338	2.7	13,307	13,952	4.9
Town	17,506	17,637	0.8	15,338	15,890	3.6
Rural	17,165	17,693	3.1	13,395	14,305	6.8
New Jersey	19,329	19,331	0.01	16,381	16,379	-0.01
City	18,040	17,720	-1.8	17,219	16,617	-3.5
Suburban	19,309	19,219	-0.5	16,082	16,183	0.6
Town	20,789	19,104	-8.1	16,867	16,214	-3.9
Rural	19,473	20,820	6.9	16,831	17,793	5.7
New Mexico	12,222	11,833	-3.2	10,471	10,305	-1.6
City	10,043	10,730	6.8	9,408	8,983	-4.5
Suburban	9,315	9,640	3.5	7,493	8,869	18.4
Town	11,178	11,297	1.1	9,635	9,857	2.3
Rural	15,061	15,856	5.3	13,973	14,551	4.1

See notes at end of table.

Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, state, and locale code: Fiscal years 2012 and 2013—Continued

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage
New York	21,422	21,778	1.7	18,875	19,073	1.0
City	20,152	20,612	2.3	17,774	17,192	-3.3
Suburban	23,442	23,399	-0.2	21,276	21,415	0.7
Town	19,419	19,550	0.7	16,767	16,707	-0.4
Rural	21,366	21,669	1.4	18,555	18,811	1.4
North Carolina	8,705	8,588	-1.3	8,262	8,317	0.7
City	8,688	8,325	-4.2	8,169	8,046	-1.5
Suburban	8,115	8,162	0.6	7,577	7,730	2.0
Town	8,601	8,606	0.1	8,064	8,343	3.5
Rural	9,028	9,105	0.85	8,483	8,761	3.3
North Dakota	14,911	15,220	2.1	12,806	12,946	1.1
City	12,205	11,864	-2.8	11,638	11,856	1.9
Suburban	12,200	11,947	-2.1	10,154	10,179	0.2
Town	12,165	12,163	0.0	10,195	10,256	0.6
Rural	15,314	15,687	2.44	13,057	13,281	1.7
Ohio	11,175	10,520	-5.9	9,639	9,380	-2.7
City	10,089	8,814	-12.6	9,561	9,222	-3.5
Suburban	11,554	10,888	-5.8	9,921	9,520	-4.0
Town	11,293	10,850	-3.9	9,421	9,243	-1.9
Rural	11,533	11,238	-2.6	9,619	9,474	-1.5
Oklahoma	8,972	8,833	-1.5	8,223	8,207	-0.2
City	8,716	8,712	0.0	7,181	7,299	1.6
Suburban	8,321	8,165	-1.87	7,042	6,949	-1.3
Town	8,436	8,247	-2.2	7,507	7,625	1.6
Rural	9,297	9,161	-1.5	8,488	8,675	2.2
Oregon	10,770	10,724	-0.4	9,950	9,799	-1.5
City	10,088	9,813	-2.7	9,030	8,840	-2.1
Suburban	10,357	10,155	-1.9	8,543	8,764	2.6
Town	10,158	10,106	-0.51	8,863	9,055	2.2
Rural	12,940	13,198	2.0	11,802	12,377	4.9
Pennsylvania	14,362	14,348	-0.1	11,712	12,229	4.4
City	12,985	12,505	-3.7	11,948	11,869	-0.7
Suburban	14,982	15,152	1.1	11,876	12,380	4.2
Town	13,598	13,954	2.6	11,112	12,033	8.3
Rural	14,604	14,766	1.1	11,719	12,582	7.4
Rhode Island	16,794	16,776	-0.1	14,541	14,379	-1.1
City	17,524	18,334	4.6	16,236	15,994	-1.5
Suburban	15,359	15,611	1.6	13,769	13,774	0.0
Rural	16,905	17,524	3.7	15,224	15,424	1.3
South Carolina	10,738	10,738	0.0	9,305	9,382	0.8
City	11,859	13,891	17.1	8,929	10,405	16.5
Suburban	10,652	10,592	-0.57	9,038	8,991	-0.5
Town	10,395	10,050	-3.3	9,665	9,108	-5.8
Rural	11,078	11,295	2.0	9,505	9,719	2.2
South Dakota	10,873	10,786	-0.8	8,954	8,947	-0.1
City	9,201	8,968	-2.5	7,926	7,846	-1.0
Suburban	†	10,064	†	†	8,173	†
Town	9,466	9,276	-2.0	8,042	7,977	-0.8
Rural	11,354	11,295	-0.5	9,351	9,371	0.2
Tennessee	8,825	8,541	-3.2	7,968	7,778	-2.4
City	9,615	9,379	-2.5	8,833	8,693	-1.6
Suburban	9,236	8,968	-2.9	8,654	7,946	-8.2
Town	9,329	8,629	-7.5	8,366	7,729	-7.6
Rural	8,471	8,498	0.3	7,804	7,596	-2.7

See notes at end of table.

Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, state, and locale code: Fiscal years 2012 and 2013—Continued

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage change	Fiscal year 2012 (in 2013 dollars) ³	Fiscal year 2013 (in 2013 dollars)	Percentage change
Texas	10,847	10,577	-2.5	8,949	8,959	0.1
City	9,699	9,338	-3.7	8,191	8,055	-1.7
Suburban	9,941	9,658	-2.8	7,944	7,963	0.2
Town	10,618	10,453	-1.5	8,871	8,842	-0.3
Rural	11,532	11,475	-0.5	9,498	9,685	2.0
Utah	6,911	5,500	-20.4	6,356	6,552	3.1
City	7,799	5,229	-33.0	6,941	6,707	-3.4
Suburban	5,332	4,770	-10.5	5,996	5,988	-0.1
Town	8,859	8,258	-6.8	7,138	7,036	-1.4
Rural	7,236	9,008	24.5	6,561	8,472	29.1
Vermont	16,378	16,439	0.4	12,750	13,569	6.4
City	17,978	19,063	6.0	17,192	18,528	7.8
Suburban	16,281	16,594	1.9	14,257	15,001	5.2
Town	16,733	17,218	2.9	13,539	14,131	4.4
Rural	16,263	16,348	0.5	12,265	13,271	8.2
Virginia	11,030	11,119	0.8	10,023	9,998	-0.2
City	12,296	11,886	-3.3	11,032	10,748	-2.6
Suburban	11,923	11,123	-6.7	10,258	10,196	-0.6
Town	10,822	11,155	3.1	9,811	9,886	0.8
Rural	10,728	10,570	-1.5	9,658	9,915	2.7
Washington	11,652	11,678	0.2	9,879	9,894	0.1
City	11,496	11,108	-3.4	9,598	9,615	0.2
Suburban	10,873	11,025	1.4	9,246	9,145	-1.1
Town	10,784	10,637	-1.4	9,542	9,387	-1.6
Rural	12,776	13,577	6.3	11,528	11,800	2.4
West Virginia	14,039	12,021	-14.4	11,438	10,969	-4.1
City	13,745	12,632	-8.1	11,241	11,047	-1.7
Suburban	14,565	12,420	-14.7	11,102	10,973	-1.2
Town	13,937	11,711	-16.0	11,438	10,945	-4.3
Rural	14,078	12,149	-13.7	11,561	10,970	-5.1
Wisconsin	13,126	12,824	-2.3	11,027	11,000	-0.2
City	12,642	12,257	-3.0	10,814	10,864	0.5
Suburban	12,537	12,328	-1.7	10,659	10,658	0.0
Town	12,636	12,384	-2.0	10,928	10,640	-2.6
Rural	13,708	13,644	-0.5	11,294	11,571	2.5
Wyoming	19,698	19,632	-0.3	17,121	16,872	-1.5
City	17,070	16,724	-2.0	15,302	14,576	-4.7
Town	18,520	17,777	-4.0	15,922	15,757	-1.0
Rural	22,373	24,431	9.2	18,856	19,375	2.8

† Not applicable.

¹Funds spent operating local public schools and local education agencies, including such expenses as; salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding; capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary secondary expenditures (such as adult education).

²Data for school districts with unassigned locale codes or with locale codes reported as "not applicable" in the SY 2012–13 CCD LEA Universe Survey file are included within the national and state totals in this table, but are excluded from the locale-specific totals.

³Data have been adjusted to fiscal year 2013 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, 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. For additional information about inflation-adjusted data, please refer to appendix A.

NOTE: How to read this table: Using Alabama as an example, if all school districts were listed by size of total revenues per pupil, the district at the midpoint (median) in 2012 would have total revenues per pupil of \$9,619 (in 2013 dollars).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2012, Final Version 2a and fiscal year 2013, Provisional Version 1a; Digest of Education Statistics 2013, retrieved April 9, 2015, from http://nces.ed.gov/programs/digest/d13/tables/dt13_106.70.asp.

Table 4. Median current expenditures per pupil and numbers of districts and students for the states that reported both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2013

State	Median current expenditures per pupil						Districts type				Students ^{6,7}			
	Total		Instruction and instruction-related ^{1,2}		Support services ^{1,3}		Total ⁴		Number reporting ⁵		Total ⁴		Number in reporting districts ⁵	
	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹
Reporting states¹⁰	\$8,866	\$10,327	\$5,033	\$6,470	\$3,564	\$3,385	2,720	10,422	2,291	9,659	1,210,260	28,198,067	1,108,095	28,159,828
Arizona	7,169	7,464	3,694	4,220	3,031	2,718	416	244	395	221	146,529	911,924	146,188	910,877
Arkansas	7,489	8,966	4,480	5,789	2,765	2,646	17	247	17	227	8,569	418,457	8,569	417,932
California	‡	8,924	‡	5,642	‡	2,849	30	759	5	672	11,678	2,490,200	2,379	2,488,731
Colorado	6,163	10,099	3,469	5,970	2,431	3,635	1	138	1	133	11,756	109,363	11,756	109,363
Connecticut	12,377	16,330	6,469	10,529	4,747	5,286	17	180	17	169	6,518	533,097	6,518	521,636
Delaware	10,759	13,057	6,266	8,739	4,614	4,036	25	22	21	19	9,942	118,685	9,942	118,685
District of Columbia	17,927	32,627	9,336	20,917	7,725	11,326	61	2	55	2	31,901	44,239	31,671	44,239
Georgia	7,646	9,169	4,049	6,021	3,848	2,456	15	177	15	158	19,738	832,328	19,738	831,354
Idaho	5,226	8,280	3,388	5,014	1,556	2,412	33	106	30	101	12,613	144,704	12,613	144,639
Illinois	—	10,548	—	6,437	—	3,682	2	995	0	843	760	1,538,976	†	1,536,388
Indiana	7,620	9,106	4,377	5,520	2,953	3,073	72	315	69	298	33,297	1,007,411	33,004	1,006,436
Louisiana	10,468	10,345	5,989	6,462	3,881	3,294	48	74	43	67	35,664	516,746	35,664	515,051
Maine	‡	12,577	‡	7,960	‡	4,173	2	188	1	175	106	183,983	46	183,797
Massachusetts	13,128	12,940	8,620	8,348	3,910	4,197	77	327	73	324	31,830	922,943	30,985	920,968
Michigan	8,733	9,128	4,528	5,977	3,739	2,704	278	610	266	545	127,921	1,390,324	127,302	1,389,792
Minnesota	10,299	10,059	6,320	6,784	3,368	2,705	156	386	148	340	41,537	802,859	41,537	802,571
Missouri	11,446	8,758	6,179	5,621	4,735	2,696	37	530	37	521	17,929	899,848	17,929	898,020
New Hampshire	—	15,890	—	10,297	—	5,071	18	164	0	161	1,670	186,201	†	181,877
New Jersey	15,392	16,492	8,575	10,107	6,340	5,903	86	589	86	573	29,540	1,339,693	29,540	1,338,158
New Mexico	9,012	12,324	5,082	6,771	3,827	4,845	52	77	51	71	10,637	119,006	10,637	118,632
New York	—	19,073	—	13,010	—	5,601	211	771	0	691	78,139	2,632,564	†	2,631,930
North Carolina	7,547	8,756	4,810	5,646	2,435	2,560	131	122	108	115	50,060	1,468,405	50,060	1,468,228
Ohio	8,851	9,564	5,059	6,043	3,758	3,117	404	666	364	614	114,742	1,615,174	114,364	1,614,543
Oklahoma	6,589	8,214	3,575	4,765	2,704	2,787	5	520	4	517	1,745	575,453	1,734	575,160
Oregon	12,305	10,624	7,041	6,387	4,968	3,744	17	124	17	122	3,192	143,331	3,192	142,840
Pennsylvania	11,430	12,453	6,671	8,265	4,549	3,703	176	577	171	499	119,465	1,624,008	118,738	1,623,694
Rhode Island	13,307	15,281	7,157	9,433	5,701	5,012	13	39	13	37	4,097	103,703	4,097	103,635
South Carolina	6,480	‡	4,244	‡	2,134	‡	1	83	1	66	11,500	372,102	11,500	371,286
Texas	8,055	9,145	4,587	5,661	3,048	2,904	205	1,016	198	1,011	178,376	4,186,096	177,397	4,184,277
Utah	5,624	7,145	3,780	4,967	1,824	1,932	92	43	84	41	50,694	562,585	50,694	562,315
Wisconsin	‡	11,072	‡	6,994	‡	3,659	22	331	1	326	8,115	403,659	301	402,774

— Not available.

† Not applicable.

‡ Reporting standards not met. Data was suppressed when the unweighted response rate was below 80 percent for a state or 85 percent for the reporting states total.

¹Interschool system expenditures are excluded to prevent double counting.

²Includes instruction and instructional staff support services current expenditures.

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

⁴Number of districts or number of students in the F-33 survey that fall within the scope of either a noncharter school district or an independent charter school district.

⁵Number of districts or number of students in the F-33 survey that fall within the scope of either a noncharter school district or an independent charter school district and reflects only those districts that reported fiscal data greater than or equal to zero and student membership greater than zero.

⁶The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

⁷Student membership was not reported on the district-level CCD Local Education Agency Universe Survey for independent charter school districts in New Hampshire. As a result, the source of the student membership for both charter and noncharter school districts shown in this table for New Hampshire is state-aggregated membership from the school-level CCD Public Elementary-Secondary School Universe Survey.

⁸All associated schools are charter schools.

⁹Independent charter school districts and school districts that have charter and noncharter schools are excluded from this category.

¹⁰Reporting states include only the states reported in this table.

NOTE: Median expenditures are reported for each data item, so details do not sum to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

**Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state:
Fiscal year 2013**

[In thousands of dollars]

State	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition	Bilingual education	Other and unspecified federal revenues through state ¹	Impact aid	Other federal revenues direct to school districts ²
Reporting states³	\$55,104,248	\$14,212,798	\$11,248,795	‡	‡	\$554,889	\$14,019,749	‡	‡	\$1,521,516	‡
Alabama	811,965	258,868	179,262	\$36,409	\$17,835	11,209	259,914	\$3,567	‡	3,429	\$17,122
Alaska	320,938	45,915	33,653	11,107	0	2,903	39,695	929	\$19,581	132,748	34,407
Arizona	1,286,773	358,806	158,961	39,840	16,326	18,500	318,468	18,202	173,812	162,215	21,643
Arkansas	579,042	162,963	109,430	23,021	0	8,282	166,380	2,987	‡	466	37,845
California	7,836,962	1,926,035	1,856,502	299,877	9,378	51,744	1,901,099	159,671	‡	113,967	454,901
Colorado	702,555	167,201	150,185	25,919	11	6,586	181,744	9,763	‡	49,015	55,694
Connecticut	451,094	108,988	120,954	21,492	0	6,825	107,832	5,777	38,698	0	40,528
Delaware	160,590	42,422	31,362	0	72	3,605	38,119	0	45,010	0	0
District of Columbia	197,449	52,675	16,836	10,843	502	2,981	35,649	744	38,393	38,735	91
Florida	3,027,018	831,959	612,542	62,728	185	33,906	844,914	‡	‡	8,882	‡
Georgia	1,812,816	536,093	320,411	68,811	31,395	16,747	607,210	13,365	143,066	21,362	54,356
Hawaii	310,778	46,636	38,832	962	0	2,225	43,837	2,569	—	80,615	15,706
Idaho	244,367	57,495	54,078	12,749	2,914	2,956	72,946	1,832	‡	5,430	7,058
Illinois	2,311,326	653,880	577,444	90,946	98	29,371	525,342	30,782	‡	35,159	‡
Indiana	1,045,227	269,984	265,749	2,547	516	7,408	284,330	‡	197,154	5,302	‡
Iowa	459,132	94,476	120,860	17,649	2,455	5,583	116,672	3,429	79,070	704	18,234
Kansas	420,820	116,339	0	0	7,480	1,783	134,532	3,838	133,579	21,076	2,193
Kentucky	867,735	246,614	‡	‡	‡	‡	249,997	‡	303,914	‡	‡
Louisiana	1,304,360	336,994	173,410	50,109	663	10,021	259,198	0	369,438	9,434	95,093
Maine	197,769	55,034	48,269	10,479	1,198	2,015	46,954	665	20,851	2,184	10,120
Maryland	828,432	193,891	194,734	32,957	174	8,636	199,999	8,552	125,817	22,119	41,553
Massachusetts	855,071	193,305	258,484	‡	‡	10,532	179,614	‡	‡	0	‡
Michigan	1,786,441	495,685	405,571	57,849	581	21,372	384,343	4,822	219,049	19,188	177,981
Minnesota	685,761	170,109	174,814	33,832	7	6,122	183,076	0	66,012	20,528	31,261
Mississippi	707,522	199,595	121,675	‡	12	5,902	219,573	1,637	‡	2,162	‡
Missouri	926,472	234,363	181,855	40,230	‡	12,067	256,160	4,986	148,111	24,781	23,919
Montana	210,593	55,868	32,987	7,821	0	2,708	32,504	‡	‡	53,199	11,214
Nebraska	366,241	90,719	80,090	12,368	390	3,024	76,524	‡	‡	25,060	27,857
Nevada	392,009	122,587	71,886	12,638	155	5,202	107,101	7,823	37,216	3,443	23,958
New Hampshire	163,890	40,229	34,652	0	0	3,771	28,251	0	50,456	0	6,531
New Jersey	1,159,632	295,158	357,482	‡	‡	8,142	303,236	‡	174,840	20,774	‡
New Mexico	528,189	133,854	97,717	17,951	‡	8,340	1,818	3,636	131,292	69,115	64,466
New York	3,343,721	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	1,601,680	421,081	339,045	57,352	‡	‡	458,390	12,180	‡	16,572	147,886
North Dakota	145,905	41,425	27,852	8,577	538	2,366	20,009	477	‡	22,451	16,495
Ohio	1,292,760	0	391,458	0	545	34,811	418,726	76	310,602	76	136,466
Oklahoma	717,483	180,995	137,854	31,466	97	12,785	212,059	4,808	‡	43,892	40,373
Oregon	565,073	152,964	129,986	22,587	71	6,649	133,425	6,959	0	97,000	15,432
Pennsylvania	2,169,144	705,953	435,108	113,621	31,321	27,497	427,310	15,174	‡	7,224	‡
Rhode Island	203,828	51,848	40,133	10,169	0	4,600	37,677	2,448	51,389	2,364	3,200
South Carolina	824,896	245,250	165,337	30,294	0	12,202	258,792	4,450	105,775	2,322	‡
South Dakota	194,731	47,216	28,721	11,356	0	1,322	27,699	322	7,027	57,894	13,174
Tennessee	1,165,801	306,052	226,939	—	6,293	20,331	346,295	4,635	—	6,655	—
Texas	5,897,795	1,470,787	846,602	178,996	1,282	53,116	1,782,356	2,143	‡	116,270	442,395
Utah	432,584	67,574	110,575	19,050	870	4,970	124,083	5,427	65,839	6,083	‡

See notes at end of table.

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2013—Continued

[In thousands of dollars]

State	Total	Title I	Special education	Math and science	Drug-free schools	Vocational education	Child nutrition	Bilingual education	Other and unspecified federal revenues through state ¹	Impact aid	Other federal revenues direct to school districts ²
South Carolina	824,896	245,250	165,337	30,294	0	12,202	258,792	4,450	105,775	2,322	‡
South Dakota	194,731	47,216	28,721	11,356	0	1,322	27,699	322	7,027	57,894	13,174
Tennessee	1,165,801	306,052	226,939	—	6,293	20,331	346,295	4,635	—	6,655	—
Texas	5,897,795	1,470,787	846,602	178,996	1,282	53,116	1,782,356	2,143	‡	116,270	442,395
Utah	432,584	67,574	110,575	19,050	870	4,970	124,083	5,427	65,839	6,083	‡
Vermont	114,697	33,197	25,403	10,411	0	2,471	22,149	354	13,869	932	5,911
Virginia	1,108,879	265,469	268,158	44,319	96	17,442	281,675	11,192	‡	50,622	83,866
Washington	1,042,200	228,812	223,543	678	0	6,857	232,037	137	150,095	47,792	152,249
West Virginia	383,169	101,482	70,324	20,551	1,851	4,412	91,573	539	77,860	0	14,577
Wisconsin	827,432	229,945	178,705	‡	‡	5,552	183,547	‡	‡	14,412	‡
Wyoming	113,501	33,783	22,968	16,678	2,912	1,927	18,362	333	1,733	14,656	149

— Not available. State is unable to report this federal program separately. These revenues are included in the "Other and unspecified federal revenues through state" and/or "Other federal revenues direct to school districts" categories of this table and included in the total.

‡ Reporting standards not met. Data were missing for more than 15 percent of agencies in the 50 states and the District of Columbia at the national level, or data were missing for more than 20 percent of agencies in the state at the state level. These revenues are not included within any of the program-specific categories in this table, but are included in the total.

¹Includes revenues from the Workforce Investment Act, federal grants for adult education, and other federal revenues through the state.

²Includes Indian education, Head Start, magnet schools, gifted and talented, and other federal revenues direct to school districts.

³Federal revenues were missing for 3 percent of school districts in the 50 states and the District of Columbia for Title I, 4 percent for special education, 17 percent for math and science, 13 for drug-free schools, 5 percent for vocational education, 3 percent for child nutrition, 21 percent for bilingual education, 3 percent for other and unspecified revenues through state, 4 percent for impact aid, and 30 percent for other revenues direct to school districts.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Table 6. Percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2013

[In thousands of dollars]

State	Total revenue ¹	Total local revenue	Property taxes ²	Percentage of total revenue from property tax	Other taxes ^{2,3}	Revenue from cities and counties	Fees	Parent government contributions	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions	Other local revenue ⁴
United States	\$606,778,253	\$276,942,043	\$176,222,233	29.0	\$8,299,633	\$9,233,717	\$14,895,773	\$48,335,267	8.0	37.0	\$19,955,420
Alabama	7,163,728	2,453,366	1,099,427	15.3	56,969	679,617	332,965	†	†	15.3	284,388
Alaska	2,545,076	516,689	†	†	†	0	28,811	463,921	18.2	18.2	23,957
Arizona	9,250,606	4,069,894	3,016,347	32.6	0	295,639	258,050	4,339	#	32.7	495,519
Arkansas	5,114,343	1,807,120	396,916	7.8	1,364	8,870	155,109	†	†	7.8	1,244,861
California	66,464,919	23,472,303	16,806,765	25.3	552,532	1,791,742	1,048,194	833,787	1.3	26.5	2,439,283
Colorado	8,867,809	4,398,035	3,623,574	40.9	4,198	18,798	431,576	†	†	40.9	319,889
Connecticut	10,200,711	5,813,886	0	0.0	0	413,333	132,338	5,233,760	51.3	51.3	34,455
Delaware	1,975,331	614,448	506,396	25.6	0	0	15,199	†	†	25.6	92,853
District of Columbia	2,011,375	1,813,926	†	†	†	607,709	15,332	1,145,303	56.9	56.9	45,582
Florida	24,674,105	12,191,525	9,907,488	40.2	502,917	0	1,226,080	†	†	40.2	555,040
Georgia	17,564,174	8,069,613	5,233,390	29.8	1,734,005	271,351	508,111	†	†	29.8	322,756
Hawaii	2,331,770	58,069	†	†	†	0	42,340	0	0.0	0.0	15,729
Idaho	2,083,165	502,246	429,917	20.6	0	85	38,486	†	†	20.6	33,758
Illinois	29,392,740	17,375,418	15,423,272	52.5	0	124,809	593,173	†	†	52.5	1,234,164
Indiana	12,338,933	3,535,392	2,422,776	19.6	1,630	306,257	336,482	†	†	19.6	468,247
Iowa	6,030,006	2,452,461	1,988,375	33.0	177,942	4,878	171,703	†	†	33.0	109,563
Kansas	5,665,784	2,051,126	1,604,028	28.3	0	120,352	137,769	†	†	28.3	188,977
Kentucky	7,215,016	2,386,459	1,734,728	24.0	409,346	38,785	113,818	†	†	24.0	89,782
Louisiana	8,388,697	3,509,105	1,477,638	17.6	1,708,323	43,197	72,984	0	0.0	17.6	206,963
Maine	2,611,726	1,361,788	754,531	28.9	0	15,664	41,644	531,020	20.3	49.2	18,929
Maryland	13,810,290	6,888,206	†	†	†	0	138,418	6,636,787	48.1	48.1	113,001
Massachusetts	15,538,607	9,202,605	0	0.0	0	1,153,224	707,963	7,043,325	45.3	45.3	298,093
Michigan	18,666,464	5,941,042	4,957,490	26.6	.	25,753	568,018	†	†	26.6	389,781
Minnesota	11,205,302	3,286,208	2,104,741	18.8	0	220,815	514,703	†	†	18.8	445,949
Mississippi	4,433,018	1,511,995	1,213,060	27.4	17,295	16,809	177,040	3,465	0.1	27.4	84,326
Missouri	10,286,299	6,018,238	3,830,339	37.2	212,680	213,633	413,574	†	†	37.2	1,348,012
Montana	1,651,638	652,713	414,136	25.1	0	140,688	61,700	†	†	25.1	36,189
Nebraska	3,794,639	2,211,092	1,818,972	47.9	165,805	17,903	145,317	†	†	47.9	63,095
Nevada	4,130,292	2,340,598	1,080,253	26.2	2,268	1,535	43,165	†	†	26.2	1,213,377
New Hampshire	2,875,606	1,691,627	1,371,167	47.7	0	42	49,089	244,177	8.5	56.2	27,152

See notes at end of table.

Table 6. Percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2013—Continued

[In thousands of dollars]

State	Total revenue ¹	Total local revenue	Property taxes ²	Percentage of total revenue from property tax	Other taxes ^{2,3}	Revenue from cities and counties	Fees	Parent government contributions	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions	Other local revenue ⁴
New Jersey	27,552,774	15,610,154	12,737,211	46.2	0	393,289	588,338	893,207	3.2	49.5	998,109
New Mexico	3,622,287	601,082	481,539	13.3	0	0	52,195	†	†	13.3	67,348
New York	59,443,891	32,466,368	17,294,107	29.1	33,928	261,930	432,295	11,541,643	19.4	48.5	2,902,465
North Carolina	13,134,446	3,382,952	†	†	†	98,344	303,147	2,722,176	20.7	20.7	259,285
North Dakota	1,361,590	530,337	382,705	28.1	0	24,599	58,662	†	†	28.1	64,371
Ohio	22,197,078	11,069,014	8,910,896	40.1	394,298	176,890	1,047,760	†	†	40.1	539,170
Oklahoma	5,892,169	2,275,547	1,650,551	28.0	14,604	198,264	294,922	†	†	28.0	117,206
Oregon	6,115,071	2,508,173	2,033,775	33.3	0	109,566	182,255	†	†	33.3	182,577
Pennsylvania	27,280,876	15,276,069	12,199,032	44.7	2,080,861	62,540	480,267	†	†	44.7	453,369
Rhode Island	2,344,074	1,228,946	108,785	4.6	0	0	25,284	1,086,203	46.3	51.0	8,674
South Carolina	8,419,184	3,690,277	2,736,166	32.5	169,801	317,018	249,457	†	†	32.5	217,835
South Dakota	1,314,331	711,591	585,911	44.6	35,415	3,207	53,581	†	†	44.6	33,477
Tennessee	8,885,455	3,622,027	60,869	0.7	0	681,160	369,102	2,414,501	27.2	27.9	96,395
Texas	51,574,311	25,107,533	22,950,354	44.5	0	69,178	1,137,799	0	0.0	44.5	950,202
Utah	4,543,211	1,671,901	1,466,436	32.3	0	0	105,537	†	†	32.3	99,928
Vermont	1,632,007	73,443	1,219	0.1	917	2,407	27,344	†	†	0.1	41,556
Virginia	15,063,022	8,073,971	†	†	†	71,611	293,544	7,527,477	50.0	50.0	181,339
Washington	12,150,246	3,947,651	3,314,633	27.3	2,249	13,588	358,507	†	†	27.3	258,674
West Virginia	3,474,979	1,064,396	960,086	27.6	16,026	4,366	32,989	†	†	27.6	50,929
Wisconsin	10,801,904	5,134,855	4,650,985	43.1	0	34,036	264,055	10,176	0.1	43.2	175,603
Wyoming	1,693,178	698,563	481,247	28.4	4,260	180,236	19,582	†	†	28.4	13,238

Rounds to zero.

† Not applicable.

¹Interschool system transactions are excluded to prevent double counting.

²The "Property taxes" and "Other taxes" columns only include the tax revenues of "independent" school districts that are not fiscally and administratively dependent on another government entity. "Dependent" school districts that are fiscally and administratively dependent on another government entity have their property tax revenues included in the "Parent government contributions" column of this table.

³Includes revenues from all local nonproperty taxes, such as sales taxes and income taxes.

⁴Includes revenues from sale of property, interest earnings, private contributions, and other miscellaneous local revenues not classified elsewhere.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Appendix A: Methodology and Technical Notes

Common Core of Data (CCD) survey system. The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. The annual CCD is a comprehensive national statistical database of all public elementary and secondary schools and school districts that contain comparable data across all states. The CCD contains both nonfiscal and fiscal components. The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency (LEA) 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. The U.S. Department of Education collects data for all three CCD nonfiscal universe surveys through the *EDFacts* submission system.¹ The membership (i.e., enrollment) data used in this report come from the LEA Universe Survey. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

F-33 data collection. The F-33 survey is a collaborative effort of NCES and the U.S. Census Bureau (Census Bureau).² Each year NCES and the Census Bureau work closely with SEAs to provide training and instruction on data definitions for fiscal data items and to collaborate on solutions to common data problems. SEAs report the F-33 data primarily through an online data collection site. The Census Bureau and NCES then process, edit, and verify the data before publication. The fiscal year (FY) 2013 F-33 collection opened on January 27, 2014 and closed on December 31, 2014. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency's financial accounting format. When SEAs report data in their state agency format, Census Bureau analysts conform state-formatted data to the format for variables in the F-33. For a detailed synopsis of which SEAs reported F-33 data in their own format as opposed to the "Census format" please see *Documentation for the NCES School District Finance Survey (F-33), School Year 2012–13 (Fiscal Year 2013)(NCES 2015-000)*.

Editing data to ensure 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 F-33 data are uploaded into the F-33 collection and processing system, the data review system applies a series of edit checks (often referred to as business rules) to detect potential errors or inconsistencies in the reported data. The F-33 survey analysts review the editing of F-33 data submissions and ask state fiscal coordinators to correct or confirm any numbers that appear out

¹ *EDFacts* is a U.S. Department of Education initiative to collect, analyze, report on, and promote the use of high-quality, kindergarten through grade 12 (K–12) performance data for use in education planning, policymaking, and management and budget decisionmaking to improve outcomes for students. *EDFacts* centralizes data provided by SEAs, LEAs, and schools, and provides users with the ability to easily analyze and report on submitted data.

² The F-33 survey is part of the Census Bureau's Annual Surveys of State and Local Government Finances. Census Bureau publications including F-33 data can be found at <http://www.census.gov/govs/school/>.

of range when compared with other states' data or with the state's data submissions in previous years. If an SEA does not provide a correction or reasonable explanation for anomalous data, F-33 survey analysts will correct the data based on a defined set of business rules or in some cases suppress data that do not meet quality standards and cannot be corrected.

Medians. A median is a value in an ordered set of values for which there is an equal number of values above or below or which is the arithmetic mean of the two middle values if there is no one middle number.

Missing data. When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state (NCES 2014). When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals; if information is missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as "reporting states" totals (rather than totals for the United States). A "reporting states" total is calculated for federal revenues by program in table 5 in this report, because not all 50 states and the District of Columbia reported all the specific federal revenues in FY 13. For these states, the missing federal revenues are included in the "Other and unspecified revenues through state" and/or "Other revenues direct to school districts" categories.

Current expenditures. Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across districts 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 and districts.

Comparing expenditures across districts. District-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that serve entire counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school or in larger communities where all elementary schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; in other states, each district may have all kinds of schools and programs. Additionally, some states have districts that perform specific administrative functions that support other districts (i.e., education service agencies). However, NCES does not currently have data that explains how much of services provided by special types of districts can be attributed to students enrolled in regular school districts. This variability in the types of school districts makes it difficult to compare expenditures across school districts. The analyses in this report do not take into account geographic cost differences across districts.

Comparing NPEFS and F-33. The state-level NPEFS reports many of the same or similar data items as the district-level F-33 survey. Researchers, policymakers, practitioners, and the public may try to compare revenue and expenditure totals based on data for those variables or data for

individual items. However, the data user should be cognizant that there may be differences between data items on the state-level and district-level school finance collections that are not readily discernable. 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 procedures that are utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format.³ In these instances, Census Bureau analysts design and implement a “crosswalk” system to conform state-formatted data to the format for variables in the F-33. Differences in expenditures for similar data items between the two surveys can also occur based on the methodology that the state respondents use to “crosswalk” their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data, please see *Documentation for the NCES Public Education Financial Survey (NPEFS) School Year 2012–13 (Fiscal Year 2013) (NCES 2015-000)* and *Documentation for the NCES School District Finance Survey (F-33), School Year 2012–13 (Fiscal Year 2013) (NCES 2015-000)*.

Comparing NCES and Census Bureau data files from the F-33 data collection. The F-33 data collection produces two data files: one entitled the School District Finance Survey for distribution and reporting by NCES, and one entitled the Annual Survey of Local Government Finances for distribution and reporting by the Census Bureau. Researchers, policymakers, practitioners, and the public should be aware that the data files are not interchangeable in some respects. Specific differences between the collections include:

- Inclusion of independent charter school districts—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. The majority of states report school finance data for all charter schools in the NCES F-33 data file. By contrast, the F-33 data file and report produced by Census include only school districts that meet the Census Bureau’s definition of a government entity. A charter school with an oversight board or entity that is either elected or appointed by an elected official is considered a government unit by the Census Bureau. All charter schools are not included within the Census F-33 data file by virtue of following this definition.
- State payments on behalf of school districts—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items. By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.

³ The “crosswalk” translates the amounts states report in state agency format to amounts for each F-33 survey variable.

- Classification of state and local tax revenues—NCES classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue. Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau.

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).⁴ 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 begins on July 1 and ends on June 30 for most states. 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 F-33 data to conform to a uniform fiscal year across states. A fiscal year relates to a 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.⁵ As a result of ARRA, NCES added seven data items to NPEFS and three data items to the F-33 in order to collect and analyze data pertaining to Title I, Impact Aid, and other U.S. Department of Education funds. NCES collected ARRA-related data in the F-33 and NPEFS collections for FY 09 through FY 13. ARRA data are not being separately reported in this First Look report.

For a more comprehensive explanation of the methodology utilized by the F-33, please see *Documentation for the NCES School District Finance Survey (F-33), School Year 2012–13 (Fiscal Year 2013)(NCES 2015-000)*.

The F-33 files can be accessed at <http://nces.ed.gov/ccd/f33agency.asp>.

⁴ FY 12 data used for comparison in the selected findings and FY 12 data in table 2 were adjusted by multiplying the reported variable by 1.0166959578. *Digest of Education Statistics 2013*, Table 106.70, http://nces.ed.gov/programs/digest/d13/tables/dt13_106.70.asp downloaded April 9, 2015.

⁵ http://www.recovery.gov/arra/About/Pages/The_Act.aspx; retrieved April 9, 2015.

Appendix B: Common Core of Data Glossary

general administration expenditures—Expenditures for establishing and administering policy to operate a school district. Expenditures include salaries, benefits, purchased services, and supplies for the office of the superintendent and board of education services.

school administration expenditures—Expenditures for directing and managing the operation of a school. Expenditures include salaries, benefits, purchased services, and supplies for the office of the principal and full-time department chairpersons.

capital outlay—Direct expenditure 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 appropriate authority, and designated by such authority to be a charter school.

construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both construction undertaken on a contractual basis by private contractors or through a government's own staff (i.e., force account).

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. General administration expenditures and school administration expenditures are also included in current expenditures. 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 prekindergarten through grade 12 education, such as community services and adult education are not included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures.

debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within one year) credit obligations. Debt 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.

District urban-centric locale code—The locale code is an indicator of a district's location relative to a populous area. Locale code is a variable that NCES has created for general description, sampling, and other statistical purposes. It is based upon the location of the school buildings in the district and in some cases may not reflect the entire attendance area or residences

of enrolled students. The district urban-centric locale codes were derived from the locale codes of schools within the district, weighted by the number of students in each locale type.

The 12 urban-centric locale code categories are defined below. Locale codes are divided into four main locale types (city, suburb, town, and rural) and each of the four locale types has three subtypes (large, midsize, and small for city and suburb locale types and fringe, distant, and remote for town and rural locale types).

11 = City, Large: Territory inside an urbanized area and inside a principal city with population of 250,000 or more.

12 = City, Midsize: Territory inside an urbanized area and inside a principal city with population less than 250,000 and greater than or equal to 100,000.

13 = City, Small: Territory inside an urbanized area and inside a principal city with population less than 100,000.

21 = Suburb, Large: Territory outside a principal city and inside an urbanized area with population of 250,000 or more.

22 = Suburb, Midsize: Territory outside a principal city and inside an urbanized area with population less than 250,000 and greater than or equal to 100,000.

23 = Suburb, Small: Territory outside a principal city and inside an urbanized area with population less than 100,000.

31 = Town, Fringe: Territory inside an urban cluster that is less than or equal to 10 miles from an urbanized area.

32 = Town, Distant: Territory inside an urban cluster that is more than 10 miles and less than or equal to 35 miles from an urbanized area.

33 = Town, Remote: Territory inside an urban cluster that is more than 35 miles of an urbanized area.

41 = Rural, Fringe: Census-defined rural territory that is less than or equal to 5 miles from an urbanized area, as well as rural territory that is less than or equal to 2.5 miles from an urban cluster.

42 = Rural, Distant: Census-defined rural territory that is more than 5 miles but less than or equal to 25 miles from an urbanized area, as well as rural territory that is more than 2.5 miles but less than or equal to 10 miles from an urban cluster.

43 = Rural, Remote: Census-defined rural territory that is more than 25 miles from an urbanized area and is also more than 10 miles from an urban cluster.

education service agency—An LEA whose primary function is to provide specialized services or programs to other LEAs.

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

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.

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

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.

function—The function describes the activity for which a service of material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of noninstructional services, facilities acquisition and construction, and debt service.

independent charter school district—A school district that includes only charter schools.

instruction and instruction-related expenditures—Includes expenditures for instruction and instructional staff support services. These are expenditures directly related to providing instruction and for activities that assist with classroom instruction. Instruction and instruction-related expenditures are more expansive than instruction expenditures in that all instruction related expenditures are accounted for, including 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), supplies, and purchased services related to these 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.

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.

local revenues—Includes 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.

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

magnet school—A special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation (50 percent or more minority enrollment); and/or to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language).

noncharter school district—A school district or LEA for which all schools associated with the district are not charter schools.

object—An object is a classification used to describe the service or commodity obtained as the result of a specific expenditure.

operations expenditures—Expenditures for the operation and maintenance of schools and school district facilities, and expenditures related to student transportation, food services, and enterprise operations.

other elementary/secondary education current expenditures—Current expenditures for 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.

payments to other school districts and private schools—Payments made to private schools and other school districts, including payments for tuition, transportation, and computer and purchasing services.

payments to state and local governments—Payments to state and local governments (except LEAs), including debt service payments to agencies that incur debt instead of the LEA.

public school—An institution that provides education services and: 1) has one or more grade groups (prekindergarten through grade 12) or is ungraded; 2) has one or more teachers to give instruction; 3) is located in one or more buildings or sites; 4) has an assigned administrator; 5) receives public funds as primary support; and 6) is operated by an education agency.

regular school district—All elementary and secondary school districts reporting membership, matching the nonfiscal LEA Universe Survey, and excluding independent charter school districts. Elementary and secondary school districts are defined by the F-33 school level code “01” (elementary school system only), “02” (secondary system only), and “03” (elementary/secondary school system).

Please note that this definition is different from the definition of “regular school district” in the nonfiscal LEA Universe Survey. See <http://nces.ed.gov/ccd/pdf/2015008.pdf> for the definition of “regular school district” in the LEA Universe Survey.

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.

special education school—A public elementary/secondary school that focuses primarily on special education—including instruction for any of the following students with: autism, deaf-blindness, developmental delay, hearing impairment, mental retardation, multiple disabilities, orthopedic impairment, serious emotional disturbance, specific learning disability, speech or

language impairment, traumatic brain injury, visual impairment, and other health impairments—and that adapts curriculum, materials, or instruction for students served.

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

student membership—Annual headcount of students enrolled in school on October 1 or the school day closest to that date. In any given year, some small schools will not have any students. LEA Membership is the count of students for whom the LEA receives funding and is therefore responsible for educating. The student membership is a headcount, not full time equivalency (FTE). The term membership is often used interchangeably with enrollment in education policy reports and literature.

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

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.

Title I program—This federal program provides financial assistance through state education agencies to LEAs and schools with high numbers or high percentages of poor children to help ensure that all children meet challenging state academic standards. Funds are currently allocated based primarily on census poverty estimates and the state per pupil expenditure from NPEFS.

total expenditures—The sum of current expenditure, nonelementary/secondary expenditure, 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.

ungraded—A class that is not organized on the basis of grade grouping and has no standard grade designation. This includes regular classes that have no grade designations and special classes for exceptional students that have no grade designations. Such a class is likely to contain students of different ages who, frequently, are identified according to level of performance in one or more areas of instruction rather than according to grade level or age level.

unified school district—A school district that provides both elementary and secondary education services and instruction.

vocational education school—A public elementary/secondary school that focuses primarily on providing formal preparation for semiskilled, skilled, technical, or professional occupations for high school-age students who have opted to develop or expand their employment opportunities, often in lieu of preparing for college entry.

Appendix C: Reference Tables

Table C-1. Median current expenditures per pupil, difference, and percentage difference for the 24 states that reported data for both public elementary and secondary noncharter school districts and independent charter school districts, by state: Fiscal year 2013

State	Total for independent charter school districts	Total for regular noncharter school districts	Difference	Percentage difference
Arizona	\$7,169	\$7,464	-\$295	-4.0
Arkansas	7,489	8,966	-1,477	-16.5
Colorado	6,163	10,099	-3,936	-39.0
Connecticut	12,377	16,330	-3,953	-24.2
Delaware	10,759	13,057	-2,298	-17.6
District of Columbia	17,927	32,627	-14,700	-45.1
Georgia	7,646	9,169	-1,523	-16.6
Idaho	5,226	8,280	-3,054	-36.9
Indiana	7,620	9,106	-1,486	-16.3
Louisiana	10,468	10,345	123	1.2
Massachusetts	13,128	12,940	188	1.5
Michigan	8,733	9,128	-395	-4.3
Minnesota	10,299	10,059	240	2.4
Missouri	11,446	8,758	2,688	30.7
New Jersey	15,392	16,492	-1,100	-6.7
New Mexico	9,012	12,324	-3,312	-26.9
North Carolina	7,547	8,756	-1,209	-13.8
Ohio	8,851	9,564	-713	-7.5
Oklahoma	6,589	8,214	-1,625	-19.8
Oregon	12,305	10,624	1,681	15.8
Pennsylvania	11,430	12,453	-1,023	-8.2
Rhode Island	13,307	15,281	-1,974	-12.9
Texas	8,055	9,145	-1,090	-11.9
Utah	5,624	7,145	-1,521	-21.3

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Provisional Version 1a.

Appendix D: Final Fiscal Year 2012 Tables¹

¹ The tables in appendix D include all data revisions since the original publication of these tables in the *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2011–12 (Fiscal Year 2012)* (NCES 2014-303). See <http://nces.ed.gov/pubs2014/2014303.pdf>.

Table D-2. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year and state: Fiscal years 2011 and 2012

State	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2011 (in 2012 dollars) ²	Fiscal year 2012 (in 2012 dollars)	Percentage change	Fiscal year 2011 (in 2012 dollars) ²	Fiscal year 2012 (in 2012 dollars)	Percentage change
United States	\$12,125	\$11,770	-2.9	\$10,194	\$9,937	-2.5
Alabama	9,926	9,462	-4.7	8,866	8,399	-5.3
Alaska	26,195	28,237	7.8	25,868	26,255	1.5
Arizona	8,514	8,132	-4.5	7,882	7,654	-2.9
Arkansas	10,571	10,226	-3.3	9,073	8,938	-1.5
California	10,285	9,929	-3.5	8,778	8,662	-1.3
Colorado	11,681	11,143	-4.6	9,486	9,157	-3.5
Connecticut	17,694	17,840	0.8	15,451	15,721	1.7
Delaware	13,358	13,247	-0.8	11,941	12,223	2.4
District of Columbia	19,063	20,354	6.8	17,483	17,439	-0.3
Florida	10,240	8,929	-12.8	9,286	8,464	-8.8
Georgia	10,785	9,973	-7.5	9,381	9,099	-3.0
Hawaii	14,325	13,875	-3.1	12,356	12,054	-2.4
Idaho	8,796	7,602	-13.6	7,812	6,975	-10.7
Illinois	12,507	12,004	-4.0	10,364	10,318	-0.4
Indiana	11,188	11,301	1.0	8,807	8,998	2.2
Iowa	12,538	12,472	-0.5	9,418	9,339	-0.8
Kansas	12,176	12,002	-1.4	10,572	10,662	0.9
Kentucky	10,506	10,089	-4.0	9,380	9,030	-3.7
Louisiana	11,416	11,580	1.4	10,740	11,104	3.4
Maine	14,889	13,887	-6.7	13,323	11,795	-11.5
Maryland	15,416	14,725	-4.5	13,520	12,810	-5.3
Massachusetts	16,747	16,458	-1.7	13,708	13,358	-2.6
Michigan	10,356	9,955	-3.9	9,166	8,940	-2.5
Minnesota	12,489	11,970	-4.2	9,951	9,844	-1.1
Mississippi	9,668	9,381	-3.0	8,488	8,414	-0.9
Missouri	10,726	10,596	-1.2	9,062	8,910	-1.7
Montana	13,610	13,415	-1.4	12,850	12,452	-3.1
Nebraska	14,810	14,248	-3.8	12,524	12,647	1.0
Nevada	11,948	12,053	0.9	10,150	10,098	-0.5
New Hampshire	18,525	16,564	-10.6	15,002	13,576	-9.5
New Jersey	17,841	19,012	6.6	14,994	16,113	7.5
New Mexico	13,022	12,022	-7.7	11,144	10,300	-7.6
New York	21,130	21,072	-0.3	18,664	18,567	-0.5
North Carolina	9,753	8,562	-12.2	8,524	8,127	-4.7
North Dakota	15,240	14,667	-3.8	12,827	12,597	-1.8
Ohio	11,484	10,992	-4.3	9,858	9,481	-3.8
Oklahoma	9,217	8,825	-4.3	8,296	8,088	-2.5
Oregon	10,998	10,594	-3.7	10,190	9,787	-4.0
Pennsylvania	14,576	14,127	-3.1	11,902	11,520	-3.2
Rhode Island	16,410	16,519	0.7	14,558	14,303	-1.8
South Carolina	10,577	10,562	-0.1	9,139	9,153	0.1
South Dakota	11,028	10,695	-3.0	9,417	8,807	-6.5
Tennessee	8,720	8,681	-0.5	7,803	7,838	0.5
Texas	11,343	10,670	-5.9	9,593	8,803	-8.2
Utah	5,521	6,798	23.1	6,245	6,252	0.1
Vermont	16,716	16,110	-3.6	13,913	12,541	-9.9
Virginia	11,182	10,849	-3.0	9,847	9,859	0.1
Washington	11,682	11,461	-1.9	10,043	9,717	-3.2
West Virginia	12,097	13,809	14.2	12,199	11,251	-7.8
Wisconsin	13,798	12,911	-6.4	11,858	10,847	-8.5
Wyoming	20,467	19,376	-5.3	17,234	16,841	-2.3

¹Funds spent operating local public schools and local education agencies, including such expenses as; salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding: capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education).

²Data have been adjusted to fiscal year 2012 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, 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. For additional information about inflation-adjusted data, please refer to appendix A.

NOTE: How to read this table: Using Alabama as an example, if all school districts were listed by size of total revenues per pupil, the district at the midpoint (median) in 2011 would have total revenues per pupil of \$9,926 (in 2012 dollars).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2011, Final Version 2a and fiscal year 2012, Provisional Version 1a; Digest of Education Statistics: 2012, retrieved November 21, 2013, from http://nces.ed.gov/programs/digest/d12/tables/dt12_034.asp.

Table D-3. Total students, revenues, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2012

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil	Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local		Total current ²	Instruction and instruction-related	
New York City School District	New York	990,145	\$23,517,452	\$2,237,047	\$8,648,188	\$12,632,217	\$23,752	\$20,026,755	\$15,253,827	\$20,226
Los Angeles Unified School District ³	California	659,639	8,314,608	1,251,529	5,002,708	2,060,371	12,605	6,993,429	4,680,683	10,602
City Of Chicago School District 299 ³	Illinois	403,004	5,760,419	892,899	2,063,571	2,803,949	14,294	4,826,426	3,282,904	11,976
Miami-Dade County Public School District ³	Florida	350,239	3,188,967	457,537	1,011,288	1,720,142	9,105	3,043,425	2,099,990	8,690
Clark County School District ³	Nevada	313,398	2,863,675	282,471	870,957	1,710,247	9,138	2,462,255	1,585,634	7,857
Broward County School District ³	Florida	258,478	2,221,054	269,571	835,872	1,115,611	8,593	2,073,343	1,383,356	8,021
Houston Independent School District 912 ³	Texas	203,066	2,046,214	248,401	509,806	1,288,007	10,077	1,874,685	1,095,783	9,232
Hillsborough County School District ³	Florida	197,041	1,803,776	291,908	847,219	664,649	9,154	1,639,068	1,138,942	8,318
Hawaii Department Of Education ³	Hawaii	182,706	2,535,038	318,728	2,161,254	55,056	13,875	2,202,298	1,341,511	12,054
Orange County Public Schools ³	Florida	180,000	1,827,011	202,082	612,677	1,012,252	10,150	1,443,975	990,307	8,022
Fairfax County Public Schools	Virginia	177,606	2,398,065	128,140	488,170	1,781,755	13,502	2,295,411	1,577,428	12,924
Palm Beach County School District ³	Florida	176,901	1,710,762	180,910	324,304	1,205,548	9,671	1,580,528	1,098,366	8,935
Gwinnett County School District ³	Georgia	162,370	1,574,463	138,288	686,817	749,358	9,697	1,457,216	941,139	8,975
Dallas Independent School District 905 ³	Texas	157,575	1,677,871	251,377	466,566	959,928	10,648	1,349,783	869,077	8,566
Philadelphia School District	Pennsylvania	154,262	2,681,763	452,562	1,292,598	936,603	17,384	1,683,739	1,041,634	10,915
Wake County Schools	North Carolina	148,154	1,202,796	135,729	709,165	357,902	8,119	1,128,321	770,416	7,616
Montgomery County Public Schools	Maryland	146,459	2,854,888	109,485	759,591	1,985,812	19,493	2,178,319	1,552,209	14,873
Charlotte-Mecklenburg Schools	North Carolina	141,728	1,209,892	156,055	670,885	382,952	8,537	1,104,932	730,133	7,796
San Diego City Unified School District ³	California	131,044	1,408,787	162,054	508,108	738,625	10,750	1,210,667	783,984	9,239
Duval County School District ³	Florida	125,429	1,084,243	156,609	457,677	469,957	8,644	1,033,432	698,432	8,239
Prince George's County Public Schools ³	Maryland	123,833	2,065,364	145,794	1,017,616	901,954	16,679	1,676,111	1,040,612	13,535
Memphis City Schools ³	Tennessee	110,952	1,194,046	247,241	463,916	482,889	10,762	1,085,345	723,139	9,782
Cypress-Fairbanks Independent School District 907	Texas	107,960	930,535	72,251	366,723	491,561	8,619	737,107	512,778	6,828
Cobb County School District ³	Georgia	107,291	1,102,087	83,131	423,821	595,135	10,272	965,031	681,276	8,995
Baltimore County Public Schools ³	Maryland	105,153	1,589,273	90,954	676,250	822,069	15,114	1,360,714	895,503	12,940
Pinellas County School District ³	Florida	103,776	922,370	117,146	270,159	535,065	8,888	885,130	592,946	8,529
Jefferson County School District	Kentucky	99,191	1,218,406	188,192	479,204	551,010	12,283	1,131,376	709,771	11,406
Northside Independent School District 915	Texas	98,110	931,113	95,055	349,773	486,285	9,491	730,208	502,978	7,443
Dekalb County School District ³	Georgia	98,088	1,041,282	113,519	373,258	554,505	10,616	990,075	666,791	10,094
Polk County School District ³	Florida	96,070	891,269	116,482	431,022	343,765	9,277	835,993	597,447	8,702
Albuquerque Public Schools ³	New Mexico	94,318	963,715	97,699	688,092	177,924	10,218	802,693	504,700	8,510
Fulton County ³	Georgia	92,604	1,134,739	73,056	327,708	733,975	12,254	861,716	575,684	9,305
Austin Independent School District 901	Texas	86,528	1,070,061	130,188	169,928	769,945	12,367	768,411	499,865	8,880
Jefferson County School District No. R-1 ³	Colorado	85,793	823,580	55,926	338,935	428,719	9,600	723,994	469,301	8,439
Baltimore City Public Schools ³	Maryland	84,212	1,459,517	203,999	983,161	272,357	17,331	1,287,343	829,204	15,287
Lee County School District ³	Florida	83,895	765,065	91,712	199,089	474,264	9,119	707,451	456,137	8,433
Long Beach Unified School District ³	California	83,691	837,323	144,082	540,531	152,710	10,005	733,732	497,510	8,767
Fort Worth Independent School District 905	Texas	83,109	826,247	145,549	318,191	362,507	9,942	734,644	485,299	8,840
Prince William County Public Schools	Virginia	81,937	960,967	64,039	394,638	502,290	11,728	826,747	531,035	10,090
Denver School District 1 ³	Colorado	80,890	967,307	140,975	270,703	555,629	11,958	814,951	504,842	10,075

See notes at end of table.

Table D-3. Total students, revenues, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2012—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil	Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local		Total current ²	Instruction and instruction-related	
Nashville Davidson County Schools ³	Tennessee	80,393	852,377	124,758	237,139	490,480	10,603	787,272	515,857	9,793
Milwaukee School District ³	Wisconsin	79,130	1,189,747	221,083	633,933	334,731	15,035	1,028,504	650,291	12,998
Anne Arundel County Public Schools ³	Maryland	76,303	1,088,736	55,614	402,917	630,205	14,269	973,747	662,615	12,762
Fresno Unified School District ³	California	74,235	759,074	139,111	511,214	108,749	10,225	660,284	434,969	8,895
Guilford County Schools	North Carolina	74,086	769,588	90,219	382,738	296,631	10,388	652,679	423,598	8,810
Greenville County School District ³	South Carolina	72,153	685,904	67,024	335,785	283,095	9,506	548,133	337,826	7,597
Brevard County School District ³	Florida	71,792	587,566	61,891	277,166	248,509	8,184	560,048	387,720	7,801
Virginia Beach City Public Schools	Virginia	70,978	754,661	83,828	316,409	354,424	10,632	747,056	502,580	10,525
Alpine School District	Utah	69,639	473,421	46,224	273,197	154,000	6,798	376,888	268,409	5,412
Fort Bend Independent School District 907	Texas	69,449	619,643	54,351	219,685	345,607	8,922	512,646	339,939	7,382
Davis County School District	Utah	69,285	488,488	42,301	278,010	168,177	7,050	403,749	272,140	5,827
Granite School District	Utah	69,252	487,404	64,405	258,193	164,806	7,038	425,085	288,032	6,138
North East Independent School District 910	Texas	67,439	682,125	62,851	212,338	406,936	10,115	540,210	367,553	8,010
Detroit City School District	Michigan	67,064	1,035,068	271,358	499,995	263,715	15,434	893,966	585,814	13,330
Pasco County School Board ³	Florida	66,659	582,449	61,671	286,001	234,777	8,738	533,474	346,453	8,003
Loudoun County Public Schools	Virginia	65,585	969,001	37,030	222,755	709,216	14,775	790,985	542,706	12,060
Washoe County School District ³	Nevada	64,740	606,096	66,385	213,610	326,101	9,362	554,333	336,799	8,562
Mesa Unified School District	Arizona	64,728	565,143	67,494	214,838	282,811	8,731	492,352	302,892	7,606
Arlington Independent School District	Texas	64,703	566,407	63,788	242,020	260,599	8,754	460,939	318,345	7,124
Seminole County School District ³	Florida	64,344	513,064	52,192	232,046	228,826	7,974	487,144	328,206	7,571
Aldine Independent School District 902	Texas	64,300	610,147	97,303	324,058	188,786	9,489	497,038	324,543	7,730
El Paso Independent School District 902	Texas	64,214	618,764	108,474	312,306	197,984	9,636	527,127	358,930	8,209
Douglas County School District Re 1 ³	Colorado	63,114	584,330	13,899	260,462	309,969	9,258	468,695	294,365	7,426
Katy Independent School District 914	Texas	62,414	590,635	41,823	205,720	343,092	9,463	463,897	310,269	7,433
Elk Grove Unified School District ³	California	62,126	541,376	63,320	368,394	109,662	8,714	492,254	340,395	7,923
Volusia County School District ³	Florida	61,524	547,213	63,123	211,407	272,683	8,894	500,586	332,917	8,136
Mobile County School District	Alabama	61,462	585,069	83,326	323,217	178,526	9,519	522,318	311,876	8,498
Chesterfield County Public Schools	Virginia	59,200	626,131	42,011	267,399	316,721	10,577	503,048	332,782	8,497
Knox County School District	Tennessee	58,639	517,620	66,212	166,759	284,649	8,827	458,063	317,324	7,812
Garland Independent School District 909	Texas	58,151	515,646	59,297	273,440	182,909	8,867	431,666	290,489	7,423
Santa Ana Unified School District ³	California	57,250	615,303	103,610	392,106	119,587	10,748	524,758	361,185	9,166
San Francisco Unified School District ³	California	56,310	746,702	92,837	195,653	458,212	13,261	554,190	369,126	9,842
Plano Independent School District 910	Texas	55,659	630,492	27,978	102,983	499,531	11,328	446,069	309,426	8,014
Boston City Schools	Massachusetts	55,027	1,262,395	131,642	319,499	811,254	22,941	1,085,131	737,694	19,720
Osceola County School District ³	Florida	54,783	468,040	57,912	229,871	180,257	8,544	431,325	289,539	7,873
San Antonio Independent School District 907 ³	Texas	54,394	561,919	131,088	268,440	162,391	10,331	490,556	321,945	9,019
San Bernardino City Unified School District ³	California	54,379	614,746	101,866	461,395	51,485	11,305	494,951	305,542	9,102
Corona Norco Unified School District	California	53,467	481,844	35,106	315,947	130,791	9,012	402,657	273,106	7,531
Forsyth County-Winston Salem Schools	North Carolina	53,340	462,134	70,974	263,463	127,697	8,664	447,091	306,901	8,382
Capistrano Unified School District ³	California	53,170	437,617	34,955	134,896	267,766	8,231	391,870	275,534	7,370

See notes at end of table.

Table D-3. Total students, revenues, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2012—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil	Current expenditures [in thousands of dollars]		Current expenditures per pupil
			Total	Federal	State	Local		Total current ²	Instruction and instruction-related	
Cumberland County Schools	North Carolina	53,053	446,774	83,302	263,276	100,196	8,421	427,720	290,107	8,062
Pasadena Independent School District 917	Texas	52,942	499,925	74,268	282,576	143,081	9,443	446,262	290,408	8,429
Conroe Independent School District 902	Texas	52,664	454,374	27,519	141,663	285,192	8,628	358,995	236,941	6,817
Cherry Creek School District 5 ³	Colorado	52,655	528,040	27,338	216,417	284,285	10,028	470,768	334,506	8,941
Lewisville Independent School District 902	Texas	51,920	532,667	33,972	139,514	359,181	10,259	416,307	287,239	8,018
Tucson Unified School District 1	Arizona	51,720	501,632	77,010	153,134	271,488	9,699	439,422	220,373	8,496
Howard County Public Schools	Maryland	51,555	889,422	23,875	282,270	583,277	17,252	760,263	543,872	14,747
Clayton County School District ³	Georgia	51,018	487,526	70,677	226,538	190,311	9,556	431,646	292,624	8,461
Jordan School District	Utah	50,961	350,709	20,903	191,136	138,670	6,882	283,231	189,409	5,558
Columbus City School District	Ohio	50,488	949,275	141,562	339,022	468,691	18,802	707,248	431,246	14,008
Omaha City School District 1	Nebraska	50,340	611,657	102,834	205,033	303,790	12,151	562,446	385,171	11,173
Atlanta Public Schools ³	Georgia	50,009	800,352	95,495	143,264	561,593	16,004	700,437	374,175	14,006
Brownsville Independent School District 901	Texas	49,655	501,603	112,894	328,109	60,600	10,102	443,428	291,027	8,930
Henrico County Public Schools	Virginia	49,654	519,170	44,871	214,524	259,775	10,456	441,519	295,690	8,892
Wichita Unified School District 259	Kansas	49,389	578,456	70,782	345,915	161,759	11,712	506,198	315,298	10,249
Seattle School District 1	Washington	49,269	684,501	56,340	307,249	320,912	13,893	548,092	342,908	11,124
Anchorage School District ³	Alaska	48,765	746,315	94,110	438,433	213,772	15,304	729,654	456,083	14,963
Garden Grove Unified School District	California	47,999	433,419	53,814	282,484	97,121	9,030	410,289	279,440	8,548
Sacramento City Unified School District ³	California	47,940	498,462	80,477	307,271	110,714	10,398	463,600	313,771	9,670
San Juan Unified School District ³	California	47,245	446,540	56,544	268,832	121,164	9,452	408,642	277,178	8,649

¹The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Wyoming indicated that their fiscal data reported in the School District Finance Survey (F-33) excluded prekindergarten programs. In this state, the F-33 total student membership variable excludes prekindergarten membership.

²Funds spent operating local public schools and local education agencies, including such expenses as; salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding; capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

³The school district operates charter schools in addition to noncharter schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2012, Provisional Version 1a.

Table D-4. Current expenditures of public elementary and secondary school districts, by state: Fiscal year 2012—Continued

[In thousands of dollars]

State	All functions ¹				Instruction and instruction-related ^{1,2}				Support services ¹				All other functions ^{1,3}
	Total ⁴	Salaries and wages	Employee benefits	Other ⁵	Total	Salaries and wages	Employee benefits	Other ⁵	Total	Salaries and wages	Employee benefits	Other ⁵	Total ⁵
South Carolina	6,609,213	3,946,302	1,284,896	1,378,015	4,128,921	2,832,169	892,135	404,617	2,109,643	995,180	338,139	776,324	370,649
South Dakota	1,078,820	650,261	184,972	243,587	685,772	466,923	129,681	89,168	336,152	161,584	48,372	126,196	56,896
Tennessee	8,283,139	5,003,581	1,635,668	1,643,890	5,671,229	3,765,205	1,230,599	675,425	2,173,365	1,031,567	339,399	802,399	438,545
Texas	41,293,908	27,828,484	4,784,080	8,681,344	26,645,563	20,179,313	3,347,211	3,119,039	12,420,583	6,808,272	1,206,479	4,405,832	2,227,762
Utah	3,688,095	2,069,224	940,375	678,496	2,477,832	1,494,827	680,699	302,306	979,950	508,540	230,027	241,383	230,313
Vermont	1,425,793	840,808	308,860	276,125	924,937	602,588	225,282	97,067	458,479	219,135	77,455	161,889	42,377
Virginia	13,398,017	8,524,810	2,931,524	1,941,683	9,006,449	6,176,640	2,073,681	756,128	3,855,594	2,100,177	765,091	990,326	535,974
Washington	10,069,776	6,177,530	2,125,878	1,766,368	6,245,800	4,227,049	1,410,296	608,455	3,356,724	1,820,442	652,062	884,220	467,252
West Virginia	3,228,445	1,751,534	946,317	530,594	2,029,773	1,185,118	634,412	210,243	1,019,440	470,137	275,945	273,358	179,232
Wisconsin	9,532,423	5,257,916	2,511,405	1,763,102	6,086,642	3,918,450	1,741,674	426,518	3,070,348	1,186,757	705,545	1,178,046	375,433
Wyoming	1,430,635	852,590	352,035	226,010	933,403	598,238	241,310	93,855	452,908	237,498	102,262	113,148	44,324

¹Interschool system expenditures are excluded to prevent double counting.

²Includes instruction and instructional staff support services current expenditures.

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

⁴Includes food services and enterprise operations current expenditures.

⁵Funds spent operating local public schools and local education agencies, including such expenses as; salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding; capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

⁶Includes purchased services, supplies, and other miscellaneous current expenditures.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2012, Provisional Version 1a.

Table D-5. Median current expenditures per pupil and numbers of districts and students for the states that reported both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2012

State	Median current expenditures per pupil						Districts type				Students ^{6,7}			
	Total		Instruction and instruction-related ^{1,2}		Support services ^{1,3}		Total ⁴		Number reporting ⁵		Total ⁴		Number in reporting districts ⁵	
	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹
Reporting states¹⁰	‡	\$10,169	‡	\$6,385	‡	\$3,331	2,585	10,267	2,173	9,512	1,090,532	28,078,676	1,000,593	28,029,278
Arizona	7,543	7,852	3,976	4,470	3,152	3,132	409	247	382	223	135,551	926,991	133,584	925,056
Arkansas	7,403	9,001	4,214	5,806	2,944	2,621	17	248	17	228	7,230	409,098	7,230	408,885
California	‡	8,811	‡	5,612	‡	2,815	30	781	14	694	17,677	2,554,182	9,209	2,553,306
Colorado	6,048	9,625	3532	5,843	2,321	3,613	1	138	1	133	10,506	109,543	10,506	109,543
Connecticut	11,438	15,931	5,757	10,165	3,834	5,202	18	180	17	169	6,098	537,992	6,098	526,406
Delaware	10,804	13,163	5,952	8,537	4,763	3,976	22	22	22	19	10,322	118,624	10,322	118,624
District of Columbia	17,409	17,468	8,611	11,477	7,558	5,136	61	1	51	1	28,987	44,618	28,987	44,618
Georgia	‡	9,106	‡	6,064	‡	2,413	17	160	13	145	15,984	766,247	14,970	765,661
Idaho	5,394	8,220	3,387	5,110	1,759	2,478	30	108	29	103	12,122	144,453	12,122	144,396
Illinois	—	10,313	—	6,310	—	3,602	2	998	0	852	640	1,566,946	†	1,555,970
Indiana	7,714	9,135	4,637	5,541	2,922	3,055	65	310	65	292	28,270	1,012,454	28,270	1,007,536
Louisiana	10,995	11,292	6,454	7,316	4,145	3,351	50	75	47	68	32,461	517,288	32,461	515,511
Massachusetts	12,433	13,560	8,400	9,062	3,685	4,111	79	329	69	327	30,595	922,774	29,633	922,683
Michigan	8,802	9,010	4,570	5,938	3,764	2,699	260	610	249	548	118,355	1,421,626	117,129	1,421,312
Minnesota	9,835	9,848	6,212	6,676	3,212	2,616	152	388	148	340	39,040	800,033	39,040	799,736
Missouri	12,699	8,826	6,064	5,615	4,785	2,732	40	531	36	522	20,570	895,110	16,705	893,221
New Hampshire	—	15,544	—	10,139	—	4,952	17	163	0	160	1,162	187,953	†	183,596
New Jersey	15,005	16,164	8,173	9,940	5,994	5,780	84	586	75	573	24,975	1,248,851	24,975	1,248,851
New Mexico	‡	11,516	‡	6,524	‡	4,546	40	78	26	72	8,136	131,062	5,455	130,663
New York	—	18,567	—	12,680	—	5,415	183	771	0	690	60,137	2,642,824	†	2,642,805
North Carolina	7,531	8,548	4,692	5,627	2,390	2,465	108	123	100	115	45,496	1,462,368	45,496	1,462,172
Ohio	9,172	9,620	5,054	6,107	3,800	3,126	387	665	346	612	107,053	1,632,941	106,590	1,631,200
Oklahoma	5,941	8,095	3,350	4,650	2,480	2,714	4	521	4	518	1,641	572,126	1,641	571,847
Oregon	12,217	10,497	7,356	6,333	4,677	3,805	13	129	13	125	2,519	145,453	2,519	144,960
Pennsylvania	11,699	11,450	6,749	7,384	4,683	3,611	162	577	161	499	105,036	1,645,147	105,036	1,644,759

See notes at end of table.

Table D-5. Median current expenditures per pupil and numbers of districts and students for the states that reported both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2012—Continued

State	Median current expenditures per pupil						Districts type				Students ^{6,7}			
	Total		Instruction and instruction-related ^{1,2}		Support services ^{1,3}		Total ⁴		Number reporting ⁵		Total ⁴		Number in reporting districts ⁵	
	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹	Charter ⁸	Noncharter ⁹
Rhode Island	13,410	14,544	7,765	9,779	5,331	4,667	13	39	13	34	3,564	104,948	3,564	103,199
South Carolina	6,098	‡	4,468	‡	1,539	‡	1	87	1	68	9,978	394,794	9,978	393,330
Texas	8,145	8,939	4,700	5,595	3,104	2,875	208	1,027	196	1,014	154,584	4,195,048	154,386	4,193,157
Utah	5,498	6,932	3,499	4,690	1,633	1,902	93	43	78	41	44,687	554,145	44,687	553,873
Wisconsin	—	10,857	—	6,898	—	3,674	19	332	0	327	7,156	413,037	†	412,402

— Not available.

† Not applicable.

‡ Reporting standards not met. Data was suppressed when the unweighted response rate was below 80 percent for a state or 85 percent for the reporting states total.

¹Interschool system expenditures are excluded to prevent double counting.

²Includes instruction and instructional staff support services current expenditures.

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

⁴Number of districts or number of students in the F-33 survey that fall within the scope of either a noncharter school district or an independent charter school district.

⁵Number of districts or number of students in the F-33 survey that fall within the scope of either a noncharter school district or an independent charter school district and reflects only those districts that reported fiscal data greater than or equal to zero and student membership greater than zero.

⁶The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

⁷Student membership was not reported on the district-level CCD Local Education Agency Universe Survey for independent charter school districts in New Hampshire. As a result, the source of the student membership for both charter and noncharter school districts shown in this table for New Hampshire is state-aggregated membership from the school-level CCD Public Elementary-Secondary School Universe Survey.

⁸All associated schools are charter schools.

⁹Independent charter school districts, and school districts that have charter and noncharter schools are excluded from this category.

¹⁰Reporting states include only the states reported in this table.

NOTE: Median expenditures are reported for each data item, so details do not sum to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2012, Provisional Version 1a.

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