

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

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) 2014.¹ Specifically, this report includes findings from the following types of school finance data:

- Revenue and expenditure totals by state and the 100 largest LEAs;
- LEA revenues by federal, state, and local revenues by source;
- Expenditures by function and object totals by state;
- Current expenditures per pupil by state and the 100 largest LEAs;
- Interest on debt; and
- Capital outlay.

This First Look report focuses on education revenues and expenditures at the school district level, in contrast to the First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2013–14 (Fiscal Year 2014)* (NCES 2016-301) (Cornman and Zhou 2016) that contains national and state totals of revenues and expenditures.

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 2015), 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,

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.

such as vocational and technical training or education services for children with disabilities). In school year 2013–14 (FY 14),³ there were 18,629 school districts on the F-33 file in the 50 states and the District of Columbia.⁴ SEAs reported finance data for 18,007 or 97.0 percent of school districts on the F-33 file.

Table 1 in this report presents the revenues and current expenditures of the 100 largest school districts in the United States in order of their enrollment. Table 2 presents current expenditure detail of the two largest school districts by enrollment in each state by region. Data for tables 3, 5, and 6 include finances for all LEAs reported on the F-33 file—including regular school districts, independent charter school districts, and education service agencies. Table 4 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 14 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 between noncharter school districts and independent charter school districts for the states that reported finance data for both types of school districts. Appendix D includes the final FY 13 tables that include all revisions since the tables were originally published as provisional data in the report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2012–13 (Fiscal Year 2013)* (Cornman 2016c).

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

³ School year 2013–14 and FY 14 are used interchangeably throughout this report. See page A-4 for more detailed information.

⁴ The file of LEAs comes from the FY 14 LEA directory submitted by SEAs through the ED*Facts* submission system.

Selected Findings: Fiscal Year 2014

- In FY 14, current expenditures per pupil in the 100 largest public school districts by enrollment ranged from a low of \$5,634 in Alpine School District, Utah to a high of \$21,567 in Boston City Schools, Massachusetts (table 1). Current expenditures per pupil were next highest in New York City School District, New York (\$21,154); Anchorage School District, Alaska (\$15,596); Baltimore City Schools, Maryland (\$15,564); Howard County Public Schools, Maryland (\$15,358); Montgomery County Public Schools, Maryland (\$15,181); Detroit City School District, Michigan (\$14,197); Prince George’s County Public Schools, Maryland (\$13,994); Fairfax County Public Schools, Virginia (\$13,710); Columbus City School District, Ohio (\$13,585); City of Chicago School District, Illinois (\$13,522); Baltimore County Public Schools, Maryland (\$13,338); and Anne Arundel County Public Schools, Maryland (\$13,167).
- In FY 14, 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 (\$22,221), Jersey City Public Schools, New Jersey (\$21,793), Boston City Schools, Massachusetts (\$21,567), and New York City Public Schools, New York (\$21,154); in the South were highest in District of Columbia Public Schools, District of Columbia (\$20,208), Christina School District, Delaware (\$17,595), Montgomery County Public Schools, Maryland (\$15,181), and Prince George’s County Public Schools, Maryland (\$13,994); in the Midwest were the highest in Cleveland Municipal School District, Ohio (\$15,193), St. Paul Public School District, Minnesota (\$15,127), Detroit City School District, Michigan (\$14,197), and Columbus City School District, Ohio (\$13,585); and in the West were highest in Anchorage School District, Alaska (\$15,596), Matanuska-Susitna Borough School District, Alaska (\$15,349), Laramie County School District #1, Wyoming (\$15,258), and Natrona County School District #1, Wyoming (\$14,564) (table 2).
- The national median of total revenues per pupil across all LEAs was \$12,131 in FY 14, which represents an increase of 1.6 percent from FY 13, reversing a decrease of 1.7 percent between FY 12 and FY 13, after adjusting for inflation⁵ (tables 3 and D-3). The national median of current expenditures per pupil among all LEAs was \$10,311 in FY 14, an increase of 1.0 percent from FY 13, and reversing a decrease of 0.5 percent between FY 12 and FY 13. States with the highest median current expenditures per pupil across LEAs in FY 14 included Alaska (\$25,689), New York (\$19,885), District of Columbia (\$18,804), Connecticut (\$17,494), New Jersey (\$16,786), Wyoming (\$16,398), New Hampshire (\$15,062), Massachusetts (\$15,002), and Rhode Island (\$14,919). On a national basis, in the absence of any geographic cost adjustment, between FY 13 and FY 14 median current expenditures per pupil decreased by 0.1 percent to \$9,506 in cities, increased by 1.4 percent

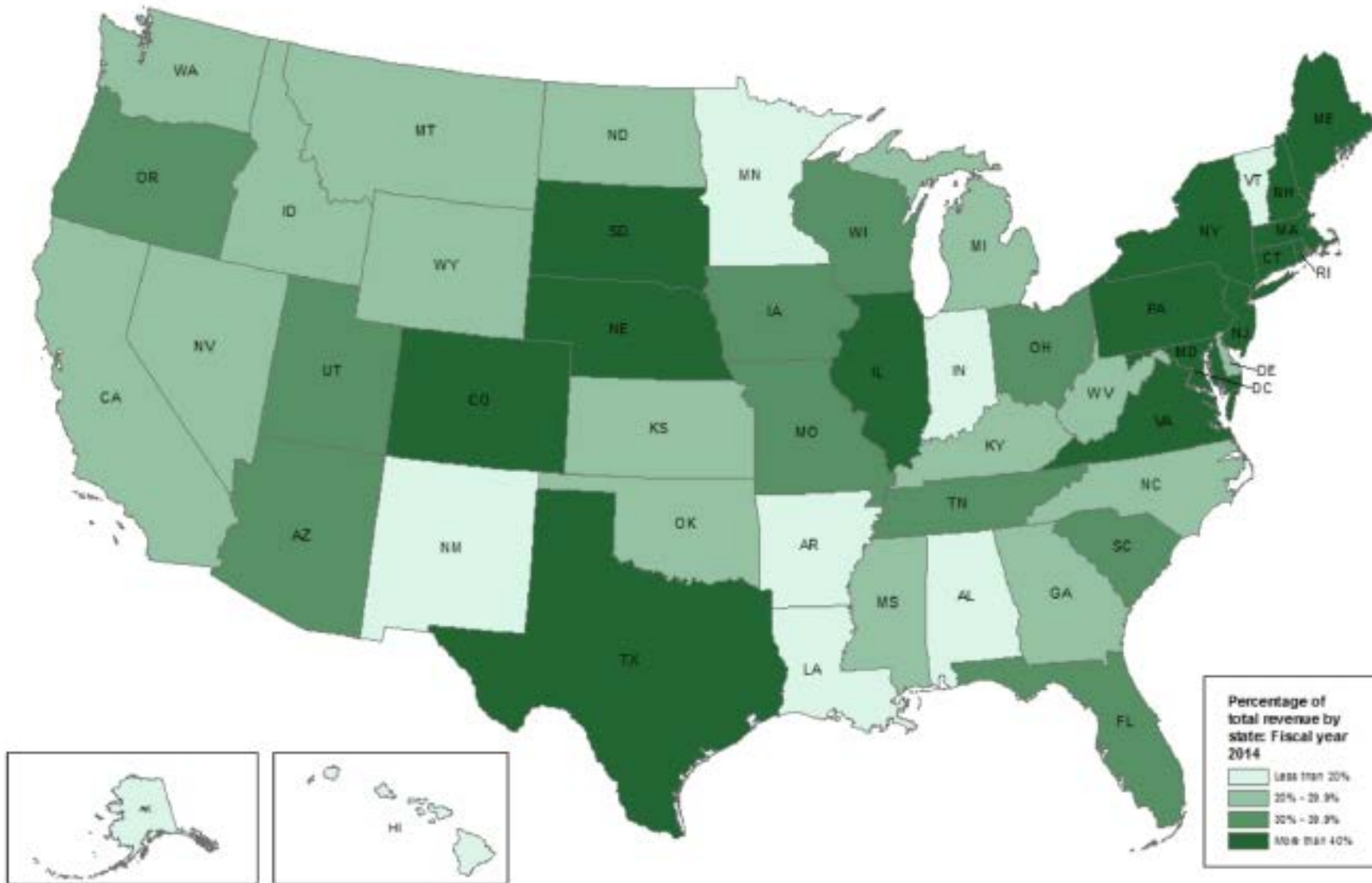
⁵ Whenever comparisons were made between FY 13 and FY 14 data, the FY 13 data were adjusted to FY 14 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) published by the U.S. Department of Labor, Bureau of Labor Statistics. For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics*, Selected 2014 Tables, Table 106.70, https://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp downloaded February 25, 2016. The FY 13 amount adjusted to FY 14 dollars is equal to the FY 13 amount multiplied by the 2013–14 CPI (234.966) and then divided by the 2012–13 CPI (231.352).

in suburbs to \$11,344, increased by 2.0 percent in towns to \$9,546, and increased by 1.5 percent in rural areas to \$10,668.

- A total of 25 states reported finance data that met reporting standards for both independent charter school districts and noncharter school districts in FY 14. 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 25 states (tables 4 and C-1). 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 3 out of those 25 states.
- In FY 14 school districts received \$54.2 billion from the federal government for public elementary and secondary education, which represents a decrease of 4.1 percent from the federal revenue received in FY 13 (\$55.6 billion), after adjusting for inflation (tables 5 and D-5). In FY 14 Title I funds accounted for \$13.9 billion or 25.7 percent of federal revenues for education, special education programs received \$11.0 billion or 20.3 percent, child nutrition programs accounted for \$14.5 billion or 26.9 percent, and Impact Aid funds accounted for \$1.1 billion or 2.1 percent (percentages derived from table 5). Impact Aid funds decreased by 20.7 percent between FY13 (\$1.4 billion) and FY 14 (\$1.1 billion) after adjusting for inflation.
- On a national basis, \$230.6 billion or 36.7 percent of total revenues for public and elementary secondary school districts were derived from local property taxes and parent government contributions⁶ in FY 14 (derived from table 6 and figure 1). The percentage of revenues derived from local property taxes and parent government contributions exceeded 40 percent in 16 states; were between 30 and 29.9 percent in 10 states; were between 20 and 29.9 percent in 16 states; and were lower than 20 percent in 9 states.

⁶ Property taxes only include the property tax revenues of independent school districts that are not fiscally and administratively dependent on another government entity. Parent government contributions are revenues for a dependent school system sourced from monies appropriated to that school system by its parent government (i.e., the city, county, or township government the school system is fiscally and administratively dependent on). See appendix B for a definition of parent government contributions and further explanation of the distinction between parent government contributions and property taxes.

Figure 1. Percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2014



NOTE: See appendix B for a definition of “parent government contributions” and an explanation of the distinction between “parent government contributions” and “property taxes.”
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD) “School District Finance Survey (F-33),” fiscal year 2014, Provisional Version 1a.

References and Related Data Files

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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/ccddata.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 by source, 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 2014

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Current expenditures [in thousands of dollars]			Current expenditures per pupil
			Total	Federal	State	Local	Revenues per pupil	Total current ²	Instruction and instruction-related	
New York City School District	New York	989,012	\$24,215,438	\$1,814,405	\$9,352,527	\$13,048,506	\$24,484	\$20,921,661	\$15,926,877	\$21,154
Los Angeles Unified School District ³	California	653,826	8,569,075	1,041,701	5,339,832	2,187,542	13,106	7,094,926	4,666,088	10,851
City of Chicago School District 299 ³	Illinois	396,641	5,436,572	875,650	1,928,982	2,631,940	13,707	5,363,305	3,759,812	13,522
Miami-Dade County Public School District ³	Florida	356,233	3,487,639	508,115	1,184,777	1,794,747	9,790	3,243,738	2,258,289	9,106
Clark County School District ³	Nevada	320,532	3,028,851	271,745	992,809	1,764,297	9,449	2,587,866	1,661,731	8,074
Broward County School District ³	Florida	262,666	2,434,610	264,645	970,048	1,199,917	9,269	2,246,532	1,529,855	8,553
Houston Independent School District 912 ³	Texas	211,552	2,261,496	310,784	446,242	1,504,470	10,690	1,787,768	1,140,082	8,451
Hillsborough County School District ³	Florida	203,439	1,948,637	295,025	978,761	674,851	9,578	1,766,902	1,224,177	8,685
Orange County Public Schools ³	Florida	187,092	2,016,464	209,640	748,805	1,058,019	10,778	1,632,613	1,114,340	8,726
Hawaii Department of Education ³	Hawaii	186,825	2,696,665	286,988	2,354,601	55,076	14,434	2,327,481	1,472,971	12,458
Fairfax County Public Schools	Virginia	183,417	2,574,960	110,912	571,219	1,892,829	14,039	2,514,593	1,712,347	13,710
Palm Beach County School District ³	Florida	182,895	1,878,577	184,144	501,598	1,192,835	10,271	1,737,444	1,230,636	9,500
Gwinnett County School District ³	Georgia	169,150	1,634,831	135,461	760,064	739,306	9,665	1,567,975	948,289	9,270
Dallas Independent School District 905 ³	Texas	159,713	1,684,637	281,662	383,600	1,019,375	10,548	1,374,911	871,110	8,609
Wake County Schools	North Carolina	153,534	1,452,733	101,050	772,312	579,371	9,462	1,199,111	813,337	7,810
Montgomery County Public Schools ³	Maryland	151,295	2,839,428	112,970	802,058	1,924,400	18,767	2,296,785	1,643,756	15,181
Shelby County ³	Tennessee	149,832	1,470,379	207,599	642,459	620,321	9,814	1,381,535	941,000	9,221
Charlotte-Mecklenburg Schools	North Carolina	142,991	1,418,577	137,144	711,174	570,259	9,921	1,189,338	775,433	8,318
Philadelphia School District	Pennsylvania	137,674	2,756,217	279,442	1,416,709	1,060,066	20,020	1,425,239	867,283	10,352
San Diego City Unified School District ³	California	130,303	1,664,011	146,547	464,233	1,053,231	12,770	1,261,481	799,256	9,681
Duval County School District ³	Florida	127,653	1,172,424	166,719	567,434	438,271	9,184	1,127,252	762,120	8,831
Prince George's County Public Schools ³	Maryland	125,136	2,031,990	137,340	1,066,361	828,289	16,238	1,751,188	1,101,270	13,994
Cypress-Fairbanks Independent School District 907	Texas	111,440	1,055,405	84,507	407,456	563,442	9,471	800,582	554,713	7,184
Cobb County School District ³	Georgia	110,001	1,111,413	75,505	440,383	595,525	10,104	951,606	661,670	8,651
Baltimore County Public Schools ³	Maryland	108,191	1,622,912	93,314	693,631	835,967	15,000	1,443,091	939,489	13,338
Pinellas County School District ³	Florida	103,411	980,496	122,797	337,143	520,556	9,482	938,928	630,007	9,080
Northside Independent School District 915	Texas	102,129	1,008,253	94,239	382,032	531,982	9,872	827,177	570,921	8,099
Jefferson County School District	Kentucky	100,529	1,216,767	139,572	484,348	592,847	12,104	1,134,909	719,000	11,289
Dekalb County School District ³	Georgia	99,388	1,125,505	133,083	441,456	550,966	11,324	879,320	573,312	8,847
Polk County School District ³	Florida	97,953	893,380	110,388	489,508	293,484	9,120	843,327	587,783	8,610
Fulton County ³	Georgia	95,232	1,122,984	68,971	337,029	716,984	11,792	917,834	597,759	9,638
Albuquerque Public Schools ³	New Mexico	93,202	981,497	98,705	704,210	178,582	10,531	866,943	505,066	9,302
Lee County School District ³	Florida	87,425	847,241	100,912	271,228	475,101	9,691	772,000	501,400	8,830
Denver School District 1 ³	Colorado	86,046	1,121,233	125,160	322,347	673,726	13,031	909,012	569,997	10,564
Jefferson County School District No. R-1 ³	Colorado	86,011	868,646	53,170	362,640	452,836	10,099	746,987	474,431	8,685
Prince William County Public Schools	Virginia	85,451	1,041,588	55,492	439,072	547,024	12,189	873,002	557,673	10,216
Austin Independent School District 901 ³	Texas	85,372	1,064,273	134,845	72,960	856,468	12,466	824,775	536,803	9,661
Baltimore City Public Schools ³	Maryland	84,730	1,466,484	172,564	991,832	302,088	17,308	1,318,708	857,610	15,564
Fort Worth Independent School District 905	Texas	84,588	843,871	114,902	343,728	385,241	9,976	730,964	472,575	8,641
Nashville Davidson County Schools ³	Tennessee	82,806	941,812	112,811	271,798	557,203	11,374	851,201	545,325	10,279

See notes at end of table.

Table 1. Total students, revenues by source, 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 2014—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	
Long Beach Unified School District ³	California	81,155	823,132	101,393	555,518	166,221	10,143	720,971	489,931	8,884
Milwaukee School District ³	Wisconsin	78,516	1,165,993	189,945	640,584	335,464	14,850	967,963	593,182	12,328
Anne Arundel County Public Schools ³	Maryland	78,489	1,173,577	58,665	433,397	681,515	14,952	1,033,458	702,475	13,167
Greenville County School District ³	South Carolina	74,475	775,007	66,758	389,414	318,835	10,406	622,868	382,925	8,363
Alpine School District	Utah	73,975	498,910	32,588	309,111	157,211	6,744	416,739	298,278	5,634
Fresno Unified School District ²	California	73,353	777,044	111,325	549,464	116,255	10,593	708,963	466,728	9,665
Guilford County Schools	North Carolina	72,081	760,181	98,797	380,270	281,114	10,546	665,066	429,183	9,227
Brevard County School District ³	Florida	71,232	633,792	70,079	312,152	251,561	8,898	575,556	396,918	8,080
Fort Bend Independent School District 907	Texas	70,931	668,819	40,882	251,855	376,082	9,429	545,539	358,474	7,691
Loudoun County Public Schools	Virginia	70,759	1,019,133	21,090	263,890	734,153	14,403	883,402	617,632	12,485
Virginia Beach City Public Schools ³	Virginia	70,556	766,959	60,153	328,549	378,257	10,870	734,689	486,576	10,413
Davis County School District	Utah	70,411	503,158	39,785	285,012	178,361	7,146	440,082	296,191	6,250
Granite School District	Utah	70,407	493,754	56,706	272,399	164,649	7,013	463,847	312,906	6,588
North East Independent School District 910	Texas	68,205	681,200	54,608	187,233	439,359	9,988	560,190	371,059	8,213
Pasco County School Board ³	Florida	68,109	631,396	66,654	340,420	224,322	9,270	553,408	358,147	8,125
Aldine Independent School District 902	Texas	67,381	681,722	97,808	372,668	211,246	10,117	566,305	357,368	8,405
Katy Independent School District 914	Texas	67,213	693,078	38,481	255,828	398,769	10,312	554,254	379,247	8,246
Douglas County School District Re-1 ³	Colorado	66,230	634,388	15,573	288,350	330,465	9,579	541,878	337,619	8,182
Washoe County School District ³	Nevada	65,550	619,504	64,602	228,150	326,752	9,451	553,985	337,544	8,451
Seminole County School District ³	Florida	64,851	573,482	53,989	271,097	248,396	8,843	523,582	352,297	8,074
Arlington Independent School District	Texas	64,688	618,451	65,882	281,301	271,268	9,561	504,140	348,188	7,793
Mesa Unified School District	Arizona	64,161	559,798	67,727	236,404	255,667	8,725	492,385	306,413	7,674
Elk Grove Unified School District ³	California	62,499	620,557	54,440	423,076	143,041	9,929	549,743	377,153	8,796
El Paso Independent School District 902	Texas	61,620	605,436	101,043	300,266	204,127	9,825	541,272	362,767	8,784
Volusia County School District ³	Florida	61,238	565,318	59,481	250,607	255,230	9,231	502,675	336,659	8,209
Knox County School District	Tennessee	59,236	535,162	57,692	183,855	293,615	9,034	510,278	358,752	8,614
Chesterfield County Public Schools	Virginia	59,186	617,696	29,674	284,112	303,910	10,437	524,080	348,875	8,855
Mobile County School District	Alabama	58,808	558,871	79,684	302,220	176,967	9,503	522,459	303,734	8,884
Osceola County School District ³	Florida	58,204	528,384	60,272	273,094	195,018	9,078	477,885	321,187	8,211
San Francisco Unified School District ³	California	57,620	797,971	66,644	202,949	528,378	13,849	585,042	388,635	10,153
Garland Independent School District 909	Texas	57,616	539,301	49,673	306,143	183,485	9,360	468,700	308,586	8,135
Santa Ana Unified School District ³	California	57,499	584,040	73,602	363,400	147,038	10,157	523,111	345,747	9,098
Conroe Independent School District 902	Texas	55,009	507,483	31,386	157,204	318,893	9,225	404,126	267,497	7,347
Plano Independent School District 910	Texas	54,822	625,077	30,111	49,736	545,230	11,402	459,105	318,610	8,374
Pasadena Independent School District 917	Texas	54,535	553,630	69,649	324,780	159,201	10,152	478,625	313,340	8,776
Boston City Schools	Massachusetts	54,300	1,405,169	115,340	356,705	933,124	25,878	1,171,108	774,025	21,567
Cherry Creek School District 5 ³	Colorado	54,228	575,517	27,031	233,699	314,787	10,613	506,555	360,634	9,341
San Antonio Independent School District 907 ³	Texas	53,857	596,092	126,276	295,416	174,400	11,068	514,323	327,006	9,550
Capistrano Unified School District ³	California	53,833	443,511	21,917	135,450	286,144	8,239	383,165	266,599	7,118
San Bernardino City Unified School District ³	California	53,785	596,092	76,098	446,890	73,104	11,083	513,028	318,187	9,538

See notes at end of table.

Table 1. Total students, revenues by source, 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 2014—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	53,782	503,870	35,244	334,030	134,596	9,369	430,460	291,777	8,004
Forsyth County-Winston Salem Schools	North Carolina	53,413	542,004	60,042	283,696	198,266	10,147	458,645	314,503	8,587
Jordan School District	Utah	53,355	384,606	24,926	230,724	128,956	7,208	301,103	199,837	5,643
Howard County Public Schools	Maryland	52,806	941,940	23,233	303,202	615,505	17,838	810,981	585,783	15,358
Lewisville Independent School District 902	Texas	52,801	555,057	28,894	125,446	400,717	10,512	432,140	293,963	8,184
Clayton County School District ³	Georgia	52,296	491,037	68,403	250,787	171,847	9,390	433,701	289,830	8,293
Cumberland County Schools	North Carolina	51,471	444,054	61,107	258,762	124,185	8,627	416,242	278,566	8,087
Omaha City School District 1	Nebraska	51,069	622,477	80,933	232,548	308,996	12,189	590,595	411,077	11,565
Wichita Unified School District 259	Kansas	50,629	610,285	72,456	372,962	164,867	12,054	547,281	336,180	10,810
Henrico County Public Schools	Virginia	50,569	505,763	35,047	232,965	237,751	10,001	449,580	298,093	8,890
Seattle School District 1	Washington	50,509	761,141	49,290	352,501	359,350	15,069	614,824	392,402	12,173
Columbus City School District	Ohio	50,478	898,842	93,450	342,617	462,775	17,807	685,739	409,918	13,585
Atlanta Public Schools ³	Georgia	50,131	809,900	98,079	167,533	544,288	16,156	651,409	397,843	12,994
Brownsville Independent School District 901	Texas	49,370	511,226	100,324	346,504	64,398	10,355	456,997	292,675	9,257
Tucson Unified School District 1 ³	Arizona	49,308	487,152	79,267	153,603	254,282	9,880	460,057	282,490	9,330
Detroit City School District	Michigan	49,043	835,911	212,595	387,403	235,913	17,044	696,250	397,556	14,197
San Juan Unified School District ³	California	49,035	488,006	44,791	295,543	147,672	9,952	418,533	278,564	8,535
Klein Independent School District 915	Texas	48,253	472,978	30,948	222,477	219,553	9,802	385,605	255,920	7,991
Anchorage School District ³	Alaska	48,159	771,804	75,613	488,328	207,863	16,026	751,094	479,783	15,596
Portland School District 1j ³	Oregon	47,323	616,729	48,890	202,633	365,206	13,032	518,300	325,716	10,952

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 2014, 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 2014

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 ^{5,6}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
United States	\$544,772,912	\$318,611,186	\$123,415,975	\$10,936	\$353,882,189	\$229,790,547	\$87,871,009	\$167,798,851	\$79,141,898	\$31,860,308	\$23,091,872
Northeast											
Connecticut	9,179,414	5,134,359	2,505,303	17,206	5,972,602	3,767,927	1,817,389	2,890,765	1,224,359	630,797	316,047
New Haven School District	368,766	187,693	93,211	17,315	250,588	147,308	73,746	102,815	32,356	16,280	15,363
Hartford School District	418,418	228,577	109,603	19,657	242,761	152,342	72,871	161,866	70,271	34,030	13,791
Maine	2,376,659	1,382,284	575,680	13,005	1,500,255	983,375	421,745	792,278	362,454	139,130	84,126
Portland Public Schools	110,958	65,274	29,738	15,838	73,057	47,706	22,241	34,474	16,196	6,991	3,427
Lewiston Public Schools	65,228	34,650	17,352	12,420	44,327	27,695	13,842	17,880	5,956	3,033	3,021
Massachusetts	14,467,894	8,776,323	3,181,835	15,138	9,734,878	6,537,024	2,492,029	4,292,596	1,960,465	635,398	440,420
Boston	1,171,108	695,117	242,694	21,567	774,025	523,715	197,098	342,950	148,193	40,795	54,133
Springfield	406,926	229,466	87,082	15,756	264,347	169,448	69,345	124,271	50,841	15,499	18,308
New Hampshire	2,649,413	1,450,016	661,095	14,362	1,748,676	1,088,308	495,047	830,906	335,217	157,911	69,831
Manchester School District	162,941	90,709	43,325	11,366	116,590	73,940	35,578	41,009	14,402	6,899	5,342
Nashua School District	144,436	86,795	34,260	12,257	94,034	63,140	23,449	45,537	21,576	10,153	4,865
New Jersey	24,419,994	14,257,001	6,012,987	17,845	14,932,542	9,858,199	3,961,439	8,645,537	4,118,221	1,848,499	841,915
The Newark Public Schools	777,210	480,279	194,688	22,221	435,946	290,734	113,271	311,495	181,962	71,413	29,769
Jersey City Public Schools	600,851	362,532	151,616	21,793	390,066	256,005	106,933	193,587	101,062	39,289	17,198
New York	54,094,148	30,048,985	15,701,967	19,901	38,833,234	23,564,282	12,600,037	14,086,024	5,867,143	3,003,553	1,174,890
New York City Public Schools	20,921,661	10,928,726	6,184,570	21,154	15,926,877	9,159,571	5,371,163	4,492,951	1,468,381	809,551	501,833
Buffalo City School District	659,190	312,368	202,040	18,913	417,652	230,490	153,903	208,132	69,361	43,626	33,406
Pennsylvania	24,038,333	12,886,505	6,336,842	13,861	15,412,902	9,488,161	4,608,180	7,704,654	3,100,121	1,587,323	920,777
Philadelphia City Sd	1,425,239	726,970	405,176	10,352	867,283	523,510	275,545	486,185	186,225	115,190	71,771
Pittsburgh Sd	396,421	214,444	100,931	15,223	233,906	146,444	68,298	146,650	62,287	30,057	15,865
Rhode Island	2,138,129	1,237,324	538,947	15,071	1,331,507	894,676	375,980	748,089	340,494	162,202	58,533
Providence	376,656	200,187	100,838	15,808	217,126	145,015	66,918	143,485	54,612	33,805	16,045
Cranston	148,996	88,094	37,630	14,120	96,349	61,547	24,818	49,514	26,540	12,811	3,133
Vermont	1,517,126	872,233	359,622	17,288	976,339	621,249	261,904	492,999	231,268	91,010	47,788
Burlington School District	74,784	44,914	17,525	18,743	49,687	31,909	11,946	21,943	10,899	4,950	3,154
South Burlington School District	43,652	27,335	11,239	17,934	28,863	19,391	7,849	12,936	6,998	3,028	1,853
South											
Alabama	6,734,167	3,826,060	1,478,854	9,025	4,141,047	2,677,434	978,762	2,120,631	970,470	405,712	472,489
Mobile County	522,459	290,189	115,676	8,884	303,734	198,143	73,275	180,053	78,728	34,910	38,672
Jefferson County	318,715	189,112	73,094	8,804	194,687	131,218	47,304	100,382	49,275	20,911	23,646
Arkansas	4,688,209	2,753,710	805,153	9,568	3,036,273	1,973,289	570,175	1,393,938	685,992	204,267	257,998
Little Rock School District	325,457	192,853	65,142	12,961	210,196	139,202	46,171	99,980	47,792	16,493	15,281
Springdale School District	196,899	123,708	35,871	9,214	135,115	90,868	26,349	50,495	28,840	8,279	11,289
Delaware	1,804,290	969,867	482,674	13,701	1,140,432	709,773	358,620	602,981	232,755	119,027	60,877
Red Clay Consolidated School District	222,571	122,144	62,597	13,458	155,287	94,785	47,862	67,284	27,359	14,735	0
Christina School District	287,248	153,275	78,911	17,595	164,676	105,107	54,505	114,344	44,681	23,765	8,228
District of Columbia ⁷	1,528,531	939,540	179,960	19,558	860,773	631,100	119,614	612,464	302,197	59,728	55,294
District of Columbia Public Schools	908,168	582,865	101,323	20,208	552,704	415,702	68,035	326,611	166,494	33,150	28,853

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 2014—Continued

[in thousands of dollars]											
State and reporting district	All functions ¹				Instruction and instruction-related ^{1, 2}			Support services ^{1, 3}			All other functions ^{1, 4}
	Total ^{5, 6}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
Florida	23,709,726	13,606,332	4,204,037	8,714	16,014,539	9,663,177	2,851,253	6,476,604	3,358,649	1,133,410	1,218,583
Dade	3,243,738	1,819,070	623,340	9,106	2,258,289	1,263,430	415,094	823,814	448,630	165,902	161,635
Broward	2,246,532	1,254,938	375,847	8,553	1,529,855	866,904	250,864	621,708	321,023	104,045	94,969
Georgia	15,773,145	9,510,954	3,341,672	9,150	10,391,508	6,946,056	2,508,143	4,439,697	2,267,699	706,688	941,940
Gwinnett County	1,567,975	913,056	303,141	9,270	948,289	649,269	227,637	538,016	240,757	65,099	81,670
Cobb County	951,606	611,116	218,316	8,651	661,670	449,120	167,134	236,980	139,043	41,616	52,956
Kentucky	6,396,681	3,978,101	1,497,124	9,443	4,014,486	2,808,887	989,332	1,990,976	999,659	437,481	391,219
Jefferson County	1,134,909	753,144	258,111	11,289	719,000	519,180	171,571	359,965	207,542	78,504	55,944
Fayette County	436,624	282,905	97,117	10,894	280,070	200,048	68,642	136,788	73,771	25,481	19,766
Louisiana	7,665,249	4,155,933	1,992,831	10,774	4,699,773	2,930,134	1,366,703	2,540,766	1,075,217	539,505	424,710
Jefferson Parish	492,631	256,382	130,550	10,637	293,190	179,970	91,677	175,255	67,075	33,683	24,186
East Baton Rouge Parish	519,912	267,128	129,720	12,397	309,760	191,768	89,487	183,666	65,394	33,766	26,486
Maryland	12,123,368	7,123,915	3,251,231	13,997	8,128,447	5,193,179	2,392,282	3,651,400	1,811,308	804,053	343,521
Montgomery County Public Schools	2,296,785	1,460,591	683,959	15,181	1,643,756	1,083,877	517,217	602,058	357,503	155,561	50,971
Prince George's County Public Schools	1,751,188	1,038,321	453,902	13,994	1,101,270	714,355	301,763	581,061	301,474	142,400	68,857
Mississippi	4,075,516	2,371,202	821,135	8,268	2,475,653	1,626,870	549,217	1,331,178	619,766	220,009	268,685
Desoto Co School Dist	220,507	130,581	43,131	6,671	132,843	88,883	28,904	74,215	36,788	11,983	13,449
Jackson Public School Dist	243,878	145,097	54,048	8,270	146,686	95,825	33,061	78,097	42,038	17,641	19,095
North Carolina	12,689,020	7,856,553	2,674,875	8,460	8,250,033	5,642,811	1,894,457	3,748,702	1,932,295	673,108	690,285
Wake County Schools	1,199,111	777,060	263,402	7,810	813,337	578,541	192,282	339,597	178,222	62,674	46,177
Charlotte-Mecklenburg Schools	1,189,338	747,084	244,808	8,318	775,433	523,470	170,959	352,785	193,421	66,506	61,120
Oklahoma	5,262,856	3,009,287	1,011,041	7,693	3,064,624	2,053,250	695,730	1,817,731	835,911	271,142	380,501
Oklahoma City	378,107	197,854	82,383	9,242	226,495	137,286	56,412	123,211	52,423	20,636	28,401
Tulsa	365,672	211,378	65,994	9,107	196,021	131,733	39,872	143,084	70,147	23,046	26,567
South Carolina	7,211,549	4,230,145	1,478,395	9,671	4,454,646	3,018,559	1,026,644	2,359,051	1,087,353	392,609	397,852
Greenville 01	622,868	381,980	133,639	8,363	382,925	268,494	92,475	193,518	102,179	35,637	46,425
Charleston 01	507,057	278,759	99,047	11,107	311,748	203,374	70,894	170,378	62,035	23,367	24,931
Tennessee	8,566,173	5,133,131	1,690,253	8,622	5,836,796	3,864,897	1,277,070	2,265,352	1,060,259	347,913	464,025
Shelby Co	1,381,535	864,413	253,005	9,221	941,000	649,083	196,316	369,812	180,856	49,783	70,723
Davidson County	851,201	489,153	190,552	10,279	545,325	350,001	137,329	266,513	125,319	45,904	39,363
Texas	44,179,266	29,879,097	4,897,583	8,572	28,484,853	21,579,189	3,406,563	13,253,162	7,393,105	1,245,262	2,441,251
Houston ISD	1,787,768	1,136,911	189,334	8,451	1,140,082	808,014	124,833	542,738	293,965	54,148	104,948
Dallas ISD	1,374,911	943,284	137,885	8,609	871,110	686,718	100,226	414,533	222,542	30,564	89,268
Virginia	13,970,737	8,827,438	3,293,012	10,968	9,364,936	6,377,408	2,339,734	4,060,289	2,198,909	852,786	545,512
Fairfax Co Pblc Schs	2,514,593	1,611,667	651,742	13,710	1,712,347	1,161,857	455,422	706,490	400,189	169,275	95,756
Prince William Co Pblc Schs	873,002	575,110	190,081	10,216	557,673	397,244	128,617	276,148	158,567	56,416	39,181
West Virginia	3,155,881	1,717,480	886,138	11,233	1,952,057	1,148,932	586,836	1,019,384	472,360	264,311	184,440
Kanawha County Schools	304,626	169,828	88,772	10,735	189,388	113,047	57,813	96,178	44,829	27,078	19,060
Berkeley County Schools	199,947	112,822	52,915	10,973	124,083	76,480	35,205	63,364	31,294	15,507	12,500

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 2014—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 ^{5,6}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
Midwest											
Illinois	27,058,092	14,346,937	7,670,923	13,091	17,275,662	10,311,539	5,431,628	8,968,403	3,753,887	2,096,510	814,027
City of Chicago SD 299	5,363,305	2,505,378	1,328,692	13,522	3,759,812	1,853,611	1,093,660	1,413,787	568,180	198,011	189,706
SD U-46	451,100	236,948	154,077	11,124	275,901	161,014	102,961	158,109	68,037	46,871	17,090
Indiana	9,929,075	5,489,424	2,886,005	9,481	6,050,720	3,835,979	1,943,636	3,401,630	1,439,800	881,734	476,725
Indianapolis Public Schools	381,972	208,078	103,648	12,396	218,798	138,619	67,876	143,021	63,440	33,682	20,153
Fort Wayne Community Schools	313,377	172,092	96,818	10,180	204,440	124,224	68,241	92,625	40,259	25,340	16,312
Iowa	5,352,654	3,350,500	1,129,342	10,645	3,528,978	2,415,049	800,019	1,591,551	834,395	297,189	232,125
Des Moines Independent Comm School District	374,975	230,223	101,575	10,955	251,868	165,642	71,052	107,939	56,033	27,235	15,168
Cedar Rapids Comm School District	184,921	130,476	33,358	10,645	125,314	94,788	22,203	52,164	29,532	9,912	7,443
Kansas	4,673,296	2,704,645	855,784	9,414	3,048,534	1,904,915	595,693	1,393,358	720,468	231,441	231,404
Wichita	547,281	331,012	127,205	10,810	336,180	225,965	87,687	187,594	96,279	36,885	23,507
Olathe	278,793	179,076	57,168	9,587	188,540	132,260	42,914	78,048	41,887	12,617	12,205
Michigan	16,471,533	7,952,857	4,507,439	10,912	10,293,626	5,691,581	3,209,464	5,571,024	2,134,926	1,230,674	606,883
Detroit City School District	696,250	330,660	173,264	14,197	397,556	240,182	119,324	257,310	80,190	49,425	41,384
Utica Community Schools	266,664	151,488	80,580	9,417	195,565	120,359	64,954	64,504	29,363	14,815	6,595
Minnesota	9,682,811	6,023,438	1,980,066	11,407	6,723,438	4,519,243	1,502,421	2,506,440	1,079,029	350,688	452,933
Anoka-Hennepin Public School Dist.	415,768	273,323	90,315	10,870	303,706	211,577	72,069	93,894	43,291	12,384	18,168
St. Paul Public School District	578,265	374,510	137,168	15,127	423,227	282,482	104,946	128,954	65,348	22,841	26,084
Missouri	9,050,297	5,630,881	1,693,767	9,856	5,768,128	3,952,781	1,168,834	2,878,761	1,447,954	453,014	403,408
St. Louis City	341,360	179,426	72,142	12,635	192,965	128,704	50,790	132,592	46,496	19,730	15,803
Springfield R-XII	225,091	137,490	43,774	8,790	147,079	96,999	30,437	65,555	35,853	11,332	12,457
Nebraska	3,604,514	2,097,157	716,081	11,715	2,484,461	1,581,934	544,507	945,963	454,687	153,278	174,090
Omaha Public Schools	590,595	333,501	119,991	11,565	411,077	259,593	93,344	150,236	63,755	23,168	29,282
Lincoln Public Schools	389,252	248,289	74,040	10,276	276,869	188,664	54,896	94,336	52,892	16,387	18,047
North Dakota	1,280,594	766,867	255,494	12,339	803,857	549,787	186,723	380,819	187,263	61,614	95,918
Bismarck 1	131,323	83,521	28,011	10,933	86,940	60,428	20,098	36,729	20,739	7,351	7,654
Fargo 1	135,021	86,260	25,859	12,163	87,102	62,294	19,320	37,868	19,024	5,449	10,051
Ohio	19,404,042	11,116,174	4,256,277	11,255	11,983,613	7,746,684	2,827,604	6,749,922	3,043,191	1,285,963	670,507
Columbus City School District	685,739	430,290	173,929	13,585	409,918	280,577	109,344	251,031	136,326	58,785	24,790
Cleveland Municipal	585,863	356,213	138,178	15,193	377,121	247,601	96,361	185,777	97,046	36,174	22,965
South Dakota	1,160,366	688,115	204,110	8,873	729,195	493,867	144,029	369,533	171,921	52,744	61,638
Sioux Falls School District 49-5	191,460	120,671	37,631	8,188	128,176	87,488	27,396	53,786	28,675	8,983	9,498
Rapid City Area School District 51-4	117,960	69,628	24,166	8,834	75,925	50,382	17,161	35,986	17,425	5,960	6,049
Wisconsin	9,677,528	5,367,373	2,437,452	11,067	6,174,628	3,991,228	1,730,208	3,128,097	1,221,885	647,203	374,803
Milwaukee School District	967,963	495,675	284,654	12,328	593,182	348,078	199,571	329,838	126,513	73,396	44,943
Madison Metropolitan School District	358,673	224,908	98,091	13,194	236,365	157,720	67,957	111,433	53,574	24,951	10,875
West											
Alaska	2,403,994	1,069,500	826,916	18,359	1,510,835	735,077	574,363	818,465	309,846	239,113	74,694
Anchorage School District	751,094	365,497	292,834	15,596	479,783	251,436	199,554	251,507	107,873	88,925	19,804
Matanuska-Susitna Borough School District	272,970	126,418	95,852	15,349	170,869	87,249	67,904	95,800	36,598	26,832	6,301

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 2014—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 ^{5,6}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
Arizona	8,170,290	4,828,021	1,504,917	7,412	4,834,912	3,323,504	1,001,307	2,901,470	1,346,986	425,962	433,908
Mesa Unified District	492,385	320,016	86,518	7,674	306,413	225,206	59,167	158,812	85,598	24,874	27,160
Tucson Unified District	460,057	301,134	98,435	9,330	282,490	201,600	67,520	159,080	87,468	26,872	18,487
California	59,746,394	36,057,009	13,122,751	9,599	38,918,727	25,522,627	8,714,843	18,230,518	9,139,520	3,830,993	2,597,149
Los Angeles Unified	7,094,926	4,012,250	1,788,121	10,851	4,666,088	2,923,253	1,228,874	2,035,106	942,007	452,788	393,732
San Diego Unified	1,261,481	764,210	330,944	9,681	799,256	521,143	215,266	406,586	221,354	105,116	55,639
Colorado	7,843,279	4,938,954	1,347,763	8,953	4,956,837	3,437,399	926,918	2,575,777	1,344,842	375,464	310,665
School District No. 1 in the County of Denver	909,012	627,874	109,669	10,564	569,997	427,370	75,391	300,172	166,921	26,622	38,843
Jefferson County School District No. R-1	746,987	492,319	132,517	8,685	474,431	340,302	90,608	238,242	134,231	37,210	34,314
Hawaii	2,327,481	1,273,198	482,959	12,458	1,472,971	922,141	341,191	722,727	300,123	122,444	131,783
Hawaii Department of Education	2,327,481	1,273,198	482,959	12,458	1,472,971	922,141	341,191	722,727	300,123	122,444	131,783
Idaho	1,934,012	1,160,681	412,766	6,527	1,244,721	844,027	292,415	583,471	282,398	104,816	105,820
Meridian Joint District	211,827	135,801	47,055	5,574	139,349	100,022	33,236	63,332	32,896	12,343	9,146
Boise Independent District	216,525	139,197	47,346	7,939	147,599	102,329	34,161	59,079	31,995	11,103	9,847
Montana	1,586,818	899,070	284,494	11,010	1,009,114	643,650	200,016	510,786	234,897	76,698	66,918
Billings Elem	97,875	62,010	21,037	8,705	69,123	47,203	15,923	28,752	14,808	5,114	0
Great Falls Elem	65,162	41,077	12,147	9,040	42,833	30,722	8,684	18,646	9,036	3,054	3,683
Nevada	3,776,274	2,229,950	893,262	8,358	2,390,494	1,535,651	606,574	1,237,221	653,843	271,369	148,559
Clark County School District	2,587,866	1,549,058	614,011	8,074	1,661,731	1,072,026	419,576	817,897	449,145	184,116	108,238
Washoe County School District	553,985	339,782	132,222	8,451	337,544	226,480	88,081	193,648	106,496	41,739	22,793
New Mexico	3,293,760	2,065,448	639,860	9,706	1,852,827	1,256,945	436,860	1,294,044	767,693	185,992	146,889
Albuquerque Public Schools	866,943	569,499	174,833	9,302	505,066	354,756	122,684	327,511	203,093	47,749	34,366
Las Cruces Public Schools	243,717	154,881	48,635	9,698	137,922	93,585	33,876	94,385	57,748	13,072	11,410
Oregon	5,634,042	2,916,061	1,702,474	9,760	3,471,000	1,999,465	1,141,690	1,946,649	852,593	518,195	216,393
Portland Sd 1j	518,300	285,432	150,063	10,952	325,716	192,716	104,313	175,769	85,667	41,713	16,815
Salem-Keizer Sd 24j	394,718	211,198	131,512	9,731	258,928	149,959	92,674	121,682	60,130	38,221	14,108
Utah	4,040,090	2,309,752	1,036,517	6,459	2,708,942	1,698,457	758,696	1,090,769	543,952	248,478	240,379
Alpine District	416,739	227,968	132,299	5,634	298,278	174,301	104,052	95,241	47,469	24,593	23,220
Davis District	440,082	252,525	115,855	6,250	296,191	186,972	84,592	107,170	59,331	27,167	36,721
Washington	10,791,282	6,524,121	2,345,328	10,194	6,942,377	4,617,832	1,597,930	3,361,387	1,788,231	679,609	487,518
Seattle Public Schools	614,824	378,548	126,904	12,173	392,402	268,225	87,487	204,398	105,640	36,633	18,024
Spokane School District	322,741	199,115	70,124	10,960	215,370	146,008	49,262	92,296	48,681	17,492	15,075
Wyoming	1,464,920	871,278	362,982	15,885	949,781	611,039	248,555	471,912	243,922	106,289	43,227
Laramie County School District #1	208,044	125,974	50,198	15,258	135,938	88,896	33,846	66,100	35,021	15,150	6,006
Natrona County School District #1	186,358	110,473	50,448	14,564	124,791	77,892	34,776	55,983	30,915	14,551	5,584

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.

⁶In addition to salaries, wages, and employee benefits, the "Total" columns in this table include purchased services, supplies, and other miscellaneous current expenditures.

⁷The "District of Columbia" totals here include finances for public charter schools and other local education agencies in the District of Columbia not considered part of the District of Columbia Public Schools school district.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included within the state-level amounts displayed in this table. Consequently, results for state per pupil current expenditures may differ from the state per pupil current expenditure 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 2014, 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 2013 and 2014

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change
United States	\$11,935	\$12,131	1.6	\$10,204	\$10,311	1.0
City	10,418	10,527	1.0	9,515	9,506	-0.1
Suburban	13,350	13,508	1.2	11,187	11,344	1.4
Town	10,925	11,086	1.5	9,358	9,546	2.0
Rural	12,393	12,686	2.4	10,510	10,668	1.5
Alabama	9,603	9,745	1.5	8,839	8,965	1.4
City	10,539	10,422	-1.1	9,734	9,554	-1.8
Suburban	9,724	9,745	0.2	8,607	9,030	4.9
Town	9,460	9,741	3.0	8,777	8,973	2.2
Rural	9,474	9,580	1.1	8,763	8,897	1.5
Alaska	30,941	28,730	-7.1	26,890	25,689	-4.5
City	17,970	18,002	0.2	17,903	17,969	0.4
Suburban	12,363	12,509	1.2	11,092	10,954	-1.2
Town	19,618	20,234	3.1	18,651	18,910	1.4
Rural	32,738	30,974	-5.4	30,207	29,881	-1.1
Arizona	8,577	7,635	-11.0	7,290	7,503	2.9
City	8,335	7,371	-11.6	7,276	7,169	-1.5
Suburban	8,125	7,267	-10.6	6,696	6,807	1.7
Town	8,778	7,972	-9.2	6,751	7,309	8.3
Rural	12,218	11,585	-5.2	8,768	11,186	27.6
Arkansas	10,139	10,160	0.2	9,043	9,088	0.5
City	9,838	10,260	4.3	8,764	9,206	5.0
Suburban	9,555	9,517	-0.4	8,284	8,243	-0.5
Town	10,050	10,111	0.6	9,043	9,013	-0.3
Rural	10,317	10,198	-1.2	9,191	9,290	1.1
California	10,033	10,562	5.3	8,867	9,196	3.7
City	9,863	10,346	4.9	8,479	8,904	5.0
Suburban	9,768	10,286	5.3	8,527	8,854	3.8
Town	9,779	10,328	5.6	8,769	9,052	3.2
Rural	11,230	11,829	5.3	10,007	10,257	2.5
Colorado	11,513	11,655	1.2	9,511	9,860	3.7
City	10,037	9,993	-0.4	8,651	8,797	1.7
Suburban	9,648	9,677	0.3	7,965	8,504	6.8
Town	10,419	10,520	1.0	8,691	8,892	2.3
Rural	13,486	13,379	-0.8	11,338	11,424	0.8
Connecticut	18,757	19,922	6.2	16,457	17,494	6.3
City	17,230	18,331	6.4	15,223	15,445	1.5
Suburban	18,157	19,214	5.8	16,165	17,186	6.3
Town	18,710	19,811	5.9	16,585	17,498	5.5
Rural	20,894	22,200	6.2	18,106	19,215	6.1
Delaware	13,652	13,341	-2.3	12,479	12,287	-1.5
City	13,652	12,826	-6.1	12,504	12,597	0.7
Suburban	13,620	14,196	4.2	12,858	12,849	-0.1
Town	13,166	13,213	0.4	12,079	11,916	-1.4
Rural	13,674	13,757	0.6	12,179	11,793	-3.2
District of Columbia	21,726	20,279	-6.7	18,234	18,804	3.1
City	21,580	20,279	-6.0	18,220	18,773	3.0
Florida	9,134	9,358	2.5	8,645	8,795	1.7
City	9,263	9,517	2.7	8,601	8,809	2.4
Suburban	9,114	9,344	2.5	8,269	8,454	2.2
Town	8,869	9,140	3.1	8,690	8,827	1.6
Rural	9,509	9,613	1.1	9,339	9,457	1.3

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 2013 and 2014—Continued

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change
Georgia	10,166	10,107	-0.6	9,198	9,149	-0.5
City	10,431	10,222	-2.0	9,638	9,356	-2.9
Suburban	9,740	9,387	-3.6	8,705	8,428	-3.2
Town	10,101	10,105	#	9,084	9,062	-0.2
Rural	10,274	10,300	0.3	9,378	9,337	-0.4
Hawaii	12,818	14,434	12.6	12,008	12,458	3.8
Suburban	12,818	14,434	12.6	12,008	12,458	3.8
Idaho	7,785	7,619	-2.1	7,194	6,898	-4.1
City	6,072	5,803	-4.4	6,336	5,214	-17.7
Suburban	6,119	6,367	4.0	5,643	5,468	-3.1
Town	7,034	6,925	-1.5	6,680	6,315	-5.5
Rural	9,044	9,198	1.7	9,032	8,354	-7.5
Illinois	12,471	12,972	4.0	10,720	11,079	3.3
City	15,372	15,553	1.2	13,239	13,568	2.5
Suburban	14,567	14,980	2.8	12,226	12,612	3.2
Town	10,934	11,420	4.4	9,569	9,751	1.9
Rural	11,513	12,079	4.9	10,331	10,509	1.7
Indiana	11,464	11,341	-1.1	9,142	8,960	-2.0
City	11,080	10,832	-2.2	9,398	8,977	-4.5
Suburban	11,437	11,211	-2.0	8,335	8,289	-0.5
Town	11,507	11,413	-0.8	9,245	9,231	-0.2
Rural	11,478	11,359	-1.0	9,172	9,071	-1.1
Iowa	12,686	12,806	0.9	9,811	9,989	1.8
City	12,609	12,945	2.7	10,251	10,380	1.3
Suburban	12,524	12,557	0.3	9,374	9,907	5.7
Town	12,173	12,300	1.0	9,640	9,901	2.7
Rural	12,852	12,965	0.9	9,833	10,022	1.9
Kansas	12,287	12,309	0.2	10,852	11,006	1.4
City	11,823	12,053	2.0	9,885	9,756	-1.3
Suburban	11,094	10,610	-4.4	8,833	8,628	-2.3
Town	11,473	11,416	-0.5	10,008	10,026	0.2
Rural	12,828	12,857	0.2	11,609	11,631	0.2
Kentucky	10,401	10,282	-1.1	9,137	8,929	-2.3
City	10,941	10,752	-1.7	9,746	9,373	-3.8
Suburban	10,180	10,551	3.6	9,127	8,899	-2.5
Town	9,954	9,932	-0.2	8,876	8,669	-2.3
Rural	10,603	10,528	-0.7	9,296	9,080	-2.3
Louisiana	11,219	11,746	4.7	10,616	10,737	1.1
City	11,097	11,952	7.7	10,813	10,758	-0.5
Suburban	12,137	12,005	-1.1	10,980	11,123	1.3
Town	11,419	11,248	-1.5	10,322	10,442	1.2
Rural	11,392	11,074	-2.8	10,378	10,718	3.3
Maine	14,959	15,328	2.5	12,774	13,000	1.8
City	13,336	15,134	13.5	12,255	13,335	8.8
Suburban	14,959	15,366	2.7	12,696	13,041	2.7
Town	14,151	14,946	5.6	12,998	13,530	4.1
Rural	15,128	15,314	1.2	12,794	12,900	0.8
Maryland	14,718	14,976	1.8	13,342	13,339	#
City	14,652	16,229	10.8	14,472	14,341	-0.9
Suburban	15,119	15,000	-0.8	13,199	13,255	0.4
Town	14,547	14,860	2.2	14,239	14,284	0.3
Rural	14,097	14,109	0.1	13,008	12,970	-0.3

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 2013 and 2014—Continued

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change
Massachusetts	17,193	16,959	-1.4	13,995	15,002	7.2
City	19,217	18,602	-3.2	15,291	19,231	25.8
Suburban	16,136	16,235	0.6	13,555	14,195	4.7
Town	20,216	20,711	2.4	17,031	17,771	4.3
Rural	17,986	18,020	0.2	15,511	16,124	4.0
Michigan	10,187	10,244	0.6	9,170	9,128	-0.5
City	9,754	9,800	0.5	9,412	9,493	0.9
Suburban	10,374	10,292	-0.8	9,275	9,198	-0.8
Town	10,064	10,109	0.5	8,868	8,802	-0.7
Rural	10,354	10,419	0.6	9,154	9,143	-0.1
Minnesota	12,573	12,512	-0.5	10,246	10,349	1.0
City	13,181	13,326	1.1	10,679	11,031	3.3
Suburban	12,638	12,614	-0.2	10,109	10,150	0.4
Town	11,717	11,943	1.9	9,767	9,811	0.4
Rural	12,643	12,629	-0.1	10,450	10,488	0.4
Mississippi	9,252	9,115	-1.5	8,508	8,444	-0.8
City	11,030	10,532	-4.5	9,375	9,126	-2.7
Suburban	8,825	8,773	-0.6	8,107	8,123	0.2
Town	9,063	8,838	-2.5	8,438	8,292	-1.7
Rural	9,302	9,210	-1.0	8,597	8,570	-0.3
Missouri	10,500	10,660	1.5	8,993	9,308	3.5
City	12,738	12,468	-2.1	11,157	11,046	-1.0
Suburban	11,324	11,221	-0.9	9,638	9,715	0.8
Town	9,682	9,658	-0.2	8,357	8,454	1.2
Rural	10,330	10,783	4.4	8,935	9,440	5.7
Montana	13,800	14,417	4.5	12,877	13,216	2.6
City	9,807	9,724	-0.8	9,495	9,655	1.7
Suburban	9,897	9,611	-2.9	9,116	9,202	0.9
Town	11,569	11,681	1.0	10,687	10,727	0.4
Rural	14,517	15,038	3.6	13,636	14,085	3.3
Nebraska	15,132	15,726	3.9	13,283	13,608	2.4
City	11,395	11,960	5.0	10,407	10,396	-0.1
Suburban	11,229	11,100	-1.1	10,506	10,461	-0.4
Town	12,167	12,620	3.7	10,930	11,133	1.9
Rural	16,083	16,798	4.4	14,129	14,578	3.2
Nevada	12,165	10,996	-9.6	10,849	11,094	2.3
City	9,503	9,451	-0.5	8,495	8,451	-0.5
Town	10,904	10,816	-0.8	10,448	10,232	-2.1
Rural	18,072	17,837	-1.3	15,521	15,994	3.0
New Hampshire	17,478	17,899	2.4	14,330	15,062	5.1
City	12,961	13,112	1.2	11,656	11,811	1.3
Suburban	15,578	16,195	4.0	14,170	14,441	1.9
Town	17,913	18,378	2.6	16,138	15,800	-2.1
Rural	17,969	18,619	3.6	14,529	15,265	5.1
New Jersey	19,633	19,709	0.4	16,981	16,786	-1.1
City	17,999	17,878	-0.7	16,876	17,053	1.0
Suburban	19,538	19,577	0.2	16,850	16,561	-1.7
Town	19,403	19,964	2.9	16,904	16,926	0.1
Rural	21,049	21,665	2.9	18,342	18,064	-1.5
New Mexico	12,018	12,128	0.9	10,466	11,153	6.6
City	10,805	10,531	-2.5	9,045	10,495	16.0
Suburban	9,750	9,998	2.5	8,991	8,877	-1.3
Town	11,379	11,684	2.7	9,674	10,069	4.1
Rural	15,940	17,157	7.6	14,199	14,871	4.7

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 2013 and 2014—Continued

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change
New York	22,118	22,837	3.3	19,371	19,885	2.7
City	20,934	21,045	0.5	17,460	17,340	-0.7
Suburban	23,786	24,262	2.0	21,767	22,097	1.5
Town	19,950	20,929	4.9	16,968	17,689	4.2
Rural	21,991	22,697	3.2	19,073	19,688	3.2
North Carolina	8,722	8,769	0.5	8,447	8,331	-1.4
City	8,511	8,642	1.5	8,203	8,127	-0.9
Suburban	8,236	8,223	-0.2	7,832	7,842	0.1
Town	8,735	9,013	3.2	8,448	8,481	0.4
Rural	9,247	9,104	-1.5	8,863	8,652	-2.4
North Dakota	15,458	16,216	4.9	13,148	13,584	3.3
City	12,049	13,017	8.0	12,041	11,878	-1.3
Suburban	12,133	12,583	3.7	10,338	10,499	1.6
Town	12,285	13,457	9.5	10,338	10,955	6.0
Rural	15,958	16,549	3.7	13,563	13,872	2.3
Ohio	11,033	11,282	2.3	9,527	9,477	-0.5
City	9,649	9,504	-1.5	9,387	9,251	-1.4
Suburban	11,345	11,590	2.2	9,565	9,555	-0.1
Town	11,384	11,796	3.6	9,401	9,441	0.4
Rural	11,656	12,015	3.1	9,626	9,645	0.2
Oklahoma	8,971	8,956	-0.2	8,335	8,193	-1.7
City	8,848	8,633	-2.4	7,413	7,414	#
Suburban	8,186	8,150	-0.4	7,028	7,047	0.3
Town	8,358	8,345	-0.2	7,697	7,572	-1.6
Rural	9,326	9,370	0.5	8,849	8,602	-2.8
Oregon	10,740	11,420	6.3	9,952	10,228	2.8
City	9,858	11,049	12.1	8,978	9,487	5.7
Suburban	10,216	10,765	5.4	8,901	9,016	1.3
Town	10,083	10,603	5.2	9,230	9,510	3.0
Rural	13,057	13,817	5.8	12,511	12,696	1.5
Pennsylvania	14,572	14,908	2.3	12,149	12,126	-0.2
City	12,757	13,356	4.7	11,891	11,724	-1.4
Suburban	15,382	15,552	1.1	12,261	12,246	-0.1
Town	14,108	14,353	1.7	11,971	11,822	-1.2
Rural	14,996	15,346	2.3	12,456	12,502	0.4
Rhode Island	17,039	17,088	0.3	14,603	14,919	2.2
City	18,620	18,313	-1.7	16,244	15,501	-4.6
Suburban	15,855	16,132	1.7	13,989	14,456	3.3
Rural	17,798	17,912	0.6	15,665	15,916	1.6
South Carolina	10,905	10,894	-0.1	9,529	9,642	1.2
City	14,108	13,561	-3.9	10,568	10,792	2.1
Suburban	10,705	10,652	-0.5	9,132	9,114	-0.2
Town	10,207	10,134	-0.7	9,250	9,197	-0.6
Rural	11,542	11,640	0.8	10,196	9,956	-2.4
South Dakota	10,955	11,363	3.7	9,086	9,490	4.4
City	9,108	9,355	2.7	7,969	8,511	6.8
Suburban	10,221	9,810	-4.0	8,301	8,397	1.2
Town	9,421	9,434	0.1	8,102	8,150	0.6
Rural	11,471	11,675	1.8	9,517	9,831	3.3
Tennessee	8,797	8,922	1.4	8,196	8,197	#
City	9,295	9,965	7.2	8,901	9,221	3.6
Suburban	9,234	9,431	2.1	8,334	8,487	1.8
Town	8,633	8,791	1.8	8,005	8,075	0.9
Rural	8,724	8,813	1.0	8,112	8,021	-1.1

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 2013 and 2014—Continued

State and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change	Fiscal year 2013 (in 2014 dollars) ³	Fiscal year 2014 (in 2014 dollars)	Percentage change
Texas	10,639	10,863	2.1	9,099	9,177	0.9
City	9,549	9,770	2.3	8,214	8,271	0.7
Suburban	9,701	10,019	3.3	8,075	8,148	0.9
Town	10,451	10,851	3.8	8,998	9,106	1.2
Rural	11,513	11,762	2.2	9,830	10,063	2.4
Utah	5,586	5,622	0.6	6,555	6,353	-3.1
City	5,310	5,635	6.1	6,812	7,221	6.0
Suburban	4,807	5,074	5.6	5,801	5,752	-0.8
Town	7,993	7,813	-2.2	6,934	7,008	1.1
Rural	9,472	9,076	-4.2	8,068	7,194	-10.8
Vermont	16,696	17,575	5.3	13,781	13,849	0.5
City	19,361	20,151	4.1	18,818	18,339	-2.5
Suburban	16,854	17,228	2.2	15,236	15,615	2.5
Town	17,487	18,103	3.5	14,705	15,128	2.9
Rural	16,581	17,505	5.6	13,500	13,569	0.5
Virginia	11,307	11,112	-1.7	10,154	10,140	-0.1
City	12,072	11,931	-1.2	10,915	10,870	-0.4
Suburban	11,451	11,210	-2.1	10,355	10,344	-0.1
Town	11,361	11,094	-2.4	10,160	9,868	-2.9
Rural	10,688	10,956	2.5	10,044	9,974	-0.7
Washington	11,861	12,266	3.4	10,048	10,458	4.1
City	11,282	12,015	6.5	9,765	10,176	4.2
Suburban	11,197	11,472	2.5	9,288	9,688	4.3
Town	10,886	11,133	2.3	9,568	10,005	4.6
Rural	13,789	14,088	2.2	11,984	12,893	7.6
West Virginia	12,209	12,191	-0.1	11,140	11,136	#
City	12,830	12,627	-1.6	11,219	11,136	-0.7
Suburban	12,465	11,991	-3.8	10,965	11,064	0.9
Town	11,923	12,083	1.3	11,136	11,136	#
Rural	12,296	12,220	-0.6	11,141	11,098	-0.4
Wisconsin	13,024	13,182	1.2	11,172	11,184	0.1
City	12,449	12,514	0.5	11,033	10,850	-1.7
Suburban	12,518	12,544	0.2	10,812	10,650	-1.5
Town	12,590	12,634	0.3	10,821	10,893	0.7
Rural	13,857	14,038	1.3	11,752	11,672	-0.7
Wyoming	19,938	20,294	1.8	17,136	16,398	-4.3
City	16,985	18,255	7.5	14,803	14,911	0.7
Town	18,226	18,577	1.9	16,141	16,176	0.2
Rural	24,829	25,335	2.0	19,766	18,770	-5.0

Rounds to zero.

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 2013-14 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 2014 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 2013 would have total revenues per pupil of \$9,603 (in 2014 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 2013, Final Version 2a and fiscal year 2014, Provisional Version 1a; Digest of Education Statistics 2014, retrieved August 26, 2016, from http://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp.

Table 4. Median current expenditures per pupil and numbers of districts and students for states that have both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2014

State	Median current expenditures per pupil						Districts type				Students ^{1,2}			
	Total		Instruction and instruction-related ^{3,4}		Support services ^{3,5}		Total ⁶		Number reporting ⁷		Total ⁶		Number in reporting districts ⁷	
	Charter ⁸	Noncharter ^{9,10}	Charter ⁸	Noncharter ^{9,10}	Charter ⁸	Noncharter ^{9,10}	Charter ⁸	Noncharter ^{9,10}	Charter ⁸	Noncharter ^{9,10}	Charter ⁸	Noncharter ^{9,10}	Charter ⁸	Noncharter ^{9,10}
Reporting states¹¹	\$8,931	\$10,618	\$4,970	\$6,596	\$3,623	\$3,525	2,877	10,350	2,388	9,629	1,357,952	28,084,234	1,227,728	28,031,849
Arizona	7,103	9,322	3,630	5,193	3,139	3,432	411	227	397	201	154,502	727,233	154,063	725,587
Arkansas	8,034	9,126	4,358	5,873	3,080	2,742	18	242	18	222	10,293	393,278	10,293	392,775
California	‡	9,391	‡	5,968	‡	3,030	26	756	4	666	8,938	2,485,990	2,279	2,476,139
Colorado	6,393	10,495	3,730	6,291	2,399	3,838	1	139	1	134	10,475	112,303	10,475	112,303
Connecticut	12,624	17,696	6,226	11,316	4,354	5,667	18	180	18	169	7,094	526,416	7,094	514,977
Delaware	‡	13,458	‡	8,633	‡	4,068	27	22	21	19	11,064	120,623	11,064	120,623
District of Columbia	18,742	20,208	9,643	12,298	8,369	7,267	66	1	55	1	33,158	44,942	31,895	44,942
Georgia	8,182	9,221	4,036	6,069	3,192	2,534	15	177	13	159	23,847	851,214	23,405	850,337
Idaho	5,081	7,919	3,436	4,729	1,488	2,435	34	107	32	101	14,808	149,223	14,808	149,143
Illinois	—	11,066	—	6,752	—	3,859	4	949	0	845	1,579	1,551,724	†	1,546,413
Indiana	7,555	9,185	4,332	5,533	2,886	3,120	77	314	72	297	35,676	1,011,604	35,134	1,010,719
Louisiana	10,605	10,698	6,065	6,544	3,944	3,403	52	71	46	65	41,766	490,365	41,766	488,797
Maine	11,328	13,016	5,511	8,180	5,803	4,318	5	193	5	180	384	181,775	384	181,573
Massachusetts	17,632	14,466	13,148	9,598	3,802	4,472	81	328	80	325	34,631	921,108	34,464	920,558
Michigan	8,894	9,205	4,635	6,015	3,875	2,780	300	607	287	542	139,279	1,370,168	138,155	1,369,967
Minnesota	10,496	10,334	6,366	6,951	3,398	2,843	162	379	149	332	43,886	804,935	43,886	804,685
Missouri	11,410	9,192	5,984	5,836	4,652	2,897	38	530	38	520	19,462	898,826	19,462	896,898
Nevada	6,737	13,168	4,520	7,438	2,192	5,053	1	14	1	14	15,933	35,926	15,933	35,926
New Hampshire	—	16,595	—	10,664	—	5,383	22	164	0	160	1,995	183,202	†	178,842
New Jersey	15,618	16,907	8,899	10,575	6,229	5,922	87	589	86	575	33,430	1,334,982	33,137	1,333,436
New Mexico	9,931	12,226	5,245	6,671	4,295	5,618	56	79	54	73	12,287	133,048	12,287	132,728
New York	—	19,885	—	13,542	—	5,875	233	768	0	687	92,143	2,626,061	†	2,620,473
North Carolina	7,654	9,000	4,721	5,696	2,486	2,669	155	122	128	115	58,307	1,441,572	58,307	1,441,391
Ohio	8,879	9,694	4,645	6,118	3,862	3,211	422	668	378	615	120,716	1,603,395	119,054	1,602,829
Oklahoma	‡	8,206	‡	4,750	‡	2,813	23	520	6	517	13,473	670,617	1,972	670,347
Oregon	12,315	10,834	6,994	6,653	4,970	3,879	17	124	17	122	3,336	149,674	3,336	149,288
Pennsylvania	11,525	12,408	6,796	8,027	4,511	3,893	181	577	171	499	128,716	1,605,547	126,713	1,605,278
Rhode Island	14,652	15,739	7,752	9,865	6,366	5,249	16	39	16	37	4,974	102,518	4,974	102,457
South Carolina	6,700	9,624	4,237	5,782	2,346	3,112	1	83	1	67	14,267	385,614	14,267	384,970
Texas	8,104	9,469	4,715	5,869	3,052	3,033	207	1,013	202	1,009	203,290	4,206,510	203,290	4,204,733
Utah	5,972	7,179	3,923	4,789	1,735	1,999	96	43	90	41	54,795	570,666	54,795	570,423
Wisconsin	‡	11,238	‡	7,054	‡	3,759	25	325	2	320	9,448	393,175	1,036	392,292

— Not available.

† Not applicable.

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

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.

²Student 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.

³Interschool system expenditures are excluded to prevent double counting.

⁴Includes instruction and instructional staff support services current expenditures.

⁵Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, business, central, and other support services.

⁶Number 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.

⁷Number 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.

⁸All associated schools, are charter schools.

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

¹⁰Data from the Department of Youth Rehabilitation Services (LEAID = 1100087), a local education agency in the District of Columbia, were excluded from this calculation.

¹¹Reporting states include only the states reported 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 2014, Provisional Version 1a.

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2014

[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	\$54,157,134	\$13,934,765	\$11,013,025	‡	‡	\$521,150	\$14,546,330	‡	\$8,000,396	\$1,149,552	‡
Alabama	797,585	237,381	171,392	36,386	18,545	11,568	275,257	3,517	23,639	2,916	16,984
Alaska	309,525	46,361	34,573	8,885	—	3,497	40,298	795	12,506	129,024	33,586
Arizona	1,172,876	332,177	169,387	33,682	18,883	15,502	309,185	16,691	135,293	131,924	10,152
Arkansas	561,853	157,508	123,050	20,980	—	7,567	171,902	3,100	42,829	4,203	30,714
California	7,415,862	1,702,682	1,852,121	263,793	9,771	49,330	1,987,328	139,679	941,195	74,331	395,632
Colorado	689,344	146,818	149,925	26,008	—	5,962	186,139	8,279	65,001	40,408	60,804
Connecticut	441,092	103,666	116,609	22,001	233	6,074	119,661	5,599	21,763	—	45,486
Delaware	142,917	43,208	27,778	—	—	2,899	33,613	—	35,419	†	—
District of Columbia	207,187	48,967	16,407	9,227	269	3,054	42,189	713	41,943	44,312	106
Florida	3,112,027	789,473	620,673	95,615	182	31,601	905,711	‡	428,248	6,905	‡
Georgia	1,808,168	524,485	303,474	65,651	29,868	15,756	634,113	13,655	157,383	19,620	‡
Hawaii	286,988	50,252	43,178	842	—	2,776	60,237	3,879	69,044	41,186	15,594
Idaho	238,436	60,725	51,235	11,195	2,838	3,196	74,226	1,969	23,016	4,965	5,071
Illinois	2,301,988	718,119	528,591	103,099	468	24,706	541,991	26,032	238,430	18,691	‡
Indiana	1,003,110	253,131	257,776	1,759	272	6,271	301,055	‡	168,015	1,490	‡
Iowa	455,586	86,719	120,212	16,648	2,322	5,741	122,253	3,502	82,019	303	15,867
Kansas	402,250	100,019	—	—	—	1,292	135,963	2,905	139,111	20,277	2,683
Kentucky	825,742	222,779	‡	‡	‡	‡	265,060	‡	278,442	‡	‡
Louisiana	1,356,637	303,429	165,215	46,216	2,076	8,923	272,420	—	457,198	9,259	91,901
Maine	185,998	54,037	47,741	9,809	5	2,033	45,266	565	17,572	1,526	7,444
Maryland	816,033	201,769	184,812	27,947	—	8,766	211,501	20,233	105,485	16,860	38,660
Massachusetts	830,304	182,683	246,358	‡	‡	12,262	196,504	‡	152,739	—	‡
Michigan	1,739,308	472,675	386,054	54,733	429	18,519	391,983	4,053	222,505	7,184	181,173
Minnesota	670,260	157,318	172,329	29,521	—	6,113	191,316	—	67,747	17,518	28,398
Mississippi	665,209	179,267	113,001	‡	—	6,598	226,086	1,288	95,362	1,162	‡
Missouri	925,950	245,510	172,768	43,753	‡	11,209	263,511	5,281	129,802	25,322	28,794
Montana	201,528	54,995	34,928	7,374	—	2,599	33,584	‡	11,560	46,951	9,537
Nebraska	318,176	59,276	72,356	9,894	—	2,549	82,189	‡	51,249	11,087	29,576
Nevada	385,477	111,319	73,421	11,067	110	4,909	113,028	9,668	39,145	2,802	20,008
New Hampshire	161,447	37,449	30,870	—	—	3,325	29,381	—	54,894	†	5,528
New Jersey	1,187,419	300,293	343,358	‡	‡	8,420	322,893	‡	197,283	15,044	‡
New Mexico	473,854	100,230	85,900	16,668	‡	6,079	1,595	‡	130,891	60,425	72,066
New York	3,353,598	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	1,552,433	425,595	334,087	55,043	‡	‡	469,450	12,757	102,742	13,447	139,312
North Dakota	156,171	36,800	26,101	8,062	964	1,948	20,976	534	23,068	21,250	16,468
Ohio	1,847,338	614,782	376,933	—	2	33,204	399,816	78	295,841	123	126,559
Oklahoma	691,598	164,574	135,823	26,494	—	10,803	209,949	4,652	64,737	34,312	40,254
Oregon	521,463	155,648	119,243	21,348	21	6,096	134,654	7,593	59,210	2,053	15,597
Pennsylvania	1,927,661	572,143	409,907	91,654	20,232	26,378	443,022	15,162	192,615	3,360	‡
Rhode Island	196,879	47,906	38,836	9,777	91	4,182	39,315	2,133	49,302	1,663	3,674

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 2014—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	827,395	223,569	184,763	30,761	—	10,590	260,066	5,029	110,627	1,454	‡
South Dakota	186,216	45,054	30,723	10,540	—	1,470	29,219	582	7,301	49,146	12,181
Tennessee	1,095,377	279,782	216,829	‡	6,031	17,906	354,200	4,261	178,849	4,024	‡
Texas	5,864,550	1,342,136	846,102	182,874	717	48,810	1,849,103	2,231	1,020,141	105,850	466,586
Utah	407,310	69,641	100,296	15,494	333	5,333	126,807	4,012	51,345	5,855	‡
Vermont	103,884	30,259	23,733	9,462	—	2,239	24,023	315	8,535	745	4,573
Virginia	1,009,659	230,847	262,263	39,226	—	16,922	292,139	12,227	33,003	37,023	86,009
Washington	1,030,232	218,169	211,912	1,010	—	7,561	240,879	44	143,267	42,114	165,276
West Virginia	351,957	95,340	69,634	19,331	1,336	4,298	95,024	541	52,687	—	13,766
Wisconsin	830,568	220,945	172,271	‡	‡	5,319	190,219	‡	195,035	12,005	‡
Wyoming	112,709	35,547	22,364	11,090	2,466	2,203	19,249	435	3,658	15,570	127

— 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.

‡ Not applicable.

‡ 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 2 percent of school districts in the 50 states and the District of Columbia for Title I, 3 percent for special education, 23 percent for math and science, 13 for drug-free schools, 6 percent for vocational education, 2 percent for child nutrition, 23 percent for bilingual education, 8 percent for other and unspecified revenues through state, 3 percent for impact aid, and 32 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 2014, Provisional Version 1a.

Table 6. Total revenue, local revenue by source, and percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2014

[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	\$629,081,243	\$283,289,309	\$179,987,314	28.6	\$8,453,598	\$8,612,123	\$15,123,634	\$50,607,247	8.0	36.7	\$20,505,393
Alabama	7,419,637	2,556,524	1,115,626	15.0	57,223	714,186	340,129	0	0.0	15.0	329,360
Alaska	2,554,814	529,590	†	†	†	0	29,406	456,688	17.9	17.9	43,496
Arizona	9,403,820	4,026,908	2,981,634	31.7	0	302,556	234,114	0	0.0	31.7	508,604
Arkansas	5,254,625	1,883,410	358,760	6.8	1,218	15,609	155,112	†	†	6.8	1,352,711
California	69,878,539	24,036,152	17,257,917	24.7	607,540	1,461,029	1,098,859	859,379	1.2	25.9	2,751,428
Colorado	9,200,720	4,481,305	3,696,118	40.2	3,381	19,649	451,855	†	†	40.2	310,302
Connecticut	10,621,957	5,966,290	0	0.0	0	422,709	123,989	5,382,253	50.7	50.7	37,339
Delaware	2,004,929	642,025	536,821	26.8	0	0	14,361	†	†	26.8	90,843
District of Columbia	2,087,333	1,880,146	†	†	†	622,075	17,136	1,178,256	56.4	56.4	62,679
Florida	26,072,680	12,499,725	10,198,862	39.1	508,209	0	1,160,935	†	†	39.1	631,719
Georgia	17,950,791	8,184,128	5,371,478	29.9	1,687,334	299,487	497,624	†	†	29.9	328,205
Hawaii	2,696,665	55,076	†	†	†	0	38,965	0	0.0	0.0	16,111
Idaho	2,162,018	536,647	457,008	21.1	0	91	38,204	†	†	21.1	41,344
Illinois	30,408,465	17,650,020	15,740,058	51.8	0	134,551	578,833	†	†	51.8	1,196,578
Indiana	12,514,286	3,606,955	2,490,246	19.9	751	302,586	331,740	†	†	19.9	481,632
Iowa	6,194,941	2,492,240	2,015,185	32.5	187,686	5,574	176,948	†	†	32.5	106,847
Kansas	5,483,708	1,934,481	1,480,703	27.0	0	108,043	131,938	†	†	27.0	213,797
Kentucky	7,228,770	2,436,156	1,776,092	24.6	427,021	35,524	109,793	†	†	24.6	87,726
Louisiana	8,699,096	3,631,878	1,520,521	17.5	1,736,960	53,220	73,580	0	0.0	17.5	247,597
Maine	2,672,864	1,419,375	766,524	28.7	0	38,718	41,016	553,734	20.7	49.4	19,383
Maryland	13,978,426	6,975,657	†	†	†	0	131,049	6,693,753	47.9	47.9	150,855
Massachusetts	17,036,645	9,614,689	0	0.0	0	1,222,209	806,227	7,270,338	42.7	42.7	315,915
Michigan	18,901,200	5,950,186	5,040,398	26.7	0	27,090	565,365	†	†	26.7	317,333
Minnesota	11,572,964	2,811,359	1,576,472	13.6	0	238,907	524,007	†	†	13.6	471,973
Mississippi	4,469,596	1,560,291	1,242,363	27.8	16,579	20,189	193,868	3,494	0.1	27.9	83,798
Missouri	10,434,661	6,144,898	3,898,666	37.4	223,132	225,187	411,380	†	†	37.4	1,386,533
Montana	1,712,493	688,177	431,281	25.2	0	157,681	63,083	†	†	25.2	36,132
Nebraska	3,926,536	2,325,346	1,929,398	49.1	169,950	18,183	150,142	†	†	49.1	57,673
Nevada	4,320,108	2,378,971	1,068,449	24.7	4,171	1,729	42,065	†	†	24.7	1,262,557
New Hampshire	2,944,318	1,778,172	1,428,614	48.5	0	2,946	47,595	258,139	8.8	57.3	40,878
New Jersey	27,974,337	15,348,880	12,959,857	46.3	0	379,542	611,489	894,884	3.2	49.5	503,108
New Mexico	3,723,108	635,463	512,068	13.8	0	666	52,249	†	†	13.8	70,480
New York	61,127,211	32,955,717	17,834,645	29.2	37,278	268,483	470,925	11,886,813	19.4	48.6	2,457,573
North Carolina	13,924,200	4,219,274	†	†	†	101,692	289,103	3,570,876	25.6	25.6	257,603
North Dakota	1,535,779	474,747	313,807	20.4	0	32,081	61,962	†	†	20.4	66,897

See notes at end of table.

Table 6. Total revenue, local revenue by source, and percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2014—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
Ohio	23,613,756	11,353,970	9,204,372	39.0	431,349	187,203	1,039,453	†	†	39.0	491,593
Oklahoma	6,049,144	2,363,347	1,701,647	28.1	13,298	208,507	306,891	†	†	28.1	133,004
Oregon	6,573,206	2,658,596	2,182,584	33.2	0	106,677	183,230	†	†	33.2	186,105
Pennsylvania	27,925,884	15,622,522	12,476,890	44.7	2,122,636	61,547	460,834	†	†	44.7	500,615
Rhode Island	2,384,173	1,242,213	109,785	4.6	0	0	26,320	1,092,190	45.8	50.4	13,918
South Carolina	8,622,832	3,702,005	2,856,310	33.1	176,716	241,908	250,297	†	†	33.1	176,774
South Dakota	1,342,877	743,117	621,122	46.3	29,952	2,914	56,226	†	†	46.3	32,903
Tennessee	9,215,027	3,803,698	63,683	0.7	0	278,630	480,216	2,870,201	31.1	31.8	110,968
Texas	54,576,979	26,564,306	24,401,781	44.7	0	72,705	1,163,997	0	0.0	44.7	925,823
Utah	4,685,787	1,670,808	1,461,151	31.2	0	114	104,940	†	†	31.2	104,603
Vermont	1,697,294	76,217	1,587	0.1	806	2,091	27,274	†	†	0.1	44,459
Virginia	15,083,311	8,078,755	†	†	†	0	287,542	7,626,198	50.6	50.6	165,015
Washington	12,943,921	4,080,665	3,438,904	26.6	2,032	13,923	357,278	†	†	26.6	268,528
West Virginia	3,502,513	1,116,608	1,032,755	29.5	4,847	7,094	30,176	†	†	29.5	41,736
Wisconsin	11,001,272	5,208,519	3,943,119	35.8	0	32,971	265,481	10,051	0.1	35.9	956,897
Wyoming	1,771,027	693,105	492,053	27.8	3,529	163,647	18,433	†	†	27.8	15,443

† Not applicable.

¹Interscholar 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. See appendix B for a definition of "parent government contributions" and an explanation of the distinction between "parent government contributions" and "property taxes."

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 2014, 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 (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 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) 14 F-33 collection opened on February 5, 2015 and closed on March 7, 2016. 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 the FY 14 NCES F-33 survey documentation (Cornman 2016b).

Editing data to ensure quality. *NCES Statistical Standards* (NCES 2014) 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. 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 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,

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/>.

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 totals for “reporting states” (rather than as totals for the entire United States). For example, a total for “reporting states” 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 14. For these states, the missing federal revenues are included in the “Other and unspecified federal revenues through state” and/or “Other federal 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 were utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format. 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-33.³ 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 the FY 14 NCES F-33 (Cornman 2016b) and NPEFS (Cornman 2016a) survey documentation.

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 School System 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 the Census Bureau 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 Bureau 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.
- 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.

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

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 into 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 14 corresponds to school year 2013–14.

ARRA data. In February 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated federal education funds directly to the states. As a result of ARRA, NCES added seven data items to NPEFS 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 14. 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 please see the FY 14 NCES F-33 survey documentation (Cornman 2016b).

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

⁴ See *Digest of Education Statistics*, Selected 2014 Tables, Table 106.70, https://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp downloaded February 25, 2016. The FY 13 amount adjusted to FY 14 dollars is equal to the FY 13 amount multiplied by the 2013–14 CPI (234.966) and then divided by the 2012–13 CPI (231.352).

Appendix B: Common Core of Data Glossary

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 include 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.

dependent LEA—A local education agency (LEA) that lacks either fiscal or administrative independence. Dependent LEAs are classified by the Census Bureau as subunits of other government units, such as a state, county, municipality, or township.

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.

enterprise operations expenditures—Expenditures for activities that are financed and operated similar to private business enterprises, where the stated intent is to finance or recover the costs primarily through user charges (e.g., expenditures for school district bookstore operations).

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.

fees—Amounts received from individuals and other private sources for the performance of specific services or the sale of specific commodities. Includes tuition and transportation fees from parents, pupils, and other private sources, textbook sales and rentals, school lunch revenues, student fees (e.g., locker and equipment fees), and revenues from the rental of real or personal property owned by the school district.

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 or 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.

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.

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

independent LEA— A local education agency that has both fiscal and administrative independence.

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—Expenditures for interest incurred on both long-term and short-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 activities other than instruction and support services. Includes food services, enterprise operations, and other miscellaneous elementary/secondary current expenditures.

parent government contributions—Revenues for a dependent school system sourced from monies appropriated to that school system by its parent government (i.e., the city, county, or township government the school system is fiscally and administratively dependent on). Most of these revenues are usually derived from property tax and other tax collections of the parent government; however, there are often non-tax revenue contributions that parent governments transfer to their dependent school systems that cannot be isolated and reported separately from tax revenue contributions. Therefore, these local revenue amounts are identified as “parent government contributions” in this report and on the data collection form this report is compiled from.

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. Regular school districts provide instruction and education services that do not focus primarily on special education, vocational education, or alternative education. These 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).

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.

revenues from cities and counties—Revenues received by LEAs from cities, counties, and townships. Includes tax revenues levied and other funds appropriated by city, county, and township governments and transferred to the LEAs, as well as tuition and transportation fees received from cities, counties, and townships. Excludes revenues where the LEA is, within legal limits, the final authority in determining the amount of money to be received (e.g., tax revenues levied by independent school districts). Also excludes revenues received by a dependent school district from their parent city, county, or township government. (These revenues are identified separately as “parent government contributions” in this report and on the data collection form this report is compiled from.)

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.

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. 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 the National Public Education Financial Survey (NPEFS), one of the two fiscal components of the Common Core of Data (CCD) program.

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 Table

Table C-1. Median current expenditures per pupil, difference, and percentage difference for states that reported data for both public elementary and secondary noncharter school districts and independent charter school districts, by state: Fiscal year 2014

State	Median current expenditures per pupil for independent charter school districts ¹	Median current expenditures per pupil for noncharter school districts ²	Difference	Percentage difference
Arizona	\$7,103	\$9,322	-\$2,219	-23.8
Arkansas	8,034	9,126	-1,092	-12.0
Colorado	6,393	10,495	-4,102	-39.1
Connecticut	12,624	17,696	-5,072	-28.7
District of Columbia	18,742	20,208	-1,466	-7.3
Georgia	8,182	9,221	-1,039	-11.3
Idaho	5,081	7,919	-2,838	-35.8
Indiana	7,555	9,185	-1,630	-17.7
Louisiana	10,605	10,698	-93	-0.9
Maine	11,328	13,016	-1,688	-13.0
Massachusetts	17,632	14,466	3,166	21.9
Michigan	8,894	9,205	-311	-3.4
Minnesota	10,496	10,334	162	1.6
Missouri	11,410	9,192	2,218	24.1
Nevada	6,737	13,168	-6,431	-48.8
New Jersey	15,618	16,907	-1,289	-7.6
New Mexico	9,931	12,226	-2,295	-18.8
North Carolina	7,654	9,000	-1,346	-15.0
Ohio	8,879	9,694	-815	-8.4
Oregon	12,315	10,834	1,481	13.7
Pennsylvania	11,525	12,408	-883	-7.1
Rhode Island	14,652	15,739	-1,087	-6.9
South Carolina	6,700	9,624	-2,924	-30.4
Texas	8,104	9,469	-1,365	-14.4
Utah	5,972	7,179	-1,207	-16.8

¹All associated schools are charter schools.

²Independent charter school districts, and school districts that have charter and noncharter schools are excluded from this category.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2014, Provisional Version 1a.

Appendix D: Final Fiscal Year 2013 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 2012–13 (Fiscal Year 2013)* (NCES 2015-303). See <http://nces.ed.gov/pubs2015/2015303.pdf>.

Table D-1. Total students, revenues by source, 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]				Current expenditures [in thousands of dollars]			Current expenditures per pupil
			Total	Federal	State	Local	Revenues per pupil	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	1,975,050	301,816	333,797	1,339,437	9,712	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	1,623,131	255,315	389,859	977,957	10,213	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	1,765,797	1,131,292	12,271
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	972,019	77,092	377,305	517,622	8,835	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	1,184,204	253,751	449,576	480,877	11,006	1,092,691	719,566	10,156
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	1,128,201	710,721	11,246
Northside Independent School District 915	Texas	100,159	911,288	85,183	327,330	498,775	9,098	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	932,644	146,954	108,607	677,083	10,780	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	728,546	463,960	8,517
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	839,369	129,752	337,835	371,782	10,052	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	837,221	533,291	10,041
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 D-1. Total students, revenues by source, 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	908,039	113,884	256,788	537,367	11,192	795,019	512,105	9,799
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	474,788	40,700	282,417	151,671	6,553	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	493,838	38,175	281,320	174,343	7,036	430,243	293,850	6,130
Fort Bend Independent School District 907	Texas	69,591	610,099	39,064	218,336	352,699	8,767	510,223	337,738	7,332
Granite School District	Utah	69,312	491,793	62,052	262,433	167,308	7,095	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	645,959	55,278	176,256	414,425	9,513	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	618,991	86,783	339,488	192,720	9,424	521,809	335,343	7,944
Arlington Independent School District	Texas	65,001	568,881	66,478	236,543	265,860	8,752	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	505,464	314,689	7,818
Katy Independent School District 914	Texas	64,562	624,970	39,276	223,012	362,682	9,680	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	586,038	94,183	290,935	200,920	9,271	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	532,939	60,904	177,135	294,900	9,044	480,345	334,757	8,151
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	512,947	49,404	282,307	181,236	8,835	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	559,783	31,117	53,312	475,354	10,144	453,889	313,222	8,225
Boston City Schools	Massachusetts	55,114	1,341,773	98,227	342,481	901,065	24,345	1,129,951	764,002	20,502
San Antonio Independent School District 907 ³	Texas	54,268	579,229	135,767	274,230	169,232	10,673	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	457,516	27,482	132,024	298,010	8,483	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	517,024	74,357	294,180	148,487	9,634	451,878	291,745	8,420

See notes at end of table.

Table D-1. Total students, revenues by source, 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	481,215	342,608	9,008
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	521,072	34,064	117,505	369,503	9,920	423,017	288,882	8,053
Jordan School District	Utah	52,481	362,551	23,316	206,102	133,133	6,908	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	483,799	71,121	141,581	271,097	9,529	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	902,057	109,511	320,043	472,503	17,904	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	498,265	110,950	324,526	62,789	10,129	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, Final Version 2a.

Table D-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

[in thousands of dollars]											
State and reporting district	All functions ¹				Instruction and instruction-related ^{1, 2}			Support services ^{1, 3}			All other functions ^{1, 4}
	Total ^{5, 6}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
United States	\$528,552,960	\$311,623,627	\$117,917,389	\$10,660	\$344,453,165	\$225,067,732	\$83,871,210	\$161,599,337	\$77,026,514	\$30,436,042	\$22,500,458
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	13,780,497	8,384,709	3,098,281	14,433	9,271,894	6,317,778	2,425,179	4,089,100	1,845,913	617,944	419,503
Boston	1,129,951	649,642	261,598	20,502	764,002	500,169	212,097	318,578	130,091	44,425	47,371
Springfield	391,318	222,153	84,087	15,478	253,764	166,627	66,950	120,732	47,400	15,007	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	24,473,837	14,146,626	6,184,195	17,872	14,939,707	9,740,071	4,079,165	8,725,203	4,134,534	1,849,028	808,927
The Newark 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	23,937,368	12,924,441	5,843,266	13,730	15,538,481	9,505,599	4,246,231	7,486,580	3,106,050	1,465,163	912,307
Philadelphia City Sd	1,765,797	863,572	518,906	12,271	1,131,292	615,287	365,910	558,942	229,692	137,816	75,563
Pittsburgh Sd	389,965	216,845	92,565	14,832	236,367	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	1,479,399	862,221	336,318	16,761	959,018	616,258	245,156	475,157	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	1,760,006	957,214	465,212	13,683	1,121,060	683,107	353,034	575,015	236,753	103,927	63,931
Christina School District	274,767	151,655	76,477	16,770	156,158	97,290	50,781	112,747	50,248	24,785	5,862
Red Clay Consolidated School District	227,573	125,837	61,019	14,085	154,507	92,241	47,014	66,563	28,342	12,842	6,503
District of Columbia ⁷	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 D-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, 6}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	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	6,381,478	4,000,354	1,483,505	9,314	4,021,963	2,831,849	970,986	1,965,482	998,415	438,450	394,033
Jefferson County	1,128,201	752,601	255,331	11,246	710,721	518,214	163,691	361,562	208,802	81,630	55,918
Fayette County	427,562	278,116	95,296	10,893	276,327	196,890	68,695	131,386	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
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	8,431,482	5,114,096	1,626,824	8,487	5,729,294	3,829,686	1,218,577	2,242,427	1,072,403	342,171	459,761
Memphis	1,092,691	665,861	209,016	10,156	719,566	472,053	152,392	314,228	163,261	49,495	58,897
Davidson County	795,019	474,872	150,555	9,799	512,105	341,194	108,257	245,250	120,533	35,233	37,664
Texas	42,080,553	28,580,481	4,764,266	8,289	27,114,341	20,680,413	3,324,455	12,623,861	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 D-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 ^{5,6}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	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	1,422,359	872,083	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	19,257,369	11,159,193	4,239,148	11,132	11,986,734	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

See notes at end of table.

Table D-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 ^{5,6}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
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
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 Unf	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 Unf	1,221,364	740,081	326,347	9,376	787,097	512,435	215,536	381,839	207,492	100,794	52,428
Colorado	7,431,309	4,715,884	1,262,733	8,613	4,728,445	3,288,927	882,273	2,400,494	1,274,877	337,724	302,370
Jefferson County School District No. R-1	728,546	486,293	128,359	8,517	463,960	337,256	87,535	230,038	131,701	36,302	34,548
School District No. 1 in the County of Denver	837,221	578,807	103,069	10,041	533,291	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	3,966,755	2,138,912	971,991	6,468	2,687,283	1,520,804	710,118	1,044,557	530,470	233,199	234,915
Alpine District	401,347	211,041	113,470	5,539	286,722	158,718	87,532	90,613	46,126	22,565	24,012
Davis District	430,243	235,718	109,861	6,130	293,850	171,448	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

See notes at end of table.

Table D-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			Current expenditures per pupil	Instruction and instruction-related ^{1,2}			Support services ^{1,3}			All other functions ^{1,4}
	Total ^{5,6}	Salaries and wages	Employee benefits		Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
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.

⁶In addition to salaries, wages, and employee benefits, the "Total" columns in this table include purchased services, supplies, and other miscellaneous current expenditures.

⁷The "District of Columbia" totals here include finances for public charter schools and other local education agencies in the District of Columbia not considered part of the District of Columbia Public Schools school district.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included within the state-level amounts displayed in this table. Consequently, results for state per pupil current expenditures may differ from the state per pupil current expenditure amounts reported in table D-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, Final Version 2a.

Table D-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	\$11,954	\$11,752	-1.7	\$10,092	\$10,047	-0.4
City	10,515	10,249	-2.5	9,537	9,350	-2.0
Suburban	13,280	13,156	-0.9	11,048	11,062	0.1
Town	10,811	10,754	-0.5	9,264	9,219	-0.5
Rural	12,409	12,194	-1.7	10,412	10,347	-0.6
Alabama	9,610	9,455	-1.6	8,531	8,703	2.0
City	10,554	10,377	-1.7	9,540	9,584	0.5
Suburban	9,726	9,670	-0.6	8,612	8,686	0.9
Town	9,470	9,315	-1.6	8,429	8,642	2.5
Rural	9,398	9,287	-1.2	8,491	8,607	1.4
Alaska	28,678	30,465	6.2	26,665	26,476	-0.7
City	17,031	17,693	3.9	17,017	17,627	3.6
Suburban	11,302	12,173	7.7	11,203	10,922	-2.5
Town	18,415	19,317	4.9	17,508	18,365	4.9
Rural	31,763	32,234	1.5	29,899	29,742	-0.5
Arizona	8,259	8,445	2.3	7,774	7,178	-7.7
City	8,063	8,228	2.0	7,711	7,186	-6.8
Suburban	7,685	7,893	2.7	7,302	6,550	-10.3
Town	7,860	8,643	10.0	7,264	6,647	-8.5
Rural	11,567	12,049	4.2	9,336	8,632	-7.5
Arkansas	10,386	9,983	-3.9	9,078	8,903	-1.9
City	10,335	9,686	-6.3	8,671	8,629	-0.5
Suburban	9,916	9,408	-5.1	8,203	8,157	-0.6
Town	10,366	9,895	-4.5	9,033	8,903	-1.4
Rural	10,529	10,158	-3.5	9,260	9,049	-2.3
California	10,084	9,879	-2.0	8,797	8,731	-0.8
City	10,063	9,690	-3.7	8,641	8,323	-3.7
Suburban	9,732	9,626	-1.1	8,409	8,410	#
Town	9,807	9,636	-1.7	8,756	8,647	-1.2
Rural	11,119	11,027	-0.8	9,839	9,805	-0.3
Colorado	11,317	11,336	0.2	9,300	9,365	0.7
City	9,578	9,830	2.6	8,320	8,506	2.2
Suburban	9,750	9,561	-1.9	8,117	7,867	-3.1
Town	10,064	9,792	-2.7	8,502	8,460	-0.5
Rural	13,176	13,278	0.8	10,967	11,164	1.8
Connecticut	18,119	18,469	1.9	15,967	16,204	1.5
City	16,829	16,965	0.8	14,551	14,989	3.0
Suburban	17,690	17,886	1.1	15,689	15,969	1.8
Town	18,148	18,422	1.5	16,176	16,330	1.0
Rural	21,304	20,563	-3.5	17,425	17,783	2.1
Delaware	13,454	13,442	-0.1	12,414	12,287	-1.0
City	12,866	13,442	4.5	11,973	12,311	2.8
Suburban	13,454	13,214	-1.8	12,465	12,504	0.3
Town	16,158	17,569	8.7	13,148	13,225	0.6
Rural	13,887	12,193	-12.2	11,445	11,090	-3.1
District of Columbia	20,672	21,392	3.5	17,711	17,953	1.4
City	20,672	21,248	2.8	17,711	17,940	1.3
Rural	†	50,617	†	†	47,300	†
Florida	9,069	8,994	-0.8	8,596	8,512	-1.0
City	9,234	9,115	-1.3	8,537	8,391	-1.7
Suburban	9,048	8,959	-1.0	8,147	8,167	0.2
Town	8,875	8,781	-1.1	8,723	8,605	-1.4
Rural	9,405	9,269	-1.4	9,108	9,204	1.1

See notes at end of table.

Table D-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
Georgia	10,129	10,010	-1.2	9,241	9,057	-2.0
City	11,174	10,271	-8.1	9,721	9,490	-2.4
Suburban	10,024	9,590	-4.3	8,561	8,571	0.1
Town	9,843	9,945	1.0	9,084	9,043	-0.4
Rural	10,190	10,127	-0.6	9,490	9,234	-2.7
Hawaii	14,092	12,621	-10.4	12,242	11,823	-3.4
Suburban	14,092	12,621	-10.4	12,242	11,823	-3.4
Idaho	7,720	7,666	-0.7	7,084	7,084	#
City	5,736	5,487	-4.3	5,733	6,143	7.1
Suburban	6,050	6,306	4.2	5,731	5,669	-1.1
Town	7,052	6,855	-2.8	6,357	6,391	0.5
Rural	9,546	9,289	-2.7	9,052	8,896	-1.7
Illinois	12,192	12,279	0.7	10,479	10,555	0.7
City	15,080	14,711	-2.4	12,727	12,813	0.7
Suburban	14,108	14,343	1.7	11,689	12,038	3.0
Town	10,702	10,765	0.6	9,363	9,443	0.9
Rural	11,356	11,319	-0.3	10,037	10,190	1.5
Indiana	11,477	11,288	-1.7	9,139	9,001	-1.5
City	10,566	10,910	3.3	9,439	9,253	-2.0
Suburban	11,559	11,355	-1.8	8,463	8,276	-2.2
Town	11,442	11,305	-1.2	9,064	9,045	-0.2
Rural	11,593	11,315	-2.4	9,270	9,031	-2.6
Iowa	12,667	12,491	-1.4	9,484	9,660	1.9
City	13,045	12,415	-4.8	10,057	10,094	0.4
Suburban	12,622	12,188	-3.4	8,900	9,140	2.7
Town	12,231	11,986	-2.0	9,306	9,491	2.0
Rural	12,896	12,653	-1.9	9,529	9,692	1.7
Kansas	12,190	12,098	-0.8	10,829	10,685	-1.3
City	11,910	11,641	-2.3	9,589	9,733	1.5
Suburban	11,375	11,054	-2.8	8,758	8,752	-0.1
Town	11,300	11,296	#	9,790	9,854	0.7
Rural	12,749	12,590	-1.3	11,376	11,420	0.4
Kentucky	10,246	10,241	-0.1	9,171	8,997	-1.9
City	11,259	10,772	-4.3	9,992	9,597	-4.0
Suburban	10,299	10,023	-2.7	9,027	8,987	-0.4
Town	10,054	9,906	-1.5	9,018	8,781	-2.6
Rural	10,526	10,426	-1.0	9,314	9,121	-2.1
Louisiana	11,761	11,047	-6.1	11,278	10,453	-7.3
City	11,499	10,927	-5.0	11,200	10,647	-4.9
Suburban	12,430	11,950	-3.9	11,523	10,811	-6.2
Town	11,642	11,244	-3.4	10,998	10,163	-7.6
Rural	11,868	11,216	-5.5	11,590	10,218	-11.8
Maine	14,104	14,729	4.4	11,979	12,577	5.0
City	13,464	13,131	-2.5	12,546	12,066	-3.8
Suburban	14,404	14,483	0.5	12,459	12,397	-0.5
Town	14,363	13,933	-3.0	12,711	12,798	0.7
Rural	14,009	14,899	6.4	11,931	12,617	5.7
Maryland	14,955	14,492	-3.1	13,010	13,137	1.0
City	16,446	15,663	-4.8	14,725	14,567	-1.1
Suburban	14,956	14,887	-0.5	12,961	12,980	0.1
Town	15,134	14,323	-5.4	14,336	14,020	-2.2
Rural	13,632	14,140	3.7	12,776	13,119	2.7

See notes at end of table.

Table D-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	16,715	16,929	1.3	13,567	13,780	1.6
City	17,649	18,921	7.2	14,644	15,056	2.8
Suburban	15,944	15,870	-0.5	13,186	13,345	1.2
Town	20,030	19,905	-0.6	16,446	16,769	2.0
Rural	18,758	17,757	-5.3	14,346	15,255	6.3
Michigan	10,111	10,030	-0.8	9,079	9,029	-0.6
City	9,722	9,606	-1.2	9,419	9,269	-1.6
Suburban	10,397	10,210	-1.8	9,235	9,144	-1.0
Town	9,916	9,901	-0.2	8,820	8,731	-1.0
Rural	10,197	10,176	-0.2	9,045	8,998	-0.5
Minnesota	12,157	12,380	1.8	9,998	10,089	0.9
City	12,892	12,978	0.7	10,535	10,514	-0.2
Suburban	12,387	12,421	0.3	9,595	9,960	3.8
Town	11,536	11,556	0.2	9,592	9,645	0.5
Rural	12,261	12,444	1.5	10,182	10,284	1.0
Mississippi	9,528	9,109	-4.4	8,545	8,377	-2.0
City	10,920	10,860	-0.5	9,724	9,230	-5.1
Suburban	8,636	8,689	0.6	8,014	7,982	-0.4
Town	9,325	8,924	-4.3	8,400	8,308	-1.1
Rural	9,679	9,159	-5.4	8,609	8,465	-1.7
Missouri	10,762	10,339	-3.9	9,050	8,855	-2.2
City	13,409	12,542	-6.5	11,471	10,985	-4.2
Suburban	11,257	11,150	-1.0	9,320	9,490	1.8
Town	9,705	9,533	-1.8	8,089	8,243	1.9
Rural	10,916	10,155	-7.0	9,165	8,797	-4.0
Montana	13,624	13,588	-0.3	12,646	12,679	0.3
City	9,852	9,656	-2.0	9,697	9,349	-3.6
Suburban	9,995	9,745	-2.5	8,916	8,976	0.7
Town	11,170	11,391	2.0	10,343	10,522	1.7
Rural	14,708	14,293	-2.8	13,422	13,427	#
Nebraska	14,471	14,900	3.0	12,845	13,079	1.8
City	11,460	11,220	-2.1	10,187	10,247	0.6
Suburban	10,686	11,056	3.5	10,066	10,344	2.8
Town	11,660	11,980	2.7	10,647	10,762	1.1
Rural	15,545	15,836	1.9	13,374	13,912	4.0
Nevada	12,241	11,978	-2.1	10,256	10,682	4.2
City	9,394	9,357	-0.4	8,338	8,365	0.3
Town	11,598	10,736	-7.4	10,082	10,287	2.0
Rural	18,180	17,794	-2.1	15,502	15,282	-1.4
New Hampshire	16,823	17,209	2.3	13,788	14,110	2.3
City	12,637	12,761	1.0	11,636	11,477	-1.4
Suburban	15,489	15,338	-1.0	14,227	13,952	-1.9
Town	17,252	17,637	2.2	15,387	15,890	3.3
Rural	17,173	17,693	3.0	13,289	14,305	7.7
New Jersey	19,309	19,331	0.1	16,364	16,720	2.2
City	17,863	17,722	-0.8	16,426	16,617	1.2
Suburban	19,261	19,219	-0.2	16,096	16,591	3.1
Town	18,533	19,104	3.1	16,495	16,644	0.9
Rural	20,400	20,820	2.1	17,291	18,127	4.8
New Mexico	12,210	11,833	-3.1	10,461	10,305	-1.5
City	10,128	10,730	5.9	9,399	8,983	-4.4
Suburban	10,144	9,640	-5.0	8,598	8,869	3.2
Town	11,198	11,297	0.9	9,578	9,857	2.9
Rural	15,909	15,856	-0.3	14,077	14,551	3.4

See notes at end of table.

Table D-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
New York	21,401	21,778	1.8	18,857	19,073	1.2
City	19,910	20,612	3.5	17,006	17,192	1.1
Suburban	23,094	23,399	1.3	21,002	21,415	2.0
Town	19,400	19,550	0.8	16,589	16,707	0.7
Rural	21,341	21,669	1.5	18,548	18,811	1.4
North Carolina	8,696	8,588	-1.2	8,254	8,317	0.8
City	8,553	8,325	-2.7	8,060	8,046	-0.2
Suburban	8,242	8,162	-1.0	7,737	7,730	-0.1
Town	8,778	8,606	-2.0	8,304	8,343	0.5
Rural	9,100	9,105	0.1	8,548	8,761	2.5
North Dakota	14,896	15,220	2.2	12,793	12,946	1.2
City	12,193	11,864	-2.7	11,626	11,856	2.0
Suburban	12,188	11,947	-2.0	10,144	10,179	0.3
Town	12,153	12,163	0.1	10,185	10,256	0.7
Rural	15,298	15,687	2.5	13,044	13,281	1.8
Ohio	11,164	10,863	-2.7	9,629	9,380	-2.6
City	10,036	9,501	-5.3	9,542	9,222	-3.4
Suburban	11,343	11,175	-1.5	9,770	9,520	-2.6
Town	11,306	11,204	-0.9	9,514	9,243	-2.9
Rural	11,542	11,472	-0.6	9,686	9,474	-2.2
Oklahoma	8,963	8,833	-1.4	8,215	8,207	-0.1
City	8,707	8,712	0.1	7,173	7,299	1.8
Suburban	8,177	8,165	-0.1	6,959	6,949	-0.1
Town	8,357	8,247	-1.3	7,487	7,625	1.9
Rural	9,351	9,161	-2.0	8,533	8,675	1.7
Oregon	10,759	10,574	-1.7	9,940	9,799	-1.4
City	10,055	9,707	-3.5	8,808	8,840	0.4
Suburban	10,147	10,058	-0.9	8,774	8,764	-0.1
Town	10,198	9,927	-2.6	8,942	9,055	1.3
Rural	13,024	12,901	-0.9	11,893	12,377	4.1
Pennsylvania	14,348	14,348	#	11,700	11,962	2.2
City	13,064	12,505	-4.3	11,886	11,708	-1.5
Suburban	14,921	15,152	1.6	11,778	12,097	2.7
Town	13,546	13,954	3.0	11,324	11,847	4.6
Rural	14,679	14,766	0.6	11,754	12,287	4.5
Rhode Island	16,777	16,776	#	14,526	14,379	-1.0
City	17,748	18,334	3.3	16,261	15,994	-1.6
Suburban	15,272	15,611	2.2	13,786	13,774	-0.1
Rural	17,286	17,524	1.4	15,354	15,424	0.5
South Carolina	10,727	10,738	0.1	9,296	9,382	0.9
City	13,559	13,891	2.5	9,208	10,405	13.0
Suburban	10,669	10,592	-0.7	8,828	8,991	1.8
Town	9,918	10,050	1.3	8,614	9,108	5.7
Rural	11,262	11,295	0.3	9,620	9,719	1.0
South Dakota	10,862	10,786	-0.7	8,945	8,947	#
City	9,192	8,968	-2.4	7,918	7,846	-0.9
Suburban	9,967	10,064	1.0	8,307	8,173	-1.6
Town	9,281	9,276	#	8,004	7,977	-0.3
Rural	11,406	11,295	-1.0	9,488	9,371	-1.2
Tennessee	8,816	8,662	-1.8	7,960	8,070	1.4
City	9,767	9,450	-3.2	8,810	8,984	2.0
Suburban	9,232	9,068	-1.8	8,264	8,276	0.1
Town	8,558	8,725	2.0	7,889	7,994	1.3
Rural	8,766	8,575	-2.2	7,881	7,930	0.6

See notes at end of table.

Table D-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	10,836	10,476	-3.3	8,940	8,959	0.2
City	9,625	9,334	-3.0	8,111	8,055	-0.7
Suburban	9,995	9,584	-4.1	7,966	7,963	#
Town	10,502	10,290	-2.0	8,780	8,842	0.7
Rural	11,798	11,343	-3.9	9,724	9,685	-0.4
Utah	6,904	5,500	-20.3	6,349	6,454	1.6
City	7,792	5,229	-32.9	6,934	6,707	-3.3
Suburban	5,327	4,770	-10.4	5,918	5,716	-3.4
Town	9,306	8,297	-10.8	7,177	7,036	-2.0
Rural	7,909	9,049	14.4	7,040	7,666	8.9
Vermont	16,362	16,439	0.5	12,737	13,569	6.5
City	17,960	19,063	6.1	17,175	18,528	7.9
Suburban	16,433	16,594	1.0	14,242	15,001	5.3
Town	16,331	17,218	5.4	13,526	14,131	4.5
Rural	16,247	16,348	0.6	12,224	13,313	8.9
Virginia	11,019	11,133	1.0	10,013	9,998	-0.1
City	11,987	11,886	-0.8	10,632	10,748	1.1
Suburban	11,282	11,275	-0.1	10,066	10,196	1.3
Town	10,780	11,155	3.5	9,708	9,886	1.8
Rural	10,726	10,570	-1.5	9,701	9,915	2.2
Washington	11,640	11,678	0.3	9,869	9,894	0.2
City	11,109	11,108	#	9,684	9,615	-0.7
Suburban	10,827	11,025	1.8	9,154	9,145	-0.1
Town	10,532	10,637	1.0	9,319	9,387	0.7
Rural	13,764	13,577	-1.4	12,313	11,800	-4.2
West Virginia	14,025	12,021	-14.3	11,426	10,969	-4.0
City	13,731	12,632	-8.0	11,229	11,047	-1.6
Suburban	14,363	12,420	-13.5	11,266	10,973	-2.6
Town	13,826	11,711	-15.3	11,264	10,945	-2.8
Rural	14,125	12,149	-14.0	11,662	10,970	-5.9
Wisconsin	13,113	12,824	-2.2	11,016	11,000	-0.1
City	12,629	12,257	-2.9	10,804	10,864	0.6
Suburban	12,453	12,328	-1.0	10,571	10,658	0.8
Town	12,552	12,384	-1.3	10,736	10,640	-0.9
Rural	13,813	13,644	-1.2	11,457	11,571	1.0
Wyoming	19,679	19,632	-0.2	17,104	16,872	-1.4
City	17,053	16,724	-1.9	15,287	14,576	-4.7
Town	18,828	17,777	-5.6	16,039	15,757	-1.8
Rural	23,628	24,431	3.4	19,240	19,375	0.7

† Not applicable.

Rounds to zero.

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 \$9,610 (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, Final Version 2a; Digest of Education Statistics 2013, retrieved April 9, 2015, from http://nces.ed.gov/programs/digest/d13/tables/dt13_106_70.asp.

Table D-4. Median current expenditures per pupil and numbers of districts and students for states that have 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 ^{1,2}			
	Total		Instruction and instruction-related ^{3,4}		Support services ^{3,5}		Total ⁶		Number reporting ⁷		Total ⁶		Number in reporting districts ⁷	
	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	\$10,324	\$5,024	\$6,468	\$3,564	\$3,386	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	11,307	13,399	6266	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	13,932	8,620	9,279	3,910	4,296	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	15,428	16,830	8,602	10,444	6,348	5,944	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	12,148	6,671	7,910	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	5,290	7,145	3,560	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 were suppressed when the unweighted response rate was below 80 percent for a state or 85 percent for the reporting states total.

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.

²Student 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.

³Interschool system expenditures are excluded to prevent double counting.

⁴Includes instruction and instructional staff support services current expenditures.

⁵Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, business, central, and other support services.

⁶Number 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.

⁷Number 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.

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, Final Version 2a.

Table D-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	\$55,600,309	\$14,798,871	\$11,261,782	‡	‡	\$554,889	\$14,020,824	‡	\$8,299,890	\$1,428,125	‡
Alabama	811,965	258,868	179,262	36,409	17,835	11,209	259,914	3,567	24,350	3,429	17,122
Alaska	320,938	45,915	33,653	11,107	—	2,903	39,695	929	19,581	132,748	34,407
Arizona	1,299,760	358,806	171,948	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	—	8,282	166,380	2,987	67,668	466	37,845
California	7,836,962	1,926,035	1,856,502	299,877	9,378	51,744	1,901,099	159,671	1,063,788	113,967	454,901
Colorado	702,555	167,201	150,185	25,919	11	6,586	181,744	9,763	56,437	49,015	55,694
Connecticut	443,301	108,988	120,954	21,492	—	6,825	107,832	5,777	30,905	—	40,528
Delaware	160,590	42,422	31,362	—	72	3,605	38,119	—	45,010	†	—
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	‡	413,955	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	—	2,225	43,837	962	79,396	80,615	15,706
Idaho	243,623	57,495	54,078	12,749	2,914	2,956	72,946	1,832	26,165	5,430	7,058
Illinois	2,311,326	653,880	577,444	90,946	98	29,371	525,342	30,782	244,447	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	—	—	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	—	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	‡	168,237	—	‡
Michigan	1,785,861	495,685	405,571	57,849	1	21,372	384,343	4,822	219,049	19,188	177,981
Minnesota	684,114	169,681	174,814	33,832	7	6,122	183,076	—	64,793	20,528	31,261
Mississippi	707,522	199,595	121,675	‡	12	5,902	219,573	1,637	115,501	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	—	2,708	32,504	‡	14,292	53,199	11,214
Nebraska	366,241	90,719	80,090	12,368	390	3,024	76,524	‡	50,209	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	—	—	3,771	28,251	—	50,456	†	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	420,881	339,045	57,352	‡	‡	458,390	12,180	149,374	16,572	147,886
North Dakota	145,905	41,425	27,852	8,577	538	2,366	20,009	477	5,715	22,451	16,495
Ohio	1,879,061	586,301	391,458	—	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	53,154	43,892	40,373
Oregon	471,682	152,964	129,986	22,587	71	6,649	133,425	6,959	—	3,609	15,432
Pennsylvania	2,169,144	705,953	435,108	113,621	31,321	27,497	427,310	15,174	219,404	7,224	‡
Rhode Island	203,828	51,848	40,133	10,169	—	4,600	37,677	2,448	51,389	2,364	3,200

See notes at end of table.

Table D-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	—	12,202	258,792	4,450	105,775	2,322	‡
South Dakota	194,731	47,216	28,721	11,356	—	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	208,144	6,655	‡
Texas	5,898,723	1,471,187	846,602	178,996	1,282	53,116	1,783,456	2,143	1,003,676	116,270	441,995
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	—	2,471	22,149	354	13,869	932	5,911
Virginia	1,108,879	265,469	268,158	44,319	96	17,442	281,650	11,192	86,065	50,622	83,866
Washington	1,042,200	228,812	223,543	678	—	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	—	14,577
Wisconsin	827,432	229,945	178,705	‡	‡	5,552	183,547	‡	175,321	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.

‡ Not applicable.

‡ 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 2 percent of school districts in the 50 states and the District of Columbia for Title I, 3 percent for special education, 23 percent for math and science, 13 percent for drug-free schools, 6 percent for vocational education, 2 percent for child nutrition, 23 percent for bilingual education, 8 percent for other and unspecified revenues through state, 3 percent for impact aid, and 32 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, Final Version 2a.

Table D-6. Total revenue, local revenue by source, and 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	\$606,886,216	\$275,411,370	\$175,319,964	28.9	\$8,302,633	\$9,070,347	\$14,981,366	\$48,303,555	8.0	36.8	\$19,433,505
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	9,263,593	4,069,894	3,016,347	32.6	0	295,639	258,050	4,339	#	32.6	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	10,192,918	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	17,570,405	8,072,644	5,396,841	30.7	1,737,005	107,931	508,111	†	†	30.7	322,756
Hawaii	2,331,770	58,069	†	†	†	0	42,340	0	0.0	0.0	15,729
Idaho	2,082,421	502,246	429,917	20.6	0	85	38,486	†	†	20.6	33,758
Illinois	29,382,825	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	16,458,593	9,170,893	0	0.0	0	1,153,224	707,963	7,011,613	42.6	42.6	298,093
Michigan	18,646,728	5,921,886	4,955,760	26.6	0	25,753	568,018	†	†	26.6	372,355
Minnesota	11,203,655	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	2,875,666	1,691,687	1,371,227	47.7	0	42	49,089	244,177	8.5	56.2	27,152
New Jersey	27,550,928	15,115,247	12,737,211	46.2	0	393,289	588,338	893,207	†	49.5	503,202
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	†	48.5	2,902,465
North Carolina	13,134,446	3,382,952	†	†	†	98,344	303,147	2,722,176	†	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	22,783,379	11,069,014	8,910,896	39.1	394,298	176,890	1,047,760	†	†	39.1	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	6,021,680	2,508,173	2,033,775	33.8	0	109,566	182,255	†	†	33.8	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	8,977,376	3,713,948	60,869	0.7	0	681,160	461,023	2,414,501	26.9	27.6	96,395
Texas	50,178,837	24,035,633	21,886,304	43.6	0	69,178	1,137,799	0	0.0	43.6	942,352
Utah	4,536,933	1,665,623	1,466,436	32.3	0	50	99,209	†	†	32.3	99,928
Vermont	1,632,007	73,443	1,219	0.1	917	2,407	27,344	†	†	0.1	41,556
Virginia	15,091,290	8,072,239	†	†	†	71,611	293,544	7,527,477	49.9	49.9	179,607
Washington	12,149,279	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

† Not applicable.

Rounds to zero.

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. See appendix B for a definition of "parent government contributions" and an explanation of the distinction between "parent government contributions" and "property taxes."

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, Final Version 2a.



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