

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2014–15 (Fiscal Year 2015)

First Look



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Introduction

This First Look report introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2015. Specifically, this report includes the following school finance data:

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

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

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

The source for the data and findings included in this report is the FY 15 NPEFS provisional (version 1a) data file. Data have been subjected to at least two rounds of extensive review and editing. The data also include SEAs' revisions that were submitted before the collection closed.

Revisions submitted after the provisional data file has been locked are incorporated in the final file for each fiscal year. The final file (e.g., FY 14) is released at the same time as the provisional data for the current year (e.g., FY 15).

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

Appendix A describes the survey content and methodology. Appendix B is a glossary of key terms used in this report. Appendix C contains revised FY 14 tables that were included in the original FY 14 report, updated with data from the final FY 14 NPEFS file. More information about NPEFS and other CCD products is available at <http://nces.ed.gov/ccd>.

¹ Finance terms are defined in appendix B, Glossary.

Selected Findings: Fiscal Year 2015

- The 50 states and the District of Columbia reported \$648.6 billion in revenues collected for public elementary and secondary education in FY 15 (table 1). State and local governments provided \$593.6 billion, or 91.5 percent of all revenues. The federal government contributed \$55.0 billion, or 8.5 percent of all revenues (derived from table 1). Total revenues increased by 3.3 percent (from \$628.2 to \$648.6 billion) from FY 14 to FY 15, local revenues increased by 3.3 percent (from \$282.5 to \$292.0 billion), state revenues increased by 3.7 percent (from \$290.7 to \$301.6 billion), and federal revenues remained level with an increase of 0.2 percent (from \$54.9 to \$55.0 billion) (derived from tables 1 and 9, after adjusting for inflation).¹
- Total revenues per pupil averaged \$12,903 on a national basis in FY 15 (table 2). This is an increase of 2.7 percent between FY 14 and FY 15, and further builds upon the increase of 1.2 percent from FY 13 to FY 14 (table 2 after adjusting for inflation). Total revenues per pupil increased by 3 percent or more in 18 states and increased by 1 to less than 3 percent in 24 states from FY 14 to FY 15. Total revenues per pupil decreased in 4 states between FY 14 to FY 15.
- Current expenditures for public elementary and secondary education across the nation increased by 3.3 percent between FY 14 and FY 15 (from \$557.5 to \$575.8 billion, tables 3 and 9, after adjusting for inflation), following on the heels of an increase of 1.7 percent from FY 13 to FY 14 (table C-9, after adjusting for inflation). Expenditures for instruction also increased by 3.1 percent between FY 14 and FY 15 (from \$338.9 to \$349.5 billion). Student support expenditures increased by 4.5 percent in FY 15 compared to FY 14 (table 9, after adjusting for inflation).
- Current expenditures per pupil² for public elementary and secondary education steadily increased between FY 13 to FY 15. Current expenditures per pupil were \$11,454 at the national level in FY 15, which represents an increase of 2.8 percent from FY 14, following an increase of 1.2 percent from FY 13 (tables 4, 9, and C-9, after adjusting for inflation). Current expenditures per pupil ranged from \$6,751 in Utah to \$20,744 in New York. In addition to New York, current expenditures per pupil were at least 40 percent higher than the national average in the District of Columbia (\$20,610), Alaska (\$20,191), Connecticut (\$19,020), New Jersey (\$18,838), Vermont (\$18,769), Massachusetts (\$16,566), and Wyoming (\$16,047) (derived from table 4 and figure 1).

¹ Whenever comparisons were made between FY 14 and FY 15 data, the FY 14 data were adjusted to FY 15 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 2015*, Table 106.70, http://nces.ed.gov/programs/digest/d15/tables/dt15_106.70.asp, retrieved February 17, 2017. The FY 14 amount adjusted to FY 15 dollars is equal to the FY 14 amount multiplied by the 2014–15 CPI (236.677) and then divided by the 2013–14 CPI (234.966).

² The student membership variable is derived from the Nonfiscal Survey of Public Elementary/Secondary Education. See Student membership in appendix A for further detail and exclusions.

- Current expenditures per pupil increased by 3 percent or more in 12 states and by 1 to less than 3 percent in 23 states between FY 14 and FY 15 (table 5, after adjusting for inflation). Increases in current expenditures per pupil from FY 14 to FY 15 were highest in Alaska (8.6 percent), California (7.3 percent), Texas (4.8 percent), Illinois (4.7 percent), and Maine (4.6 percent). Current expenditures per pupil decreased by less than 1 percent in 4 states between FY 14 and FY 15.
- In FY 15, salaries and wages (\$328.3 billion) in conjunction with employee benefits (\$131.0 billion) accounted for 79.8 percent (\$459.3 billion) of current expenditures for public elementary and secondary education (derived from table 6).
- Total expenditures increased by 3.6 percent (from \$629.6 to \$652.2 billion) between FY 14 and FY 15 (tables 7 and 9, after adjusting for inflation). Of the \$652.2 billion in total expenditures, 88.3 percent are current expenditures, 7.8 percent are capital outlay expenditures, 2.7 percent are interest on debt, and 1.3 percent are expenditures for other programs (derived from table 7).
- States were allocated \$14.7 billion in Title I grants for the disadvantaged to spend during the 2014–15 school year.³ Title I expenditures (including carryover expenditures) accounted for \$14.3 billion, or 2.5 percent of current expenditures for public elementary and secondary education at the national level in FY 15 (derived from table 8). Title I expenditures per pupil ranged from \$140 in Utah to \$464 in the District of Columbia.⁴ Title I expenditures per pupil were at least 25 percent higher than the national average in the District of Columbia (\$464), Rhode Island (\$447), Louisiana (\$422), New York (\$377), Mississippi (\$370), Wyoming (\$370), North Carolina (\$368), Ohio (\$367), Vermont (\$365), Montana (\$361), and Alaska (\$357). Title I expenditures per pupil were at least 25 percent lower than the national average in New Jersey (\$209), Idaho (\$202), Washington (\$201), Connecticut (\$194), Virginia (\$180), Colorado (\$178), Iowa (\$175), Minnesota (\$172), and Utah (\$140).

³ Title I grants data are from *Digest of Education Statistics 2015*, retrieved February 17, 2017, from https://nces.ed.gov/programs/digest/d15/tables/dt15_401.60.asp. See Title I grants and expenditures in appendix A for further detail.

⁴ Title I expenditures per pupil are calculated as current and carry-over expenditures divided by total membership, which includes both Title I eligible students and noneligible students. See Title I grants and expenditures in appendix A for further detail.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2015

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
United States⁵	\$648,631,181	\$291,997,788	\$301,631,375	\$55,002,019	\$652,248,732^{6,7}	\$575,809,870⁶	\$50,613,199^{6,7}	\$25,825,662⁷
Alabama	7,435,758	2,471,644	4,129,101	835,012	7,616,860	6,806,467	532,055	278,339
Alaska	2,935,538	550,223	2,037,616	347,699	2,979,917	2,648,552	283,392	47,973
Arizona	9,919,670	4,297,223	4,345,427	1,277,021	9,642,676 ^{6,7}	8,370,884 ⁶	985,963 ⁶	285,829 ⁷
Arkansas	5,283,244	1,954,428	2,720,257	608,559	5,482,962	4,813,321	516,484	153,158
California	74,395,627	24,721,469	42,525,283	7,148,875	75,683,277	65,953,946	6,416,660	3,312,672
Colorado	9,764,525	4,588,670	4,452,824	723,032	9,690,253	8,260,461	928,425	501,367
Connecticut	11,376,740	6,234,018	4,661,930	480,791	11,478,652 ^{6,7}	10,321,511 ⁶	877,468 ^{6,7}	279,673 ⁷
Delaware	2,077,887	697,501	1,199,264	181,122	2,054,363	1,860,732	119,623	74,008
District of Columbia	2,251,430	2,033,386	†	218,044	2,192,124 ^{6,7}	1,668,528	427,737 ^{6,7}	95,860
Florida	26,789,374	12,935,279	10,661,588	3,192,508	28,033,934 ⁶	25,123,548 ⁶	1,681,662	1,228,724
Georgia	18,772,155	8,398,327	8,485,440	1,888,388	18,651,390 ⁶	16,530,506 ⁶	1,880,048	240,837
Hawaii	2,699,827	58,888	2,381,547	259,391	2,521,003	2,344,496	161,800	14,707
Idaho	2,285,634	557,016	1,482,298	246,320	2,232,772	2,006,791	166,757	59,225
Illinois	27,304,004	18,252,473	6,787,531	2,264,000	31,806,820 ^{6,7}	28,545,089	2,191,854 ^{6,7}	1,069,876
Indiana	12,103,344	4,327,914	6,787,225	988,205	11,452,708 ⁶	9,970,350 ⁶	1,006,597	475,761
Iowa	6,463,514	2,526,863	3,460,804	475,848	6,535,027	5,526,877	849,249	158,902
Kansas	6,225,153	1,666,755	4,001,451	556,947	6,341,694	5,136,532	988,606	216,555
Kentucky	7,453,976	2,504,203	4,093,058	856,715	7,424,343	6,583,287	579,294	261,762
Louisiana	8,927,289	3,744,095	3,875,345	1,307,850	8,971,748	7,960,448	855,123	156,177
Maine	2,737,132	1,467,348	1,077,156	192,628	2,680,791	2,538,313	65,528	76,951
Maryland	14,521,045	7,382,943	6,316,683	821,418	13,912,214 ⁶	12,620,036 ⁶	1,086,000	206,178
Massachusetts	17,308,265	9,568,160	6,836,761	903,344	16,695,930	15,834,796	566,801	294,333
Michigan	19,452,849	5,960,957	11,706,291	1,785,600	19,026,759	16,849,135	1,103,053	1,074,572
Minnesota	12,183,690	3,352,701	8,131,825	699,165	12,366,444 ^{6,7}	10,222,017 ⁶	1,358,282 ^{6,7}	786,144
Mississippi	4,550,410	1,553,170	2,324,855	672,385	4,415,412	4,145,632	188,411	81,369
Missouri	10,927,026	6,391,354	3,555,885	979,787	10,829,315 ^{6,7}	9,390,061	887,999 ^{6,7}	551,256
Montana	1,805,295	722,001	863,889	219,405	1,806,322	1,601,097	173,839	31,386
Nebraska	4,168,349	2,474,399	1,350,595	343,356	4,348,146 ^{6,7}	3,805,871	450,868 ^{6,7}	91,407 ⁷
Nevada	4,522,125	2,483,954	1,621,778	416,393	4,260,789	3,880,472	187,667	192,651
New Hampshire	2,992,501	1,825,892	1,000,374	166,235	2,937,340	2,764,233	125,488	47,620
New Jersey	28,585,120	15,404,169	11,989,910	1,191,041	28,420,890	26,383,735	1,259,027	778,128
New Mexico	3,986,781	657,848	2,771,343	557,590	3,854,180	3,309,622	541,463	3,095
New York	63,213,042	34,442,712	25,938,520	2,831,810	62,347,204 ⁶	56,862,010 ⁶	1,975,197	3,509,998
North Carolina	13,681,971	3,475,194	8,543,954	1,662,823	13,980,856	13,210,839	693,708	76,310
North Dakota	1,578,414	492,974	926,792	158,647	1,691,300	1,375,938	284,820	30,542
Ohio	24,516,266	11,486,443	11,179,287	1,850,536	23,201,835	20,231,423	1,785,331	1,185,082
Oklahoma	6,261,170	2,453,092	3,090,488	717,590	6,302,177	5,560,047	664,610	77,521
Oregon	7,077,486	2,834,391	3,678,010	565,086	6,820,088	5,969,321	477,494	373,274
Pennsylvania	28,983,071	16,214,622	10,764,800	2,003,649	28,546,370	25,109,991	1,798,799	1,637,580
Rhode Island	2,444,422	1,254,995	990,389	199,039	2,470,307	2,242,486	122,062	105,759

See notes at end of table.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2015—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
South Carolina	8,891,519	3,837,534	4,198,817	855,168	8,739,543	7,437,182	883,237	419,125
South Dakota	1,420,613	778,027	431,422	211,164	1,472,049 ^{6,7}	1,211,080	221,532 ^{6,7}	39,437
Tennessee	9,428,234	4,042,701	4,258,683	1,126,850	9,593,055	8,718,898	540,243	333,915
Texas	56,127,791	27,254,401	22,787,667	6,085,723	57,759,884	47,527,971	6,771,873	3,460,040
Utah	5,127,846	1,879,073	2,798,042	450,732	5,159,274	4,290,876	688,121	180,277
Vermont	1,758,461	68,862	1,584,246	105,353	1,724,283	1,638,720	59,389	26,174
Virginia	15,624,013	8,371,451	6,240,351	1,012,211	15,694,822	14,384,705	1,086,723	223,393
Washington	13,606,501	4,268,691	8,301,015	1,036,795	13,531,012 ⁶	11,470,245 ⁶	1,593,843	466,924
West Virginia	3,525,371	1,135,779	2,027,143	362,449	3,530,555	3,226,918	244,741	58,896
Wisconsin	11,197,990	5,217,548	5,139,509	840,933	11,407,269	10,054,346	868,017	484,906
Wyoming	1,961,721	724,024	1,116,909	120,788	1,929,790	1,509,532	410,241	10,017
Other jurisdictions								
American Samoa	82,212	248	12,573	69,391	67,466	63,693	1,943	1,830
Guam	316,585	251,684	†	64,901	316,501	293,713	12,834	9,954
Commonwealth of the								
Northern Mariana Islands	65,034	†	33,614	31,420	68,394	65,304	817	2,273
Puerto Rico	3,098,730	61	2,033,132	1,065,537	3,373,394	3,290,429	52,970	29,995
U.S. Virgin Islands	190,235	158,905	†	31,330	159,082	157,642	0	1,440

† Not applicable.

¹Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.²Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.³Capital outlay includes expenditures on property and construction of facilities.⁴Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public education.⁵United States totals include the 50 states and the District of Columbia.⁶Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.⁷Value contains imputation for missing data.

NOTE: Detail may not sum to totals because of rounding. Reported state revenue data are revenues received from the central government of the jurisdiction.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, Provisional Version 1a.

Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: Fiscal years 2013 through 2015

State or jurisdiction	State, local, and federal revenues per pupil ¹				
	FY 2013 (inflation- adjusted to FY 15 dollars)	FY 2014 (inflation- adjusted to FY 15 dollars)	Percentage change FY 2013– FY 2014	FY 2015	Percentage change FY 2014– FY 2015
United States²	\$12,416	\$12,560	1.2	\$12,903	2.7
Alabama	9,875	9,985	1.1	9,992	0.1
Alaska	20,779	20,595	-0.9	22,379	8.7
Arizona	8,813	8,766	-0.5	8,995	2.6
Arkansas	10,630	10,554	-0.7	10,762	2.0
California	10,723	11,065	3.2	11,786	6.5
Colorado	10,549	10,614	0.6	10,984	3.5
Connecticut	19,589	20,318	3.7	20,964	3.2
Delaware	15,140	15,069	-0.5	15,502	2.9
District of Columbia	28,082	27,961	-0.4	27,810	-0.5
Florida	9,313	9,588	3.0	9,717	1.3
Georgia	10,506	10,452	-0.5	10,761	3.0
Hawaii	12,911	14,539	12.6	14,803	1.8
Idaho	7,556	7,417	-1.8	7,858	5.9
Illinois	13,257	13,285	0.2	13,329	0.3
Indiana	11,678	11,597	-0.7	11,568	-0.3
Iowa	12,348	12,449	0.8	12,791	2.7
Kansas	12,272	12,306	0.3	12,519	1.7
Kentucky	10,632	10,613	-0.2	10,824	2.0
Louisiana	12,145	12,365	1.8	12,454	0.7
Maine	14,243	14,622	2.7	15,071	3.1
Maryland	16,423	16,103	-1.9	16,605	3.1
Massachusetts	17,611	17,719	0.6	18,108	2.2
Michigan	12,255	12,281	0.2	12,649	3.0
Minnesota	13,572	13,719	1.1	14,213	3.6
Mississippi	9,108	9,060	-0.5	9,269	2.3
Missouri	11,492	11,463	-0.3	11,906	3.9
Montana	11,868	12,043	1.5	12,491	3.7
Nebraska	12,811	12,869	0.5	13,333	3.6
Nevada	9,504	9,679	1.8	9,848	1.7
New Hampshire	15,566	15,925	2.3	16,205	1.8
New Jersey	20,192	20,439	1.2	20,410	-0.1
New Mexico	11,177	11,222	0.4	11,713	4.4
New York	22,269	22,433	0.7	23,060	2.8
North Carolina	8,831	8,635	-2.2	8,833	2.3
North Dakota	13,705	14,554	6.2	14,809	1.7
Ohio	13,370	13,726	2.7	14,214	3.6
Oklahoma	8,982	8,983	0.0	9,094	1.2
Oregon	11,179	11,764	5.2	12,398	5.4
Pennsylvania	15,920	16,129	1.3	16,627	3.1
Rhode Island	16,778	16,932	0.9	17,219	1.7
South Carolina	11,696	11,673	-0.2	11,753	0.7
South Dakota	10,375	10,397	0.2	10,678	2.7
Tennessee	9,354	9,452	1.0	9,471	0.2
Texas	10,108	10,432	3.2	10,724	2.8
Utah	8,107	7,900	-2.6	8,068	2.1

See notes at end of table.

Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: Fiscal years 2013 through 2015—Continued

State or jurisdiction	State, local, and federal revenues per pupil ¹				
	FY 2013 (inflation- adjusted to FY 15 dollars)	FY 2014 (inflation- adjusted to FY 15 dollars)	Percentage change FY 2013– FY 2014	FY 2015	Percentage change FY 2014– FY 2015
Vermont	18,735	19,377	3.4	20,140	3.9
Virginia	12,213	11,900	-2.6	12,203	2.5
Washington	11,812	12,302	4.1	12,673	3.0
West Virginia	12,807	12,771	-0.3	12,577	-1.5
Wisconsin	12,675	12,649	-0.2	12,850	1.6
Wyoming	19,050	19,354	1.6	20,855	7.8
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	9,526	8,912	-6.4	10,165	14.1
Commonwealth of the					
Northern Mariana Islands	5,888	5,523	-6.2	—	—
Puerto Rico	8,450	8,368	-1.0	7,540	-9.9
U.S. Virgin Islands	13,892	13,163	-5.2	13,358	1.5

— Not available. Data are missing for American Samoa and Commonwealth of the Northern Mariana Islands because the jurisdictions did not report student membership.

¹Per pupil revenues are calculated using student membership. The student membership variable is derived from the Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and Oregon indicated that the state fiscal data reported in FY 15 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Maine did not report finance data for charter schools in the FY 15 NPEFS. National Center for Education Statistics (NCES) edited student membership by excluding students from districts where all associated schools are charter schools.

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

NOTE: Data have been adjusted to FY 15 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2013, Final Version 2a; fiscal year 2014, Final Version 2a; and fiscal year 2015, Provisional Version 1a. *Digest of Education Statistics 2015*, retrieved February 17, 2017, from http://nces.ed.gov/programs/digest/d15/tables/dt15_106.70.asp.

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2015

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Total	Instruction	Support services ²									Enterprise operations ⁴
			Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
United States⁵	\$575,809,870	\$349,531,059⁶	\$202,001,767⁶	\$32,372,749⁶	\$26,951,832⁶	\$11,535,742⁶	\$31,792,274⁶	\$54,199,793⁶	\$24,264,209⁶	\$20,885,168⁶	\$23,067,358⁶	\$1,209,687
Alabama	6,806,467	3,872,177	2,449,646	408,979	289,637	183,197	422,385	644,857	348,793	151,797	484,644	0
Alaska	2,648,552	1,489,304	1,074,704	218,768	182,576	36,091	167,573	298,813	75,110	95,773	74,442	10,103
Arizona	8,370,884	4,487,506 ⁶	3,429,604 ⁶	620,897 ⁶	427,327 ⁶	151,555 ⁶	453,075 ⁶	1,028,730 ⁶	366,216 ⁶	381,803 ⁶	452,688	1,087
Arkansas	4,813,321	2,701,703 ⁶	1,841,202 ⁶	253,504 ⁶	405,500 ⁶	121,203 ⁶	250,517 ⁶	484,217 ⁶	180,402 ⁶	145,858 ⁶	264,826 ⁶	5,590
California	65,953,946	39,213,957 ⁶	23,820,247 ⁶	3,641,156 ⁶	4,025,664 ⁶	637,847 ⁶	4,313,320 ⁶	6,779,257 ⁶	1,473,279 ⁶	2,949,724 ⁶	2,741,143	178,599
Colorado	8,260,461	4,665,976	3,252,284	416,794	500,375	135,373	584,110	767,715	238,685	609,231	295,438	46,763
Connecticut	10,321,511	6,526,503 ⁶	3,478,774 ⁶	652,076 ⁶	313,837 ⁶	227,672 ⁶	599,080 ⁶	909,748 ⁶	512,522 ⁶	263,838 ⁶	231,160 ⁶	85,073
Delaware	1,860,732	1,149,485	646,552	81,052	36,203	28,598	116,983	196,623	91,322	95,771	64,696	0
District of Columbia	1,668,528	900,908	705,392	78,721	90,069	139,686	109,252	129,161	116,268	42,235	59,038	3,190
Florida	25,123,548	15,420,047 ⁶	8,454,101 ⁶	1,098,980 ⁶	1,619,748 ⁶	227,364 ⁶	1,389,373 ⁶	2,495,767 ⁶	973,695 ⁶	649,174 ⁶	1,249,401	0
Georgia	16,530,506	10,213,889 ⁶	5,354,638 ⁶	771,530 ⁶	848,437 ⁶	202,306 ⁶	1,010,803 ⁶	1,251,312 ⁶	754,658 ⁶	515,591 ⁶	911,957	50,021
Hawaii	2,344,496	1,377,713	835,930	225,975	81,416	12,762	158,895	231,340	67,779	57,763	130,853	0
Idaho	2,006,791	1,198,506 ⁶	702,402 ⁶	112,319 ⁶	93,233 ⁶	49,087 ⁶	115,345 ⁶	188,743 ⁶	93,090 ⁶	50,586 ⁶	105,743 ⁶	140
Illinois	28,545,089	17,612,116 ⁶	10,162,416 ⁶	1,934,528 ⁶	1,108,884 ⁶	1,104,727 ⁶	1,434,598 ⁶	2,358,751 ⁶	1,258,354 ⁶	962,574 ⁶	770,557	0
Indiana	9,970,350	5,735,162 ⁶	3,754,660 ⁶	497,924 ⁶	387,180 ⁶	226,029 ⁶	633,437 ⁶	1,149,076 ⁶	609,809 ⁶	251,205 ⁶	480,528	0
Iowa	5,526,877	3,367,129	1,908,387	317,936	292,702	141,304	313,558	476,558	200,748	165,582	245,630	5,731
Kansas	5,136,532	3,077,236	1,812,005	321,454	219,512	140,983	296,473	487,495	211,179	134,909	247,290	0
Kentucky	6,583,287	3,788,481	2,376,035	313,386	365,299	157,907	385,692	593,138	391,205	169,408	402,406	16,364
Louisiana	7,960,448	4,488,043 ⁶	3,041,507 ⁶	482,232 ⁶	409,862 ⁶	205,076 ⁶	500,736 ⁶	743,309 ⁶	463,999 ⁶	236,294 ⁶	430,226	673
Maine	2,538,313	1,491,376	941,268	169,351	136,264	83,236	135,909	257,850	127,183	31,475	105,341	328
Maryland	12,620,036	7,882,693 ⁶	4,376,475 ⁶	593,168 ⁶	656,587 ⁶	107,122 ⁶	844,031 ⁶	1,149,654 ⁶	663,441 ⁶	362,472 ⁶	360,868	0
Massachusetts	15,834,796	10,104,903	5,299,676	1,150,551	721,114	245,380	678,352	1,405,959	702,810	395,510	430,217	0
Michigan	16,849,135	9,686,774	6,543,084	1,297,647	844,619	373,201	932,384	1,535,692	697,641	861,901	619,277	0
Minnesota	10,222,017	6,619,067 ⁶	3,128,865 ⁶	287,026 ⁶	497,589 ⁶	379,471 ⁶	406,573 ⁶	715,264 ⁶	571,208 ⁶	271,734 ⁶	441,268	32,818
Mississippi	4,145,632	2,357,120	1,533,685	212,884	193,840	137,699	250,177	435,577	198,930	104,577	254,526	301
Missouri	9,390,061	5,542,173	3,404,843	426,351	425,911	335,099	549,217	955,896	480,483	231,886	443,044	0
Montana	1,601,097	942,042	585,532	106,293	60,239	52,130	87,771	160,563	76,802	41,732	71,169	2,354
Nebraska	3,805,871	2,430,511	1,119,073	168,602	124,010	114,879	177,476	319,475	115,170	99,461	157,910	98,376
Nevada	3,880,472	2,255,867	1,474,359	204,091	227,129	52,027	291,600	395,526	156,691	147,294	150,032	215
New Hampshire	2,764,233	1,756,353	938,380	209,637	86,247	96,910	153,445	235,705	122,829	33,608	69,500	0
New Jersey	26,383,735	15,639,896	9,877,124	2,661,155	839,266	529,772	1,275,869	2,586,979	1,369,520	614,564	579,948	286,768
New Mexico	3,309,622	1,890,194	1,258,330	334,466	91,761	73,674	201,469	343,060	108,548	105,353	158,836	2,262
New York	56,862,010	39,941,146 ⁶	15,777,090 ⁶	1,805,255 ⁶	1,486,881 ⁶	944,423 ⁶	2,152,618 ⁶	4,878,346 ⁶	2,854,655 ⁶	1,654,912 ⁶	1,143,774	0
North Carolina	13,210,839	8,219,015	4,264,246	636,633	456,747	227,957	827,022	1,113,613	566,074	436,200	727,579	0
North Dakota	1,375,938	817,363	452,099	54,722	47,317	58,758	69,632	124,199	55,744	41,727	68,400	38,076
Ohio	20,231,423	11,824,870	7,734,384	1,348,398	846,987	632,309	1,159,968	1,802,842	977,219	966,660	670,845	1,325
Oklahoma	5,560,047	3,063,208	2,088,257	377,998	232,161	164,593	307,410	595,638	181,652	228,804	351,628	56,954
Oregon	5,969,321	3,480,025	2,270,157	429,146	237,083	82,210	383,243	477,279	271,383	389,812	215,786	3,352
Pennsylvania	25,109,991	15,439,796	8,715,690	1,359,396	844,886	768,898	1,125,163	2,398,565	1,269,238	949,545	849,253	105,252
Rhode Island	2,242,486	1,376,735	805,349	230,560	77,151	32,200	105,902	176,514	92,487	90,536	59,537	864

See notes at end of table.

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2015—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Total	Instruction	Total support services	Support services ²								
				Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁴
South Carolina	7,437,182	4,103,458	2,917,936	568,055	461,000	76,059	476,919	739,421	309,723	286,759	395,466	20,322
South Dakota	1,211,080	708,499	429,061	66,188	44,479	42,227	58,963	126,310	44,137	46,758	67,469	6,051
Tennessee	8,718,898	5,351,668	2,888,151	378,074	533,185	191,053	526,468	733,568	331,753	194,050	479,079	0
Texas	47,527,971	27,490,783	17,301,289	2,311,749	2,397,830	695,428	2,686,698	5,016,839	1,351,570	2,841,175	2,735,898	0
Utah	4,290,876	2,710,146	1,329,943	166,510	167,029	42,557	277,559	398,390	131,635	146,263	224,934	25,853
Vermont	1,638,720	1,037,584	552,644	121,758	68,629	33,264	103,576	131,039	57,106	37,273	46,877	1,615
Virginia	14,384,705	8,755,906	5,074,788	727,280	933,235	229,070	851,238	1,341,078	762,899	229,987	551,366	2,645
Washington	11,470,245	6,603,006 ⁶	4,375,113	779,713	760,021	231,438	680,284	1,010,218	441,402	472,038	372,162	119,964
West Virginia	3,226,918	1,845,599	1,178,064	159,213	148,308	58,701	174,019	337,457	240,026	60,340	203,255	0
Wisconsin	10,054,346	5,978,996 ⁶	3,700,841 ⁶	494,395 ⁶	521,705 ⁶	284,468 ⁶	504,225 ⁶	942,669 ⁶	431,632 ⁶	521,747 ⁶	374,399	109
Wyoming	1,509,532	898,443	565,486	88,272	85,163	30,762	81,886	143,998	75,506	59,899	45,052	552
Other jurisdictions												
American Samoa	63,693	30,680	16,188	78	6,023	780	4,394	2,797	826	1,291	16,825	0
Guam	293,713	146,165	129,513	29,227	14,663	3,300	17,902	33,808	8,987	21,627	18,036	0
Commonwealth of the Northern Mariana Islands												
Islands	65,304	30,646	26,255	6,688	5,348	3,972	3,839	3,411	1,498	1,498	8,403	0
Puerto Rico	3,290,429	1,330,464	1,550,774	304,205	186,563	114,903	129,432	579,459	135,705	100,507	409,191	0
U.S. Virgin Islands	157,642	94,478	54,901	13,816	5,061	6,328	8,604	6,829	7,244	7,018	8,115	148

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

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2015, Provisional Version 1a.

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2015

State or jurisdiction	School year 2014–15 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											Enterprise operations ⁵
		Total	Instruction	Total support services	Student support services ⁴	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services	Food services	
United States⁶	50,270,613	\$11,454⁷	\$6,953⁷	\$4,018⁷	\$644⁷	\$536⁷	\$229⁷	\$632⁷	\$1,078⁷	\$483⁷	\$415⁷	\$459⁷	\$24
Alabama	744,164	9,146	5,203	3,292	550	389	246	568	867	469	204	651	0
Alaska	131,176	20,191	11,353	8,193	1,668	1,392	275	1,277	2,278	573	730	567	77
Arizona	1,102,856	7,590 ⁷	4,069 ⁷	3,110 ⁷	563 ⁷	387 ⁷	137 ⁷	411 ⁷	933 ⁷	332 ⁷	346 ⁷	410	1
Arkansas	490,917	9,805	5,503 ⁷	3,751 ⁷	516 ⁷	826 ⁷	247 ⁷	510 ⁷	986 ⁷	367 ⁷	297 ⁷	539 ⁷	11
California	6,312,161	10,449	6,212 ⁷	3,774 ⁷	577 ⁷	638 ⁷	101 ⁷	683 ⁷	1,074 ⁷	233 ⁷	467 ⁷	434	28
Colorado	889,006	9,292	5,249	3,658	469	563	152	657	864	268	685	332	53
Connecticut	542,678	19,020 ⁷	12,026 ⁷	6,410 ⁷	1,202 ⁷	578 ⁷	420 ⁷	1,104 ⁷	1,676 ⁷	944 ⁷	486 ⁷	426 ⁷	157
Delaware	134,042	13,882	8,576	4,823	605	270	213	873	1,467	681	714	483	0
District of Columbia	80,958	20,610	11,128	8,713	972	1,113	1,725	1,349	1,595	1,436	522	729	39
Florida	2,756,944	9,113 ⁷	5,593 ⁷	3,066 ⁷	399 ⁷	588 ⁷	82 ⁷	504 ⁷	905 ⁷	353 ⁷	235 ⁷	453	0
Georgia	1,744,437	9,476 ⁷	5,855 ⁷	3,070 ⁷	442 ⁷	486 ⁷	116 ⁷	579 ⁷	717 ⁷	433 ⁷	296 ⁷	523	29
Hawaii	182,384	12,855	7,554	4,583	1,239	446	70	871	1,268	372	317	717	0
Idaho	290,885	6,899	4,120 ⁷	2,415 ⁷	386 ⁷	321 ⁷	169 ⁷	397 ⁷	649 ⁷	320 ⁷	174 ⁷	364 ⁷	#
Illinois	2,048,428	13,935	8,598 ⁷	4,961 ⁷	944 ⁷	541 ⁷	539 ⁷	700 ⁷	1,151 ⁷	614 ⁷	470 ⁷	376	0
Indiana	1,046,269	9,529 ⁷	5,482 ⁷	3,589 ⁷	476 ⁷	370 ⁷	216 ⁷	605 ⁷	1,098 ⁷	583 ⁷	240 ⁷	459	0
Iowa	505,311	10,938	6,663	3,777	629	579	280	621	943	397	328	486	11
Kansas	497,275	10,329	6,188	3,644	646	441	284	596	980	425	271	497	0
Kentucky	688,640	9,560	5,501	3,450	455	530	229	560	861	568	246	584	24
Louisiana	716,800	11,106	6,261 ⁷	4,243 ⁷	673 ⁷	572 ⁷	286 ⁷	699 ⁷	1,037 ⁷	647 ⁷	330 ⁷	600	1
Maine	181,613	13,976	8,212	5,183	932	750	458	748	1,420	700	173	580	2
Maryland	874,514	14,431 ⁷	9,014 ⁷	5,004 ⁷	678 ⁷	751 ⁷	122 ⁷	965 ⁷	1,315 ⁷	759 ⁷	414 ⁷	413	0
Massachusetts	955,844	16,566	10,572	5,544	1,204	754	257	710	1,471	735	414	450	0
Michigan	1,537,922	10,956	6,299	4,254	844	549	243	606	999	454	560	403	0
Minnesota	857,235	11,924 ⁷	7,721 ⁷	3,650 ⁷	335 ⁷	580 ⁷	443 ⁷	474 ⁷	834 ⁷	666 ⁷	317 ⁷	515	38
Mississippi	490,917	8,445	4,801	3,124	434	395	280	510	887	405	213	518	1
Missouri	917,785	10,231	6,039	3,710	465	464	365	598	1,042	524	253	483	0
Montana	144,532	11,078	6,518	4,051	735	417	361	607	1,111	531	289	492	16
Nebraska	312,635	12,174	7,774	3,579	539	397	367	568	1,022	368	318	505	315
Nevada	459,189	8,451	4,913	3,211	444	495	113	635	861	341	321	327	#
New Hampshire	184,670	14,969	9,511	5,081	1,135	467	525	831	1,276	665	182	376	0
New Jersey	1,400,579	18,838	11,167	7,052	1,900	599	378	911	1,847	978	439	414	205
New Mexico	340,365	9,724	5,553	3,697	983	270	216	592	1,008	319	310	467	7
New York	2,741,185	20,744 ⁷	14,571 ⁷	5,756 ⁷	659 ⁷	542 ⁷	345 ⁷	785 ⁷	1,780 ⁷	1,041 ⁷	604 ⁷	417	0
North Carolina	1,548,895	8,529	5,306	2,753	411	295	147	534	719	365	282	470	0
North Dakota	106,586	12,909	7,669	4,242	513	444	551	653	1,165	523	391	642	357
Ohio	1,724,810	11,730	6,856	4,484	782	491	367	673	1,045	567	560	389	1
Oklahoma	688,511	8,075	4,449	3,033	549	337	239	446	865	264	332	511	83
Oregon	570,857	10,457	6,096	3,977	752	415	144	671	836	475	683	378	6
Pennsylvania	1,743,160	14,405	8,857	5,000	780	485	441	645	1,376	728	545	487	60
Rhode Island	141,959	15,797	9,698	5,673	1,624	543	227	746	1,243	652	638	419	6

See notes at end of table.

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2015—Continued

State or jurisdiction	School year 2014–15 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instruc-tional staff support	General adminis-tration	School adminis-tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁵
South Carolina	756,523	9,831	5,424	3,857	751	609	101	630	977	409	379	523	27
South Dakota	133,040	9,103	5,325	3,225	498	334	317	443	949	332	351	507	45
Tennessee	995,475	8,759	5,376	2,901	380	536	192	529	737	333	195	481	0
Texas	5,233,765	9,081	5,253	3,306	442	458	133	513	959	258	543	523	0
Utah	635,577	6,751	4,264	2,092	262	263	67	437	627	207	230	354	41
Vermont	87,311	18,769	11,884	6,330	1,395	786	381	1,186	1,501	654	427	537	19
Virginia	1,280,381	11,235	6,839	3,963	568	729	179	665	1,047	596	180	431	2
Washington	1,073,638	10,684 ⁷	6,150 ⁷	4,075	726	708	216	634	941	411	440	347	112
West Virginia	280,310	11,512	6,584	4,203	568	529	209	621	1,204	856	215	725	0
Wisconsin	871,432	11,538	6,861 ⁷	4,247 ⁷	567 ⁷	599 ⁷	326 ⁷	579 ⁷	1,082 ⁷	495 ⁷	599 ⁷	430	#
Wyoming	94,067	16,047	9,551	6,012	938	905	327	871	1,531	803	637	479	6
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	31,144	9,431	4,693	4,159	938	471	106	575	1,086	289	694	579	0
Commonwealth of the Northern Mariana Islands													
Puerto Rico	410,950	8,007	3,238	3,774	740	454	280	315	1,410	330	245	996	0
U.S. Virgin Islands	14,241	11,070	6,634	3,855	970	355	444	604	480	509	493	570	10

— Not available. Data are missing for American Samoa and Commonwealth of the Northern Mariana Islands because the jurisdictions did not report student membership.

Rounds to zero.

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

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

³The student membership variable is derived from the Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and Oregon indicated that the state fiscal data reported in FY 15 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Maine did not report finance data for charter schools in the FY 15 NPEFS. National Center for Education Statistics (NCES) edited student membership by excluding students from districts where all associated schools are charter schools.

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, Provisional Version 1a and "Nonfiscal Survey of Public Elementary/Secondary Education," school year 2014–15, Provisional Version 1a.

Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2013 through 2015

State or jurisdiction	Current expenditures per pupil ¹				
	FY 2013 (inflation- adjusted to FY 15 dollars)	FY 2014 (inflation- adjusted to FY 15 dollars)	Percentage change FY 2013– FY 2014	FY 2015	Percentage change FY 2014– FY 2015
United States²	\$11,019	11,147	1.2	\$11,454	2.8
Alabama	8,974	9,102	1.4	9,146	0.5
Alaska	18,636	18,600	-0.2	20,191	8.6
Arizona	7,667	7,481	-2.4	7,590	1.5
Arkansas	9,758	9,823	0.7	9,805	-0.2
California	9,472	9,742	2.9	10,449	7.3
Colorado	8,893	9,102	2.3	9,292	2.1
Connecticut	17,720	18,535	4.6	19,020	2.6
Delaware	13,967	13,894	-0.5	13,882	-0.1
District of Columbia	20,921	20,687	-1.1	20,610	-0.4
Florida	8,822	9,020	2.3	9,113	1.0
Georgia	9,331	9,303	-0.3	9,476	1.9
Hawaii	12,061	12,490	3.6	12,855	2.9
Idaho	6,916	6,625	-4.2	6,899	4.1
Illinois	12,730	13,309	4.6	13,935	4.7
Indiana	9,638	9,465	-1.8	9,529	0.7
Iowa	10,528	10,724	1.9	10,938	2.0
Kansas	10,242	10,314	0.7	10,329	0.1
Kentucky	9,488	9,480	-0.1	9,560	0.8
Louisiana	10,782	10,932	1.4	11,106	1.6
Maine	12,986	13,364	2.9	13,976	4.6
Maryland	14,410	14,321	-0.6	14,431	0.8
Massachusetts	15,673	16,002	2.1	16,566	3.5
Michigan	10,757	10,727	-0.3	10,956	2.1
Minnesota	11,320	11,510	1.7	11,924	3.6
Mississippi	8,303	8,325	0.3	8,445	1.4
Missouri	9,926	10,010	0.9	10,231	2.2
Montana	10,907	11,021	1.0	11,078	0.5
Nebraska	12,013	11,964	-0.4	12,174	1.8
Nevada	8,211	8,335	1.5	8,451	1.4
New Hampshire	14,373	14,707	2.3	14,969	1.8
New Jersey	18,949	18,917	-0.2	18,838	-0.4
New Mexico	9,375	9,471	1.0	9,724	2.7
New York	19,979	20,302	1.6	20,744	2.2
North Carolina	8,534	8,347	-2.2	8,529	2.2
North Dakota	11,882	12,473	5.0	12,909	3.5
Ohio	11,535	11,518	-0.2	11,730	1.8
Oklahoma	8,096	8,053	-0.5	8,075	0.3
Oregon	9,792	10,031	2.4	10,457	4.2
Pennsylvania	13,755	13,925	1.2	14,405	3.4
Rhode Island	15,232	15,484	1.7	15,797	2.0
South Carolina	9,661	9,678	0.2	9,831	1.6
South Dakota	8,828	9,102	3.1	9,103	0.0
Tennessee	8,785	8,726	-0.7	8,759	0.4
Texas	8,475	8,664	2.2	9,081	4.8
Utah	6,580	6,593	0.2	6,751	2.4

See notes at the end of table.

Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2013 through 2015—Continued

State or jurisdiction	Current expenditures per pupil ¹				
	FY 2013 (inflation- adjusted to FY 15 dollars)	FY 2014 (inflation- adjusted to FY 15 dollars)	Percentage change FY 2013– FY 2014	FY 2015	Percentage change FY 2014– FY 2015
Vermont	17,684	18,197	2.9	18,769	3.1
Virginia	11,212	11,035	-1.6	11,235	1.8
Washington	9,938	10,380	4.4	10,684	2.9
West Virginia	11,523	11,454	-0.6	11,512	0.5
Wisconsin	11,443	11,428	-0.1	11,538	1.0
Wyoming	16,179	16,019	-1.0	16,047	0.2
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	9,155	8,647	-5.5	9,431	9.1
Commonwealth of the					
Northern Mariana Islands	5,864	5,918	0.9	—	—
Puerto Rico	8,655	8,342	-3.6	8,007	-4.0
U.S. Virgin Islands	10,906	11,790	8.1	11,070	-6.1

— Not available. Data are missing for American Samoa and Commonwealth of the Northern Mariana Islands because the jurisdictions did not report student membership.

¹Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Per pupil expenditures are calculated using student membership. The student membership variable is derived from the Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and Oregon indicated that the state fiscal data reported in FY 15 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Maine did not report finance data for charter schools in the FY 15 NPEFS. National Center for Education Statistics (NCES) edited student membership by excluding students from districts where all associated schools are charter schools.

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

NOTE: Data have been adjusted to FY 15 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2013, Final Version 2a; fiscal year 2014, Final Version 2a; and fiscal year 2015, Provisional Version 1a. *Digest of Education Statistics 2015*, retrieved February 17, 2017, from http://nces.ed.gov/programs/digest/d15/tables/dt15_106.70.asp.

Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2015

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									All other functions ⁶
	All functions			Instruction and instruction-related ²			Support services ³			
	Total ^{4,5}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	
United States⁷	\$575,809,870	\$328,268,875	\$130,987,639	\$376,482,891	\$238,533,373	\$94,584,289	\$175,049,934	\$82,532,432	\$33,464,571	\$24,277,045
Alabama	6,806,467	3,784,527	1,545,084	4,161,814	2,657,391	1,024,696	2,160,009	981,138	427,404	484,644
Alaska	2,648,552	1,077,908	1,016,719	1,671,880	741,818	709,177	892,128	313,637	293,254	84,544
Arizona	8,370,884 ⁸	4,824,518 ⁸	1,471,732 ⁸	4,914,833 ⁸	3,318,187 ⁸	990,686 ⁸	3,002,276 ⁸	1,391,610 ⁸	442,913 ⁸	453,775
Arkansas	4,813,321	2,853,582 ⁸	811,458 ⁸	3,107,203 ⁸	2,045,940 ⁸	576,097 ⁸	1,435,702 ⁸	720,396 ⁸	207,544 ⁸	270,416 ⁸
California	65,953,946	38,937,765 ⁸	14,282,368 ⁸	43,239,621 ⁸	27,793,500 ⁸	9,780,789 ⁸	19,794,583 ⁸	10,202,589 ⁸	4,067,853 ⁸	2,919,742
Colorado	8,260,461	5,092,248	1,412,166	5,166,351	3,537,962	975,439	2,751,909	1,429,185	398,258	342,201
Connecticut	10,321,511 ⁸	5,465,984 ⁸	2,690,555 ⁸	6,840,340 ⁸	3,998,701 ⁸	1,939,994 ⁸	3,164,937 ⁸	1,353,842 ⁸	689,167 ⁸	316,233 ⁸
Delaware	1,860,732	997,538	492,772	1,185,688	728,991	363,843	610,348	242,420	124,125	64,696
District of Columbia	1,668,528	985,442	197,736	990,977	679,651	137,362	615,323	302,911	59,824	62,228
Florida	25,123,548 ⁸	14,018,105 ⁸	4,352,732 ⁸	17,039,794 ⁸	10,115,268 ⁸	2,995,895 ⁸	6,834,353 ⁸	3,570,358 ⁸	1,202,486 ⁸	1,249,401
Georgia	16,530,506 ⁸	9,838,873 ⁸	3,505,042 ⁸	11,062,326 ⁸	7,211,416 ⁸	2,650,786 ⁸	4,506,201 ⁸	2,355,655 ⁸	736,206 ⁸	961,978
Hawaii	2,344,496	1,301,503	509,600	1,459,129	940,171	357,173	754,514	319,412	134,194	130,853
Idaho	2,006,791	1,186,052 ⁸	426,733 ⁸	1,291,739 ⁸	865,780 ⁸	303,999 ⁸	609,169 ⁸	288,470	107,568 ⁸	105,882 ⁸
Illinois	28,545,089	14,540,828 ⁸	8,593,559 ⁸	18,721,001 ⁸	10,503,148 ⁸	6,172,109 ⁸	9,053,532 ⁸	3,831,279 ⁸	2,344,178 ⁸	770,557
Indiana	9,970,350 ⁸	5,398,803 ⁸	2,889,839 ⁸	6,122,342 ⁸	3,776,911 ⁸	1,962,557 ⁸	3,367,479 ⁸	1,465,243 ⁸	882,689 ⁸	480,528
Iowa	5,526,877	3,484,694	1,161,522	3,659,831	2,532,485	831,441	1,615,685	866,942	304,569	251,360
Kansas	5,136,532	3,223,908	967,303	3,296,748	2,306,207	684,093	1,592,494	839,352	254,400	247,290
Kentucky	6,583,287	3,986,171	1,603,447	4,153,780	2,833,386	1,076,814	2,010,737	1,017,392	458,602	418,770
Louisiana	7,960,448	4,230,689 ⁸	2,095,139 ⁸	4,897,905 ⁸	2,985,490 ⁸	1,438,625 ⁸	2,631,645 ⁸	1,106,526 ⁸	570,417 ⁸	430,898
Maine	2,538,313	1,407,680	599,171	1,627,640	1,000,223	435,418	805,004	369,704	148,353	105,669
Maryland	12,620,036 ⁸	7,333,795 ⁸	3,256,793 ⁸	8,539,280 ⁸	5,341,399 ⁸	2,391,025 ⁸	3,719,888 ⁸	1,868,856 ⁸	810,118 ⁸	360,868
Massachusetts	15,834,796	9,294,297	3,458,615	10,826,017	6,890,948	2,765,264	4,578,562	2,263,770	660,227	430,217
Michigan	16,849,135	7,865,552	4,830,964	10,531,393	5,624,485	3,453,835	5,698,465	2,117,533	1,307,478	619,277
Minnesota	10,222,017 ⁸	6,064,163 ⁸	2,035,197 ⁸	7,116,656 ⁸	4,774,691 ⁸	1,610,038 ⁸	2,631,276 ⁸	1,146,173 ⁸	378,723 ⁸	474,085
Mississippi	4,145,632	2,442,020	836,767	2,550,960	1,725,508	573,283	1,339,845	646,403	226,789	254,827
Missouri	9,390,061	5,644,644	1,717,114	5,968,084	4,050,002	1,209,313	2,978,932	1,488,512	469,300	443,044
Montana	1,601,097	927,792	285,737	1,002,282	659,324	198,347	525,292	245,786	79,358	73,523
Nebraska	3,805,871	2,215,395	769,063	2,554,521	1,660,796	596,556	995,063	504,809	157,819	256,286
Nevada	3,880,472	2,317,078	916,255	2,482,996	1,603,304	625,712	1,247,229	672,809	275,687	150,247
New Hampshire	2,764,233	1,469,625	659,291	1,842,600	1,102,745	494,426	852,133	344,399	157,936	69,500
New Jersey	26,383,735	14,473,843	6,316,665	16,479,162	10,035,730	4,489,766	9,037,858	4,190,874	1,767,563	866,715
New Mexico	3,309,622	1,932,408	678,120	1,981,955	1,329,582	459,727	1,166,570	559,545	200,789	161,098
New York	56,862,010 ⁸	30,585,084 ⁸	16,851,272 ⁸	41,428,026 ⁸	24,150,331 ⁸	13,632,513 ⁸	14,290,210 ⁸	6,000,422 ⁸	3,132,842 ⁸	1,143,774
North Carolina	13,210,839	8,168,601	2,737,079	8,675,761	5,990,915	1,976,976	3,807,500	1,938,527	665,788	727,579
North Dakota	1,375,938	809,505	292,541	864,680	581,933	214,843	404,782	199,916	70,615	106,476
Ohio	20,231,423	11,208,712	4,312,604	12,671,857	7,919,163	2,893,655	6,887,397	3,073,984	1,308,657	672,169
Oklahoma	5,560,047	3,212,254	1,030,250	3,295,369	2,256,668	716,985	1,856,096	850,689	272,599	408,582
Oregon	5,969,321	3,075,539	1,764,685	3,717,108	2,125,613	1,192,885	2,033,074	898,533	535,955	219,138
Pennsylvania	25,109,991	12,871,042	6,923,675	16,284,682	9,523,086	5,055,990	7,870,804	3,104,917	1,729,551	954,505
Rhode Island	2,242,486	1,257,980	569,650	1,453,886	906,645	423,866	728,199	348,665	145,216	60,401

See notes at end of table.

Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: Fiscal year 2015—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Support services ³			All other functions ⁶
	Total ^{4,5}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	
South Carolina	7,437,182	4,312,823	1,548,124	4,564,457	3,055,894	1,077,000	2,456,936	1,146,121	420,083	415,788
South Dakota	1,211,080	702,764	217,463	752,977	501,200	151,878	384,582	178,579	57,526	73,521
Tennessee	8,718,898	5,131,487	1,721,983	5,884,853	3,919,348	1,306,082	2,354,966	1,052,783	359,584	479,079
Texas	47,527,971	31,207,582	5,497,056	29,888,614	22,610,107	3,781,830	14,903,459	7,787,808	1,428,941	2,735,898
Utah	4,290,876	2,407,218	1,108,794	2,877,175	1,757,248	809,584	1,162,914	576,039	268,767	250,787
Vermont	1,638,720	879,981	380,577	1,106,213	630,617	296,308	484,015	235,730	79,411	48,492
Virginia	14,384,705	8,869,897	3,501,189	9,689,141	6,461,261	2,521,321	4,141,553	2,223,643	898,395	554,011
Washington	11,470,245 ⁵	6,837,890	2,447,546	7,363,027 ⁸	4,843,230	1,669,630	3,615,092	1,887,600	721,588	492,126
West Virginia	3,226,918	1,759,408	885,575	1,993,907	1,205,415	583,986	1,029,756	488,994	266,333	203,255
Wisconsin	10,054,346	5,463,836 ⁸	2,433,454 ⁸	6,500,701 ⁸	4,098,793 ⁸	1,745,193 ⁸	3,179,136 ⁸	1,272,432 ⁸	645,730 ⁸	374,508
Wyoming	1,509,532	889,841	378,863	983,607	624,764	259,476	480,322	249,522	111,198	45,603
Other jurisdictions										
American Samoa	63,693	34,196	6,846	36,703	23,207	4,821	10,166	7,828	1,391	16,825
Guam	293,713	161,950	60,663	160,828	112,577	40,910	114,850	47,815	19,166	18,036
Commonwealth of the Northern Mariana Islands	65,304	31,949	6,402	35,995	24,297	4,823	20,907	7,283	1,571	8,403
Puerto Rico	3,290,429	1,426,140	338,646	1,517,027	961,192	228,226	1,364,211	371,632	88,262	409,191
U.S. Virgin Islands	157,642	92,465	37,494	99,539	66,160	26,464	49,840	22,392	9,086	8,263

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

²Includes instruction and instructional staff support services current expenditures.

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

⁴Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions. Detail may not sum to totals because of rounding.

⁵The total column includes expenditures other than salaries and wages and employee benefits (e.g., purchased services and supplies, etc.). These details are not presented in this table.

⁶Includes food services and enterprise operations current expenditures.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, Provisional Version 1a.

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2015

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment	Other programs ²	
United States³	\$652,248,732^{4,5}	\$575,809,870⁴	\$36,864,662⁴	\$3,328,648⁴	\$10,419,889^{4,5}	\$8,412,573^{4,5}	\$17,413,090
Alabama	7,616,860	6,806,467	420,316	36,524	75,215	119,901	158,438
Alaska	2,979,917	2,648,552	222,398	41,187	19,806	8,569	39,404
Arizona	9,642,676 ^{4,5}	8,370,884 ⁴	453,745	171,328	360,890	48,689 ⁵	237,140
Arkansas	5,482,962	4,813,321	385,929	43,815	86,740	29,843	123,315
California	75,683,277	65,953,946	5,593,042	177,568	646,049	751,167	2,561,504
Colorado	9,690,253	8,260,461	615,811	100,921	211,693	74,658	426,709
Connecticut	11,478,652 ^{4,5}	10,321,511 ⁴	624,402 ⁴	71,348 ⁴	181,718 ^{4,5}	158,350 ⁵	121,323
Delaware	2,054,363	1,860,732	98,562	3,607	17,454	52,008	22,000
District of Columbia	2,192,124	1,668,528	383,566 ⁴	23	44,147 ⁴	45,200	50,660
Florida	28,033,934 ⁴	25,123,548 ⁴	1,028,743	96,011	556,908	566,775	661,949
Georgia	18,651,390 ⁴	16,530,506 ⁴	1,553,042	52,085	274,920	28,877	211,959
Hawaii	2,521,003	2,344,496	145,124	0	16,676	14,707	0
Idaho	2,232,772	2,006,791	99,855	13,319	53,583	5,400	53,825
Illinois	31,806,820	28,545,089	1,413,289 ⁴	161,492 ⁴	617,073	169,946	899,931
Indiana	11,452,708 ⁴	9,970,350 ⁴	425,337	218,800	362,460	155,229	320,532
Iowa	6,535,027	5,526,877	666,872	6,466	175,911	34,647	124,255
Kansas	6,341,694	5,136,532	713,275	44,498	230,833	4,506	212,049
Kentucky	7,424,343	6,583,287	415,484	20,557	143,253	75,896	185,866
Louisiana	8,971,748	7,960,448	677,940	97,977	79,206	44,626	111,551
Maine	2,680,791	2,538,313	34,180	1,668	29,679	28,487	48,464
Maryland	13,912,214 ⁴	12,620,036 ⁴	932,229	6,682	147,089	33,708	172,471
Massachusetts	16,695,930	15,834,796	319,425	171,998	75,378	65,227	229,106
Michigan	19,026,759	16,849,135	646,354	95,320	361,379	274,429	800,142
Minnesota	12,366,444 ⁴	10,222,017 ⁴	967,855 ⁴	110,593 ⁴	279,834	448,210	337,934
Mississippi	4,415,412	4,145,632	64,107	5,062 ⁴	119,242 ⁴	26,134	55,235
Missouri	10,829,315	9,390,061	633,908 ⁴	4,967	249,124 ⁴	232,401	318,855
Montana	1,806,322	1,601,097	129,713	10,529	33,597	10,880	20,506
Nebraska	4,348,146	3,805,871	240,639 ⁴	27,497 ⁴	182,732 ⁴	2,075 ⁴	89,332
Nevada	4,260,789	3,880,472	118,484	20,232	48,951	22,882	169,769
New Hampshire	2,937,340	2,764,233	83,939	1,937 ⁴	39,612 ⁴	6,434	41,185
New Jersey	28,420,890	26,383,735	1,075,049	30,964	153,014	157,331	620,797
New Mexico	3,854,180	3,309,622	517,824	4,449	19,190	2,927	168
New York	62,347,204 ⁴	56,862,010 ⁴	1,392,015	31,023	552,160	2,476,462	1,033,536
North Carolina	13,980,856	13,210,839	497,117	33,390	163,200	62,377	13,933
North Dakota	1,691,300	1,375,938	218,226	17,399	49,195	7,591	22,951
Ohio	23,201,835	20,231,423	1,199,572	14,226	571,532	430,075	755,007
Oklahoma	6,302,177	5,560,047	385,540	182,766	96,304	26,641	50,880
Oregon	6,820,088	5,969,321	415,435	6,521	55,538	30,335	342,940
Pennsylvania	28,546,370	25,109,991	1,129,823	155,804	513,173	602,570	1,035,010
Rhode Island	2,470,307	2,242,486	13,289	1,454	107,319	60,318	45,441
South Carolina	8,739,543	7,437,182	652,858	49,503	180,875	66,518	352,607
South Dakota	1,472,049	1,211,080	156,856 ⁴	17,923 ⁴	46,753	7,205	32,232
Tennessee	9,593,055	8,718,898	305,857	63,802	170,584	87,917	245,998
Texas	57,759,884	47,527,971	5,518,025	319,956	933,892	336,344	3,123,696
Utah	5,159,274	4,290,876	353,573	135,741	198,808	24,247	156,030

See notes at end of table.

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: Fiscal year 2015—Continued

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment	Other programs ²	
Vermont	1,724,283	1,638,720	24,572	7,512	27,305	13,970	12,204
Virginia	15,694,822	14,384,705	562,793	190,305 ⁴	333,625 ⁴	73,469	149,924
Washington	13,531,012 ⁴	11,470,245 ⁴	1,234,080	137,510	222,253	40,168	426,756
West Virginia	3,530,555	3,226,918	153,360	46,954	44,427	43,801	15,094
Wisconsin	11,407,269	10,054,346	608,706	43,751	215,560	315,532	169,375
Wyoming	1,929,790	1,509,532	342,527	23,683	44,031	6,915	3,101
Other jurisdictions							
American Samoa	67,466	63,693	1,465	0	477	1,830	0
Guam	316,501	293,713	0	0	12,834	0	9,954
Commonwealth of the							
Northern Mariana Islands	68,394	65,304	0	0	817	2,273	0
Puerto Rico	3,373,394	3,290,429	0	0	52,970	29,995	0
U.S. Virgin Islands	159,082	157,642	0	0	0	1,440	0

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

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

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

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

⁵Value contains imputation for missing data.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, Provisional Version 1a.

Table 8. Title I allocations and total and per pupil current and Title I expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2015

State or jurisdiction	Title I grants for the disadvantaged, FY 2014 ² [in thousands of dollars]	School Year 2014–15 student membership ³	Current expenditures ¹ [in thousands of dollars]				Current expenditures per pupil	Title I expenditures ⁶ per pupil
			Total	Title I expenditures ⁴	Title I carryover expenditures ⁵			
United States⁷	\$14,676,651	50,270,613	\$575,809,870⁸	\$12,324,086	\$1,933,872	\$11,454	\$284	
Alabama	231,586	744,164	6,806,467	199,026	16,195	9,146	289	
Alaska	47,029	131,176	2,648,552	46,889	0	20,191	357	
Arizona	343,891	1,102,856	8,370,884 ⁸	294,131	0	7,590	267	
Arkansas	169,775	490,917	4,813,321	160,011	0	9,805	326	
California	1,879,925	6,312,161	65,953,946	1,520,512	314,740	10,449	291	
Colorado	165,139	889,006	8,260,461	157,666	354	9,292	178	
Connecticut	120,173	542,678	10,321,511 ⁸	83,855	21,657	19,020	194	
Delaware	46,342	134,042	1,860,732	25,438	20,819	13,882	345	
District of Columbia	44,795	80,958	1,668,528	32,866	4,661	20,610	464	
Florida	828,823	2,756,944	25,123,548 ⁸	776,834	16,893	9,113	288	
Georgia	534,528	1,744,437	16,530,506 ⁸	420,637	88,824	9,476	292	
Hawaii	56,161	182,384	2,344,496	26,496	21,156	12,855	261	
Idaho	64,187	290,885	2,006,791	58,878	0	6,899	202	
Illinois	671,808	2,048,428	28,545,089	427,187	203,287	13,935	308	
Indiana	274,577	1,046,269	9,970,350 ⁸	255,631	0	9,529	244	
Iowa	89,710	505,311	5,526,877	82,996	5,462	10,938	175	
Kansas	121,743	497,275	5,136,532	93,475	15,323	10,329	219	
Kentucky	237,294	688,640	6,583,287	179,016	40,162	9,560	318	
Louisiana	305,731	716,800	7,960,448	229,917	72,539	11,106	422	
Maine	55,033	181,613	2,538,313	29,754	20,584	13,976	277	
Maryland	205,957	874,514	12,620,036 ⁸	192,343	0	14,431	220	
Massachusetts	224,262	955,844	15,834,796	204,387	0	16,566	214	
Michigan	547,272	1,537,922	16,849,135	488,367	0	10,956	318	
Minnesota	152,368	857,235	10,222,017 ⁸	147,480	0	11,924	172	
Mississippi	194,644	490,917	4,145,632	181,668	0	8,445	370	
Missouri	248,958	917,785	9,390,061	181,470	39,601	10,231	241	
Montana	47,344	144,532	1,601,097	48,736	3,389	11,078	361	
Nebraska	78,682	312,635	3,805,871	79,344	0	12,174	254	
Nevada	119,908	459,189	3,880,472	108,157	13,717	8,451	265	
New Hampshire	45,065	184,670	2,764,233	39,989	0	14,969	217	
New Jersey	320,298	1,400,579	26,383,735	292,556	0	18,838	209	
New Mexico	115,332	340,365	3,309,622	88,343	18,048	9,724	313	
New York	1,136,338	2,741,185	56,862,010 ⁸	977,711	56,180	20,744	377	
North Carolina	433,807	1,548,895	13,210,839	450,277	119,283	8,529	368	
North Dakota	34,715	106,586	1,375,938	36,414	0	12,909	342	
Ohio	589,882	1,724,810	20,231,423	610,188	23,058	11,730	367	
Oklahoma	162,123	688,511	5,560,047	126,502	26,473	8,075	222	
Oregon	163,730	570,857	5,969,321	150,687	11,562	10,457	284	
Pennsylvania	578,464	1,743,160	25,109,991	504,140	102,440	14,405	348	
Rhode Island	50,589	141,959	2,242,486	53,517	9,915	15,797	447	

See notes at end of table.

Table 8. Title I allocations and total and per pupil current and Title I expenditures for public elementary and secondary education, by state or jurisdiction: Fiscal year 2015—Continued

State or jurisdiction	Title I grants for the Disadvantaged, FY 2014 ² [in thousands of dollars]	School Year 2014–2015 student membership ³	Current expenditures ¹ [in thousands of dollars]				
			Total	Title I expenditures ⁴	Title I carryover expenditures ⁵	Current expenditures per pupil	Title I expenditures ⁶ per pupil
South Carolina	224,026	756,523	7,437,182	222,590	0	9,831	294
South Dakota	44,520	133,040	1,211,080	26,259	17,106	9,103	326
Tennessee	286,904	995,475	8,718,898	206,659	94,565	8,759	303
Texas	1,424,950	5,233,765	47,527,971	1,047,421	371,623	9,081	271
Utah	94,422	635,577	4,290,876	65,277	23,499	6,751	140
Vermont	35,519	87,311	1,638,720	25,278	6,552	18,769	365
Virginia	243,292	1,280,381	14,384,705	230,388	0	11,235	180
Washington	239,359	1,073,638	11,470,245 ⁸	133,019	82,247	10,684	201
West Virginia	92,212	280,310	3,226,918	67,594	25,908	11,512	334
Wisconsin	217,398	871,432	10,054,346	211,849	15,552	11,538	261
Wyoming	36,059	94,067	1,509,532	24,265	10,497	16,047	370
Other jurisdictions							
American Samoa	11,226	—	63,693	7,026	2,285	—	—
Guam	16,777	31,144	293,713	0	0	9,431	0
Commonwealth of the							
Northern Mariana Islands	7,174	—	65,304	0	0	—	—
Puerto Rico	447,492	410,950	3,290,429	288,694	169,863	8,007	1,116
U.S. Virgin Islands	12,409	14,241	157,642	0	0	11,070	0

— Not available. Data are missing for American Samoa and Commonwealth of the Northern Mariana Islands because the jurisdictions did not report student membership.

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

²FY 2014 Department of Education funds are available for spending by school districts beginning with the 2014–15 school year. Title I grants for the disadvantaged include allocations for Grants to local education agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants); School Turnaround Grants; Migrant Education Grants; and Neglected and Delinquent Children Grants.

³The student membership variable is derived from the Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and Oregon indicated that the state fiscal data reported in FY 15 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Maine did not report finance data for charter schools in the FY 15 NPEFS. National Center for Education Statistics (NCES) edited student membership by excluding students from districts where all associated schools are charter schools.

⁴Title I expenditures are expenditures from the original Title I grant under the Elementary and Secondary Education Act.

⁵Title I carryover expenditures are expenditures made against the original Title I grant of the prior fiscal year.

⁶Includes Title I carryover expenditures.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, Provisional Version 1a and "Nonfiscal Survey of Public Elementary/Secondary Education," school year 2014–15, Provisional Version 1a; *Digest of Education Statistics 2015*, retrieved February 17, 2017, from https://nces.ed.gov/programs/digest/d15/tables/dt15_401.60.asp.

Table 9. Revenues and select expenditures for public elementary and secondary education in the United States, by source of revenues and type, function, and subfunction of expenditures: Fiscal years 2013 to 2015

Revenue or expenditure (United States total ¹)	[in thousands of dollars]			Percentage difference FY 14 inflation- adjusted ² and FY 15
	FY 14 (in FY 14 dollars)	FY 14 (inflation-adjusted to FY 15 dollars ²)	FY 15 (in FY 15 dollars)	
Total revenues	\$623,649,738	\$628,191,096	\$648,631,181	3.3
Local revenues	280,506,635	282,549,257	291,997,788	3.3
State revenues	288,637,122	290,738,950	301,631,375	3.7
Federal revenues	54,505,981	54,902,889	55,002,019	0.2
Total expenditures³	625,018,277	629,569,600	652,248,732	3.6
Current expenditures ⁴	553,501,209	557,531,752	575,809,870	3.3
Expenditures for instruction	336,426,927	338,876,755	349,531,059	3.1
Total support services expenditures	193,576,424	194,986,029	202,001,767	3.6
Student support services expenditures ⁵	30,754,056	30,978,004	32,372,749	4.5
Current expenditures per pupil	11,066	11,147	11,454	2.8
Expenditures for construction	33,784,276	34,030,289	36,864,662	8.3
Expenditures for land and existing structures	3,239,307	3,262,896	3,328,648	2.0
Expenditures for equipment	9,414,740	9,483,298	10,419,889	9.9
Expenditures for interest on debt	17,152,459	17,277,361	17,413,090	0.8

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

²Data have been adjusted to FY 15 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

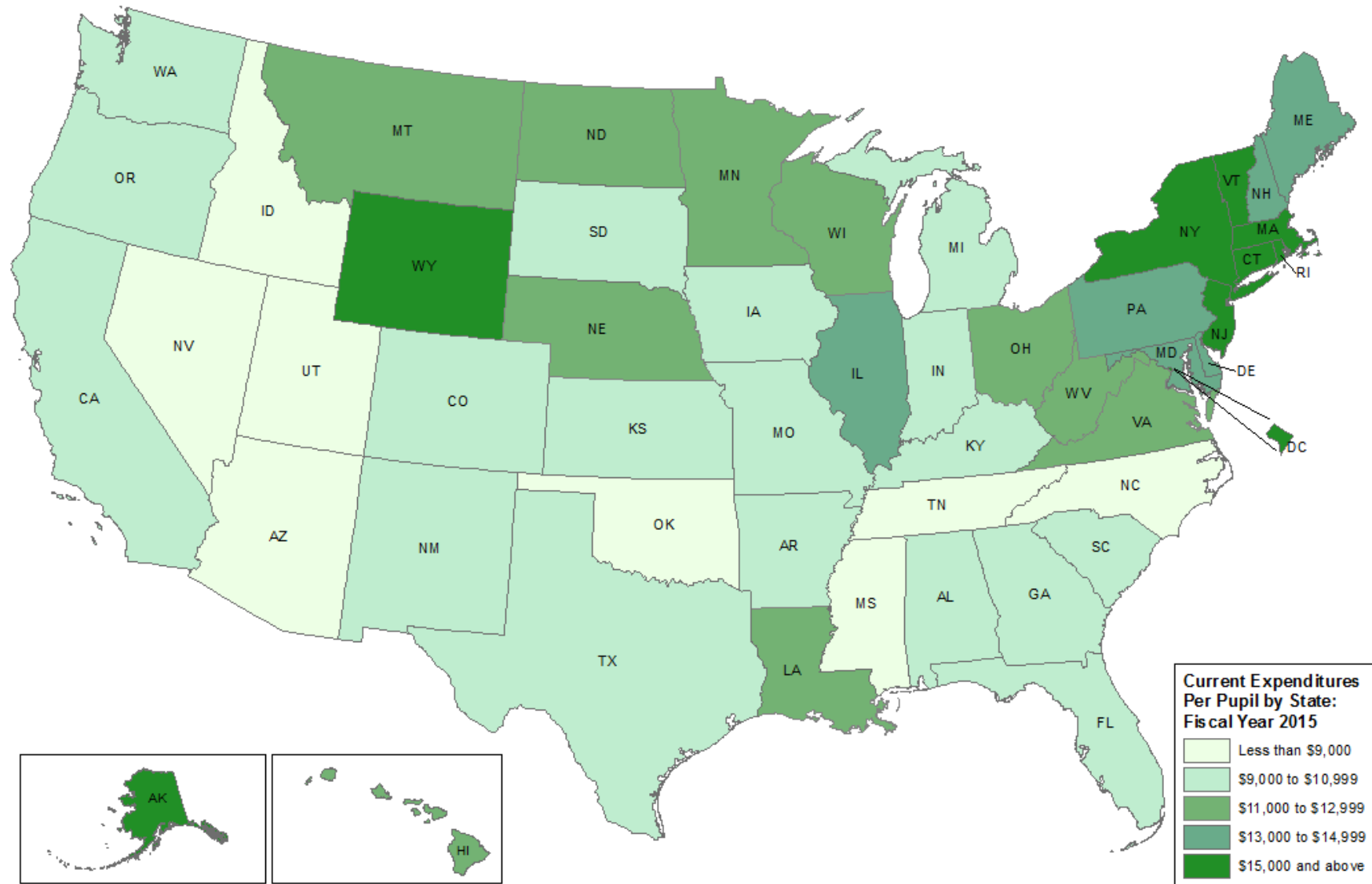
³The subcategories of total expenditures do not include expenditures for other programs (e.g., community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education).

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Final Version 2a; and fiscal year 2015, Provisional Version 1a. *Digest of Education Statistics 2015*, retrieved February 17, 2017, from http://nces.ed.gov/programs/digest/d15/tables/dt15_106.70.asp.

Figure 1. Current expenditures per pupil for public elementary and secondary education, by state: Fiscal year 2015



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

NOTE: The student membership variable is derived from the Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and Oregon indicated that the state fiscal data reported in FY 15 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and Maine did not report finance data for charter schools in the FY 15 NPEFS. National Center for Education Statistics (NCES) edited student membership by excluding students from districts where all associated schools are charter schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, Provisional Version 1a and "Nonfiscal Survey of Public Elementary/Secondary Education," school year 2014–2015, Provisional Version 1a.

References and Related Data Files

References

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Related Data Files

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

Appendix A: Methodology and Technical Notes

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

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

NPEFS data collection. Each year SEAs enter the NPEFS data online through a web application during the NPEFS collection period. SEAs enter new data for the current fiscal year, but also have the opportunity to make revisions to the prior fiscal year data (these revisions are included in the tables found in appendix C). The NPEFS data are certified by an authorizing official from each SEA no later than 5 business days after submission of data via the NPEFS web form. NPEFS survey analysts then process, edit, and verify the data before publication. The fiscal year (FY) 2015 NPEFS collection opened on February 2, 2016. SEAs were urged to submit accurate and complete FY 15 data by March 18, 2016 (Office of the Federal Register 2015). The deadline for the final submission of all data, including any revisions to previously submitted data for FY 15 was August 15, 2016. All states, the District of Columbia, and the five U.S. Island Areas reported data in the FY 15 NPEFS collection.

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

Imputation for missing data. Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (U.S. Department of Education, 2014). Imputations modify values for cases or records where data are missing (i.e., not reported or suppressed because they did not meet NCES data quality standards). In the case of missing data, an imputation assigns a value to the missing item using a

consistent statistical methodology. As a result, subtotals that include this item are also adjusted. The same imputation methodology is used for both revenues and expenditures. Revenues are imputed based on total revenues in reporting states, and expenditures are imputed based on total expenditures in reporting states. All imputed values in the tables in this report are noted. Imputed values are not used in the imputation of other values. Totals and subtotals in tables are noted if one or more items in the total or subtotal are imputed or edited. In some instances, redistribution of reported values to correct for missing data items may affect state values.

Student membership. Each school year, SEAs report student membership counts by grade on the State Nonfiscal Survey of Public Elementary/Secondary Education. The FY 15 NPEFS data file includes total student membership reported on the school year 2014–15 State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 15 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Arizona and Oregon indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these two states, the NPEFS total student membership variable excludes prekindergarten membership. In FY 15 Illinois and Maine did not include finance data for state-funded charter schools, and students in those charter schools are not counted within membership on the NPEFS data file.¹ Illinois included tuition payments for charter schools located within regular school districts. The students that are receiving the benefits of those tuition payments are included within the membership count.

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

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

Comparing the NCES School District Finance Survey (F-33) and NPEFS. NPEFS reports many of the same data items as the School District Finance Survey (F-33), but there are differences between the two collections. The survey coverage is different as NPEFS includes special federally operated school districts that are not included in the F-33. Expenditures on

¹ The four charter schools excluded from membership for Illinois are: Prairie Crossing Charter School, Southland College Prep, Horizon Science Academy-McKinley Park, and Horizon Science Academy-Belmont. The six charter schools excluded from membership for Maine are: Cornville Regional Charter School, Maine Academy of Natural Sciences, Baxter Academy for Technology and Science, Fiddlehead School of Arts and Sciences, Harpswell Coastal Academy, and Maine Connections Academy.

federally run schools are included in NPEFS, but are excluded from the F-33. The data availability also varies because some data might be available at the state but not the district level. As a result, totals from the F-33 aggregated to the state level could differ from the state totals in NPEFS. The data may also vary because of different “crosswalk” procedures that are utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format.² If a state submits NPEFS and F-33 data in its own format, the state is designated by NCES and the Census Bureau as an “SEA format” state. In these instances, Census Bureau analysts have to crosswalk the state-formatted data to NCES-format data. Differences in expenditures for similar data items between the two surveys can occur based on the methodology that the Census Bureau uses to crosswalk data submitted in the SEA format to F-33 variables, or due to how the state respondents crosswalk their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data please see *Documentation for the NCES Public Education Financial Survey (NPEFS) School Year 2014–15 (Fiscal Year 2015)* (NCES 2017-302) and *Documentation for the NCES School District Finance Survey (F-33), School Year 2014–15 (Fiscal Year 2015)* (NCES 2017-304).

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

Fiscal years. The fiscal year used by most SEAs begins on July 1 and ends on June 30. The fiscal year for Alabama and Washington, DC runs from October 1 through September 30, and the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. NCES does not adjust NPEFS data to conform to a uniform fiscal year across states. A fiscal year relates to school year as the latter year of the school year range. For example, FY 15 corresponds to school year 2014–15.

Title I grants for the disadvantaged and expenditures. Title I of the Elementary and Secondary Education Act of 1965 (ESEA), as amended, is the U.S. government’s largest educational program to assist disadvantaged children. Such children include low-achieving children in our nation’s highest-poverty schools, English learners, children of migrant workers, children with disabilities, Alaska Native and American Indian children, children who are neglected or delinquent, and young children and their parents who are in need of family-literacy services. Title I funds are intended to provide these children with instruction and instructional support to help ensure that all children meet challenging state academic standards.

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

³ FY 14 data used for comparisons in the selected findings and FY 13 and FY 14 data in tables 4 and 5 were adjusted to FY 15 dollars. The FY 13 amount adjusted to FY 15 dollars is equal to the FY 13 amount multiplied by the 2014–15 CPI (236.677) and then divided by the 2012–13 CPI (231.352). The FY 14 amount adjusted to FY 15 dollars is equal to the FY 14 amount multiplied by the 2014–15 CPI (236.677) and then divided by the 2013–14 CPI (234.966).

NCES calculates Title I allocations to local education agencies (LEAs) in all states, the District of Columbia, and outlying areas based on the number of eligible children and the per-pupil cost of education. The report presents the calculated allocation amounts as published by the Department of Education for the following formula grant programs: Grants to Local Education Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants), School Turnaround, Migrant Education, and Neglected and Delinquent Children. Allocations were made in FY 2014 and became available for use in the 2014–15 school year. Actual amounts received by LEAs may be smaller than those presented due to state-level adjustments to Federal Title I allocations and permitted state reservations for administration and school improvement activities.

Title I expenditures are reported by states on NPEFS as either current year or carryover expenditures. A provision in the Title I statute allows LEAs to carry over a portion of the funds allocated to be spent in future fiscal years; however, some states did not separate carryover expenditures from current year expenditures in their NPEFS reporting. As a result, current year expenditures may exceed the total allocation amount for a particular state.

LEAs also receive Title I funding through competitive grant programs. In FY 2014, the Department of Education awarded \$28.5 million under Part G, Advanced Placement Test Fee Program and \$46.3 million under Part H, School Dropout Prevention. Title I expenditures reported on NPEFS include all expenditures for Title I programs, including both formula and competitive grants. While these programs account for a small proportion of total Title I funds, the inclusion of these programs may cause expenditures to exceed the total allocation amount for a particular state.

The law does not stipulate how Title I funds are to be spent. Many Title I funds are used to support school-wide programs, such as extended-day kindergarten programs; learning laboratories in mathematics, science, and computers; special afterschool and summer programs to extend and reinforce the regular school curriculum; and other services to extend and accelerate academic progress. Thus, Title I expenditures per pupil are calculated by dividing the total of current year and carryover expenditures by membership.

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

For a more comprehensive explanation of the methodology utilized by NPEFS, please see *Documentation for the NCES National Public Education Financial Survey (NPEFS), School Year 2014–15 (Fiscal Year 2015)* (NCES 2017-302).

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

Appendix B: Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

federal revenues—Revenues from the federal government, including direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within the district’s boundaries.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

replacement equipment expenditures—Expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over a level set by the state or local education agencies.

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

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

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

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

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

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

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

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

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

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

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

Appendix C: Final Fiscal Year 2014 Tables¹

¹ The tables published in *Revenues and Expenditures for Public Elementary Education: School Year 2013–14* (Fiscal Year 2014) (NCES 2016-301) were based on provisional data.

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

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal	Total	Total current ²	Capital outlay ³	Other ⁴
United States⁵	\$623,649,738	\$280,506,635	\$288,637,122	\$54,505,981	\$625,018,277^{6,7}	\$553,501,209⁶	\$46,438,323^{6,7}	\$25,078,744^{6,7}
Alabama	7,396,933	2,492,738	4,065,546	838,650	7,591,337	6,742,829	590,521	257,986
Alaska	2,677,359	529,596	1,835,601	312,162	2,736,309	2,418,000	269,191	49,118
Arizona	9,594,428	4,173,501	4,217,359	1,203,567	9,422,128 ^{6,7}	8,187,607	967,687	266,835 ⁷
Arkansas	5,133,841	1,876,266	2,665,329	592,246	5,363,125 ⁶	4,778,074 ⁶	428,171	156,879
California	69,342,921	23,107,205	39,293,076	6,942,640	70,427,920 ⁶	61,050,894 ⁶	6,117,408 ⁶	3,259,618
Colorado	9,241,449	4,522,141	4,028,316	690,992	9,373,238	7,924,319	939,428	509,491
Connecticut	11,017,692	6,131,700	4,418,595	467,397	11,063,861 ^{6,7}	10,050,439 ⁶	741,356 ^{6,7}	272,066 ⁷
Delaware	1,969,997	620,619	1,169,017	180,361	2,075,065	1,816,383	183,132	75,550
District of Columbia	2,169,455	1,961,720	†	207,735	2,182,547	1,605,030	495,860	81,657
Florida	25,897,090	12,253,729	10,460,926	3,182,434	27,177,778 ⁶	24,363,817 ⁶	1,468,051	1,345,910
Georgia	17,888,407	8,111,683	7,918,497	1,858,227	17,814,901 ⁶	15,921,673 ⁶	1,650,630	242,598
Hawaii	2,696,662	55,074	2,354,600	286,988	2,504,144	2,316,586	173,203	14,355
Idaho	2,183,110	539,149	1,397,871	246,090	2,164,845	1,949,963	152,258	62,624
Illinois	27,240,148	17,848,704	7,088,669	2,302,774	30,501,283 ⁶	27,289,963 ⁶	2,164,421	1,046,899
Indiana	12,058,948	4,300,407	6,764,447	994,094	11,234,680	9,841,337	920,298	473,045
Iowa	6,216,199	2,491,292	3,253,034	471,873	6,311,905	5,354,843	808,310	148,751
Kansas	6,065,210	2,202,244	3,298,508	564,458	6,115,313	5,083,374	830,341	201,597
Kentucky	7,137,145	2,416,333	3,884,563	836,249	7,244,213	6,375,119	601,337	267,757
Louisiana	8,733,819	3,604,230	3,794,407	1,335,182	8,631,659 ⁶	7,721,469 ⁶	754,047	156,143
Maine	2,670,984	1,413,691	1,068,153	189,140	2,600,759	2,441,064	80,366	79,329
Maryland	13,847,329	6,919,077	6,109,971	818,280	13,683,735	12,314,446	1,169,319	199,970
Massachusetts	16,812,408	9,309,609	6,597,170	905,629	16,174,409	15,183,018	681,256	310,134
Michigan	18,883,715	5,898,428	11,211,638	1,773,650	18,613,861	16,493,575	979,766	1,140,519
Minnesota	11,590,204	2,803,840	8,090,950	695,414	11,618,156 ⁶	9,723,759 ⁶	1,100,161	794,237
Mississippi	4,430,399	1,521,054	2,244,101	665,244	4,382,578	4,071,006	229,398	82,174
Missouri	10,450,413	6,121,645	3,405,277	923,491	10,581,630	9,125,949	930,142	525,539
Montana	1,723,235	685,644	832,535	205,057	1,731,563	1,576,937	126,258	28,369
Nebraska	3,930,954	2,337,825	1,283,369	309,759	4,061,767	3,654,376	309,421 ⁶	97,970 ⁶
Nevada	4,341,723	2,378,926	1,560,330	402,467	4,098,508	3,738,777	148,648	211,083
New Hampshire	2,945,559	1,778,345	1,005,103	162,111	2,855,574	2,720,225	87,782	47,566
New Jersey	27,804,663	15,066,741	11,563,001	1,174,922	27,357,380	25,733,921	877,191	746,268
New Mexico	3,779,535	627,840	2,645,457	506,239	3,727,787	3,189,842	534,740	3,205
New York	60,861,023	32,609,804	24,927,367	3,323,852	60,120,546 ⁶	55,080,662 ⁶	1,849,381	3,190,503
North Carolina	13,123,423	3,373,708	8,153,922	1,595,793	13,311,189	12,685,461	551,611	74,116
North Dakota	1,501,933	456,688	889,074	156,171	1,554,508	1,287,133	240,252	27,123
Ohio	23,494,243	11,200,846	10,406,755	1,886,641	22,275,729	19,714,149	1,584,273	977,307
Oklahoma	6,080,561	2,364,346	3,007,448	708,767	6,219,983	5,451,048	687,869	81,067
Oregon	6,622,919	2,686,960	3,393,143	542,817	6,282,755	5,647,470	310,757	324,528
Pennsylvania	28,105,857	15,790,021	10,381,524	1,934,312	27,470,790	24,264,551	1,671,272	1,534,967
Rhode Island	2,387,115	1,242,733	947,049	197,333	2,400,971	2,182,976	114,528	103,467

See notes at end of table.

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

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

† Not applicable.

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

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

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

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

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

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

⁷Value contains imputation for missing data.

NOTE: Detail may not sum to totals because of rounding. Reported state revenue data are revenues received from the central government of the jurisdiction.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Final Version 2a.

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

State or jurisdiction	State, local, ¹ and federal revenues per pupil				
	FY 2012 (inflation- adjusted to 2014 dollars)	FY 2013 (inflation- adjusted to 2014 dollars)	Percentage change FY 2012– FY 2013	FY 2014	Percentage change FY 2013– FY 2014
United States²	\$12,468	\$12,327	-1.1	\$12,469	1.2
Alabama	9,845	9,804	-0.4	9,913	1.1
Alaska	19,653	20,629	5.0	20,447	-0.9
Arizona	8,838	8,749	-1.0	8,703	-0.5
Arkansas	11,294	10,554	-6.6	10,478	-0.7
California	10,806	10,645	-1.5	10,985	3.2
Colorado	10,514	10,473	-0.4	10,538	0.6
Connecticut	19,134	19,448	1.6	20,172	3.7
Delaware	14,986	15,031	0.3	14,960	-0.5
District of Columbia	28,967	27,879	-3.8	27,759	-0.4
Florida	9,283	9,245	-0.4	9,518	3.0
Georgia	10,797	10,430	-3.4	10,377	-0.5
Hawaii	14,326	12,818	-10.5	14,434	12.6
Idaho	7,608	7,501	-1.4	7,364	-1.8
Illinois	13,270	13,161	-0.8	13,189	0.2
Indiana	11,846	11,594	-2.1	11,513	-0.7
Iowa	12,575	12,259	-2.5	12,359	0.8
Kansas	12,312	12,183	-1.0	12,217	0.3
Kentucky	10,729	10,555	-1.6	10,536	-0.2
Louisiana	12,348	12,057	-2.4	12,275	1.8
Maine	13,967	14,140	1.2	14,517	2.7
Maryland	16,616	16,304	-1.9	15,987	-1.9
Massachusetts	17,150	17,484	1.9	17,591	0.6
Michigan	12,304	12,166	-1.1	12,192	0.2
Minnesota	13,513	13,474	-0.3	13,620	1.1
Mississippi	9,347	9,042	-3.3	8,994	-0.5
Missouri	11,515	11,409	-0.9	11,380	-0.3
Montana	11,770	11,782	0.1	11,956	1.5
Nebraska	12,456	12,718	2.1	12,776	0.5
Nevada	9,718	9,435	-2.9	9,609	1.8
New Hampshire	15,414	15,454	0.3	15,810	2.3
New Jersey	20,234	20,046	-0.9	20,291	1.2
New Mexico	11,058	11,096	0.3	11,141	0.4
New York	22,388	22,108	-1.2	22,271	0.7
North Carolina	8,979	8,767	-2.4	8,573	-2.2
North Dakota	13,713	13,605	-0.8	14,449	6.2
Ohio	13,581	13,274	-2.3	13,627	2.7
Oklahoma	9,088	8,917	-1.9	8,918	#
Oregon	11,216	11,099	-1.0	11,679	5.2
Pennsylvania	15,626	15,805	1.1	16,013	1.3
Rhode Island	16,466	16,657	1.2	16,810	0.9

See notes at end of table.

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

State or jurisdiction	State, local, ¹ and federal revenues per pupil				
	FY 2012 (inflation- adjusted to 2014 dollars)	FY 2013 (inflation- adjusted to 2014 dollars)	Percentage change FY 2012– FY 2013	FY 2014	Percentage change FY 2013– FY 2014
South Carolina	11,417	11,612	1.7	11,588	-0.2
South Dakota	10,510	10,300	-2.0	10,321	0.2
Tennessee	9,284	9,287	#	9,384	1.0
Texas	10,228	10,035	-1.9	10,357	3.2
Utah	7,964	8,049	1.1	7,843	-2.6
Vermont	18,883	18,599	-1.5	19,237	3.4
Virginia	12,033	12,125	0.8	11,814	-2.6
Washington	11,698	11,726	0.2	12,213	4.1
West Virginia	12,982	12,714	-2.1	12,679	-0.3
Wisconsin	13,002	12,583	-3.2	12,558	-0.2
Wyoming	19,129	18,913	-1.1	19,214	1.6
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	10,093	9,458	-6.3	8,848	-6.4
Commonwealth of the					
Northern Mariana Islands	6,115	5,846	-4.4	5,483	-6.2
Puerto Rico	7,696	8,388	9.0	8,308	-1.0
U.S. Virgin Islands	14,568	13,792	-5.3	13,068	-5.2

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

Rounds to zero.

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, Final Version 2a; fiscal year 2013, Final Version 2a; and fiscal year 2014, Final Version 2a. *Digest of Education Statistics 2015*, retrieved February 17, 2017, from http://nces.ed.gov/programs/digest/d15/tables/dt15_106.70.asp.

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

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]												
	Total	Instruction	Support services ²									Food services	Enterprise operations ⁴
			Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services			
United States⁵	\$553,501,209⁶	\$336,426,927⁶	\$193,576,424	\$30,754,056	\$25,354,104	\$11,117,393	\$30,420,650	\$53,051,141	\$23,845,036	\$19,034,045	\$22,342,085⁶	\$1,155,773	
Alabama	6,742,829	3,857,965	2,412,505	392,577	287,144	175,877	417,351	640,112	351,723	147,721	472,359	0	
Alaska	2,418,000	1,351,130	988,582	198,616	164,808	33,463	151,202	281,033	73,635	85,825	68,619	9,669	
Arizona	8,187,607	4,417,026 ⁶	3,336,447 ⁶	593,404 ⁶	409,239 ⁶	147,127 ⁶	443,469 ⁶	1,020,929 ⁶	370,893 ⁶	351,385 ⁶	432,692	1,442	
Arkansas	4,778,074 ⁶	2,682,962 ⁶	1,816,778 ⁶	248,010 ⁶	398,717 ⁶	118,923 ⁶	245,322 ⁶	475,757 ⁶	187,877 ⁶	142,172 ⁶	273,115 ⁶	5,219	
California	61,050,894 ⁶	36,339,035 ⁶	21,929,057 ⁶	3,278,053 ⁶	3,589,174 ⁶	606,358 ⁶	4,005,069 ⁶	6,314,023 ⁶	1,428,523 ⁶	2,707,857 ⁶	2,620,731	162,071	
Colorado	7,924,319	4,532,344	3,068,489	384,839	456,181	124,333	556,090	725,367	239,005	582,673	283,314	40,171	
Connecticut	10,050,439 ⁶	6,384,876 ⁶	3,359,312 ⁶	628,889 ⁶	289,032 ⁶	213,030 ⁶	586,157 ⁶	902,197 ⁶	500,343 ⁶	239,665 ⁶	223,677 ⁶	82,574	
Delaware	1,816,383	1,114,418	638,811	84,966	35,373	31,027	111,937	201,903	98,812	74,793	63,155	0	
District of Columbia	1,605,030	870,663	678,812	87,331	69,421	118,973	113,422	153,162	96,171	40,332	52,422	3,134	
Florida	24,363,817 ⁶	14,965,309 ⁶	8,179,923 ⁶	1,066,054 ⁶	1,514,954 ⁶	218,562 ⁶	1,340,280 ⁶	2,439,416 ⁶	975,165 ⁶	625,493 ⁶	1,218,586	0	
Georgia	15,921,673 ⁶	9,754,846 ⁶	5,229,201 ⁶	732,484 ⁶	796,215 ⁶	197,358 ⁶	968,433 ⁶	1,212,114 ⁶	753,351 ⁶	569,245 ⁶	888,434	49,193	
Hawaii	2,316,586	1,386,369	798,674	208,973	78,142	9,936	149,753	227,275	66,137	58,459	131,543	0	
Idaho	1,949,963	1,162,582 ⁶	681,277 ⁶	108,412 ⁶	88,987 ⁶	46,129 ⁶	110,370 ⁶	182,847 ⁶	94,383 ⁶	50,149 ⁶	105,979 ⁶	124	
Illinois	27,289,963 ⁶	16,611,477 ⁶	9,906,808 ⁶	1,819,444 ⁶	1,058,800 ⁶	1,074,520 ⁶	1,334,964 ⁶	2,411,696 ⁶	1,224,094 ⁶	983,289 ⁶	771,677	0	
Indiana	9,841,337	5,696,591 ⁶	3,684,085 ⁶	484,029 ⁶	367,501 ⁶	242,031 ⁶	611,514 ⁶	1,122,004 ⁶	610,961 ⁶	246,046 ⁶	460,661	0	
Iowa	5,354,843	3,253,688	1,853,025	304,948	262,462	138,872	305,473	479,714	201,466	160,089	242,621	5,508	
Kansas	5,083,374	3,058,329	1,782,390	310,927	215,629	140,763	292,165	480,663	211,912	130,331	242,655	0	
Kentucky	6,375,119	3,650,281	2,319,046	299,765	345,850	150,794	370,374	584,955	398,225	169,083	389,432	16,360	
Louisiana	7,721,469 ⁶	4,351,146 ⁶	2,950,776 ⁶	465,253 ⁶	397,927 ⁶	197,198 ⁶	470,193 ⁶	735,254 ⁶	456,518 ⁶	228,433 ⁶	419,026	520	
Maine	2,441,064	1,448,216	910,676	164,324	127,626	76,775	131,621	255,233	125,384	29,712	81,718	454	
Maryland	12,314,446	7,656,939 ⁶	4,313,986 ⁶	560,222 ⁶	656,103 ⁶	99,547 ⁶	848,984 ⁶	1,140,372 ⁶	651,468 ⁶	357,289 ⁶	343,522	0	
Massachusetts	15,183,018	9,722,197	5,041,893	1,090,864	679,697	237,118	646,963	1,341,775	674,726	370,752	418,928	0	
Michigan	16,493,575	9,486,702	6,399,988	1,260,489	807,199	358,866	912,909	1,528,719	689,589	842,217	606,886	0	
Minnesota	9,723,759 ⁶	6,302,538 ⁶	2,968,281 ⁶	264,840 ⁶	454,157 ⁶	342,013 ⁶	386,024 ⁶	711,634 ⁶	546,347 ⁶	263,266 ⁶	423,632	29,308	
Mississippi	4,071,006	2,286,543	1,530,667	201,217	195,626	133,190	244,486	449,023	205,628	101,497	253,498	297	
Missouri	9,125,949	5,390,508	3,308,171	419,926	411,797	310,768	533,470	941,610	476,867	213,734	427,270	0	
Montana	1,576,937	932,247	574,600	102,996	60,210	49,370	86,744	159,419	77,337	38,526	67,975	2,115	
Nebraska	3,654,376	2,314,124	1,095,327	161,832	120,217	111,938	169,644	314,855	113,993	102,847	152,886	92,039	
Nevada	3,738,777	2,170,930	1,420,852	199,458	213,050	46,562	276,043	389,192	158,569	137,977	146,776	219	
New Hampshire	2,720,225	1,736,832	913,561	203,668	82,669	91,722	151,694	232,343	120,288	31,176	69,831	0	
New Jersey	25,733,921	15,290,871	9,600,483	2,566,490	810,115	537,701	1,209,885	2,583,110	1,309,320	583,862	570,418	272,149	
New Mexico	3,189,842	1,824,229	1,212,859	320,484	87,595	70,630	194,375	335,103	106,492	98,180	150,612	2,142	
New York	55,080,662 ⁶	38,596,638 ⁶	15,388,705 ⁶	1,745,261 ⁶	1,417,924 ⁶	942,276 ⁶	2,080,282 ⁶	4,807,044 ⁶	2,788,008 ⁶	1,607,910 ⁶	1,095,320	0	
North Carolina	12,685,461	7,785,969	4,179,834	602,682	449,925	214,714	816,073	1,106,717	573,286	416,438	719,658	0	
North Dakota	1,287,133	761,416	422,896	51,458	42,852	55,690	64,248	116,869	55,075	36,704	65,717	37,103	
Ohio	19,714,149	11,566,740	7,484,229	1,304,199	818,273	610,963	1,087,166	1,760,618	965,764	937,247	661,575	1,604	
Oklahoma	5,451,048	3,006,771	2,047,707	368,046	234,788	168,781	300,259	600,247	184,364	191,222	340,790	55,780	
Oregon	5,647,470	3,281,994	2,149,091	397,718	204,186	76,876	363,902	467,415	268,413	370,582	213,544	2,841	
Pennsylvania	24,264,551	14,935,130	8,409,733	1,289,818	814,007	733,200	1,074,886	2,379,420	1,219,183	899,220	810,755	108,933	
Rhode Island	2,182,976	1,331,758	790,809	224,922	84,066	29,338	100,095	173,590	88,091	90,706	59,175	1,234	

See notes at end of table.

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

		Current expenditures ¹ [in thousands of dollars]										
		Support services ²										
State or jurisdiction	Total	Instruction	Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁴
South Carolina	7,163,995	4,028,909	2,737,524	534,298	414,223	74,950	456,913	713,557	289,753	253,830	377,168	20,393
South Dakota	1,182,721	691,983	418,923	63,354	44,145	39,500	57,342	127,948	43,659	42,975	66,065	5,750
Tennessee	8,606,624	5,305,727	2,831,119	359,928	542,955	189,065	518,009	718,694	325,396	177,073	469,777	0
Texas	44,330,579	26,120,024	15,595,164	2,169,649	2,235,422	671,908	2,547,132	4,856,215	1,316,259	1,798,580	2,615,391	0
Utah	4,094,074	2,591,929	1,261,713	153,586	159,928	41,478	265,441	396,452	129,374	115,454	220,900	19,531
Vermont	1,602,256	1,010,159	544,333	120,898	65,731	33,311	100,027	132,546	54,936	36,884	46,259	1,505
Virginia	13,955,249	8,452,761	4,957,568	696,380	903,281	226,479	827,440	1,323,124	762,335	218,528	542,039	2,881
Washington	10,911,929	6,313,122	4,111,220	737,024	683,839	202,435	642,791	968,451	437,650	439,029	364,760	122,827
West Virginia	3,194,770 ⁵	1,845,512 ⁵	1,159,217 ⁶	156,039 ⁶	131,095 ⁶	60,048 ⁶	172,452 ⁶	338,665 ⁶	241,634 ⁶	59,284 ⁶	190,042	0
Wisconsin	9,920,370 ⁶	5,928,878 ⁶	3,625,535 ⁶	478,470 ⁶	491,995 ⁶	266,300 ⁶	490,004 ⁶	944,932 ⁶	433,623 ⁶	520,211 ⁶	365,850	106
Wyoming	1,466,579	867,592	555,760	86,541	83,853	28,608	79,809	145,827	73,032	58,090	42,650	576
Other jurisdictions												
American Samoa	71,709	31,260	18,425	76	8,181	984	4,105	3,071	801	1,206	22,023	0
Guam	286,844	143,291	127,017	28,077	12,310	3,884	17,400	40,572	7,459	17,315	16,536	0
Commonwealth of the Northern Mariana Islands												
	62,502	26,065	26,520	6,169	5,577	2,666	3,549	3,408	1,234	3,916	9,917	0
Puerto Rico	3,510,706	1,406,511	1,647,414	306,831	186,029	107,616	142,228	599,525	162,561	142,624	456,781	0
U.S. Virgin Islands	175,022	102,082	64,347	14,263	5,074	5,272	8,231	11,225	7,217	13,065	8,481	112

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

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, "National Public Education Financial Survey," fiscal year 2014, Final Version 2a.

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

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Support services ³			All other functions ⁶
	Total ^{4,5}	Salaries and wages	Employee benefits	Total ⁵	Salaries and wages	Employee benefits	Total ⁵	Salaries and wages	Employee benefits	
United States⁷	\$553,501,209⁸	\$318,705,822⁸	\$123,655,529⁸	\$361,781,031⁸	\$231,960,181⁸	\$89,181,060⁸	\$168,222,320⁸	\$79,727,675⁸	\$31,634,521⁸	\$23,497,859⁸
Alabama	6,742,829	3,783,070	1,480,799	4,145,109	2,667,405	987,456	2,125,361	970,471	405,713	472,359
Alaska	2,418,000	1,069,812	828,477	1,515,938	736,457	575,012	823,774	311,768	240,015	78,288
Arizona	8,187,607	4,739,421 ⁸	1,458,038 ⁸	4,826,266 ⁸	3,269,669 ⁸	989,849 ⁸	2,927,207 ⁸	1,356,848 ⁸	430,575 ⁸	434,134
Arkansas	4,778,074 ⁸	2,832,470 ⁸	825,488 ⁸	3,081,679 ⁸	2,032,768 ⁸	585,190 ⁸	1,418,061 ⁸	710,119 ⁸	210,663 ⁸	278,334 ⁸
California	61,050,894 ⁸	36,284,784 ⁸	13,214,092 ⁸	39,928,208 ⁸	25,978,247 ⁸	9,040,524 ⁸	18,339,883 ⁸	9,424,244 ⁸	3,768,464 ⁸	2,782,802
Colorado	7,924,319	4,901,079	1,338,176	4,988,525	3,437,407	926,914	2,612,308	1,345,959	375,718	323,485
Connecticut	10,050,439 ⁸	5,340,600 ⁸	2,593,295 ⁸	6,673,908 ⁸	3,921,132 ⁸	1,879,402 ⁸	3,070,280 ⁸	1,309,329 ⁸	654,117 ⁸	306,250 ⁸
Delaware	1,816,383	968,231	482,414	1,149,791	709,773	358,622	603,437	232,953	119,103	63,155
District of Columbia	1,605,030	932,008	180,541	940,084	632,289	119,719	609,391	296,349	60,198	55,555
Florida	24,363,817 ⁸	13,725,305 ⁸	4,252,030 ⁸	16,480,262 ⁸	9,944,209 ⁸	2,934,174 ⁸	6,664,970 ⁸	3,456,339 ⁸	1,166,368 ⁸	1,218,586
Georgia	15,921,673 ⁸	9,520,796 ⁸	3,348,571 ⁸	10,551,061 ⁸	6,976,071 ⁸	2,518,107 ⁸	4,432,986 ⁸	2,273,985 ⁸	708,695 ⁸	937,626
Hawaii	2,316,586	1,265,004	481,532	1,464,511	922,141	341,191	720,532	300,124	122,445	131,543
Idaho	1,949,963	1,165,239 ⁸	415,125 ⁸	1,251,569 ⁸	847,864 ⁸	293,633 ⁸	592,290 ⁸	285,813	106,799 ⁸	106,103 ⁸
Illinois	27,289,963 ⁸	14,295,841 ⁸	7,658,250 ⁸	17,670,277 ⁸	10,332,644 ⁸	5,478,561 ⁸	8,848,008 ⁸	3,758,673 ⁸	2,101,633 ⁸	771,677
Indiana	9,841,337	5,365,527	2,821,032 ⁸	6,064,092 ⁸	3,773,365	1,930,850 ⁸	3,316,585 ⁸	1,439,609	847,055 ⁸	460,661
Iowa	5,354,843	3,337,158	1,125,995	3,516,151	2,419,420	801,153	1,590,563	835,183	297,507	248,129
Kansas	5,083,374	3,180,860	966,782	3,273,958	2,281,909	684,738	1,566,761	821,709	253,510	242,655
Kentucky	6,375,119	3,935,029	1,486,928	3,996,131	2,800,189	985,988	1,973,196	1,000,678	433,442	405,792
Louisiana	7,721,469 ⁸	4,173,316 ⁸	2,001,801 ⁸	4,749,074 ⁸	2,950,483 ⁸	1,376,185 ⁸	2,552,849 ⁸	1,082,930 ⁸	543,366 ⁸	419,546
Maine	2,441,064	1,368,109	574,161	1,575,842	979,352	419,410	783,050	357,536	142,212	82,172
Maryland	12,314,446	7,084,236 ⁸	3,213,196 ⁸	8,313,042 ⁸	5,152,869 ⁸	2,358,565 ⁸	3,657,883 ⁸	1,811,941 ⁸	799,734 ⁸	343,522
Massachusetts	15,183,018	8,987,979	3,202,064	10,401,894	6,703,541	2,551,499	4,362,196	2,150,787	618,348	418,928
Michigan	16,493,575	7,952,859	4,507,435	10,293,901	5,691,589	3,209,462	5,592,789	2,134,904	1,230,674	606,886
Minnesota	9,723,759 ⁸	5,763,563 ⁸	1,906,764 ⁸	6,756,695 ⁸	4,541,291 ⁸	1,509,906 ⁸	2,514,124 ⁸	1,084,348 ⁸	352,419 ⁸	452,940
Mississippi	4,071,006	2,361,370	817,862	2,482,169	1,668,291	560,151	1,335,041	623,194	221,070	253,795
Missouri	9,125,949	5,529,630	1,659,133	5,802,305	3,969,699	1,168,836	2,896,375	1,454,865	453,077	427,270
Montana	1,576,937	906,121	285,271	992,456	647,626	200,149	514,391	236,624	77,325	70,090
Nebraska	3,654,376	2,148,779	716,191	2,434,341	1,610,788	548,815	975,110	489,147	153,063	244,926
Nevada	3,738,777	2,228,577	894,213	2,383,981	1,534,768	607,323	1,207,802	653,344	271,530	146,995
New Hampshire	2,720,225	1,445,741	660,122	1,819,502	1,088,305	495,047	830,892	334,981	157,926	69,831
New Jersey	25,733,921	14,290,710	6,003,687	16,100,986	9,915,729	4,271,899	8,790,369	4,126,056	1,678,224	842,567
New Mexico	3,189,842	1,858,178	647,980	1,911,824	1,277,332	438,285	1,125,264	538,815	192,261	152,754
New York	55,080,662 ⁸	30,253,883 ⁸	15,929,875 ⁸	40,014,561 ⁸	23,961,109 ⁸	12,867,118 ⁸	13,970,781 ⁸	5,886,900 ⁸	2,975,409 ⁸	1,095,320
North Carolina	12,685,461	7,768,248	2,650,065	8,235,893	5,640,191	1,897,264	3,729,910	1,889,529	656,887	719,658
North Dakota	1,287,133	763,093	254,538	804,268	549,708	186,690	380,044	187,255	61,613	102,821

See notes at end of table.

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

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

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

²Includes instruction and instructional staff support services current expenditures.

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

⁴Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions. Detail may not sum to totals because of rounding.

⁵The total column includes expenditures other than salaries and wages and employee benefits (e.g., purchased services, supplies, and property, etc.). These details are not presented in this table.

⁶Include food services and enterprise operations current expenditures.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Final Version 2a.

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

State or jurisdiction	School Year 2013–14 student membership ³	Current expenditures ¹ per pupil											
		Support services ²										Food services	Enterprise operations ⁵
		Total	Instruction	Total support services	Student support services ⁴	Instruction- al staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services		
United States⁶	50,016,527	\$11,066⁷	\$6,726⁷	\$3,870⁷	\$615⁷	\$507⁷	\$222⁷	\$608⁷	\$1,061⁷	\$477⁷	\$381⁷	\$447⁷	\$23
Alabama	746,204	9,036	5,170	3,233	526	385	236	559	858	471	198	633	0
Alaska	130,944	18,466	10,318	7,550	1,517	1,259	256	1,155	2,146	562	655	524	74
Arizona	1,102,445	7,427	4,007 ⁷	3,026 ⁷	538 ⁷	371 ⁷	133 ⁷	402 ⁷	926 ⁷	336 ⁷	319 ⁷	392	1
Arkansas	489,979	9,752 ⁷	5,476 ⁷	3,708 ⁷	506 ⁷	814 ⁷	243 ⁷	501 ⁷	971 ⁷	383 ⁷	290 ⁷	557 ⁷	11
California	6,312,623	9,671 ⁷	5,757 ⁷	3,474 ⁷	519 ⁷	569 ⁷	96 ⁷	634 ⁷	1,000 ⁷	226 ⁷	429 ⁷	415	26
Colorado	876,999	9,036	5,168	3,499	439	520	142	634	827	273	664	323	46
Connecticut	546,200	18,401 ⁷	11,690 ⁷	6,150 ⁷	1,151 ⁷	529 ⁷	390 ⁷	1,073 ⁷	1,652 ⁷	916 ⁷	439 ⁷	410 ⁷	151
Delaware	131,687	13,793	8,463	4,851	645	269	236	850	1,533	750	568	480	0
District of Columbia	78,153	20,537	11,140	8,686	1,117	888	1,522	1,451	1,960	1,231	516	671	40
Florida	2,720,744	8,955 ⁷	5,500 ⁷	3,007 ⁷	392 ⁷	557 ⁷	80 ⁷	493 ⁷	897 ⁷	358 ⁷	230 ⁷	448	0
Georgia	1,723,909	9,236 ⁷	5,659 ⁷	3,033 ⁷	425 ⁷	462 ⁷	114 ⁷	562 ⁷	703 ⁷	437 ⁷	330 ⁷	515	29
Hawaii	186,825	12,400	7,421	4,275	1,119	418	53	802	1,217	354	313	704	0
Idaho	296,476	6,577	3,921 ⁷	2,298 ⁷	366 ⁷	300 ⁷	156 ⁷	372 ⁷	617 ⁷	318 ⁷	169 ⁷	357 ⁷	#
Illinois	2,065,411	13,213 ⁷	8,043 ⁷	4,797 ⁷	881 ⁷	513 ⁷	520 ⁷	646 ⁷	1,168 ⁷	593 ⁷	476 ⁷	374	0
Indiana	1,047,385	9,396	5,439 ⁷	3,517 ⁷	462 ⁷	351 ⁷	231 ⁷	584 ⁷	1,071 ⁷	583 ⁷	235 ⁷	440	0
Iowa	502,964	10,647	6,469	3,684	606	522	276	607	954	401	318	482	11
Kansas	496,440	10,240	6,161	3,590	626	434	284	589	968	427	263	489	0
Kentucky	677,389	9,411	5,389	3,424	443	511	223	547	864	588	250	575	24
Louisiana	711,491	10,853 ⁷	6,116 ⁷	4,147 ⁷	654 ⁷	559 ⁷	277 ⁷	661 ⁷	1,033 ⁷	642 ⁷	321 ⁷	589	1
Maine	183,995	13,267	7,871	4,949	893	694	417	715	1,387	681	161	444	2
Maryland	866,169	14,217	8,840 ⁷	4,981 ⁷	647 ⁷	757 ⁷	115 ⁷	980 ⁷	1,317 ⁷	752 ⁷	412 ⁷	397	0
Massachusetts	955,739	15,886	10,172	5,275	1,141	711	248	677	1,404	706	388	438	0
Michigan	1,548,841	10,649	6,125	4,132	814	521	232	589	987	445	544	392	0
Minnesota	850,973	11,427 ⁷	7,406 ⁷	3,488 ⁷	311 ⁷	534 ⁷	402 ⁷	454 ⁷	836 ⁷	642 ⁷	309 ⁷	498	34
Mississippi	492,586	8,265	4,642	3,107	408	397	270	496	912	417	206	515	1
Missouri	918,288	9,938	5,870	3,603	457	448	338	581	1,025	519	233	465	0
Montana	144,129	10,941	6,468	3,987	715	418	343	602	1,106	537	267	472	15
Nebraska	307,677	11,877	7,521	3,560	526	391	364	551	1,023	370	334	497	299
Nevada	451,831	8,275	4,805	3,145	441	472	103	611	861	351	305	325	#
New Hampshire	186,310	14,601	9,322	4,903	1,093	444	492	814	1,247	646	167	375	0
New Jersey	1,370,295	18,780	11,159	7,006	1,873	591	392	883	1,885	956	426	416	199
New Mexico	339,244	9,403	5,377	3,575	945	258	208	573	988	314	289	444	6
New York	2,732,770	20,156 ⁷	14,124 ⁷	5,631 ⁷	639 ⁷	519 ⁷	345 ⁷	761 ⁷	1,759 ⁷	1,020 ⁷	588 ⁷	401	0
North	1,530,857	8,287	5,086	2,730	394	294	140	533	723	374	272	470	0
North Dakota	103,947	12,383	7,325	4,068	495	412	536	618	1,124	530	353	632	357
Ohio	1,724,111	11,434	6,709	4,341	756	475	354	631	1,021	560	544	384	1
Oklahoma	681,848	7,995	4,410	3,003	540	344	248	440	880	270	280	500	82
Oregon	567,098	9,959	5,787	3,790	701	360	136	642	824	473	653	377	5
Pennsylvania	1,755,236	13,824	8,509	4,791	735	464	418	612	1,356	695	512	462	62
Rhode Island	142,008	15,372	9,378	5,569	1,584	592	207	705	1,222	620	639	417	9

See notes at end of table.

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

State or jurisdiction	School Year 2013–14 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instruction- al staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁵
South Carolina	745,657	9,608	5,403	3,671	717	556	101	613	957	389	340	506	27
South Dakota	130,890	9,036	5,287	3,201	484	337	302	438	978	334	328	505	44
Tennessee	993,556	8,662	5,340	2,849	362	546	190	521	723	328	178	473	0
Texas	5,153,702	8,602	5,068	3,026	421	434	130	494	942	255	349	507	0
Utah	625,461	6,546	4,144	2,017	246	256	66	424	634	207	185	353	31
Vermont	88,690	18,066	11,390	6,137	1,363	741	376	1,128	1,494	619	416	522	17
Virginia	1,273,825	10,955	6,636	3,892	547	709	178	650	1,039	598	172	426	2
Washington	1,058,936	10,305	5,962	3,882	696	646	191	607	915	413	415	344	116
West Virginia	280,958	11,371 ⁷	6,569 ⁷	4,126 ⁷	555 ⁷	467 ⁷	214 ⁷	614 ⁷	1,205 ⁷	860 ⁷	211 ⁷	676	0
Wisconsin	874,414	11,345 ⁷	6,780 ⁷	4,146 ⁷	547 ⁷	563 ⁷	305 ⁷	560 ⁷	1,081 ⁷	496 ⁷	595 ⁷	418	#
Wyoming	92,218	15,903	9,408	6,027	938	909	310	865	1,581	792	630	462	6
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	33,414	8,585	4,288	3,801	840	368	116	521	1,214	223	518	495	0
Commonwealth of the													
Northern Mariana Islands	10,638	5,875	2,450	2,493	580	524	251	334	320	116	368	932	0
Puerto Rico	423,934	8,281	3,318	3,886	724	439	254	335	1,414	383	336	1,077	0
U.S. Virgin Islands	14,953	11,705	6,827	4,303	954	339	353	550	751	483	874	567	8

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

Rounds to zero.

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

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

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Final Version 2a; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Nonfiscal Survey of Public Elementary/Secondary Education," school year 2013–14, Provisional Version 1a.

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

State or jurisdiction	Inflation-adjusted current expenditures ¹ per pupil				
	FY 2012 (inflation- adjusted to 2014 dollars)	FY 2013 (inflation- adjusted to 2014 dollars)	Percentage change FY 2012– FY 2013	FY 2014	Percentage change FY 2013– FY 2014
United States²	\$10,994	\$10,939	-0.5	\$11,066	1.2
Alabama	8,856	8,910	0.6	9,036	1.4
Alaska	18,044	18,502	2.5	18,466	-0.2
Arizona	7,623	7,612	-0.2	7,427	-2.4
Arkansas	9,846	9,687	-1.6	9,752	0.7
California	9,520	9,403	-1.2	9,671	2.9
Colorado	8,874	8,829	-0.5	9,036	2.3
Connecticut	17,403	17,591	1.1	18,401	4.6
Delaware	14,022	13,866	-1.1	13,793	-0.5
District of Columbia	20,492	20,770	1.4	20,537	-1.1
Florida	8,797	8,758	-0.4	8,955	2.3
Georgia	9,574	9,264	-3.2	9,236	-0.3
Hawaii	12,362	11,974	-3.1	12,400	3.6
Idaho	6,842	6,866	0.4	6,577	-4.2
Illinois	12,402	12,638	1.9	13,213	4.6
Indiana	9,899	9,569	-3.3	9,396	-1.8
Iowa	10,353	10,452	1.0	10,647	1.9
Kansas	10,347	10,167	-1.7	10,240	0.7
Kentucky	9,630	9,419	-2.2	9,411	-0.1
Louisiana	11,075	10,704	-3.4	10,853	1.4
Maine	12,736	12,892	1.2	13,267	2.9
Maryland	14,326	14,306	-0.1	14,217	-0.6
Massachusetts	15,327	15,560	1.5	15,886	2.1
Michigan	10,817	10,679	-1.3	10,649	-0.3
Minnesota	11,131	11,238	1.0	11,427	1.7
Mississippi	8,361	8,243	-1.4	8,265	0.3
Missouri	9,823	9,854	0.3	9,938	0.9
Montana	10,913	10,829	-0.8	10,941	1.0
Nebraska	11,866	11,926	0.5	11,877	-0.4
Nevada	8,394	8,152	-2.9	8,275	1.5
New Hampshire	14,222	14,269	0.3	14,601	2.3
New Jersey	18,567	18,812	1.3	18,780	-0.2
New Mexico	9,306	9,307	#	9,403	1.0
New York	20,027	19,835	-1.0	20,156	1.6
North Carolina	8,425	8,472	0.6	8,287	-2.2
North Dakota	11,611	11,796	1.6	12,383	5.0
Ohio	11,691	11,452	-2.0	11,434	-0.2
Oklahoma	8,015	8,038	0.3	7,995	-0.5
Oregon	9,793	9,721	-0.7	9,959	2.4
Pennsylvania	13,517	13,655	1.0	13,824	1.2
Rhode Island	15,666	15,122	-3.5	15,372	1.7
South Carolina	9,398	9,591	2.1	9,608	0.2
South Dakota	8,873	8,765	-1.2	9,036	3.1
Tennessee	8,620	8,722	1.2	8,662	-0.7
Texas	8,480	8,414	-0.8	8,602	2.2
Utah	6,517	6,533	0.2	6,546	0.2

See notes at end of table.

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

State or jurisdiction	Inflation-adjusted current expenditures ¹ per pupil				
	FY 2012 (inflation- adjusted to 2014 dollars)	FY 2013 (inflation- adjusted to 2014 dollars)	Percentage change FY 2012– FY 2013	FY 2014	Percentage change FY 2013– FY 2014
Vermont	17,193	17,556	2.1	18,066	2.9
Virginia	11,002	11,131	1.2	10,955	-1.6
Washington	9,916	9,866	-0.5	10,305	4.4
West Virginia	11,955	11,440	-4.3	11,371	-0.6
Wisconsin	11,599	11,360	-2.1	11,345	-0.1
Wyoming	16,508	16,062	-2.7	15,903	-1.0
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	9,603	9,089	-5.4	8,585	-5.5
Commonwealth of the					
Northern Mariana Islands	6,449	5,822	-9.7	5,875	0.9
Puerto Rico	7,643	8,592	12.4	8,281	-3.6
U.S. Virgin Islands	12,049	10,827	-10.1	11,705	8.1

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

Rounds to zero.

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2012, Final Version 2a; fiscal year 2013, Final Version 2a; and fiscal year 2014, Final Version 2a. *Digest of Education Statistics 2015*, retrieved February 17, 2017, from http://nces.ed.gov/programs/digest/d15/tables/dt15_106.70.asp.

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

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment	Other programs ²	
United States³	\$625,018,277^{4,5}	\$553,501,209⁴	\$33,784,276⁴	\$3,239,307⁴	\$9,414,740^{4,5}	\$7,926,285^{4,5}	\$17,152,459
Alabama	7,591,337	6,742,829	467,941	47,613	74,967	122,258	135,729
Alaska	2,736,309	2,418,000	193,273	53,357	22,561	11,620	37,498
Arizona	9,422,128 ^{4,5}	8,187,607	433,192	195,296	339,199	50,487 ⁵	216,348
Arkansas	5,363,125 ⁴	4,778,074 ⁴	297,560	53,701	76,911	27,784	129,095
California	70,427,920 ⁴	61,050,894 ⁴	5,428,148	182,676	506,583	717,138	2,542,480
Colorado	9,373,238	7,924,319	629,869	110,661	198,899	66,026	443,465
Connecticut	11,063,861 ^{4,5}	10,050,439 ⁴	504,918 ⁴	65,014 ⁴	171,424 ^{4,5}	149,210 ⁵	122,856
Delaware	2,075,065	1,816,383	167,983	1,252	13,897	51,073	24,477
District of Columbia	2,182,547	1,605,030	443,837 ⁴	494	51,528 ⁴	35,176	46,481
Florida	27,177,778 ⁴	24,363,817 ⁴	949,229	73,058	445,763	570,240	775,670
Georgia	17,814,901 ⁴	15,921,673 ⁴	1,348,066	79,418	223,146	27,460	215,137
Hawaii	2,504,144	2,316,586	161,773	0	11,429	14,355	0
Idaho	2,164,845	1,949,963	90,517	12,079	49,663	7,328	55,296
Illinois	30,501,283 ⁴	27,289,963 ⁴	1,405,172 ⁴	181,109 ⁴	578,140 ⁴	165,858	881,041
Indiana	11,234,680	9,841,337	363,690	207,752	348,856	146,689	326,356
Iowa	6,311,905	5,354,843	612,098	12,984	183,229	34,092	114,659
Kansas	6,115,313	5,083,374	555,646	44,745	229,950	4,148	197,448
Kentucky	7,244,213	6,375,119	433,862	21,864	145,611	76,220	191,536
Louisiana	8,631,659 ⁴	7,721,469 ⁴	606,204	63,082	84,761	42,767	113,377
Maine	2,600,759	2,441,064	44,691	2,731	32,945	27,868	51,461
Maryland	13,683,735	12,314,446	1,029,521	1,523	138,275	32,178	167,792
Massachusetts	16,174,409	15,183,018	376,567	230,799	73,890	61,986	248,148
Michigan	18,613,861	16,493,575	574,741	68,516	336,509	281,984	858,535
Minnesota	11,618,156 ⁴	9,723,759 ⁴	751,082 ⁴	96,710 ⁴	252,369	453,897	340,339
Mississippi	4,382,578	4,071,006	90,578	10,197 ⁴	128,624 ⁴	26,192	55,982
Missouri	10,581,630	9,125,949	671,100 ⁴	9,672	249,370 ⁴	209,315	316,224
Montana	1,731,563	1,576,937	82,133	10,455	33,670	11,891	16,477
Nebraska	4,061,767	3,654,376	137,079 ⁴	17,650 ⁴	154,691 ⁴	1,790 ⁴	96,180
Nevada	4,098,508	3,738,777	90,067	20,317	38,263	22,507	188,576
New Hampshire	2,855,574	2,720,225	46,212	4,378 ⁴	37,192 ⁴	6,204	41,362
New Jersey	27,357,380	25,733,921	680,013	31,829	165,349	154,005	592,263
New Mexico	3,727,787	3,189,842	501,403	13,079	20,258	3,117	88
New York	60,120,546 ⁴	55,080,662 ⁴	1,280,722	89,550	479,109	2,141,565	1,048,939
North Carolina	13,311,189	12,685,461	379,141	21,814	150,657	65,402	8,714
North Dakota	1,554,508	1,287,133	178,047	7,751	54,454	5,211	21,911
Ohio	22,275,729	19,714,149	1,115,985	6,686	461,602	399,232	578,075
Oklahoma	6,219,983	5,451,048	406,879	188,437	92,553	25,620	55,447
Oregon	6,282,755	5,647,470	253,961	20,948	35,849	26,213	298,316
Pennsylvania	27,470,790	24,264,551	1,327,866	25,200	318,206	570,790	964,178
Rhode Island	2,400,971	2,182,976	16,525	3,198	94,805	61,256	42,211
South Carolina	8,449,196	7,163,995	632,815	67,119	159,069	71,699	354,499
South Dakota	1,363,907	1,182,721	86,299 ⁴	11,112 ⁴	49,212	6,537	28,026
Tennessee	9,468,673	8,606,624	278,066	54,144	202,391	72,187	255,261
Texas	53,515,942	44,330,579	4,729,891	188,082	859,766	335,500	3,072,124
Utah	4,962,848	4,094,074	301,659	196,386	145,239	74,144	151,346
Vermont	1,684,918	1,602,256	30,644	168	26,638	12,812	12,401
Virginia	15,224,865	13,955,249	502,700	226,367 ⁴	311,878 ⁴	73,837	154,834
Washington	12,852,816	10,911,929	1,184,533	93,475	242,721	37,491	382,667
West Virginia	3,559,182 ⁴	3,194,770 ⁴	207,302	48,141	50,172	43,659	15,138
Wisconsin	11,110,861 ⁴	9,920,370 ⁴	483,092	42,336	218,892	282,778	163,394
Wyoming	1,764,641	1,466,579	219,983	24,385	43,606	7,487	2,601

See notes at end of table.

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

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

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

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

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

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

⁵Value contains imputation for missing data.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Final Version 2a.

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

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]			Percent of current expenditures from	
	Total current expenditures ¹	Title I expenditures ²	Title I carryover expenditures ²	Title I expenditures ²	Title I carryover expenditures ²
United States³	\$553,501,209⁴	\$11,943,420	\$2,155,040	2.2	0.4
Alabama	6,742,829	196,007	22,066	2.9	0.3
Alaska	2,418,000	46,888	0	1.9	0.0
Arizona	8,187,607	301,999	0	3.7	0.0
Arkansas	4,778,074 ⁴	153,634	0	3.2	0.0
California	61,050,894 ⁴	1,452,537	290,241	2.4	0.5
Colorado	7,924,319	152,900	446	1.9	#
Connecticut	10,050,439 ⁴	82,560	24,832	0.8	0.2
Delaware	1,816,383	24,314	20,630	1.3	1.1
District of Columbia	1,605,030	34,326	3,989	2.1	0.2
Florida	24,363,817 ⁴	577,471	216,912	2.4	0.9
Georgia	15,921,673 ⁴	390,038	111,925	2.4	0.7
Hawaii	2,316,586	28,243	22,017	1.2	1.0
Idaho	1,949,963	57,721	0	3.0	0.0
Illinois	27,289,963 ⁴	530,922	90,311	1.9	0.3
Indiana	9,841,337	255,619	0	2.6	0.0
Iowa	5,354,843	82,683	4,196	1.5	0.1
Kansas	5,083,374	89,531	18,183	1.8	0.4
Kentucky	6,375,119	173,356	47,397	2.7	0.7
Louisiana	7,721,469 ⁴	211,983	81,201	2.7	1.1
Maine	2,441,064	29,473	23,776	1.2	1.0
Maryland	12,314,446	185,450	0	1.5	0.0
Massachusetts	15,183,018	197,724	0	1.3	0.0
Michigan	16,493,575	473,249	0	2.9	0.0
Minnesota	9,723,759 ⁴	158,650	0	1.6	0.0
Mississippi	4,071,006	176,612	0	4.3	0.0
Missouri	9,125,949	175,244	47,560	1.9	0.5
Montana	1,576,937	50,445	2,648	3.2	0.2
Nebraska	3,654,376	80,361	0	2.2	0.0
Nevada	3,738,777	101,707	10,992	2.7	0.3
New Hampshire	2,720,225	37,448	0	1.4	0.0
New Jersey	25,733,921	300,469	0	1.2	0.0
New Mexico	3,189,842	91,830	24,467	2.9	0.8
New York	55,080,662 ⁴	985,156	49,056	1.8	0.1
North Carolina	12,685,461	427,136	154,546	3.4	1.2
North Dakota	1,287,133	36,789	0	2.9	0.0
Ohio	19,714,149	614,330	16,196	3.1	0.1
Oklahoma	5,451,048	123,023	30,609	2.3	0.6
Oregon	5,647,470	120,414	35,232	2.1	0.6
Pennsylvania	24,264,551	462,015	106,739	1.9	0.4
Rhode Island	2,182,976	48,051	11,581	2.2	0.5
South Carolina	7,163,995	209,123	0	2.9	0.0
South Dakota	1,182,721	25,076	19,787	2.1	1.7
Tennessee	8,606,624	190,642	111,276	2.2	1.3
Texas	44,330,579	1,028,547	389,375	2.3	0.9
Utah	4,094,074	68,043	17,577	1.7	0.4
Vermont	1,602,256	24,609	6,695	1.5	0.4
Virginia	13,955,249	230,774	0	1.7	0.0
Washington	10,911,929	137,847	83,717	1.3	0.8
West Virginia	3,194,770 ⁴	68,503	23,974	2.1	0.8
Wisconsin	9,920,370 ⁴	220,678	24,058	2.2	0.2
Wyoming	1,466,579	21,273	10,832	1.5	0.7

See notes at end of table.

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

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]			Percent of current expenditures from	
	Total current expenditures ¹	Title I expenditures ²	Title I carryover expenditures ²	Title I expenditures ²	Title I carryover expenditures ²
Other jurisdictions					
American Samoa	71,709	8,566	1,690	11.9	2.4
Guam	286,844	0	0	0.0	0.0
Commonwealth of the Northern Mariana Islands	62,502	0	0	0.0	0.0
Puerto Rico	3,510,706	304,990	132,577	8.7	3.8
U.S. Virgin Islands	175,022	0	0	0.0	0.0

Rounds to zero.

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

²Title I and Title V, Part A expenditures are expenditures from the original Title I grant and Part A of Title V grant under No Child Left Behind Act. The carryover expenditures are the expenditures made against the original Title I grant and Part A of Title V grant of the prior fiscal year.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2014, Final Version 2a.

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

Revenue or expenditure (United States total ¹)	[in thousands of dollars]			Percentage difference FY 2013 inflation- adjusted ² and FY 2014
	FY 2013 (in FY 2013 dollars)	FY 2013 (inflation-adjusted to FY 2014 dollars ²)	FY 2014 (in FY 2014 dollars)	
Total revenues	\$603,769,917	\$613,201,539	\$623,649,738	1.7
Local revenues	274,693,545	278,984,592	280,506,635	0.5
State revenues	273,215,485	277,483,443	288,637,122	4.0
Federal revenues	55,860,888	56,733,503	54,505,981	-3.9
Total expenditures³	606,813,352	616,292,515	625,018,277	1.4
Current expenditures ⁴	535,795,823	544,165,606	553,501,209	1.7
Expenditures for instruction	325,682,380	330,769,936	336,426,927	1.7
Total support services expenditures	187,173,737	190,097,619	193,576,424	1.8
Students support services expenditures ⁵	29,916,535	30,383,868	30,754,056	1.2
Current expenditures per pupil	10,771	10,939	11,066	1.2
Expenditures for construction	33,678,568	34,204,668	33,784,276	-1.2
Expenditures for land and existing structures	3,191,745	3,241,604	3,239,307	-0.1
Expenditures for equipment	8,850,257	8,988,509	9,414,740	4.7
Expenditures for interest on debt	17,265,542	17,535,251	17,152,459	-2.2

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2013, Final Version 2a; and fiscal year 2014, Final Version 2a. *Digest of Education Statistics 2015*, retrieved February 17, 2017, from http://nces.ed.gov/programs/digest/d15/tables/dt15_106.70.asp.

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