

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2015–16 (Fiscal Year 2016)

First Look



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Stephen Q. Cornman
National Center for Education Statistics

Lei Zhou
Activate Research, Inc.

Malia R. Howell
Jumaane Young
U.S. Census Bureau

U.S. Department of Education

Betsy DeVos
Secretary

Institute of Education Sciences

Mark Schneider
Director

National Center for Education Statistics

James L. Woodworth
Commissioner

Administrative Data Division

Ross Santy
Associate Commissioner

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Content Contact

Stephen Q. Cornman
(202) 245-7753
stephen.cornman@ed.gov

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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) 2016. 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 16 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 15) is released at the same time as the provisional data for the current year (e.g., FY 16).

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 15 tables that were included in the original FY 15 report, updated with data from the final FY 15 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 2016

- The 50 states and the District of Columbia reported \$678.4 billion in revenues collected for public elementary and secondary education in FY 16 (table 1). State and local governments provided \$622.4 billion, or 91.7 percent of all revenues. The federal government contributed \$56.0 billion, or 8.3 percent of all revenues (derived from table 1). Total revenues increased by 4.0 percent (from \$652.1 to \$678.4 billion) from FY 15 to FY 16, local revenues increased by 3.7 percent (from \$293.1 to \$303.8 billion), state revenues increased by 4.9 percent (from \$303.6 to \$318.6 billion), and federal revenues slightly increased by 1.1 percent (from \$55.4 to \$56.0 billion) (derived from tables 1 and 9, after adjusting for inflation).²
- Total revenues per pupil averaged \$13,474 on a national basis in FY 16 (table 2). This is an increase of 3.9 percent between FY 15 and FY 16, and further builds upon the increase of 2.6 percent from FY 14 to FY 15 (table 2 after adjusting for inflation). Total revenues per pupil increased by 3 percent or more in 14 states³ and increased by 1 to less than 3 percent in 23 states⁴ from FY 15 to FY 16. Total revenues per pupil decreased in 8 states between FY 15 to FY 16.
- Current expenditures for public elementary and secondary education across the nation increased by 2.9 percent between FY 15 and FY 16 (from \$579.2 to \$596.1 billion, tables 3 and 9, after adjusting for inflation), following on the heels of an increase of 3.2 percent from FY 14 to FY 15 (table C-9, after adjusting for inflation). Within current expenditures, expenditures for instruction also increased by 3.2 percent between FY 15 and FY 16 (from \$351.8 to \$363.0 billion). Student support expenditures increased by 4.4 percent in FY 16 compared to FY 15 (table 9, after adjusting for inflation).
- Current expenditures per pupil⁵ for public elementary and secondary education steadily increased between FY 14 to FY 16. Current expenditures per pupil were \$11,841 at the national level in FY 16, which represents an increase of 2.8 percent from FY 15, following an increase of 2.7 percent from FY 14 (tables 4, 9, and C-9, after adjusting for inflation). Current expenditures per pupil ranged from \$7,006 in Utah to \$22,231 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 (\$21,135), Connecticut (\$19,615), New Jersey (\$19,041),

² Whenever comparisons were made between FY 15 and FY 16 data, the FY 15 data were adjusted to FY 16 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 2016*, Table 106.70, https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp, retrieved January 26, 2018. The FY 15 amount adjusted to FY 16 dollars is equal to the FY 15 amount multiplied by the 2015–16 CPI (238.276) and then divided by the 2014–15 CPI (236.677).

³ The following states are rounded to 3.0 in table 2, but the actual values are less than 3.0: Colorado (2.9648) and Texas (2.9992). See NCES Standard 5-3-1, which provides in pertinent part that “Calculations performed to produce summary data, and computations performed to estimate standard errors must be done on numbers and percentages that are carried out to at least four decimal places...”

⁴ The following states are rounded to 1.0 in table 2, but the actual values are less than 1.0: Arkansas (0.9617) and Rhode Island (0.9713). See NCES Standard 5-3-1.

⁵ The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. See Student membership in appendix A for further detail and exclusions.

Vermont (\$19,023), Alaska (\$17,510), and Massachusetts (\$16,986) (derived from table 4 and figure 1).

- Current expenditures per pupil increased by 3 percent or more in 9 states⁶ and by 1 to less than 3 percent in 27 states between FY 15 and FY 16 (table 5, after adjusting for inflation). Increases in current expenditures per pupil from FY 15 to FY 16 were highest in California (8.6 percent), Washington (6.8 percent), New York (6.5 percent), Hawaii (6.2 percent), and Pennsylvania (4.6 percent). Current expenditures per pupil decreased in 5 states between FY 15 and FY 16.
- In FY 16, salaries and wages (\$339.7 billion) in conjunction with employee benefits (\$136.8 billion) accounted for 79.9 percent (\$476.5 billion) of current expenditures for public elementary and secondary education (derived from table 6).
- Total expenditures increased by 3.4 percent (from \$655.5 to \$677.5 billion) between FY 15 and FY 16 (tables 7 and 9, after adjusting for inflation). Of the \$677.5 billion in total expenditures, 88.0 percent are current expenditures, 8.3 percent are capital outlay expenditures, 2.6 percent are interest on debt, and 1.2 percent are expenditures for other programs (derived from table 7).
- Federal Title I grants for economically disadvantaged students remained level at \$14.7 billion in FY 15, as compared to FY 14⁷ (tables 8 and C-8). Title I expenditures (including carryover expenditures) accounted for \$14.3 billion, or 2.4 percent of current expenditures for public elementary and secondary education at the national level in FY 16 (derived from table 8). Title I expenditures per pupil ranged from \$139 in Utah to \$484 in Mississippi.⁸ In addition to Mississippi, Title I expenditures per pupil were more than 25 percent higher than the national average in the District of Columbia (\$452), New York (\$394), Louisiana (\$387), Rhode Island (\$386), Vermont (\$374), and Ohio (\$367).

⁶ The following states are rounded to 3.0 in table 5, but the actual values are less than 3.0: Minnesota (2.9888), North Dakota (2.9854). See NCES Standard 5-3-1.

⁷ FY 15 Department of Education funds are available for spending by school districts beginning with the 2015–16 school year. Title I grants data are from *Digest of Education Statistics 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_401.60.asp. See Title I grants and expenditures in appendix A for further detail.

⁸ 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 2016

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	\$678,378,476	\$303,824,317	\$318,572,978	\$55,981,180	\$677,541,010^{6,7}	\$596,135,643⁶	\$55,989,047⁷	\$25,416,320⁷
Alabama	7,586,636	2,591,770	4,148,799	846,066	7,856,051	6,885,677	668,290	302,084
Alaska	2,497,340	573,693	1,614,053	309,593	2,620,322	2,319,662	255,045	45,615
Arizona	10,225,235	4,238,042	4,694,392	1,292,800	9,997,061 ⁶	8,551,673 ⁶	1,127,031	318,356
Arkansas	5,383,382	2,008,641	2,750,455	624,286	5,572,087	4,872,214	539,198	160,675
California	85,779,627	27,542,328	50,967,666	7,269,632	82,409,982 ⁶	72,003,129 ⁶	6,851,854	3,555,000
Colorado	10,237,008	5,038,762	4,475,646	722,600	10,037,994	8,648,369	893,515	496,110
Connecticut	11,697,383	6,473,865	4,718,878	504,641	11,738,548 ^{6,7}	10,551,327 ⁶	919,215 ⁷	268,005 ⁷
Delaware	2,190,905	750,420	1,257,941	182,544	2,128,885	1,941,408	113,368	74,109
District of Columbia	2,274,302	2,048,093	†	226,209	2,352,758	1,775,833	393,478	183,446
Florida	27,929,250	13,734,743	10,963,798	3,230,709	28,897,234 ⁶	25,621,239 ⁶	1,983,369	1,292,626
Georgia	19,617,068	8,756,085	8,993,752	1,867,232	19,355,863 ⁶	17,283,295 ⁶	1,842,276	230,292
Hawaii	3,031,312	59,026	2,711,156	261,130	2,733,092	2,502,117	216,649	14,326
Idaho	2,413,672	581,097	1,576,287	256,288	2,429,358 ⁶	2,097,992 ⁶	269,299	62,067
Illinois	27,704,831	18,684,782	6,687,655	2,332,394	32,479,656	29,253,457	2,160,045	1,066,154
Indiana	12,437,534	4,529,251	6,909,225	999,058	11,669,049	10,144,064	1,058,051	466,933
Iowa	6,657,857	2,590,700	3,583,116	484,041	6,722,070	5,663,444	895,778	162,848
Kansas	6,297,498	1,789,870	3,976,653	530,976	6,285,438	5,065,968	989,773	229,697
Kentucky	7,634,758	2,568,095	4,179,014	887,650	7,725,201	6,750,052	717,626	257,522
Louisiana	8,930,136	3,910,197	3,883,978	1,135,961	8,776,666 ⁶	8,027,058 ⁶	595,689	153,919
Maine	2,809,790	1,505,907	1,106,375	197,509	2,736,938	2,579,299	82,730	74,908
Maryland	14,420,623	7,243,758	6,334,951	841,914	14,098,518 ⁶	12,774,063 ⁶	1,132,311	192,144
Massachusetts	17,962,854	10,274,138	6,788,790	899,926	17,133,936	16,374,676	460,085	299,175
Michigan	19,835,653	6,136,833	11,937,148	1,761,671	19,310,076	16,977,163	1,229,437	1,103,476
Minnesota	12,725,423	3,505,065	8,506,328	714,029	13,293,413 ⁶	10,687,048 ⁶	1,769,854	836,511
Mississippi	4,712,456	1,607,939	2,412,932	691,584	4,565,341	4,234,977	256,520	73,845
Missouri	11,147,752	6,510,008	3,676,108	961,637	11,040,542	9,545,816	906,207	588,519
Montana	1,781,468	706,227	850,640	224,601	1,870,966	1,652,848	185,847	32,272
Nebraska	4,351,337	2,551,637	1,438,008	361,692	4,603,453	3,911,805	601,757	89,891
Nevada	4,683,088	2,598,356	1,668,136	416,596	4,518,144	4,092,457	234,840	190,847
New Hampshire	3,055,956	1,876,842	1,005,148	173,966	3,019,784	2,833,893	137,225	48,667
New Jersey	29,671,607	15,758,639	12,666,167	1,246,800	29,093,257	26,825,114	1,377,448	890,695
New Mexico	3,987,279	647,002	2,792,814	547,463	3,879,350	3,343,152	534,031	2,167
New York	65,776,757	35,003,275	27,460,780	3,312,702	64,011,611 ⁶	59,161,439 ⁶	2,164,480	2,685,692
North Carolina	14,072,129	3,701,020	8,735,404	1,635,705	14,432,888	13,466,942	887,583	78,363
North Dakota	1,705,036	564,234	985,340	155,462	1,879,094	1,451,309	391,521	36,264
Ohio	24,956,848	11,829,089	11,202,038	1,925,720	23,319,945	20,484,182	1,844,170	991,594
Oklahoma	6,270,084	2,518,436	3,030,336	721,312	6,328,465	5,606,044	643,052	79,369
Oregon	7,377,456	2,952,336	3,861,421	563,698	7,297,297	6,238,574	686,106	372,617
Pennsylvania	29,892,129	16,615,708	11,238,423	2,037,997	29,492,243	26,045,127	1,905,689	1,541,427
Rhode Island	2,485,803	1,265,241	1,029,125	191,437	2,505,425	2,283,927	117,460	104,038

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 2016—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	9,442,258	4,041,777	4,505,718	894,762	9,146,055	7,669,725	1,077,812	398,518
South Dakota	1,461,886	816,118	444,457	201,311	1,485,135	1,253,268	192,658	39,209
Tennessee	9,596,867	4,061,738	4,434,856	1,100,272	9,755,925	8,886,994	560,285	308,646
Texas	58,954,734	28,626,935	24,104,698	6,223,101	61,451,166	49,577,688	8,305,503	3,567,976
Utah	5,447,070	2,017,234	2,975,371	454,465	5,424,995	4,539,291	716,217	169,487
Vermont	1,724,527	69,270	1,540,670	114,588	1,735,331	1,671,433	43,357	20,541
Virginia	15,927,348	8,571,742	6,297,600	1,058,006	16,028,532	14,677,698	1,161,318	189,515
Washington	14,830,244	4,513,039	9,218,360	1,098,846	15,163,088 ⁶	12,483,668 ⁶	2,194,714	484,706
West Virginia	3,433,438	1,170,422	1,906,257	356,760	3,421,900	3,169,684	190,082	62,134
Wisconsin	11,309,921	5,351,302	5,150,347	808,271	11,690,833 ⁶	10,122,041 ⁶	1,054,892	513,900
Wyoming	2,042,925	743,590	1,175,770	123,566	2,020,051	1,556,321	454,305	9,424
Other jurisdictions								
American Samoa	70,851	221	9,199 ⁸	61,430	67,309	58,675	6,833	1,800
Guam	321,973	256,658	†	65,316	329,509	309,238	10,519	9,752
Commonwealth of the Northern Mariana Islands								
Islands	74,136	856	38,718 ⁸	34,561	78,783	75,562	371	2,850
Puerto Rico	2,876,676	62	1,923,752 ⁸	952,863	3,071,992	2,970,386	25,203	76,403
U.S. Virgin Islands	186,961	159,975	†	26,986	162,386	160,559	433	1,394

† 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.⁵U.S. totals include the 50 states and the District of Columbia.⁶Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.⁷Value contains imputation for missing data.⁸Reported state revenue data are revenues received from the central government of the jurisdiction.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2016, 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 2014 through 2016

State or jurisdiction	State, local, and federal revenues per pupil ¹				
	FY 14 (inflation- adjusted to FY 16 dollars)	FY 15 (inflation- adjusted to FY 16 dollars)	Percentage change FY 14– FY 15	FY 16	Percentage change FY 15– FY 16
United States²	\$12,645	\$12,971	2.6	\$13,474	3.9
Alabama	10,052	10,060	0.1	10,200	1.4
Alaska	20,735	22,530	8.7	18,851	-16.3 ³
Arizona	8,825	9,001	2.0	9,293	3.2
Arkansas	10,625	10,835	2.0	10,939	1.0
California	11,140	11,866	6.5	13,606	14.7 ⁴
Colorado	10,686	11,058	3.5	11,386	3.0
Connecticut	20,456	21,106	3.2	21,745	3.0
Delaware	15,170	15,606	2.9	16,247	4.1
District of Columbia	28,150	27,998	-0.5	27,067	-3.3
Florida	9,652	9,783	1.3	10,002	2.2
Georgia	10,523	10,834	3.0	11,164	3.0
Hawaii	14,637	14,903	1.8	16,656	11.8
Idaho	7,467	7,941	6.3	8,258	4.0
Illinois	13,375	13,419	0.3	13,569	1.1
Indiana	11,676	11,646	-0.3	11,882	2.0
Iowa	12,533	12,878	2.7	13,106	1.8
Kansas	12,390	12,603	1.7	12,700	0.8
Kentucky	10,685	10,897	2.0	11,120	2.0
Louisiana	12,448	12,539	0.7	12,425	-0.9
Maine	14,721	15,173	3.1	15,471	2.0
Maryland	16,212	16,717	3.1	16,395	-1.9
Massachusetts	17,839	18,113	1.5	18,633	2.9
Michigan	12,364	12,734	3.0	12,912	1.4
Minnesota	13,812	14,309	3.6	14,722	2.9
Mississippi	9,121	9,332	2.3	9,673	3.7
Missouri	11,541	11,986	3.9	12,127	1.2
Montana	12,125	12,575	3.7	12,259	-2.5
Nebraska	12,956	13,423	3.6	13,769	2.6
Nevada	9,745	9,915	1.7	10,017	1.0
New Hampshire	16,033	16,314	1.8	16,752	2.7
New Jersey	20,577	20,479	-0.5	21,061	2.8
New Mexico	11,298	11,792	4.4	11,878	0.7
New York	22,585	22,961	1.7	24,717	7.6
North Carolina	8,693	8,893	2.3	9,109	2.4
North Dakota	14,653	14,909	1.7	15,694	5.3
Ohio	13,819	14,310	3.6	14,539	1.6
Oklahoma	9,043	9,155	1.2	9,049	-1.2
Oregon	11,843	12,482	5.4	12,799	2.5
Pennsylvania	16,238	16,739	3.1	17,405	4.0
Rhode Island	17,047	17,336	1.7	17,504	1.0
South Carolina	11,751	11,833	0.7	12,367	4.5
South Dakota	10,467	10,750	2.7	10,889	1.3
Tennessee	9,516	9,536	0.2	9,585	0.5
Texas	10,503	10,797	2.8	11,120	3.0
Utah	7,954	8,123	2.1	8,408	3.5

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 2014 through 2016—Continued

State or jurisdiction	State, local, and federal revenues per pupil ¹				
	FY 14 (inflation- adjusted to FY 16 dollars)	FY 15 (inflation- adjusted to FY 16 dollars)	Percentage change FY 14– FY 15	FY 16	Percentage change FY 15– FY 16
Vermont	19,508	20,276	3.9	19,627	-3.2
Virginia	11,981	12,285	2.5	12,408	1.0
Washington	12,385	12,759	3.0	13,643	6.9
West Virginia	12,857	12,662	-1.5	12,375	-2.3
Wisconsin	12,735	12,937	1.6	13,033	0.7
Wyoming	19,485	20,995	7.8	21,569	2.7
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	8,972	10,234	14.1	10,447	2.1
Commonwealth of the Northern Mariana Islands	5,560	—	-1.0	—	—
Puerto Rico	8,425	7,591	-9.9	7,574	-0.2
U.S. Virgin Islands	13,252	13,449	1.5	13,543	0.7

— 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 State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and New York indicated that the state fiscal data reported in FY 16 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education but the state fiscal data reported in FY 16 NPEFS included prekindergarten programs. National Center for Education Statistics (NCES) increased California's student membership by 78,004 according to the state to include the prekindergarten students.

² U.S. totals include the 50 states and the District of Columbia.

³In FY 16, Alaska's statutory on-behalf contribution decreased from 58.19 percent to 16.7 percent for the Teacher Retirement System (TRS) and from 22.0 percent to 5.19 percent for the Public Employees' Retirement System (PERS), which contributed to the decrease in total revenues per pupil.

⁴In FY 16, California's total revenues from all sources increased \$11.4 billion from the prior year, which contributed to the increase in total revenues per pupil.

NOTE: Data have been adjusted to FY 16 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 2014, Final Version 2a; fiscal year 2015, Final Version 2a; and fiscal year 2016, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2015–16, Provisional Version 1a. *Digest of Education Statistics 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp.

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: Fiscal year 2016—Continued

Current expenditures ¹ [in thousands of dollars]												
State or jurisdiction	Total	Instruction	Support services ²									
			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	7,669,725	4,236,976	3,001,124	592,084	471,858	81,022	501,042	757,833	291,335	305,950	411,392	20,233
South Dakota	1,253,268	730,833	446,851	69,685	46,304	43,009	61,431	131,206	45,306	49,910	69,227	6,357
Tennessee	8,886,994	5,465,563	2,928,706	394,133	522,178	197,776	543,295	730,030	334,240	207,053	492,725	0
Texas	49,577,688	28,970,556	17,774,316	2,428,238	2,531,483	720,361	2,833,825	5,209,183	1,408,117	2,643,108	2,832,816	0
Utah	4,539,291	2,868,057	1,418,789	167,486	182,472	46,476	291,624	415,902	133,624	181,205	230,305	22,139
Vermont	1,671,433	1,061,379	563,594	128,615	72,186	35,162	107,192	129,284	54,367	36,788	44,914	1,546
Virginia	14,677,698	8,944,628	5,164,697	746,367	973,858	237,216	869,099	1,340,453	762,128	235,577	565,773	2,599
Washington	12,483,668 ⁶	7,211,513 ⁶	4,779,816	862,959	854,021	245,289	746,560	1,068,272	461,461	541,256	371,910	120,428
West Virginia	3,169,684	1,824,705	1,143,057	160,783	133,100	55,143	170,886	332,389	232,043	58,712	201,923	0
Wisconsin	10,122,041 ⁶	6,018,974 ⁶	3,724,119 ⁶	502,608 ⁶	525,980 ⁶	290,818 ⁶	512,271 ⁶	930,911 ⁶	427,186 ⁶	534,344 ⁶	378,863	85
Wyoming	1,556,321	923,865	585,703	92,971	88,469	30,820	87,907	145,943	76,281	63,312	46,107	647
Other jurisdictions												
American Samoa	58,675	29,612	11,233	34	4,302	936	4,118	0	568	1,275	17,830	0
Guam	309,238	142,690	148,333	29,188	17,080	4,853	17,750	48,055	8,306	23,099	18,215	0
Commonwealth of the Northern Mariana Islands												
	75,562	36,419	26,183	6,861	6,428	1,972	3,725	4,536	1,330	1,330	12,960	0
Puerto Rico	2,970,386	1,188,311	1,389,070	325,798	174,241	84,598	130,663	512,128	82,140	79,501	393,005	0
U.S. Virgin Islands	160,559	94,624	55,611	13,814	3,461	7,458	8,885	7,407	7,175	7,411	10,172	152

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).

⁵U.S. 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, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal year 2016, 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 2016—Continued

State or jurisdiction	School year 2015–16 student membership ³	Current expenditures ¹ per pupil											
		Support services ²											
		Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁵
South Carolina	763,533	10,045	5,549	3,931	775	618	106	656	993	382	401	539	26
South Dakota	134,253	9,335	5,444	3,328	519	345	320	458	977	337	372	516	47
Tennessee	1,001,235	8,876	5,459	2,925	394	522	198	543	729	334	207	492	0
Texas	5,301,477	9,352	5,465	3,353	458	478	136	535	983	266	499	534	0
Utah	647,870	7,006	4,427	2,190	259	282	72	450	642	206	280	355	34
Vermont	87,866	19,023	12,080	6,414	1,464	822	400	1,220	1,471	619	419	511	18
Virginia	1,283,590	11,435	6,968	4,024	581	759	185	677	1,044	594	184	441	2
Washington	1,087,030	11,484 ⁷	6,634 ⁷	4,397	794	786	226	687	983	425	498	342	111
West Virginia	277,452	11,424	6,577	4,120	579	480	199	616	1,198	836	212	728	0
Wisconsin	867,800	11,664 ⁷	6,936 ⁷	4,291 ⁷	579 ⁷	606 ⁷	335 ⁷	590 ⁷	1,073 ⁷	492 ⁷	616 ⁷	437	#
Wyoming	94,717	16,431	9,754	6,184	982	934	325	928	1,541	805	668	487	7
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	30,821	10,033	4,630	4,813	947	554	157	576	1,559	270	749	591	0
Commonwealth of the Northern Mariana Islands													
Puerto Rico	379,818	7,821	3,129	3,657	858	459	223	344	1,348	216	209	1,035	0
U.S. Virgin Islands	13,805	11,631	6,854	4,028	1,001	251	540	644	537	520	537	737	11

— 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 State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and New York indicated that the state fiscal data reported in FY 16 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education but the state fiscal data reported in FY 16 NPEFS included prekindergarten programs. National Center for Education Statistics (NCES) increased California's student membership by 78,004 according to the state to include the prekindergarten students.

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).

⁶U.S. 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 2016, Provisional Version 1a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2015–16, Provisional Version 1a.

Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: Fiscal years 2014 through 2016

State or jurisdiction	Current expenditures per pupil ¹				
	FY 14 (inflation- adjusted to FY 16 dollars)	FY 15 (inflation- adjusted to FY 16 dollars)	Percentage change FY 14– FY 15	FY 16	Percentage change FY 15– FY 16
United States²	\$11,222	11,522	2.7	\$11,841	2.8
Alabama	9,163	9,208	0.5	9,258	0.5
Alaska	18,726	20,327	8.6	17,510	-13.9 ³
Arizona	7,531	7,641	1.5	7,772	1.7
Arkansas	9,889	9,871	-0.2	9,900	0.3
California	9,807	10,519	7.3	11,420	8.6 ⁴
Colorado	9,163	9,355	2.1	9,619	2.8
Connecticut	18,660	19,148	2.6	19,615	2.4
Delaware	13,987	13,975	-0.1	14,397	3.0
District of Columbia	20,826	20,749	-0.4	21,135	1.9
Florida	9,081	9,174	1.0	9,176	#
Georgia	9,366	9,540	1.9	9,835	3.1
Hawaii	12,574	12,942	2.9	13,748	6.2
Idaho	6,670	6,976	4.6	7,178	2.9
Illinois	13,399	14,029	4.7	14,327	2.1
Indiana	9,528	9,594	0.7	9,691	1.0
Iowa	10,797	11,011	2.0	11,148	1.2
Kansas	10,384	10,399	0.1	10,216	-1.8
Kentucky	9,544	9,624	0.8	9,831	2.1
Louisiana	11,005	11,181	1.6	11,169	-0.1
Maine	13,454	14,071	4.6	14,202	0.9
Maryland	14,417	14,528	0.8	14,523	#
Massachusetts	16,110	16,561	2.8	16,986	2.6
Michigan	10,799	11,030	2.1	11,051	0.2
Minnesota	11,588	12,005	3.6	12,364	3.0
Mississippi	8,381	8,502	1.4	8,692	2.2
Missouri	10,078	10,300	2.2	10,385	0.8
Montana	11,095	11,153	0.5	11,374	2.0
Nebraska	12,045	12,256	1.8	12,379	1.0
Nevada	8,391	8,508	1.4	8,753	2.9
New Hampshire	14,806	15,070	1.8	15,535	3.1
New Jersey	19,044	18,684	-1.9	19,041	1.9
New Mexico	9,535	9,789	2.7	9,959	1.7
New York	20,440	20,884	2.2	22,231	6.5
North Carolina	8,403	8,587	2.2	8,717	1.5
North Dakota	12,557	12,971	3.3	13,358	3.0
Ohio	11,595	11,809	1.8	11,933	1.1
Oklahoma	8,107	8,130	0.3	8,091	-0.5
Oregon	10,099	10,527	4.2	10,823	2.8
Pennsylvania	14,019	14,502	3.4	15,165	4.6
Rhode Island	15,589	15,903	2.0	16,082	1.1
South Carolina	9,743	9,897	1.6	10,045	1.5
South Dakota	9,163	9,165	#	9,335	1.9
Tennessee	8,784	8,835	0.6	8,876	0.5
Texas	8,723	9,142	4.8	9,352	2.3
Utah	6,638	6,797	2.4	7,006	3.1

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 2014 through 2016—Continued

State or jurisdiction	Current expenditures per pupil ¹				
	FY 14 (inflation- adjusted to FY 16 dollars)	FY 15 (inflation- adjusted to FY 16 dollars)	Percentage change FY 14– FY 15	FY 16	Percentage change FY 15– FY 16
Vermont	18,320	18,896	3.1	19,023	0.7
Virginia	11,110	11,311	1.8	11,435	1.1
Washington	10,450	10,756	2.9	11,484	6.8
West Virginia	11,531	11,590	0.5	11,424	-1.4
Wisconsin	11,505	11,616	1.0	11,664	0.4
Wyoming	16,127	16,156	0.2	16,431	1.7
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	8,705	9,495	9.1	10,033	5.7
Commonwealth of the Northern Mariana Islands	5,958	—	-1.0	—	—
Puerto Rico	8,398	7,955	-5.3	7,821	-1.7
U.S. Virgin Islands	11,870	11,216	-5.5	11,631	3.7

— 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. Per pupil expenditures are calculated using student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and New York indicated that the state fiscal data reported in FY 16 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education but the state fiscal data reported in FY 16 NPEFS included prekindergarten programs. National Center for Education Statistics (NCES) increased California's student membership by 78,004 according to the state to include the prekindergarten students.

² U.S. totals include the 50 states and the District of Columbia.

³In FY 16, Alaska's statutory on-behalf contribution decreased from 58.19 percent to 16.7 percent for the Teacher Retirement System (TRS) and from 22.0 percent to 5.19 percent for the Public Employees' Retirement System (PERS), which contributed to the decrease in current expenditures per pupil.

⁴In FY 16, California's total revenues from all sources increased \$11.4 billion from the prior year. The increase in current expenditures per pupil was due to the increase in total revenues from all sources.

NOTE: Data have been adjusted to FY 16 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 2014, Final Version 2a; fiscal year 2015, Final Version 2a; and fiscal year 2016, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2015–16, Provisional Version 1a. *Digest of Education Statistics 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_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 2016—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	
South Carolina	7,669,725	4,433,294	1,626,613	4,708,834	3,131,514	1,126,250	2,529,266	1,187,756	443,858	431,625
South Dakota	1,253,268	727,029	224,368	777,136	518,657	156,435	400,547	185,154	59,656	75,584
Tennessee	8,886,994	5,269,064	1,725,737	5,987,741	4,008,363	1,303,577	2,406,528	1,098,166	366,621	492,725
Texas	49,577,688	32,776,040	5,766,058	31,502,038	23,714,673	3,949,679	15,242,833	8,222,928	1,515,944	2,832,816
Utah	4,539,291	2,549,358	1,177,541	3,050,529	1,850,901	860,015	1,236,317	621,295	286,248	252,444
Vermont	1,671,433	895,793	394,591	1,133,565	636,550	306,446	491,408	246,250	83,549	46,460
Virginia	14,677,698	9,071,671	3,574,060	9,918,486	6,622,315	2,575,870	4,190,839	2,260,832	915,250	568,373
Washington	12,483,668 ⁸	7,366,223	2,769,505	8,065,534 ⁸	5,216,628	1,903,741	3,925,795	2,042,612	809,465	492,338
West Virginia	3,169,684	1,746,842	843,827	1,957,805	1,190,596	554,066	1,009,956	491,157	255,771	201,923
Wisconsin	10,122,041 ⁸	5,544,474 ⁸	2,424,980 ⁸	6,544,954 ⁸	4,144,441 ⁸	1,735,904 ⁸	3,198,139 ⁸	1,306,407 ⁸	646,380 ⁸	378,948
Wyoming	1,556,321	908,130	407,359	1,012,333	633,658	277,040	497,234	258,219	121,480	46,754
Other jurisdictions										
American Samoa	58,675	32,680	6,624	33,915	23,843	5,005	6,931	5,586	967	17,830
Guam	309,238	163,367	58,077	159,770	113,250	39,525	131,253	48,515	17,970	18,215
Commonwealth of the Northern Mariana Islands										
Islands	75,562	35,991	6,865	42,847	27,501	5,058	19,755	6,560	1,390	12,960
Puerto Rico	2,970,386	1,373,351	372,122	1,362,552	927,677	251,362	1,214,829	356,238	96,526	393,005
U.S. Virgin Islands	160,559	92,202	38,917	98,085	65,163	27,368	52,150	23,086	9,577	10,324

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.

⁷U.S. 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 2016, 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 2016

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 ²	Other programs ³	
United States⁴	\$677,541,010^{5,6}	\$596,135,643⁶	\$41,407,169⁵	\$3,809,717⁵	\$10,772,160^{5,6}	\$7,913,839⁶	\$17,502,480
Alabama	7,856,051	6,885,677	535,591	48,296	84,403	124,414	177,670
Alaska	2,620,322	2,319,662	184,302	42,542	28,201	7,484	38,131
Arizona	9,997,061 ⁵	8,551,673 ⁵	496,841	237,600	392,590	88,287	230,069
Arkansas	5,572,087	4,872,214	379,876	63,918	95,404	29,441	131,234
California	82,409,982 ⁵	72,003,129 ⁵	5,920,490	281,781	649,583	834,963	2,720,037
Colorado	10,037,994	8,648,369	575,288	112,027	206,199	76,878	419,232
Connecticut	11,738,548 ^{5,6}	10,551,327 ⁵	655,508 ⁵	77,261 ⁵	186,446 ^{5,6}	149,930 ⁶	118,075
Delaware	2,128,885	1,941,408	97,426	4,209	11,733	50,772	23,337
District of Columbia	2,352,758	1,775,833	352,813 ⁵	1,551	39,114 ⁵	42,862	140,585
Florida	28,897,234 ⁵	25,621,239 ⁵	1,272,148	100,553	610,668	569,722	722,904
Georgia	19,355,863 ⁵	17,283,295 ⁵	1,521,875	60,308	260,093	31,444	198,848
Hawaii	2,733,092	2,502,117	196,483	0	20,166	14,326	0
Idaho	2,429,358 ⁵	2,097,992 ⁵	179,588	23,541	66,170	4,873	57,193
Illinois	32,479,656	29,253,457	1,396,280 ⁵	164,572 ⁵	599,193	166,268	899,886
Indiana	11,669,049	10,144,064	419,721	233,862	404,468	160,818	306,115
Iowa	6,722,070	5,663,444	700,909	10,820	184,049	36,062	126,786
Kansas	6,285,438	5,065,968	742,490	35,950	211,333	4,417	225,280
Kentucky	7,725,201	6,750,052	536,540	27,835	153,252	76,160	181,362
Louisiana	8,776,666 ⁵	8,027,058 ⁵	464,680	40,123	90,887	41,437	112,482
Maine	2,736,938	2,579,299	50,677	125	31,928	27,897	47,012
Maryland	14,098,518 ⁵	12,774,063 ⁵	930,810	2,846	198,654	34,569	157,576
Massachusetts	17,133,936	16,374,676	240,245	129,363	90,478	64,378	234,797
Michigan	19,310,076	16,977,163	769,467	97,332	362,637	281,606	821,870
Minnesota	13,293,413 ⁵	10,687,048 ⁵	1,344,936 ⁵	158,520 ⁵	266,397	481,685	354,826
Mississippi	4,565,341	4,234,977	85,959	17,988 ⁵	152,572 ⁵	24,616	49,229
Missouri	11,040,542	9,545,816	625,037 ⁵	10,740	270,429 ⁵	246,346	342,173
Montana	1,870,966	1,652,848	137,807	16,328	31,712	10,581	21,690
Nebraska	4,603,453	3,911,805	424,161 ⁵	49,994 ⁵	127,602	1,849	88,042
Nevada	4,518,144	4,092,457	149,885	33,443	51,512	21,440	169,407
New Hampshire	3,019,784	2,833,893	93,882	3,923 ⁵	39,420 ⁵	6,681	41,986
New Jersey	29,093,257	26,825,114	1,181,727	40,390	155,332	242,549	648,146
New Mexico	3,879,350	3,343,152	512,006	9,895	12,130	2,008	159
New York	64,011,611 ⁵	59,161,439 ⁵	1,543,620	44,449	576,411	1,677,937	1,007,755
North Carolina	14,432,888	13,466,942	675,156	26,904	185,523	63,132	15,231
North Dakota	1,879,094	1,451,309	303,946	31,410	56,165	10,791	25,473
Ohio	23,319,945	20,484,182	1,296,290	8,912	538,968	436,360	555,234
Oklahoma	6,328,465	5,606,044	375,103	179,853	88,097	26,158	53,211
Oregon	7,297,297	6,238,574	621,401	3,148	61,557	29,711	342,906
Pennsylvania	29,492,243	26,045,127	1,211,090	127,241	567,359	600,230	941,197
Rhode Island	2,505,425	2,283,927	15,528	797	101,136	62,020	42,018
South Carolina	9,146,055	7,669,725	753,600	121,674	202,538	65,863	332,655
South Dakota	1,485,135	1,253,268	133,424 ⁵	15,726 ⁵	43,509	7,270	31,938
Tennessee	9,755,925	8,886,994	281,203	97,698	181,383	83,091	225,555
Texas	61,451,166	49,577,688	6,935,213	364,448	1,005,842	341,350	3,226,626
Utah	5,424,995	4,539,291	415,150	152,971	148,096	18,005	151,483

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 2016—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 ²	Other programs ³	
Vermont	1,735,331	1,671,433	16,503	1,623	25,232	10,540	10,001
Virginia	16,028,532	14,677,698	603,760	191,273 ⁵	366,285 ⁵	75,142	114,373
Washington	15,163,088 ⁵	12,483,668 ⁵	1,751,331	194,497	248,886	49,143	435,564
West Virginia	3,421,900	3,169,684	120,134	33,700	36,248	46,952	15,182
Wisconsin	11,690,833 ⁵	10,122,041 ⁵	788,735	51,078	215,079	346,566	167,334
Wyoming	2,020,051	1,556,321	390,533	24,680	39,091	6,816	2,608
Other jurisdictions							
American Samoa	67,309	58,675	5,735	0	1,099	1,800	0
Guam	329,509	309,238	0	0	10,519	0	9,752
Commonwealth of the Northern Mariana Islands							
	78,783	75,562	0	0	371	2,850	0
Puerto Rico	3,071,992	2,970,386	0	0	25,203	76,403	0
U.S. Virgin Islands	162,386	160,559	0	0	433	1,394	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.

²Equipment includes expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. Equipment may be purchased for instruction, support services, food services, enterprise operations, facilities acquisition and construction, or other programs.

³Other 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.

⁴U.S. totals include the 50 states and the District of Columbia.

⁵Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁶Value 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 2016, Provisional Version 1a.

Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: Fiscal year 2016

State or jurisdiction	Title I grants for the disadvantaged, FY 15 ¹ [in thousands of dollars]	School year 2015–16 student membership ²	Current expenditures ³ [in thousands of dollars]			Current expenditures per pupil	Title I expenditures per pupil ⁴
			Total	Title I expenditures ⁵	Title I carryover expenditures ⁶		
United States⁷	\$14,720,246	50,345,842	\$596,135,643⁸	\$12,033,469	\$2,310,962	\$11,841	\$285
Alabama	231,798	743,789	6,885,677	203,222	17,336	9,258	297
Alaska	46,015	132,477	2,319,662	44,420	0	17,510	335
Arizona	342,030	1,100,293	8,551,673 ⁸	295,745	0	7,772	269
Arkansas	165,301	492,132	4,872,214	156,281	0	9,900	318
California	1,874,822	6,304,741	72,003,129 ⁸	1,466,851	377,371	11,420	293
Colorado	162,578	899,112	8,648,369	158,306	482	9,619	177
Connecticut	120,942	537,933	10,551,327 ⁸	88,611	27,410	19,615	216
Delaware	46,406	134,847	1,941,408	26,121	21,379	14,397	352
District of Columbia	44,412	84,024	1,775,833	34,174	3,816	21,135	452
Florida	826,437	2,792,234	25,621,239 ⁸	680,812	146,582	9,176	296
Georgia	525,254	1,757,237	17,283,295 ⁸	422,832	79,862	9,835	286
Hawaii	49,898	181,995	2,502,117	23,278	28,576	13,748	285
Idaho	63,414	292,277	2,097,992 ⁸	58,985	0	7,178	202
Illinois	688,757	2,041,779	29,253,457	497,962	195,658	14,327	340
Indiana	273,055	1,046,757	10,144,064	260,632	0	9,691	249
Iowa	96,229	508,014	5,663,444	85,736	5,636	11,148	180
Kansas	119,576	495,884	5,065,968	95,460	12,293	10,216	217
Kentucky	227,375	686,598	6,750,052	175,123	45,087	9,831	321
Louisiana	298,003	718,711	8,027,058 ⁸	216,724	61,619	11,169	387
Maine	53,153	181,613	2,579,299	27,311	21,943	14,202	271
Maryland	204,543	879,601	12,774,063 ⁸	158,715	40,873	14,523	227
Massachusetts	243,413	964,026	16,374,676	185,480	31,228	16,986	225
Michigan	524,005	1,536,231	16,977,163	450,027	0	11,051	293
Minnesota	156,440	864,384	10,687,048 ⁸	143,889	0	12,364	166
Mississippi	198,334	487,200	4,234,977	35,962	199,810	8,692	484
Missouri	251,893	919,234	9,545,816	195,766	38,655	10,385	255
Montana	48,166	145,319	1,652,848	47,841	2,284	11,374	345
Nebraska	76,725	316,014	3,911,805	79,976	0	12,379	253
Nevada	121,220	467,527	4,092,457	98,044	13,070	8,753	238
New Hampshire	41,870	182,425	2,833,893	40,055	0	15,535	220
New Jersey	344,892	1,408,845	26,825,114	317,632	0	19,041	225
New Mexico	121,369	335,694	3,343,152	91,162	19,349	9,959	329
New York	1,154,311	2,661,196	59,161,439 ⁸	983,177	66,609	22,231	394
North Carolina	437,358	1,544,934	13,466,942	430,297	111,625	8,717	351
North Dakota	34,954	108,644	1,451,309	36,269	0	13,358	334
Ohio	580,345	1,716,585	20,484,182	611,798	17,495	11,933	367
Oklahoma	163,379	692,878	5,606,044	131,353	22,797	8,091	222
Oregon	156,881	576,407	6,238,574	147,580	3,109	10,823	261
Pennsylvania	572,065	1,717,414	26,045,127	491,214	50,455	15,165	315
Rhode Island	51,479	142,014	2,283,927	47,268	7,596	16,082	386

See notes at end of table.

Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: Fiscal year 2016—Continued

State or jurisdiction	Title I grants for the disadvantaged, FY 15 ¹ [in thousands of dollars]	School year 2015–16 student membership ²	Current expenditures ³ [in thousands of dollars]				
			Total	Title I expenditures ⁵	Title I carryover expenditures ⁶	Current expenditures per pupil	Title I expenditures per pupil ⁴
South Carolina	235,495	763,533	7,669,725	230,044	0	10,045	301
South Dakota	45,899	134,253	1,253,268	29,533	15,867	9,335	338
Tennessee	294,130	1,001,235	8,886,994	201,058	87,962	8,876	289
Texas	1,426,678	5,301,477	49,577,688	1,069,288	357,286	9,352	269
Utah	93,105	647,870	4,539,291	65,567	24,384	7,006	139
Vermont	35,089	87,866	1,671,433	25,319	7,574	19,023	374
Virginia	254,124	1,283,590	14,677,698	232,428	0	11,435	181
Washington	255,041	1,087,030	12,483,668 ⁸	146,786	97,222	11,484	224
West Virginia	90,032	277,452	3,169,684	67,416	21,832	11,424	322
Wisconsin	217,481	867,800	10,122,041 ⁸	199,479	20,228	11,664	253
Wyoming	34,078	94,717	1,556,321	24,462	8,600	16,431	349
Other jurisdictions							
American Samoa	10,667	—	58,675	6,791	2,985	—	—
Guam	15,932	30,821	309,238	0	0	10,033	0
Commonwealth of the Northern Mariana Islands							
	6,811	—	75,562	0	0	—	—
Puerto Rico	431,447	379,818	2,970,386	252,245	178,878	7,821	1,135
U.S. Virgin Islands	11,184	13,805	160,559	0	0	11,631	0

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

¹FY 15 Department of Education funds are available for spending by school districts beginning with the 2015–16 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.

²The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and New York indicated that the state fiscal data reported in FY 16 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education but the state fiscal data reported in FY 16 NPEFS included prekindergarten programs. National Center for Education Statistics (NCES) increased California's student membership by 78,004 according to the state to include the prekindergarten students.

³Current 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.

⁴Title I expenditures per pupil are calculated as current and carryover expenditures divided by total membership, which includes both Title I eligible students and noneligible students.

⁵Title I expenditures are expenditures from the original Title I grant under the Elementary and Secondary Education Act.

⁶Title I carryover expenditures are expenditures made against the original Title I grant of the prior fiscal year.

⁷U.S. 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 2016, Provisional Version 1a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2015–16, Provisional Version 1a; *Digest of Education Statistics 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_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 2015 and 2016

Revenue or expenditure (United States total ¹)	[in thousands of dollars] ²			Percentage difference FY 15 inflation- adjusted ³ and FY 16
	FY 15 (in FY 15 dollars)	FY 15 (inflation-adjusted to FY 16 dollars ³)	FY 16 (in FY 16 dollars)	
Total revenues	\$647,679,130	\$652,054,878	\$678,378,476	4.0
Local revenues	291,146,585	293,113,584	303,824,317	3.7
State revenues	301,529,692	303,566,840	318,572,978	4.9
Federal revenues	55,002,853	55,374,455	55,981,180	1.1
Total expenditures⁴	651,135,383	655,534,481	677,541,010	3.4
Current expenditures ⁵	575,331,825	579,218,791	596,135,643	2.9
Expenditures for instruction	349,453,258	351,814,180	363,047,760	3.2
Total support services expenditures	201,692,188	203,054,829	208,242,726	2.6
Students support services expenditures ⁶	32,363,375	32,582,023	34,014,096	4.4
Current expenditures per pupil	11,445	11,522	11,841	2.8
Expenditures for construction	36,854,573	37,103,564	41,407,169	11.6
Expenditures for land and existing structures	3,339,644	3,362,207	3,809,717	13.3
Expenditures for equipment	10,415,908	10,486,278	10,772,160	2.7
Expenditures for interest on debt	17,479,466	17,597,559	17,502,481	-0.5

¹ U.S. totals include the 50 states and the District of Columbia.

² Except current expenditures per pupil, which were presented in dollars.

³ Data have been adjusted to FY 16 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

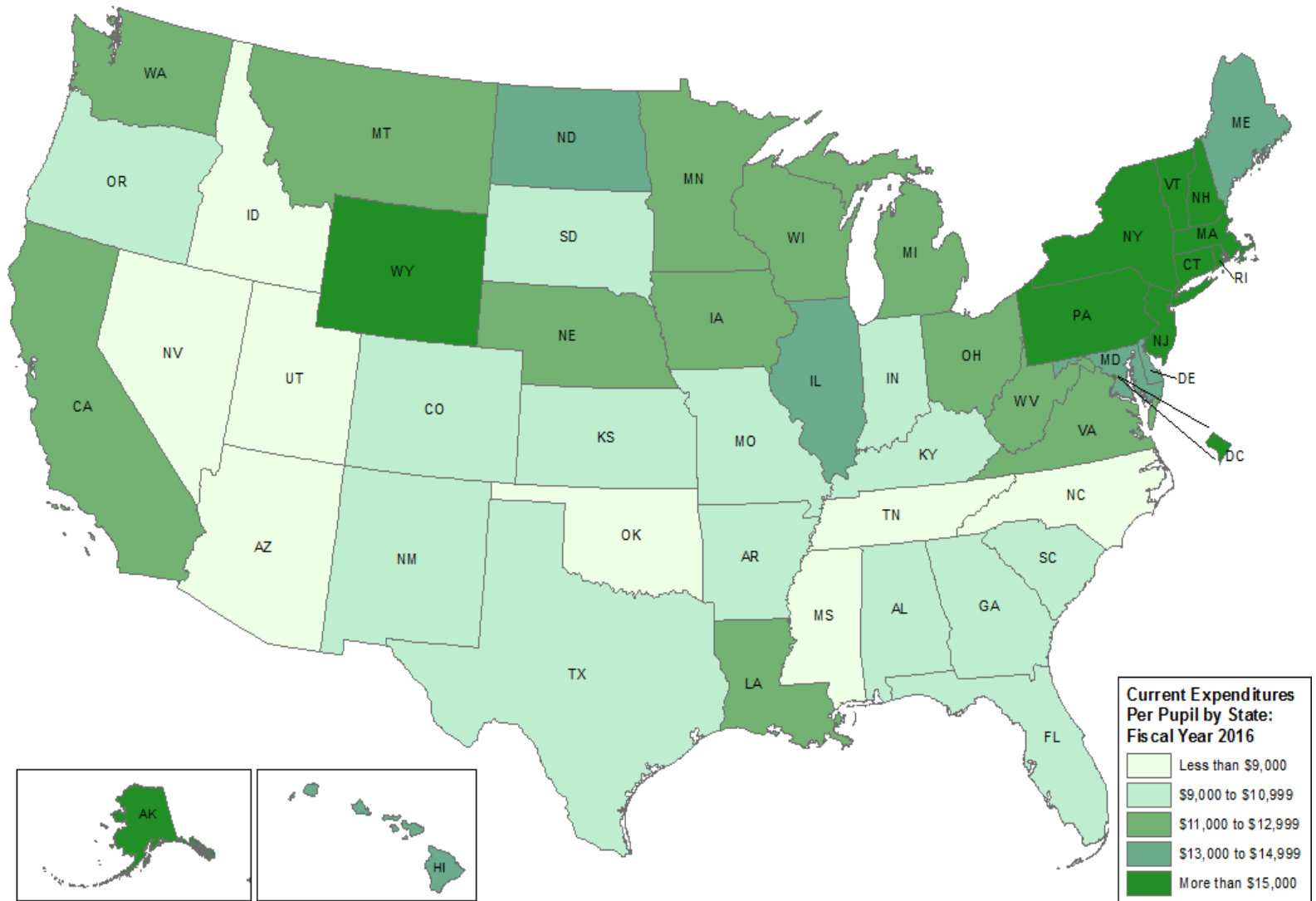
⁴ The subcategories of total expenditures do not include expenditures for other programs (e.g., community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education).

⁵ The subcategories of current expenditures do not include food services and enterprise operations.

⁶ Expenditures 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 2015, Final Version 2a; and fiscal year 2016, Provisional Version 1a. *Digest of Education Statistics 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp.

Figure 1. Current expenditures per pupil for public elementary and secondary education, by state: Fiscal year 2016



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. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona and New York indicated that the state fiscal data reported in FY 16 National Public Education Financial Survey (NPEFS) excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education but the state fiscal data reported in FY 16 NPEFS included prekindergarten programs. National Center for Education Statistics (NCES) increased California's student membership by 78,004 according to the state to include the prekindergarten students.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2016, Provisional Version 1a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2015-16, Provisional Version 1a.

References and Related Data Files

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Related Data Files

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

Appendix A: Methodology and Technical Notes

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

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

NPEFS data collection. Each year SEAs enter the NPEFS data online through a web application during the NPEFS collection period. SEAs enter new data for the current fiscal year, but also have the opportunity to make revisions to the prior fiscal year data (these revisions are included in the tables found in appendix C). The NPEFS data are certified by an authorizing official from each SEA no later than 5 business days after submission of data via the NPEFS web form. NPEFS survey analysts then process, edit, and verify the data before publication. The fiscal year (FY) 2016 NPEFS collection opened on February 9, 2017. SEAs were urged to submit accurate and complete FY 16 data by March 17, 2017 (Submission of Data by State Agencies, February 8, 2017). The deadline for the final submission of FY 16 data, including any revisions to previously submitted data, was August 15, 2017. All states, the District of Columbia, and the five U.S. Island Areas reported data in the FY 16 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 16 NPEFS data file includes total student membership reported on the school year 2015–16 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 16 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, New York, and Oregon indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. As per the CCD 2015–16 File documentation for the State Nonfiscal Survey of Elementary/Secondary Education, California’s prekindergarten membership had been imputed for three or more years in a row (Glander 2017, p. 18). NCES decided against imputing a value for California’s prekindergarten membership, and instead left it missing in the published data file. Census review of NPEFS data determined that California reported fiscal data for prekindergarten students. An additional count of 78,004 prekindergarten students provided by the state was added to the NPEFS total membership for California.

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 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.¹ 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 2015–16 (Fiscal Year 2016)* (NCES 2019-302) and *Documentation for the NCES School District Finance Survey (F-33), School Year 2015–16 (Fiscal Year 2016)* (NCES 2019-304).

Inflation-adjusted data. When comparing dollar amounts between two or more fiscal years, NCES adjusts the older data for inflation to the most recent fiscal year using the Consumer Price Index (CPI) that has been converted from a calendar year basis to a fiscal year basis (July through June).² The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

Fiscal years. The fiscal year used by most SEAs begins on July 1 and ends on June 30. The fiscal year for Alabama and Washington, DC runs from October 1 through September 30, the fiscal year for New York runs from April 1 through March 31, 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 16 corresponds to school year 2015–16.

Title I grants for the disadvantaged and expenditures. Title I of the Elementary and Secondary Education Act of 1965, 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.

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

² FY 15 data used for comparisons in the selected findings and FY 14 and FY 15 data in tables 2 and 5 were adjusted to FY 16 dollars. The FY 14 amount adjusted to FY 16 dollars is equal to the FY 14 amount multiplied by the 2015–16 CPI (238.276) and then divided by the 2013–14 CPI (234.966). The FY 15 amount adjusted to FY 16 dollars is equal to the FY 15 amount multiplied by the 2015–16 CPI (238.276) and then divided by the 2014–15 CPI (236.677).

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.

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 15 and became available for use in the 2015–16 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 15, the Department of Education awarded \$28.5 million under Part G, Advanced Placement Test Fee Program (U.S. Department of Education 2015). 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 (Submission for OMB Review; Comment Request, 74 Fed. Reg. 52752, October 14, 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 2015–16 (Fiscal Year 2016)* (NCES 2018-302).

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 (local education agency [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.

current expenditures per pupil—Current expenditures per pupil are calculated by dividing current expenditures by membership.

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 LEAs.

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 2015 Tables

Table C-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	\$647,679,130	\$291,146,585	\$301,529,692	\$55,002,853	\$651,135,383^{6,7}	\$575,331,825⁶	\$50,610,125⁷	\$25,193,433^{6,7}
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	9,860,167	4,237,720	4,345,427	1,277,021	9,672,927 ⁶	8,370,884 ⁶	985,963	316,080
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 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	2,258,775	1,668,528	427,737	162,511
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	2,294,497	557,016	1,491,161	246,320	2,241,635	2,015,654	166,757	59,225
Illinois	27,304,004	18,252,473	6,787,531	2,264,000	31,806,820	28,545,089	2,191,854	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	17,197,389	9,567,749	6,726,216	903,425	16,586,646	15,723,617	568,970	294,059
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	10,222,017 ⁶	1,358,282	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	9,390,061	887,999	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	3,805,871	450,868	91,407 ⁶
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	28,489,659	15,308,708	11,989,910	1,191,041	28,107,047	25,993,208	1,253,806	860,033
New Mexico	3,986,781	657,848	2,771,343	557,590	3,854,180	3,309,622	541,463	3,095
New York	62,517,215	33,746,884	25,938,520	2,831,810	61,536,419 ⁶	56,862,010 ⁶	1,975,175	2,699,235
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	1,688,628	1,373,266	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 C-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	1,211,080	221,532	39,437
Tennessee	9,428,987	4,042,701	4,258,683	1,127,603	9,610,524	8,736,367	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 ⁵	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 ⁸	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								
Islands	65,034	†	33,614 ⁸	31,420	68,394	65,304	817	2,273
Puerto Rico	3,098,730	61	2,033,132 ⁸	1,065,537	3,373,394 ⁶	3,247,136 ⁶	52,970	73,288
U.S. Virgin Islands	190,235	158,905	†	31,330	160,092	158,652	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.

⁵U.S. totals include the 50 states and the District of Columbia.

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

⁷Value contains imputation for missing data.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2015, 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 2013 through 2015

State or jurisdiction	State, local, and federal revenues per pupil ¹				
	FY 13 (inflation- adjusted to FY 15 dollars)	FY 14 (inflation- adjusted to FY 15 dollars)	Percentage change FY 13– FY 14	FY 15	Percentage change FY 14– FY 15
United States²	\$12,416	\$12,560	1.2	\$12,884	2.6
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	8,941	2.0
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	7,888	6.3
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	17,992	1.5
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	20,341	-0.5
New Mexico	11,177	11,222	0.4	11,713	4.4
New York	22,269	22,433	0.7	22,807	1.7
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	#	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	9,472	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 C-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 13 (inflation- adjusted to FY 15 dollars)	FY 14 (inflation- adjusted to FY 15 dollars)	Percentage change FY 13– FY 14	FY 15	Percentage change FY 14– FY 15
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.

Rounds to zero.

¹Per pupil revenues are calculated using student membership. The student membership variable is derived from the State 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.

² U.S. 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. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal years 2013, 2014, and 2015, Final Version 2a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2014–15, Provisional Version 1a. *Digest of Education Statistics 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp.

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

Current expenditures ¹ [in thousands of dollars]												
State or jurisdiction	Total	Support services ²										
		Instruction	Total support services	Student support services ³	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ⁴
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	8,736,367	5,369,137	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	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												
	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	3,247,136 ⁶	1,330,000 ⁶	1,508,154 ⁶	330,143 ⁶	271,942 ⁶	122,792 ⁶	140,391 ⁶	383,786 ⁶	153,083 ⁶	106,018 ⁶	408,983	0
U.S. Virgin Islands	158,652	94,478	54,901	13,816	5,061	6,328	8,604	6,829	7,244	7,018	9,125	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).

⁵U.S. 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, Common Core of Data (CCD), "National Public Education Financial Survey," fiscal year 2015, Final Version 2a.

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

State or jurisdiction	School year 2014–15 student membership ³	Current expenditures ¹ per pupil											
		Total	Instruction	Total support services	Student support services ⁴	Instruc-tional staff support	General adminis-tration	School adminis-tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁵
United States⁶	50,270,613	\$11,445⁷	\$6,951⁷	\$4,012⁷	\$644⁷	\$536⁷	\$229⁷	\$632⁷	\$1,078⁷	\$477⁷	\$415⁷	\$459⁷	\$22
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	6,929	4,120 ⁷	2,445 ⁷	386 ⁷	350 ⁷	169 ⁷	398 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	16,450	10,472	5,528	1,194	747	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	18,559	11,167	6,836	1,900	599	378	911	1,847	762	439	414	142
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	12,884	7,669	4,242	513	444	551	653	1,165	523	391	617	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 C-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												
		Total	Instruction	Support services ²									Food services	Enterprise operations ⁵
				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			
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	8,776	5,394	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	7,902 ⁷	3,236 ⁷	3,670 ⁷	803 ⁷	662 ⁷	299 ⁷	342 ⁷	934 ⁷	373 ⁷	258 ⁷	995	0	
U.S. Virgin Islands	14,241	11,141	6,634	3,855	970	355	444	604	480	509	493	641	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 State 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).

⁶U.S. 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, Final Version 2a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2014–15, Provisional Version 1a.

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

State or jurisdiction	Current expenditures per pupil ¹				
	FY 13 (inflation- adjusted to FY 15 dollars)	FY 14 (inflation- adjusted to FY 15 dollars)	Percentage change FY 13– FY 14	FY 15	Percentage change FY 14– FY 15
United States²	\$11,019	11,147	1.2	\$11,445	2.7
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	6,929	4.6
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	16,450	2.8
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	18,559	-1.9
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	12,884	3.3
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	#
Tennessee	8,785	8,726	-0.7	8,776	0.6
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 C-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 13 (inflation- adjusted to FY 15 dollars)	FY 14 (inflation- adjusted to FY 15 dollars)	Percentage change FY 13– FY 14	FY 15	Percentage change FY 14– FY 15
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					
Islands	5,864	5,918	0.9	—	—
Puerto Rico	8,655	8,342	-3.6	7,902	-5.3
U.S. Virgin Islands	10,906	11,790	8.1	11,141	-5.5

— 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. Per pupil expenditures are calculated using student membership. The student membership variable is derived from the State 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.

² U.S. 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 years 2013, 2014, and 2015, Final Version 2a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2014–15, Provisional Version 1a. *Digest of Education Statistics 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp.

Table C-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 ⁵	Salaries and wages	Employee benefits	Total ⁵	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	8,736,367	5,131,487	1,721,983	5,902,322	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 ⁸	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	3,247,136 ⁸	1,534,556 ⁸	365,211 ⁸	1,601,941 ⁸	1,042,544 ⁸	248,116 ⁸	1,236,212 ⁸	398,906 ⁸	94,936 ⁸	408,983
U.S. Virgin Islands	158,652	92,465	37,494	99,539	66,160	26,464	49,840	22,392	9,086	9,273

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.

⁷U.S. 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, Final Version 2a.

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 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 ²	Other programs ³	
United States⁴	\$651,135,383^{5,6}	\$575,331,825⁵	\$36,854,573⁵	\$3,339,644⁵	\$10,415,908^{5,6}	\$7,713,966^{5,6}	\$17,479,466
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	9,672,927 ⁵	8,370,884 ⁵	453,745	171,328	360,890 ⁵	78,941	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 ^{5,6}	10,321,511 ⁵	624,402 ⁵	71,348 ⁵	181,718 ^{5,6}	158,350 ⁶	121,323
Delaware	2,054,363	1,860,732	98,562	3,607	17,454	52,008	22,000
District of Columbia	2,258,775	1,668,528	383,560 ⁵	23	44,154 ⁵	45,200	117,311
Florida	28,033,934 ⁵	25,123,548 ⁵	1,028,743	96,011	556,908	566,775	661,949
Georgia	18,651,390 ⁵	16,530,506 ⁵	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	2,241,635	2,015,654	99,855	13,319	53,583	5,400	53,825
Illinois	31,806,820	28,545,089	1,413,289 ⁵	161,492 ⁵	617,073	169,946	899,931
Indiana	11,452,708 ⁵	9,970,350 ⁵	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 ⁵	12,620,036 ⁵	932,229	6,682	147,089	33,708	172,471
Massachusetts	16,586,646	15,723,617	319,976	172,295	76,700	65,227	228,832
Michigan	19,026,759	16,849,135	646,354	95,320	361,379	274,429	800,142
Minnesota	12,366,444 ⁵	10,222,017 ⁵	967,855 ⁵	110,593 ⁵	279,834	448,210	337,934
Mississippi	4,415,412	4,145,632	64,107	5,062 ⁵	119,242 ⁵	26,134	55,235
Missouri	10,829,315	9,390,061	633,908 ⁵	4,967	249,124 ⁵	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 ⁵	27,497 ⁵	182,732 ⁵	2,075 ⁵	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 ⁵	39,612 ⁵	6,434	41,185
New Jersey	28,107,047	25,993,208	1,064,416	41,598	147,793	239,236	620,797
New Mexico	3,854,180	3,309,622	517,824	4,449	19,190	2,927	168
New York	61,536,419 ⁵	56,862,010 ⁵	1,392,015	31,023	552,138	1,665,699	1,033,536
North Carolina	13,980,856	13,210,839	497,117	33,390	163,200	62,377	13,933
North Dakota	1,688,628	1,373,266	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 ⁵	17,923 ⁵	46,753	7,205	32,232
Tennessee	9,610,524	8,736,367	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 C-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 ²	Other programs ³	
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	190,371 ⁵	333,559 ⁵	73,469	149,924
Washington	13,531,012 ⁵	11,470,245 ⁵	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 ⁵	3,247,136 ⁵	0	0	52,970	73,288	0
U.S. Virgin Islands	160,092	158,652	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.

²Equipment includes expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. Equipment may be purchased for instruction, support services, food services, enterprise operations, facilities acquisition and construction, or other programs.

³Other 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.

⁴U.S. totals include the 50 states and the District of Columbia.

⁵Value affected by redistribution of reported values to correct for missing data items, and/or to distribute state direct support expenditures.

⁶Value 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, Final Version 2a.

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

State or jurisdiction	Title I grants for the disadvantaged, FY 14 ¹ [in thousands of dollars]	School year 2014–15 student membership ²	Current expenditures ³ [in thousands of dollars]			Current expenditures per pupil	Title I expenditures per pupil ⁴
			Total	Title I expenditures ⁵	Title I carryover expenditures ⁶		
United States⁷	\$14,676,651	50,270,613	\$575,331,825⁸	\$12,263,968	\$1,994,823	\$11,445	\$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	2,015,654	58,878	0	6,929	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	157,950	34,887	14,431	221
Massachusetts	224,262	955,844	15,723,617	178,662	26,064	16,450	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	25,993,208	292,556	0	18,559	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	1,373,266	36,414	0	12,884	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 C-8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: Fiscal year 2015—Continued

State or jurisdiction	Title I grants for the disadvantaged, FY 14 ¹ [in thousands of dollars]	School year 2014–15 student membership ²	Current expenditures ³ [in thousands of dollars]			Current expenditures per pupil	Title I expenditures per pupil ⁴
			Total	Title I expenditures ⁵	Title I carryover expenditures ⁶		
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	8,736,367	206,659	94,565	8,776	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	3,247,136 ⁸	288,694	169,863	7,902	1,116
U.S. Virgin Islands	12,409	14,241	158,652	0	0	11,141	0

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

¹FY 14 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.

²The student membership variable is derived from the State 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.

³Current 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.

⁴Title I expenditures per pupil are calculated as current and carryover expenditures divided by total membership, which includes both Title I eligible students and noneligible students.

⁵Title I expenditures are expenditures from the original Title I grant under the Elementary and Secondary Education Act.

⁶Title I carryover expenditures are expenditures made against the original Title I grant of the prior fiscal year.

⁷U.S. 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, Final Version 2a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2014–15, Provisional Version 1a; *Digest of Education Statistics 2015*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d15/tables/dt15_401.60.asp.

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 2014 and 2015

Revenue or expenditure (United States total ¹)	[in thousands of dollars] ²			Percentage difference FY 14 inflation- adjusted ³ and FY 15
	FY 14 (in FY 14 dollars)	FY 14 (inflation-adjusted to FY 15 dollars ³)	FY 15 (in FY 15 dollars)	
Total revenues	\$623,649,738	\$628,191,096	\$647,679,130	3.1
Local revenues	280,506,635	282,549,257	291,146,585	3.0
State revenues	288,637,122	290,738,950	301,529,692	3.7
Federal revenues	54,505,981	54,902,889	55,002,853	0.2
Total expenditures⁴	625,018,277	629,569,600	651,135,383	3.4
Current expenditures ⁵	553,501,209	557,531,752	575,331,825	3.2
Expenditures for instruction	336,426,927	338,876,755	349,453,258	3.1
Total support services expenditures	193,576,424	194,986,029	201,692,188	3.4
Students support services expenditures ⁶	30,754,056	30,978,004	32,363,375	4.5
Current expenditures per pupil	11,066	11,147	11,445	2.7
Expenditures for construction	33,784,276	34,030,289	36,854,573	8.3
Expenditures for land and existing structures	3,239,307	3,262,896	3,339,644	2.4
Expenditures for equipment	9,414,740	9,483,298	10,415,908	9.8
Expenditures for interest on debt	17,152,459	17,277,361	17,479,466	1.2

¹ U.S. totals include the 50 states and the District of Columbia.

² Except current expenditures per pupil, which were presented in dollars.

³ 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.

⁴ The 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).

⁵ The subcategories of current expenditures do not include food services and enterprise operations.

⁶ Expenditures 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 years 2014 and 2015, Final Version 2a. *Digest of Education Statistics 2016*, retrieved January 26, 2018, from https://nces.ed.gov/programs/digest/d16/tables/dt16_106.70.asp.