

# Revenues and Expenditures for Public Elementary and Secondary Education: FY 17

FINANCE TABLES  
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U.S. DEPARTMENT OF EDUCATION

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This set of tables introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2017.

Specifically, this report includes the following school finance data:

- revenue and expenditure totals;
- revenues by source;
- expenditures by function and object;
- current expenditures;<sup>1</sup> and
- current expenditures per pupil.

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

The finance data used in this report are from the National Public Education Financial 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. While the tables in this report include data for all NPEFS respondents, the figures and selected findings are limited to the 50 states and the District of Columbia.

The tables in this report present descriptive information on the revenues and expenditures for FY 17. The tables and figures 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.

Whenever comparisons were made between FY 16 and FY 17 data, the FY 16 data were obtained from the Revenues and Expenditures for Public Elementary and Secondary Education: FY 16, Final Version 2a. Updated tables for FY 16 can be found online at: [https://nces.ed.gov/ccd/pub\\_rev\\_exp.asp](https://nces.ed.gov/ccd/pub_rev_exp.asp).

## RELATED NCES REPORTS

*Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2015–16 (Fiscal Year 2016): First Look* (NCES 2019-301). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2019301>

*Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2015–16 (Fiscal Year 2016)* (NCES 2019-303). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2019303>

## DATA

The tables present data from the FY 17 NPEFS provisional (version 1a) data file and the FY 16 NPEFS

final (version 2a) data file. The membership data used in this report come from the State Nonfiscal Survey, school year 2016–17 provisional (version 1a) and 2015–16 provisional (version 1a).

SEAs report data for 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. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

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).

For definitions of finance terms and more information about the methodology used in these surveys, see the following reports:

*Documentation for the NCES Common Core of Data National*

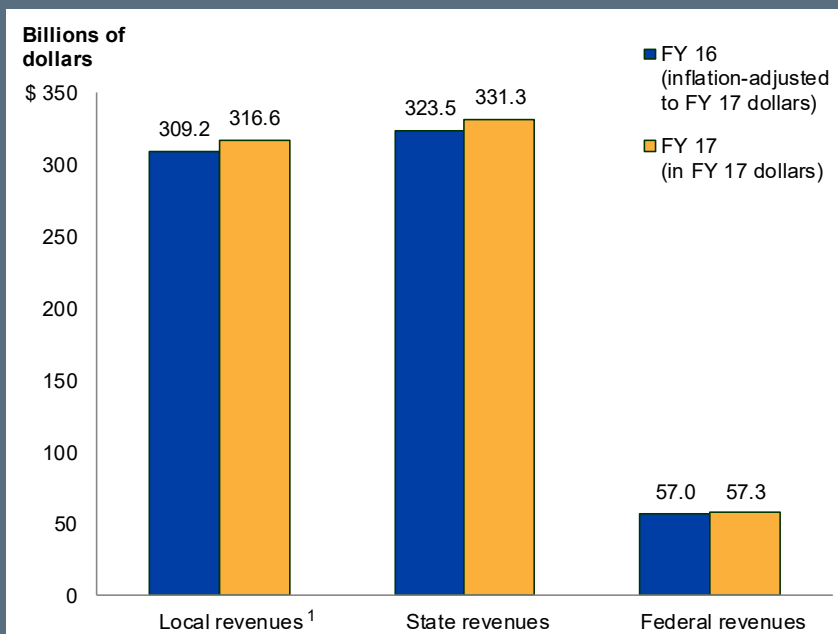
*Public Education Financial Survey (NPEFS), School Year 2016–17 (Fiscal Year 2017).* [https://nces.ed.gov/ccd/pdf/2020302\\_FY17NPEFS\\_Documentation.pdf](https://nces.ed.gov/ccd/pdf/2020302_FY17NPEFS_Documentation.pdf).

*Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2015–16 (Fiscal Year 2016).* [https://nces.ed.gov/ccd/pdf/2019-302\\_FY16\\_NPEFS\\_Documentation\\_12.19.18.pdf](https://nces.ed.gov/ccd/pdf/2019-302_FY16_NPEFS_Documentation_12.19.18.pdf).

The 50 states and the District of Columbia reported \$705.3 billion in revenues collected for public elementary and secondary education in FY 17 (table 1). State and local governments provided \$648.0 billion, or 91.9 percent of all revenues. The federal government contributed \$57.3 billion, or 8.1 percent of all revenues (derived from table 1). Total revenues increased by 2.3 percent (from \$689.7 to \$705.3 billion) from FY 16 to FY 17, local revenues increased by 2.4 percent (from \$309.2 to \$316.6 billion), state revenues increased by 2.4 percent (from \$323.5 to \$331.3 billion), and federal revenues increased 0.5 percent (from \$57.0 to \$57.3 billion) (tables 1 and 9, after adjusting for inflation).<sup>2</sup> **(Figure 1.)**

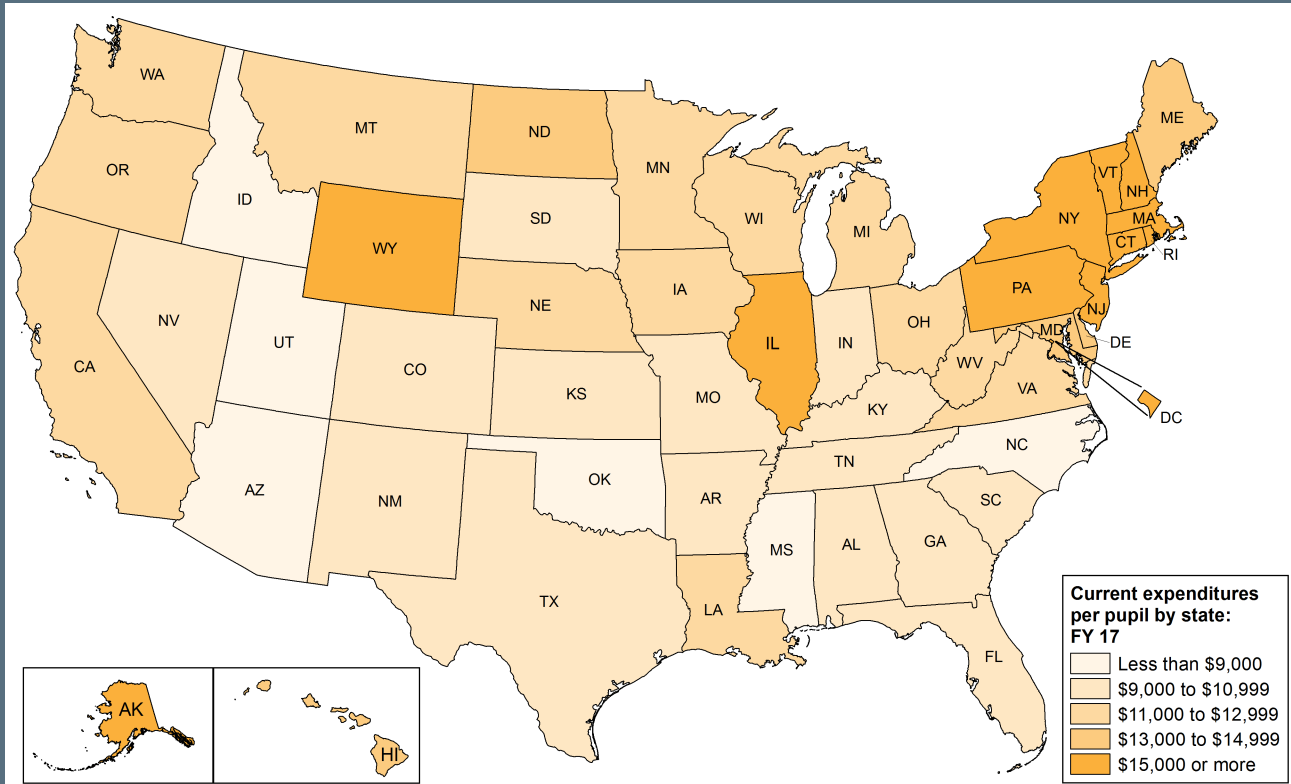
Total revenues per pupil averaged \$13,962 on a national basis in FY 17 (table 2). This is an increase of 1.9 percent between FY 16 and FY 17, and follows an increase of 3.7 percent from FY 15 to FY 16 (table 2 after adjusting for inflation). The percentage change

**Figure 1. Source of revenues for public elementary and secondary education for the United States (in billions of dollars): FY 16 and FY 17**



<sup>1</sup> Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.  
NOTE: Data include the 50 states and the District of Columbia. Data have been adjusted to FY 17 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),” FY 16, Final Version 2a; and FY 17, Provisional Version 1a. *Digest of Education Statistics: 2017*. Retrieved December 11, 2018, from [https://nces.ed.gov/programs/digest/d17/tables/dt17\\_106.70.asp](https://nces.ed.gov/programs/digest/d17/tables/dt17_106.70.asp).

**Figure 2. Current expenditures per pupil for public elementary and secondary education, by state: FY 17**



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, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for 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. For California, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 17, Provisional Version 1a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2016–17, Provisional Version 1a.

in revenues per pupil from FY 16 to FY 17 ranged from 26.7 percent in Illinois to -7.6 percent in Hawaii. Total revenues per pupil increased in 36 states and the District of Columbia between FY 16 to FY 17. Total revenues per pupil decreased in 15 states between FY 16 to FY 17.

Current expenditures for public elementary and secondary education across the nation increased by 2.0 percent between FY 16 and FY 17 (from \$607.2 to \$619.2 billion, tables 3 and 9, after adjusting for inflation). Within

that increase, expenditures for instruction also increased by 1.7 percent between FY 16 and FY 17 (from \$369.8 to \$376.1 billion); and student support expenditures increased by 3.8 percent in FY 17 compared to FY 16 (from \$34.6 to \$35.9 billion) (table 9, after adjusting for inflation).

Current expenditures per pupil<sup>3</sup> were \$12,258 at the national level in FY 17, which represents an increase of 1.6 percent from FY 16, following an increase of 2.8 percent from FY 15 (tables 4, 5, and 9, after adjusting for

inflation). Current expenditures per pupil ranged from \$7,206 in Utah to \$22,861 in New York. In addition to New York, current expenditures per pupil were among the five highest in the District of Columbia (\$22,561), Connecticut (\$19,929), New Jersey (\$19,585), and Vermont (\$19,480) (table 4 and figure 2). (Figure 2.) In addition to Utah, current expenditures per pupil were among the five lowest in Idaho (\$7,554), Oklahoma (\$7,921), Arizona (\$8,053), and Mississippi (\$8,755).

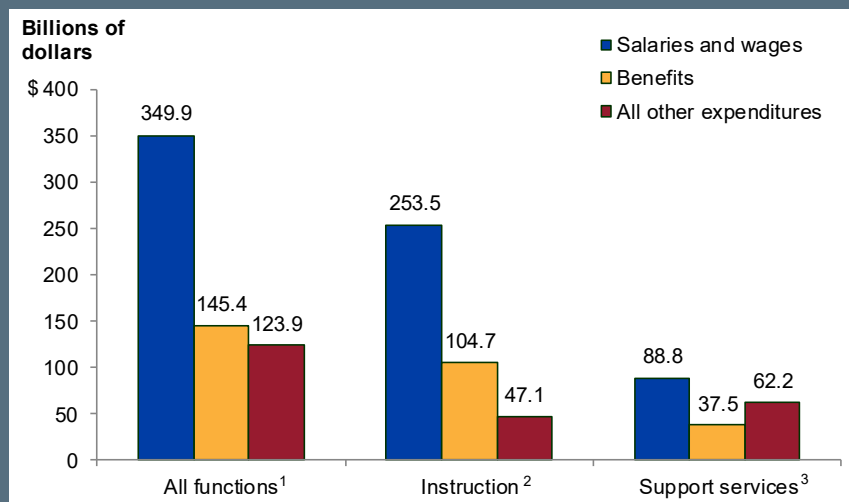
Increases in current expenditures per pupil from FY 16 to FY 17 were among the five highest in South Dakota (6.4 percent), Illinois (6.3 percent), District of Columbia (4.7 percent), California (4.5 percent), and Ohio (3.4 percent). Decreases in current expenditures per pupil between FY 16 and FY 17 were among the five largest in Oklahoma (-3.9 percent), New Mexico (-1.9 percent), Wyoming (-1.3 percent), Mississippi (-1.1 percent), and Arkansas (-0.8 percent) (table 5, after adjusting for inflation).

In FY 17, salaries and wages (\$349.9 billion) in conjunction with employee benefits (\$145.4 billion) accounted for 80.0 percent (\$495.3 billion) of current expenditures for public elementary and secondary education (derived from table 6). (Figure 3.)

Total expenditures increased by 2.5 percent (from \$690.1 to \$707.6 billion) between FY 16 and FY 17 (tables 7 and 9, after adjusting for inflation). Of the \$707.6 billion in total expenditures, 87.5 percent are current expenditures, 8.7 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). (Figure 4.)

Current expenditures from Federal Title I grants for economically disadvantaged students<sup>4</sup> (including carryover expenditures) accounted for \$14.7 billion, or 2.4 percent of current expenditures for public elementary and secondary education at the national level in

**Figure 3. Salaries and wages, employee benefits, and other expenditures, by function for the United States (in billions of dollars): FY 17**



<sup>1</sup> 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. Total 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.

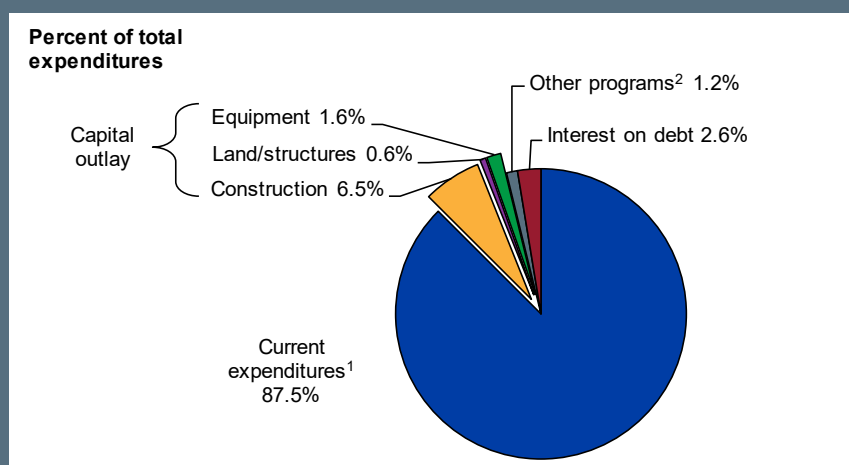
<sup>2</sup> Includes instruction and instructional staff support services current expenditures.

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

NOTE: Data include the 50 states and the District of Columbia. All other expenditures includes expenditures other than salaries and wages and employee benefits (e.g., purchased services and supplies, etc.). 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)," FY 17 Provisional Version 1a.

**Figure 4. Percentage distribution of total expenditures for public elementary and secondary education and other related programs in the United States, by source: FY 17**



<sup>1</sup> 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.

<sup>2</sup> Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education.

NOTE: Data include the 50 states and the District of Columbia.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 17 Provisional Version 1a.

FY 17 (derived from table 8). Title I expenditures per pupil averaged \$291 on a national level and ranged from \$140 in Utah to \$462 in the District of Columbia.<sup>5</sup>

## REFERENCES

- Agency Information Collection Activities; Submission to the Office of Management and Budget for Review and Approval; Comment Request; NPEFS 2016–2018: *Common Core of Data (CCD) National Public Education Financial Survey*, 81 Fed. Reg. 90342 (December 14, 2016). Retrieved May 7, 2019, from <https://www.federalregister.gov/d/2016-29924>.
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## ENDNOTES

<sup>1</sup> Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time. Current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Current expenditures 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.

<sup>2</sup> Whenever comparisons were made between FY 16 and FY 17 data, the FY 16 data were adjusted to FY 17 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For 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 2017*, Table 106.70. Retrieved December 11, 2018 from [https://nces.ed.gov/programs/digest/d17/tables/dt17\\_106.70.asp](https://nces.ed.gov/programs/digest/d17/tables/dt17_106.70.asp). The FY 16 amount adjusted to FY 17 dollars is equal to the FY 16 amount

multiplied by the 2016–17 CPI (242.656) and then divided by the 2015–16 CPI (238.273).

<sup>3</sup> The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. The FY 17 NPEFS data file includes total student membership reported on the school year 2016–17 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 17 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 did not include finance data for 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. For California, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely

much higher. California reported state fiscal data that includes prekindergarten programs in the NPEFS data collection.

<sup>4</sup> FY 2016 Department of Education funds are available for spending by school districts beginning with the 2016–17 school year. Title I grants data are from *Digest of Education Statistics 2017*, retrieved December 11, 2018, from [https://nces.ed.gov/programs/digest/d17/tables/dt17\\_401.60.asp](https://nces.ed.gov/programs/digest/d17/tables/dt17_401.60.asp). 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 16 and became available for use in the 2016–17 school year. Actual amounts received by local education agencies (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.

<sup>5</sup> 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 16, the Department of Education awarded \$28.5 million under Part G, Advanced Placement Test Fee Program (U.S. Department of Education 2016). 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 schoolwide 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, which includes both Title I eligible students and noneligible students.

For more information on the distribution of Title I funds, see <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2019016>.

# National Center for Education Statistics

**Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2017**

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>4</sup>
<b>United States<sup>5</sup></b>	<b>\$705,267,398</b>	<b>\$316,634,696</b>	<b>\$331,322,010</b>	<b>\$57,310,693</b>	<b>\$707,601,350<sup>6,7</sup></b>	<b>\$619,164,572<sup>6</sup></b>	<b>\$61,441,963<sup>7</sup></b>	<b>\$26,994,815<sup>7</sup></b>
Alabama	7,889,120	2,674,593	4,350,890	863,637	8,030,225	7,097,472	637,471	295,282
Alaska	2,508,281	553,726	1,600,510	354,045	2,582,582	2,367,707	169,582	45,293
Arizona	10,259,496	4,154,572	4,778,454	1,326,469	10,530,826 <sup>6</sup>	8,966,684 <sup>6</sup>	1,220,401	343,740
Arkansas	5,619,332	2,042,443	2,950,895	625,993	5,622,673 <sup>6</sup>	4,936,465 <sup>6</sup>	529,540	156,669
California	88,108,864	29,812,746	50,841,072	7,455,046	87,968,218 <sup>6</sup>	76,663,731 <sup>6</sup>	7,470,798	3,833,688
Colorado	10,600,561	5,292,101	4,602,299	706,162	10,632,736	8,913,931	1,183,120	535,684
Connecticut	11,583,918	6,585,653	4,494,453	503,812	11,573,665 <sup>6,7</sup>	10,664,567 <sup>6</sup>	641,349 <sup>7</sup>	267,749 <sup>7</sup>
Delaware	2,729,986	1,217,591	1,323,678	188,717	2,247,039	2,029,229	141,956	75,855
District of Columbia	2,526,099	2,288,279	†	237,820	2,625,829	1,936,852	510,487	178,490
Florida	28,808,723	14,173,479	11,346,675	3,288,570	29,875,971 <sup>6</sup>	26,404,135 <sup>6</sup>	2,292,633	1,179,204
Georgia	20,443,717	9,078,707	9,439,804	1,925,205	20,344,480 <sup>6</sup>	18,126,272 <sup>6</sup>	1,959,953	258,255
Hawaii	2,844,167	57,844	2,534,177	252,145	2,778,688	2,600,074	161,655	16,960
Idaho	2,575,178	615,751	1,706,894	252,533	2,560,406 <sup>6</sup>	2,245,167 <sup>6</sup>	251,888	63,351
Illinois	35,480,443	19,457,354	13,710,764	2,312,325	34,588,140 <sup>6</sup>	31,449,028 <sup>6</sup>	2,018,535	1,120,577
Indiana	11,952,546	3,891,085	7,087,311	974,150	11,866,554 <sup>6</sup>	10,309,827 <sup>6</sup>	1,095,237	461,490
Iowa	6,904,458	2,674,750	3,732,324	497,385	6,809,987	5,840,808	813,457	155,722
Kansas	6,344,151	1,775,284	4,031,070	537,797	6,279,467	5,154,894	877,514	247,059
Kentucky	7,782,860	2,640,856	4,229,780	912,224	7,878,382	6,897,155	721,214	260,014
Louisiana	8,949,726	3,877,936	3,903,101	1,168,690	8,983,530	8,150,463	690,293	142,774
Maine	2,820,246	1,531,696	1,093,382	195,168	2,838,337	2,641,420	123,321	73,596
Maryland	15,045,717	7,568,154	6,625,703	851,860	14,669,628 <sup>6</sup>	13,233,589 <sup>6</sup>	1,237,379	198,661
Massachusetts	18,423,533	10,493,958	6,999,777	929,798	17,909,571	17,089,142	507,504	312,925
Michigan	20,163,387	6,204,741	12,224,090	1,734,557	19,612,463	17,206,122	1,393,502	1,012,840
Minnesota	13,242,082	3,735,833	8,762,296	743,953	14,127,456 <sup>6</sup>	11,056,128 <sup>6</sup>	2,160,797	910,531
Mississippi	4,753,225	1,664,576	2,415,769	672,881	4,673,532	4,229,767	360,550	83,216
Missouri	11,485,402	6,732,984	3,749,129	1,003,289	11,189,561	9,776,478	841,235	571,848
Montana	1,841,286	748,107	867,286	225,892	1,908,339	1,688,944	185,247	34,148
Nebraska	4,470,153	2,670,235	1,450,774	349,144	4,844,039	4,041,479	704,266	98,295
Nevada	4,919,401	2,694,292	1,780,380	444,730	4,987,380	4,320,504	477,784	189,092
New Hampshire	3,132,306	1,951,180	1,007,310	173,816	3,082,887	2,886,649	144,183	52,056
New Jersey	30,368,383	16,177,878	12,920,845	1,269,661	29,839,108	27,622,861	1,301,715	914,532
New Mexico	4,023,795	708,473	2,726,305	589,017	3,901,217	3,345,338	553,767	2,112
New York	69,228,226	37,317,603	28,253,045	3,657,578	67,194,754 <sup>6</sup>	60,905,055 <sup>6</sup>	2,588,199	3,701,500
North Carolina	14,481,275	3,782,173	9,057,842	1,641,260	15,389,536	13,943,070	1,359,657	86,809
North Dakota	1,757,100	578,875	1,014,779	163,446	1,824,684	1,510,292	270,221	44,171

See notes at end of table.

# National Center for Education Statistics

**Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2017—Continued**

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>4</sup>
Ohio	24,762,785	12,274,685	10,538,278	1,949,822	24,503,675	21,494,254	1,921,438	1,087,983
Oklahoma	6,361,194	2,627,292	3,007,742	726,159	6,228,822	5,496,402	637,138	95,283
Oregon	7,689,411	3,119,884	4,018,900	550,627	7,731,996	6,514,334	827,259	390,403
Pennsylvania	31,353,132	17,096,908	12,104,094	2,152,130	30,765,985	27,263,106	1,992,715	1,510,164
Rhode Island	2,561,477	1,281,187	1,087,361	192,929	2,591,928	2,362,463	132,829	96,636
South Carolina	9,992,973	4,212,060	4,867,687	913,225	9,721,717	8,035,426	1,286,658	399,634
South Dakota	1,580,004	834,297	540,408	205,299	1,571,670	1,379,026	152,374	40,270
Tennessee	10,077,253	4,286,312	4,629,304	1,161,636	10,418,228	9,260,615	849,531	308,082
Texas	60,006,975	30,368,425	23,339,969	6,298,581	64,601,315	51,033,537	9,830,252	3,737,526
Utah	5,757,609	2,115,036	3,183,265	459,308	5,813,157	4,754,714	929,100	129,343
Vermont	1,742,206	67,685	1,560,743	113,778	1,797,465	1,722,621	55,204	19,640
Virginia	16,611,639	8,914,296	6,565,661	1,131,683	16,798,809	15,296,646	1,328,791	173,372
Washington	15,654,623	4,737,224	9,846,364	1,071,035	16,007,632 <sup>6</sup>	13,188,097 <sup>6</sup>	2,329,122	490,413
West Virginia	3,526,416	1,205,066	1,917,056	404,295	3,487,741	3,216,323	210,863	60,554
Wisconsin	11,591,278	5,397,548	5,360,746	832,985	11,876,059	10,340,697	1,011,285	524,077
Wyoming	1,931,277	671,281	1,141,567	118,429	1,913,258	1,555,016	350,996	7,247
Other jurisdictions								
American Samoa	73,876	232	10,738 <sup>8</sup>	62,906	76,797	65,490	9,507	1,800
Guam	332,552	272,386	†	60,166	361,502	298,340	50,806	12,356
Commonwealth of the								
Northern Mariana Islands	87,683	953	47,227 <sup>8</sup>	39,503	92,633	87,920	1,720	2,993
Puerto Rico	2,819,791	55	1,883,850 <sup>8</sup>	935,887	2,891,749	2,789,459	34,600	67,690
U.S. Virgin Islands	193,314	167,056	†	26,259	172,940	171,521	116	1,303

† Not applicable.

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

<sup>2</sup> 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.

<sup>3</sup> Capital outlay includes expenditures on property and construction of facilities.

<sup>4</sup> Other 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.

<sup>5</sup> United States totals include the 50 states and the District of Columbia.

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

<sup>7</sup> Value contains imputation for missing data.

<sup>8</sup> Reported 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)," FY 17, Provisional Version



# National Center for Education Statistics

**Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: FY 2015 through FY 2017**

State or jurisdiction	State, local, and federal revenues per pupil <sup>1</sup>				
	FY 15 (inflation- adjusted to FY 17 dollars)	FY 16 (inflation- adjusted to FY 17 dollars)	Percentage change FY 15– FY 16	FY 17	Percentage change FY 16– FY 17
<b>United States<sup>2</sup></b>	<b>\$13,209</b>	<b>\$13,699</b>	<b>3.7</b>	<b>\$13,962</b>	<b>1.9</b>
Alabama	10,245	10,388	1.4	10,590	2.0
Alaska	22,944	19,198	-16.3	18,897	-1.6
Arizona	9,166	9,239	0.8	9,214	-0.3
Arkansas	11,034	11,140	1.0	11,388	2.2
California	12,084	13,856	14.7	13,965	0.8
Colorado	11,261	11,595	3.0	11,713	1.0
Connecticut	21,494	22,145	3.0	21,647	-2.2
Delaware	15,893	16,546	4.1	20,035	21.1 <sup>3</sup>
District of Columbia	28,512	27,565	-3.3	29,425	6.7
Florida	9,963	10,186	2.2	10,227	0.4
Georgia	11,033	11,369	3.0	11,587	1.9
Hawaii	15,177	16,962	11.8	15,666	-7.6
Idaho	8,087	8,442	4.4	8,665	2.6
Illinois	13,666	13,819	1.1	17,506	26.7 <sup>4</sup>
Indiana	11,860	12,101	2.0	11,388	-5.9
Iowa	13,114	13,347	1.8	13,543	1.5
Kansas	12,835	12,933	0.8	12,833	-0.8
Kentucky	11,098	11,324	2.0	11,378	0.5
Louisiana	12,769	12,654	-0.9	12,495	-1.3
Maine	15,452	15,756	2.0	15,624	-0.8
Maryland	17,024	16,696	-1.9	16,977	1.7
Massachusetts	18,446	18,976	2.9	19,101	0.7
Michigan	12,968	13,149	1.4	13,190	0.3
Minnesota	14,572	14,993	2.9	15,133	0.9
Mississippi	9,503	9,850	3.7	9,838	-0.1
Missouri	12,207	12,350	1.2	12,552	1.6
Montana	12,806	12,485	-2.5	12,579	0.8
Nebraska	13,670	14,023	2.6	14,005	-0.1
Nevada	10,097	10,201	1.0	10,384	1.8
New Hampshire	16,614	17,060	2.7	17,316	1.5
New Jersey	20,855	21,448	2.8	21,531	0.4
New Mexico	12,009	12,096	0.7	11,966	-1.1
New York	23,383	25,172	7.7	25,985	3.2
North Carolina	9,057	9,276	2.4	9,342	0.7
North Dakota	15,183	15,982	5.3	16,016	0.2
Ohio	14,573	14,260	-2.1	14,480	1.5
Oklahoma	9,324	9,216	-1.2	9,167	-0.5
Oregon	12,711	13,034	2.5	13,282	1.9
Pennsylvania	17,047	17,725	4.0	18,149	2.4
Rhode Island	17,654	17,826	1.0	18,020	1.1
South Carolina	12,050	12,594	4.5	12,957	2.9
South Dakota	10,948	11,089	1.3	11,592	4.5
Tennessee	9,711	9,756	0.5	10,062	3.1
Texas	10,995	11,325	3.0	11,194	-1.2
Utah	8,272	8,562	3.5	8,726	1.9

See notes at end of table.

# National Center for Education Statistics

**Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: FY 2015 through FY 2017—Continued**

State or jurisdiction	State, local, and federal revenues per pupil <sup>1</sup>				
	FY 15 (inflation- adjusted to FY 17 dollars)	FY 16 (inflation- adjusted to FY 17 dollars)	Percentage change FY 15– FY 16	FY 17	Percentage change FY 16– FY 17
Vermont	20,649	19,988	-3.2	19,702	-1.4
Virginia	12,511	12,637	1.0	12,907	2.1
Washington	12,993	13,894	6.9	14,209	2.3
West Virginia	12,894	12,603	-2.3	12,877	2.2
Wisconsin	13,175	13,273	0.7	13,409	1.0
Wyoming	21,381	21,965	2.7	20,508	-6.6
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	10,422	10,639	2.1	10,812	1.6
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	7,731	7,713	-0.2	7,722	0.1
U.S. Virgin Islands	13,696	13,792	0.7	14,652	6.2

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

<sup>1</sup> Per pupil revenues are calculated using student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for 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. For California, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

<sup>2</sup> United States totals include the 50 states and the District of Columbia.

<sup>3</sup> In FY 17, Delaware attributed a \$284 million increase in local revenues to local education agencies updating categorization of local revenue.

<sup>4</sup> In FY 17, Illinois included state payments on behalf of LEAs for employee benefits in state revenues, which contributed to the increase in the total state, local, and federal revenues per pupil.

NOTE: Data have been adjusted to FY 17 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)," FY 15, Final Version 2a; FY 16, Final Version 2a; and FY 17, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2016–17, Provisional Version 1a; and *Digest of Education Statistics 2017*, retrieved December 11, 2018, from [https://nces.ed.gov/programs/digest/d17/tables/dt17\\_106.70.asp](https://nces.ed.gov/programs/digest/d17/tables/dt17_106.70.asp).

# National Center for Education Statistics

**Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2017**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]												
	Total	Instruction	Support services <sup>2</sup>									Food services	Enterprise operations <sup>4</sup>
			Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services			
<b>United States<sup>5</sup></b>	<b>\$619,164,572<sup>6</sup></b>	<b>\$376,069,486<sup>6</sup></b>	<b>\$217,754,675<sup>6</sup></b>	<b>\$35,946,038<sup>6</sup></b>	<b>\$29,169,348<sup>6</sup></b>	<b>\$12,305,191<sup>6</sup></b>	<b>\$34,568,941<sup>6</sup></b>	<b>\$57,433,468<sup>6</sup></b>	<b>\$25,350,286<sup>6</sup></b>	<b>\$22,981,403<sup>6</sup></b>	<b>\$24,095,216<sup>6</sup></b>	<b>\$1,245,194</b>	
Alabama	7,097,472	4,049,192	2,563,159	446,175	298,519	182,443	442,733	660,054	366,671	166,563	485,121	0	
Alaska	2,367,707	1,266,042	1,013,894	183,607	196,525	33,856	144,766	283,842	80,673	90,624	76,820	10,952	
Arizona	8,966,684 <sup>6</sup>	4,828,965 <sup>6</sup>	3,669,286 <sup>6</sup>	687,666 <sup>6</sup>	434,553 <sup>6</sup>	173,941 <sup>6</sup>	502,905 <sup>6</sup>	1,098,094 <sup>6</sup>	371,832 <sup>6</sup>	400,295 <sup>6</sup>	467,132	1,301	
Arkansas	4,936,465 <sup>6</sup>	2,769,224 <sup>6</sup>	1,898,530 <sup>6</sup>	266,940 <sup>6</sup>	415,124 <sup>6</sup>	124,843 <sup>6</sup>	258,857 <sup>6</sup>	500,434 <sup>6</sup>	181,436 <sup>6</sup>	150,896 <sup>6</sup>	263,084 <sup>6</sup>	5,627	
California	76,663,731 <sup>6</sup>	45,442,062 <sup>6</sup>	28,155,354 <sup>6</sup>	4,598,429 <sup>6</sup>	4,880,880 <sup>6</sup>	753,775 <sup>6</sup>	5,082,339 <sup>6</sup>	7,573,197 <sup>6</sup>	1,679,133 <sup>6</sup>	3,587,603 <sup>6</sup>	2,878,381	187,935	
Colorado	8,913,931	4,989,814	3,570,698	502,458	513,143	144,538	679,279	814,583	265,301	651,397	305,496	47,923	
Connecticut	10,664,567 <sup>6</sup>	6,722,928 <sup>6</sup>	3,614,923 <sup>6</sup>	684,769 <sup>6</sup>	335,452 <sup>6</sup>	239,206 <sup>6</sup>	624,118 <sup>6</sup>	915,695 <sup>6</sup>	537,460 <sup>6</sup>	278,224 <sup>6</sup>	234,506 <sup>6</sup>	92,211	
Delaware	2,029,229	1,269,553	691,907	90,650	37,248	31,895	128,691	216,676	100,560	86,188	67,769	0	
District of Columbia	1,936,852	1,039,933	826,686	86,016	97,241	141,543	134,950	190,735	117,259	58,942	69,429	804	
Florida	26,404,135 <sup>6</sup>	16,305,281 <sup>6</sup>	8,782,010 <sup>6</sup>	1,161,081 <sup>6</sup>	1,660,734 <sup>6</sup>	242,525 <sup>6</sup>	1,470,634 <sup>6</sup>	2,548,825 <sup>6</sup>	1,017,779 <sup>6</sup>	680,431 <sup>6</sup>	1,316,843	0	
Georgia	18,126,272 <sup>6</sup>	11,061,068 <sup>6</sup>	6,035,059 <sup>6</sup>	943,009 <sup>6</sup>	941,356 <sup>6</sup>	231,190 <sup>6</sup>	1,144,159 <sup>6</sup>	1,361,543 <sup>6</sup>	847,547 <sup>6</sup>	566,256 <sup>6</sup>	977,222	52,922	
Hawaii	2,600,074	1,520,054	949,131	244,802	87,772	13,048	186,738	289,131	63,216	64,424	130,889	0	
Idaho	2,245,167 <sup>6</sup>	1,323,118 <sup>6</sup>	811,616 <sup>6</sup>	125,438 <sup>6</sup>	130,399 <sup>6</sup>	56,390 <sup>6</sup>	129,058 <sup>6</sup>	212,304 <sup>6</sup>	97,989 <sup>6</sup>	60,038 <sup>6</sup>	109,263 <sup>6</sup>	1,170	
Illinois	31,449,028 <sup>6</sup>	19,603,947 <sup>6</sup>	11,068,443 <sup>6</sup>	2,214,977 <sup>6</sup>	1,134,511 <sup>6</sup>	1,182,158 <sup>6</sup>	1,638,178 <sup>6</sup>	2,440,415 <sup>6</sup>	1,334,997 <sup>6</sup>	1,123,207 <sup>6</sup>	776,639	0	
Indiana	10,309,827 <sup>6</sup>	5,939,926 <sup>6</sup>	3,872,427 <sup>6</sup>	537,800 <sup>6</sup>	414,873 <sup>6</sup>	212,946 <sup>6</sup>	671,823 <sup>6</sup>	1,161,592 <sup>6</sup>	623,109 <sup>6</sup>	250,283 <sup>6</sup>	497,474	0	
Iowa	5,840,808	3,524,206	2,050,887	341,231	364,865	148,834	330,146	484,172	205,084	176,556	258,951	6,764	
Kansas	5,154,894	3,074,527	1,836,380	328,022	212,934	138,347	299,424	503,876	209,520	144,257	243,986	0	
Kentucky	6,897,155	3,954,611	2,472,297	336,798	384,692	155,583	401,723	614,507	393,211	185,782	451,699	18,548	
Louisiana	8,150,463	4,551,129 <sup>6</sup>	3,169,566 <sup>6</sup>	495,861 <sup>6</sup>	406,228 <sup>6</sup>	211,453 <sup>6</sup>	523,649 <sup>6</sup>	822,880 <sup>6</sup>	465,492 <sup>6</sup>	244,002 <sup>6</sup>	429,670	99	
Maine	2,641,420	1,545,474	989,537	180,995	149,247	89,805	139,360	265,690	129,800	34,641	106,085	324	
Maryland	13,233,589 <sup>6</sup>	8,432,187 <sup>6</sup>	4,424,391 <sup>6</sup>	595,713 <sup>6</sup>	610,473 <sup>6</sup>	128,514 <sup>6</sup>	893,341 <sup>6</sup>	1,116,465 <sup>6</sup>	691,807 <sup>6</sup>	388,078 <sup>6</sup>	377,011	0	
Massachusetts	17,089,142	10,912,548	5,698,222	1,270,086	788,946	275,981	731,675	1,437,462	776,589	417,483	478,372	0	
Michigan	17,206,122	9,875,810	6,695,573	1,360,804	871,777	386,016	960,612	1,510,634	720,147	885,583	634,739	0	
Minnesota	11,056,128 <sup>6</sup>	7,153,109 <sup>6</sup>	3,388,197 <sup>6</sup>	323,867 <sup>6</sup>	565,322 <sup>6</sup>	415,002 <sup>6</sup>	444,288 <sup>6</sup>	746,716 <sup>6</sup>	625,079 <sup>6</sup>	267,924 <sup>6</sup>	467,516	47,304	
Mississippi	4,229,767	2,400,216	1,570,271	224,419	196,756	142,223	257,398	433,815	202,096	113,565	259,057	223	
Missouri	9,776,478	5,767,922	3,552,049	441,238	447,079	362,602	573,398	977,605	505,638	244,489	456,507	0	
Montana	1,688,944	991,332	619,787	115,746	59,838	53,622	94,081	169,682	79,292	47,525	75,187	2,638	
Nebraska	4,041,479	2,616,805	1,150,951	154,575	129,927	118,339	191,203	345,168	119,441	92,298	168,307	105,416	
Nevada	4,320,504	2,554,828	1,597,247	237,070	238,700	69,977	317,085	400,038	169,077	165,299	168,244	185	
New Hampshire	2,886,649	1,839,343	977,914	222,126	94,964	103,951	160,992	231,303	127,292	37,285	69,392	0	
New Jersey	27,622,861	16,589,382	10,140,298	2,858,018	864,829	563,247	1,369,401	2,686,395	1,139,284	659,124	617,300	275,881	
New Mexico	3,345,338	1,914,568	1,268,925	337,928	91,409	79,625	198,495	349,245	103,752	108,472	159,640	2,205	
New York	60,905,055 <sup>6</sup>	42,389,679 <sup>6</sup>	17,303,620 <sup>6</sup>	1,950,611 <sup>6</sup>	1,567,910 <sup>6</sup>	984,799 <sup>6</sup>	2,332,684 <sup>6</sup>	5,600,964 <sup>6</sup>	3,073,409 <sup>6</sup>	1,793,244 <sup>6</sup>	1,211,757	0	
North Carolina	13,943,070	8,718,633	4,488,163	758,525	479,501	241,840	826,515	1,146,436	568,542	466,805	736,274	0	
North Dakota	1,510,292	906,313	491,975	60,781	51,919	65,204	78,090	129,557	60,165	46,259	70,245	41,759	

See notes at end of table.

# National Center for Education Statistics

**Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2017—Continued**

Current expenditures <sup>1</sup> [in thousands of dollars]												
Support services <sup>2</sup>												
State or jurisdiction	Total	Instruction	Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>4</sup>
Ohio	21,494,254	12,703,608	8,083,921	1,454,986	856,705	674,296	1,188,192	1,840,935	1,020,880	1,047,926	705,533	1,192
Oklahoma	5,496,402	3,072,797	2,004,138	374,211	221,748	164,623	306,275	576,296	173,226	187,759	363,634	55,833
Oregon	6,514,334	3,807,508	2,478,957	494,587	262,616	91,127	415,589	516,505	286,763	411,770	224,745	3,123
Pennsylvania	27,263,106	16,871,795	9,385,807	1,538,734	976,882	823,115	1,214,207	2,495,880	1,297,216	1,039,772	889,644	115,861
Rhode Island	2,362,463	1,428,107	869,618	248,744	90,506	35,431	112,808	183,344	102,335	96,450	64,216	522
South Carolina	8,035,426	4,455,636	3,147,018	619,625	497,997	78,239	520,441	788,674	303,877	338,165	412,078	20,694
South Dakota	1,379,026	816,490	484,102	76,803	48,890	46,268	66,995	143,576	49,059	52,510	71,486	6,948
Tennessee	9,260,615	5,652,110	3,091,904	416,268	546,464	192,701	560,592	767,734	347,912	260,232	516,601	0
Texas	51,033,537	29,431,662	18,755,366	2,515,067	2,622,675	750,018	2,926,014	5,379,370	1,485,564	3,076,659	2,846,509	0
Utah	4,754,714	3,019,473	1,485,927	185,373	190,712	53,508	312,558	432,719	140,222	170,835	238,818	10,496
Vermont	1,722,621	1,107,391	570,073	133,216	71,370	36,224	108,604	128,666	56,760	35,234	43,217	1,940
Virginia	15,296,646	9,313,749	5,390,585	774,800	1,013,488	247,977	897,282	1,365,285	787,814	303,939	588,958	3,354
Washington	13,188,097 <sup>6</sup>	7,646,339 <sup>6</sup>	5,018,087	967,929	854,897	225,675	800,156	1,118,968	493,731	556,730	401,398	122,273
West Virginia	3,216,323	1,842,144	1,167,027	166,921	127,203	55,147	172,428	346,891	238,828	59,608	207,152	0
Wisconsin	10,340,697	6,136,689 <sup>6</sup>	3,824,345 <sup>6</sup>	516,870 <sup>6</sup>	545,466 <sup>6</sup>	298,849 <sup>6</sup>	521,086 <sup>6</sup>	958,276 <sup>6</sup>	438,470 <sup>6</sup>	545,329 <sup>6</sup>	379,585	78
Wyoming	1,555,016	920,260	588,428	93,676	86,084	32,731	82,920	150,621	77,950	64,448	45,637	691
Other jurisdictions												
American Samoa	65,490	31,446	14,110	35	7,235	891	4,188	0	531	1,231	19,934	0
Guam	298,340	142,210	136,084	28,008	16,535	4,802	18,225	38,523	7,948	22,043	20,046	0
Commonwealth of the Northern Mariana Islands												
Mariana Islands	87,920	41,483	33,459	6,742	8,246	1,727	4,276	7,083	1,443	3,942	12,977	0
Puerto Rico	2,789,459	1,128,669	1,262,150	317,681	166,391	79,112	121,196	407,424	93,059	77,287	398,641	0
U.S. Virgin Islands	171,521	100,419	59,708	14,841	4,219	8,199	9,465	6,854	7,536	8,592	11,236	158

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

<sup>2</sup> Support 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.

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

<sup>4</sup> 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).

<sup>5</sup> United States totals include the 50 states and the District of Columbia.

<sup>6</sup> Value 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," FY 17, Provisional Version 1a.

# National Center for Education Statistics

**Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2017**

State or jurisdiction	School year 2016–17 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>										Food services	Enterprise operations <sup>5</sup>
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services		
<b>United States<sup>6</sup></b>	<b>50,512,555</b>	<b>\$12,258<sup>7</sup></b>	<b>\$7,445<sup>7</sup></b>	<b>\$4,311<sup>7</sup></b>	<b>\$712<sup>7</sup></b>	<b>\$577<sup>7</sup></b>	<b>\$244<sup>7</sup></b>	<b>\$684<sup>7</sup></b>	<b>\$1,137<sup>7</sup></b>	<b>\$502<sup>7</sup></b>	<b>\$455<sup>7</sup></b>	<b>\$477<sup>7</sup></b>	<b>\$25</b>
Alabama	744,930	9,528	5,436	3,441	599	401	245	594	886	492	224	651	0
Alaska	132,737	17,838	9,538	7,638	1,383	1,481	255	1,091	2,138	608	683	579	83
Arizona	1,113,433	8,053 <sup>7</sup>	4,337 <sup>7</sup>	3,295 <sup>7</sup>	618 <sup>7</sup>	390 <sup>7</sup>	156 <sup>7</sup>	452 <sup>7</sup>	986 <sup>7</sup>	334 <sup>7</sup>	360 <sup>7</sup>	420	1
Arkansas	493,447	10,004 <sup>7</sup>	5,612 <sup>7</sup>	3,847 <sup>7</sup>	541 <sup>7</sup>	841 <sup>7</sup>	253 <sup>7</sup>	525 <sup>7</sup>	1,014 <sup>7</sup>	368 <sup>7</sup>	306 <sup>7</sup>	533 <sup>7</sup>	11
California	6,309,138	12,151 <sup>7</sup>	7,203 <sup>7</sup>	4,463 <sup>7</sup>	729 <sup>7</sup>	774 <sup>7</sup>	119 <sup>7</sup>	806 <sup>7</sup>	1,200 <sup>7</sup>	266 <sup>7</sup>	569 <sup>7</sup>	456	30
Colorado	905,019	9,849	5,513	3,945	555	567	160	751	900	293	720	338	53
Connecticut	535,118	19,929 <sup>7</sup>	12,563 <sup>7</sup>	6,755 <sup>7</sup>	1,280 <sup>7</sup>	627 <sup>7</sup>	447 <sup>7</sup>	1,166 <sup>7</sup>	1,711 <sup>7</sup>	1,004 <sup>7</sup>	520 <sup>7</sup>	438 <sup>7</sup>	172
Delaware	136,264	14,892	9,317	5,078	665	273	234	944	1,590	738	633	497	0
District of Columbia	85,850	22,561	12,113	9,629	1,002	1,133	1,649	1,572	2,222	1,366	687	809	9
Florida	2,816,791	9,374 <sup>7</sup>	5,789 <sup>7</sup>	3,118 <sup>7</sup>	412 <sup>7</sup>	590 <sup>7</sup>	86 <sup>7</sup>	522 <sup>7</sup>	905 <sup>7</sup>	361 <sup>7</sup>	242 <sup>7</sup>	467	0
Georgia	1,764,346	10,274 <sup>7</sup>	6,269 <sup>7</sup>	3,421 <sup>7</sup>	534 <sup>7</sup>	534 <sup>7</sup>	131 <sup>7</sup>	648 <sup>7</sup>	772 <sup>7</sup>	480 <sup>7</sup>	321 <sup>7</sup>	554	30
Hawaii	181,550	14,322	8,373	5,228	1,348	483	72	1,029	1,593	348	355	721	0
Idaho	297,200	7,554 <sup>7</sup>	4,452 <sup>7</sup>	2,731 <sup>7</sup>	422 <sup>7</sup>	439 <sup>7</sup>	190 <sup>7</sup>	434 <sup>7</sup>	714 <sup>7</sup>	330 <sup>7</sup>	202 <sup>7</sup>	368 <sup>7</sup>	4
Illinois	2,026,718	15,517 <sup>7</sup>	9,673 <sup>7</sup>	5,461 <sup>7</sup>	1,093 <sup>7</sup>	560 <sup>7</sup>	583 <sup>7</sup>	808 <sup>7</sup>	1,204 <sup>7</sup>	659 <sup>7</sup>	554 <sup>7</sup>	383	0
Indiana	1,049,547	9,823 <sup>7</sup>	5,660 <sup>7</sup>	3,690 <sup>7</sup>	512 <sup>7</sup>	395 <sup>7</sup>	203 <sup>7</sup>	640 <sup>7</sup>	1,107 <sup>7</sup>	594 <sup>7</sup>	238 <sup>7</sup>	474	0
Iowa	509,831	11,456	6,912	4,023	669	716	292	648	950	402	346	508	13
Kansas	494,347	10,428	6,219	3,715	664	431	280	606	1,019	424	292	494	0
Kentucky	684,017	10,083	5,781	3,614	492	562	227	587	898	575	272	660	27
Louisiana	716,293	11,379	6,354 <sup>7</sup>	4,425 <sup>7</sup>	692 <sup>7</sup>	567 <sup>7</sup>	295 <sup>7</sup>	731 <sup>7</sup>	1,149 <sup>7</sup>	650 <sup>7</sup>	341 <sup>7</sup>	600	#
Maine	180,512	14,633	8,562	5,482	1,003	827	498	772	1,472	719	192	588	2
Maryland	886,221	14,933 <sup>7</sup>	9,515 <sup>7</sup>	4,992 <sup>7</sup>	672 <sup>7</sup>	689 <sup>7</sup>	145 <sup>7</sup>	1,008 <sup>7</sup>	1,260 <sup>7</sup>	781 <sup>7</sup>	438 <sup>7</sup>	425	0
Massachusetts	964,514	17,718	11,314	5,908	1,317	818	286	759	1,490	805	433	496	0
Michigan	1,528,666	11,256	6,460	4,380	890	570	253	628	988	471	579	415	0
Minnesota	875,021	12,635 <sup>7</sup>	8,175 <sup>7</sup>	3,872 <sup>7</sup>	370 <sup>7</sup>	646 <sup>7</sup>	474 <sup>7</sup>	508 <sup>7</sup>	853 <sup>7</sup>	714 <sup>7</sup>	306 <sup>7</sup>	534	54
Mississippi	483,150	8,755	4,968	3,250	464	407	294	533	898	418	235	536	#
Missouri	915,040	10,684	6,303	3,882	482	489	396	627	1,068	553	267	499	0
Montana	146,375	11,538	6,773	4,234	791	409	366	643	1,159	542	325	514	18
Nebraska	319,194	12,662	8,198	3,606	484	407	371	599	1,081	374	289	527	330
Nevada	473,744	9,120	5,393	3,372	500	504	148	669	844	357	349	355	#
New Hampshire	180,888	15,958	10,168	5,406	1,228	525	575	890	1,279	704	206	384	0
New Jersey	1,410,421	19,585	11,762	7,190	2,026	613	399	971	1,905	808	467	438	196
New Mexico	336,263	9,949	5,694	3,774	1,005	272	237	590	1,039	309	323	475	7
New York	2,664,176	22,861 <sup>7</sup>	15,911 <sup>7</sup>	6,495 <sup>7</sup>	732 <sup>7</sup>	589 <sup>7</sup>	370 <sup>7</sup>	876 <sup>7</sup>	2,102 <sup>7</sup>	1,154 <sup>7</sup>	673 <sup>7</sup>	455	0
North Carolina	1,550,062	8,995	5,625	2,895	489	309	156	533	740	367	301	475	0
North Dakota	109,706	13,767	8,261	4,484	554	473	594	712	1,181	548	422	640	381

See notes at end of table.

# National Center for Education Statistics

**Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2017—Continued**

State or jurisdiction	School year 2016–17 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>										Food services	Enterprise operations <sup>5</sup>
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services		
Ohio	1,710,143	12,569	7,428	4,727	851	501	394	695	1,076	597	613	413	1
Oklahoma	693,903	7,921	4,428	2,888	539	320	237	441	831	250	271	524	80
Oregon	578,947	11,252	6,577	4,282	854	454	157	718	892	495	711	388	5
Pennsylvania	1,727,497	15,782	9,767	5,433	891	565	476	703	1,445	751	602	515	67
Rhode Island	142,150	16,620	10,046	6,118	1,750	637	249	794	1,290	720	679	452	4
South Carolina	771,250	10,419	5,777	4,080	803	646	101	675	1,023	394	438	534	27
South Dakota	136,302	10,117	5,990	3,552	563	359	339	492	1,053	360	385	524	51
Tennessee	1,001,562	9,246	5,643	3,087	416	546	192	560	767	347	260	516	0
Texas	5,360,849	9,520	5,490	3,499	469	489	140	546	1,003	277	574	531	0
Utah	659,801	7,206	4,576	2,252	281	289	81	474	656	213	259	362	16
Vermont	88,428	19,480	12,523	6,447	1,506	807	410	1,228	1,455	642	398	489	22
Virginia	1,287,026	11,885	7,237	4,188	602	787	193	697	1,061	612	236	458	3
Washington	1,101,711	11,971 <sup>7</sup>	6,940 <sup>7</sup>	4,555	879	776	205	726	1,016	448	505	364	111
West Virginia	273,855	11,745	6,727	4,261	610	464	201	630	1,267	872	218	756	0
Wisconsin	864,432	11,962	7,099 <sup>7</sup>	4,424 <sup>7</sup>	598 <sup>7</sup>	631 <sup>7</sup>	346 <sup>7</sup>	603 <sup>7</sup>	1,109 <sup>7</sup>	507 <sup>7</sup>	631 <sup>7</sup>	439	#
Wyoming	94,170	16,513	9,772	6,249	995	914	348	881	1,599	828	684	485	7
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	30,758	9,700	4,624	4,424	911	538	156	593	1,252	258	717	652	0
Commonwealth of the Northern Mariana Islands	—	—	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	365,181	7,639	3,091	3,456	870	456	217	332	1,116	255	212	1,092	0
U.S. Virgin Islands	13,194	13,000	7,611	4,525	1,125	320	621	717	519	571	651	852	12

— 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.

<sup>1</sup> 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.

<sup>2</sup> Support 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.

<sup>3</sup> The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for 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. For California, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

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

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

<sup>6</sup> United States totals include the 50 states and the District of Columbia.

<sup>7</sup> Value 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)," FY 17, Provisional Version 1a; and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2016–17, Provisional Version 1a.

# National Center for Education Statistics

**Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2015 through FY 2017**

State or jurisdiction	Current expenditures per pupil <sup>1</sup>				
	FY 15 (inflation- adjusted to FY 17 dollars)	FY 16 (inflation- adjusted to FY 17 dollars)	Percentage change FY 15– FY 16	FY 17	Percentage change FY 16– FY 17
<b>United States<sup>2</sup></b>	<b>\$11,734</b>	<b>12,060</b>	<b>2.8</b>	<b>\$12,258</b>	<b>1.6</b>
Alabama	9,378	9,428	0.5	9,528	1.1
Alaska	20,701	17,832	-13.9	17,838	#
Arizona	7,782	7,915	1.7	8,053	1.7
Arkansas	10,052	10,082	0.3	10,004	-0.8
California	10,713	11,631	8.6	12,151	4.5
Colorado	9,527	9,796	2.8	9,849	0.5
Connecticut	19,500	19,975	2.4	19,929	-0.2
Delaware	14,232	14,662	3.0	14,892	1.6
District of Columbia	21,130	21,551	2.0	22,561	4.7
Florida	9,343	9,345	#	9,374	0.3
Georgia	9,716	10,016	3.1	10,274	2.6
Hawaii	13,179	14,001	6.2	14,322	2.3
Idaho	7,104	7,344	3.4	7,554	2.9
Illinois	14,287	14,591	2.1	15,517	6.3
Indiana	9,770	9,866	1.0	9,823	-0.4
Iowa	11,214	11,353	1.2	11,456	0.9
Kansas	10,590	10,404	-1.8	10,428	0.2
Kentucky	9,801	10,012	2.1	10,083	0.7
Louisiana	11,386	11,374	-0.1	11,379	#
Maine	14,330	14,463	0.9	14,633	1.2
Maryland	14,795	14,790	#	14,933	1.0
Massachusetts	16,866	17,298	2.6	17,718	2.4
Michigan	11,233	11,254	0.2	11,256	#
Minnesota	12,226	12,591	3.0	12,635	0.3
Mississippi	8,658	8,852	2.2	8,755	-1.1
Missouri	10,490	10,576	0.8	10,684	1.0
Montana	11,358	11,583	2.0	11,538	-0.4
Nebraska	12,481	12,606	1.0	12,662	0.4
Nevada	8,664	8,914	2.9	9,120	2.3
New Hampshire	15,347	15,820	3.1	15,958	0.9
New Jersey	19,028	19,391	1.9	19,585	1.0
New Mexico	9,969	10,142	1.7	9,949	-1.9
New York	21,268	22,640	6.5	22,861	1.0
North Carolina	8,745	8,877	1.5	8,995	1.3
North Dakota	13,210	13,604	3.0	13,767	1.2
Ohio	12,026	12,153	1.1	12,569	3.4
Oklahoma	8,279	8,240	-0.5	7,921	-3.9
Oregon	10,721	11,022	2.8	11,252	2.1
Pennsylvania	14,769	15,444	4.6	15,782	2.2
Rhode Island	16,196	16,378	1.1	16,620	1.5
South Carolina	10,079	10,306	2.3	10,419	1.1
South Dakota	9,333	9,507	1.9	10,117	6.4
Tennessee	8,998	9,039	0.5	9,246	2.3
Texas	9,310	9,524	2.3	9,520	#
Utah	6,922	7,135	3.1	7,206	1.0

See notes at the end of table.

# National Center for Education Statistics

**Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2015 through FY 2017—Continued**

State or jurisdiction	Current expenditures per pupil <sup>1</sup>				
	FY 15 (inflation- adjusted to FY 17 dollars)	FY 16 (inflation- adjusted to FY 17 dollars)	Percentage change FY 15– FY 16	FY 17	Percentage change FY 16– FY 17
Vermont	19,243	19,372	0.7	19,480	0.6
Virginia	11,519	11,645	1.1	11,885	2.1
Washington	10,953	11,695	6.8	11,971	2.4
West Virginia	11,803	11,634	-1.4	11,745	0.9
Wisconsin	11,829	11,879	0.4	11,962	0.7
Wyoming	16,453	16,734	1.7	16,513	-1.3
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	9,669	9,870	2.1	9,700	-1.7
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	8,101	7,964	-1.7	7,639	-4.1
U.S. Virgin Islands	11,422	11,844	3.7	13,000	9.8

— 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.

<sup>1</sup> 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. 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, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for 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. For California, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

<sup>2</sup> United States totals include the 50 states and the District of Columbia.

NOTE: Data have been adjusted to FY 17 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)," FY 15, Final Version 2a; FY 16, Final Version 2a; and FY 17, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2016–17, Provisional Version 1a; and *Digest of Education Statistics 2017*, retrieved December 11, 2018, from [https://nces.ed.gov/programs/digest/d17/tables/dt17\\_106.70.asp](https://nces.ed.gov/programs/digest/d17/tables/dt17_106.70.asp).



# National Center for Education Statistics

**Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2017**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]									
	All functions			Instruction and instruction-related <sup>2</sup>			Support services <sup>3</sup>			All other functions <sup>6</sup>
	Total <sup>4,5</sup>	Salaries and wages	Employee benefits	Total <sup>5</sup>	Salaries and wages	Employee benefits	Total <sup>5</sup>	Salaries and wages	Employee benefits	
<b>United States<sup>7</sup></b>	<b>\$619,164,572<sup>8</sup></b>	<b>\$349,913,306<sup>8</sup></b>	<b>\$145,381,103<sup>8</sup></b>	<b>\$405,238,834<sup>8</sup></b>	<b>\$253,504,457<sup>8</sup></b>	<b>\$104,675,647<sup>8</sup></b>	<b>\$188,585,327<sup>8</sup></b>	<b>\$88,841,846<sup>8</sup></b>	<b>\$37,518,536<sup>8</sup></b>	<b>\$25,340,410<sup>8</sup></b>
Alabama	7,097,472	3,952,549	1,601,439	4,347,712	2,757,795	1,056,948	2,264,640	1,043,248	449,724	485,121
Alaska	2,367,707	1,125,390	655,572	1,462,567	769,136	440,301	817,368	332,646	199,516	87,772
Arizona	8,966,684 <sup>8</sup>	5,152,475 <sup>8</sup>	1,581,052 <sup>8</sup>	5,263,519 <sup>8</sup>	3,531,750 <sup>8</sup>	1,051,567 <sup>8</sup>	3,234,732 <sup>8</sup>	1,500,409 <sup>8</sup>	488,793 <sup>8</sup>	468,433 <sup>8</sup>
Arkansas	4,936,465 <sup>8</sup>	2,917,920 <sup>8</sup>	826,441 <sup>8</sup>	3,184,348 <sup>8</sup>	2,098,418 <sup>8</sup>	589,028 <sup>8</sup>	1,483,405 <sup>8</sup>	740,325 <sup>8</sup>	212,270 <sup>8</sup>	268,711 <sup>8</sup>
California	76,663,731 <sup>8</sup>	44,161,266 <sup>8</sup>	18,010,720 <sup>8</sup>	50,322,942 <sup>8</sup>	31,202,176 <sup>8</sup>	12,475,092 <sup>8</sup>	23,274,474 <sup>8</sup>	11,919,848 <sup>8</sup>	5,055,194 <sup>8</sup>	3,066,315 <sup>8</sup>
Colorado	8,913,931	5,468,328	1,599,688	5,502,957	3,741,729	1,088,115	3,057,555	1,594,778	468,305	353,419
Connecticut	10,664,567 <sup>8</sup>	5,674,212 <sup>8</sup>	2,766,611 <sup>8</sup>	7,058,379 <sup>8</sup>	4,144,797 <sup>8</sup>	1,983,665 <sup>8</sup>	3,279,471 <sup>8</sup>	1,415,237 <sup>8</sup>	711,151 <sup>8</sup>	326,716 <sup>8</sup>
Delaware	2,029,229	1,060,791	578,413	1,306,801	781,863	432,744	654,660	251,560	140,637	67,769
District of Columbia	1,936,852	1,142,180	246,312	1,137,174	777,918	173,938	729,445	361,521	71,845	70,233
Florida	26,404,135 <sup>8</sup>	14,554,309 <sup>8</sup>	4,677,500 <sup>8</sup>	17,966,015 <sup>8</sup>	10,436,024 <sup>8</sup>	3,214,105 <sup>8</sup>	7,121,276 <sup>8</sup>	3,759,397 <sup>8</sup>	1,296,755 <sup>8</sup>	1,316,843 <sup>8</sup>
Georgia	18,126,272 <sup>8</sup>	10,815,880 <sup>8</sup>	4,043,783 <sup>8</sup>	12,002,424 <sup>8</sup>	7,873,601 <sup>8</sup>	3,005,702 <sup>8</sup>	5,093,703 <sup>8</sup>	2,658,944 <sup>8</sup>	893,133 <sup>8</sup>	1,030,144 <sup>8</sup>
Hawaii	2,600,074	1,392,813	631,054	1,607,826	1,004,189	443,186	861,359	346,058	166,752	130,889
Idaho	2,245,167 <sup>8</sup>	1,310,792 <sup>8</sup>	471,739 <sup>8</sup>	1,453,518 <sup>8</sup>	954,478 <sup>8</sup>	334,212 <sup>8</sup>	681,216 <sup>8</sup>	321,572	120,931 <sup>8</sup>	110,433 <sup>8</sup>
Illinois	31,449,028 <sup>8</sup>	14,820,234 <sup>8</sup>	11,177,391 <sup>8</sup>	20,738,458 <sup>8</sup>	10,653,306 <sup>8</sup>	8,051,333 <sup>8</sup>	9,933,932 <sup>8</sup>	3,956,584 <sup>8</sup>	3,047,985 <sup>8</sup>	776,639 <sup>8</sup>
Indiana	10,309,827 <sup>8</sup>	5,610,875 <sup>8</sup>	2,945,121 <sup>8</sup>	6,354,799 <sup>8</sup>	3,903,891 <sup>8</sup>	2,021,746 <sup>8</sup>	3,457,553 <sup>8</sup>	1,544,935 <sup>8</sup>	877,426 <sup>8</sup>	497,474 <sup>8</sup>
Iowa	5,840,808	3,713,029	1,232,061	3,889,070	2,710,703	879,479	1,686,023	912,914	321,308	265,715
Kansas	5,154,894	3,237,383	948,922	3,287,461	2,304,094	668,846	1,623,446	856,341	251,438	243,986
Kentucky	6,897,155	4,119,743	1,730,325	4,339,303	2,918,559	1,143,582	2,087,605	1,058,555	485,287	470,247
Louisiana	8,150,463	4,300,373 <sup>8</sup>	2,095,226 <sup>8</sup>	4,957,357 <sup>8</sup>	3,024,846 <sup>8</sup>	1,436,455 <sup>8</sup>	2,763,338 <sup>8</sup>	1,137,882 <sup>8</sup>	574,392 <sup>8</sup>	429,769
Maine	2,641,420	1,492,337	579,259	1,694,721	1,058,847	413,622	840,290	394,435	149,683	106,409
Maryland	13,233,589 <sup>8</sup>	7,680,885 <sup>8</sup>	3,439,871 <sup>8</sup>	9,042,660 <sup>8</sup>	5,620,232 <sup>8</sup>	2,551,163 <sup>8</sup>	3,813,918 <sup>8</sup>	1,932,999 <sup>8</sup>	830,623 <sup>8</sup>	377,011
Massachusetts	17,089,142	9,929,159	3,868,804	11,701,494	7,340,000	3,080,454	4,909,276	2,432,140	748,963	478,372
Michigan	17,206,122	7,824,937	5,095,843	10,747,586	5,575,813	3,641,338	5,823,796	2,127,641	1,383,512	634,739
Minnesota	11,056,128 <sup>8</sup>	6,539,836 <sup>8</sup>	2,190,009 <sup>8</sup>	7,718,431 <sup>8</sup>	5,143,165 <sup>8</sup>	1,735,606 <sup>8</sup>	2,822,876 <sup>8</sup>	1,244,060 <sup>8</sup>	404,424 <sup>8</sup>	514,821
Mississippi	4,229,767	2,506,294	852,200	2,596,971	1,763,228	583,051	1,373,515	671,627	232,590	259,280
Missouri	9,776,478	5,873,804	1,815,962	6,215,001	4,204,421	1,277,526	3,104,970	1,560,753	497,983	456,507
Montana	1,688,944	979,820	306,381	1,051,169	694,185	211,653	559,949	261,093	85,838	77,825
Nebraska	4,041,479	2,298,498	875,762	2,746,732	1,753,037	684,778	1,021,024	494,783	174,806	273,723
Nevada	4,320,504	2,545,464	1,048,080	2,793,528	1,782,728	719,487	1,358,547	720,533	310,623	168,429
New Hampshire	2,886,649	1,512,250	712,638	1,934,307	1,130,170	534,008	882,950	360,129	171,801	69,392
New Jersey	27,622,861	14,902,570	7,248,248	17,454,211	10,298,365	5,156,537	9,275,469	4,335,785	2,034,208	893,181
New Mexico	3,345,338	1,946,257	695,353	2,005,976	1,338,046	470,974	1,177,517	565,109	206,795	161,845
New York	60,905,055 <sup>8</sup>	33,163,029 <sup>8</sup>	17,481,877 <sup>8</sup>	43,957,588 <sup>8</sup>	26,327,349 <sup>8</sup>	13,869,386 <sup>8</sup>	15,735,710 <sup>8</sup>	6,384,585 <sup>8</sup>	3,523,482 <sup>8</sup>	1,211,757 <sup>8</sup>
North Carolina	13,943,070	8,583,559	2,937,749	9,198,134	6,295,751	2,121,722	4,008,662	2,043,357	717,786	736,274
North Dakota	1,510,292	901,979	331,396	958,231	645,727	242,816	440,056	224,787	80,039	112,004

See notes at end of table.

# National Center for Education Statistics

**Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2017—Continued**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]									
	All functions			Instruction and instruction-related <sup>2</sup>			Support services <sup>3</sup>			All other functions <sup>6</sup>
	Total <sup>4,5</sup>	Salaries and wages	Employee benefits	Total <sup>5</sup>	Salaries and wages	Employee benefits	Total <sup>5</sup>	Salaries and wages	Employee benefits	
Ohio	21,494,254	11,820,835	4,541,736	13,560,314	8,301,499	3,042,217	7,227,216	3,294,074	1,385,280	706,725
Oklahoma	5,496,402	3,172,646	1,049,713	3,294,545	2,235,990	733,674	1,782,390	836,701	274,839	419,467
Oregon	6,514,334	3,433,058	1,849,393	4,070,124	2,372,325	1,256,745	2,216,341	1,005,233	556,115	227,869
Pennsylvania	27,263,106	13,304,918	8,240,791	17,848,677	9,833,567	6,026,969	8,408,924	3,226,323	2,049,857	1,005,504
Rhode Island	2,362,463	1,328,516	608,264	1,518,613	953,442	451,218	779,112	372,226	156,420	64,737
South Carolina	8,035,426	4,579,092	1,701,257	4,953,633	3,218,590	1,178,619	2,649,021	1,240,895	466,605	432,772
South Dakota	1,379,026	805,950	245,062	865,380	581,100	171,253	435,212	199,585	64,706	78,434
Tennessee	9,260,615	5,465,156	1,800,266	6,198,574	4,146,321	1,359,740	2,545,440	1,150,270	384,287	516,601
Texas	51,033,537	33,673,250	5,983,340	32,054,337	24,290,461	4,095,864	16,132,691	8,525,022	1,576,965	2,846,509
Utah	4,754,714	2,659,947	1,227,968	3,210,185	1,937,479	896,954	1,295,215	643,100	298,956	249,314
Vermont	1,722,621	915,280	422,479	1,178,761	651,219	332,784	498,703	250,955	85,280	45,157
Virginia	15,296,646	9,373,781	3,755,870	10,327,236	6,848,238	2,721,136	4,377,097	2,331,625	949,831	592,312
Washington	13,188,097 <sup>8</sup>	7,906,727	2,920,081	8,501,237 <sup>8</sup>	5,574,042	2,009,516	4,163,190	2,212,465	848,049	523,671
West Virginia	3,216,323	1,725,144	896,059	1,969,347	1,169,460	587,417	1,039,824	490,697	272,061	207,152
Wisconsin	10,340,697	5,633,771 <sup>8</sup>	2,431,062 <sup>8</sup>	6,682,155 <sup>8</sup>	4,199,351 <sup>8</sup>	1,748,441 <sup>8</sup>	3,278,879 <sup>8</sup>	1,339,167 <sup>8</sup>	642,082 <sup>8</sup>	379,663
Wyoming	1,555,016	904,015	408,959	1,006,344	631,037	278,934	502,344	256,939	121,201	46,328
Other jurisdictions										
American Samoa	65,490	35,301	7,102	38,681	25,302	5,253	6,875	5,567	961	19,934
Guam	298,340	160,839	56,939	158,745	112,500	39,014	119,549	46,831	17,377	20,046
Commonwealth of the Northern Mariana Islands										
Mariana Islands	87,920	38,674	9,313	49,729	27,507	6,819	25,213	8,912	1,938	12,977
Puerto Rico	2,789,459	1,309,794	352,341	1,295,060	875,622	235,546	1,095,759	341,062	91,747	398,641
U.S. Virgin Islands	171,521	99,957	43,012	104,639	69,478	29,200	55,488	26,051	11,102	11,394

<sup>1</sup> 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.

<sup>2</sup> Includes instruction and instructional staff support services current expenditures.

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

<sup>4</sup> Total 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.

<sup>5</sup> The 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.

<sup>6</sup> Includes food services and enterprise operations current expenditures.

<sup>7</sup> United States totals include the 50 states and the District of Columbia.

<sup>8</sup> Value 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)," FY 17, Provisional Version 1a.

# National Center for Education Statistics

**Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: FY 2017**

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment <sup>2</sup>	Other programs <sup>3</sup>	
<b>United States<sup>4</sup></b>	<b>\$707,601,350<sup>5,6</sup></b>	<b>\$619,164,572<sup>5</sup></b>	<b>\$45,700,432<sup>5</sup></b>	<b>\$4,541,559<sup>5</sup></b>	<b>\$11,199,971<sup>5,6</sup></b>	<b>\$8,660,874<sup>6</sup></b>	<b>\$18,333,942</b>
Alabama	8,030,225	7,097,472	490,604	42,365	104,502	122,765	172,517
Alaska	2,582,582	2,367,707	117,028	37,924	14,631	7,959	37,334
Arizona	10,530,826 <sup>5</sup>	8,966,684 <sup>5</sup>	502,801	298,022	419,578	92,293	251,447
Arkansas	5,622,673 <sup>5</sup>	4,936,465 <sup>5</sup>	373,888	69,072	86,581	30,111	126,558
California	87,968,218 <sup>5</sup>	76,663,731 <sup>5</sup>	6,464,967	285,670	720,161	924,523	2,909,165
Colorado	10,632,736	8,913,931	785,676	173,650	223,794	77,653	458,032
Connecticut	11,573,665 <sup>5,6</sup>	10,664,567 <sup>5</sup>	433,870 <sup>5</sup>	57,693 <sup>5</sup>	149,785 <sup>5,6</sup>	146,121 <sup>6</sup>	121,628
Delaware	2,247,039	2,029,229	73,651	57,108	11,197	53,793	22,062
District of Columbia	2,625,829	1,936,852	461,304 <sup>5</sup>	131	49,052 <sup>5</sup>	39,350	139,140
Florida	29,875,971 <sup>5</sup>	26,404,135 <sup>5</sup>	1,520,063	138,283	634,287	566,061	613,143
Georgia	20,344,480 <sup>5</sup>	18,126,272 <sup>5</sup>	1,610,522	73,162	276,269	33,899	224,356
Hawaii	2,778,688	2,600,074	145,242	0	16,413	16,960	0
Idaho	2,560,406 <sup>5</sup>	2,245,167 <sup>5</sup>	160,877	21,172	69,839	4,852	58,499
Illinois	34,588,140 <sup>5</sup>	31,449,028 <sup>5</sup>	1,267,742 <sup>5</sup>	168,576 <sup>5</sup>	582,217	162,530	958,047
Indiana	11,866,554 <sup>5</sup>	10,309,827 <sup>5</sup>	491,122	176,905	427,210	167,568	293,922
Iowa	6,809,987	5,840,808	606,385	15,452	191,619	38,180	117,542
Kansas	6,279,467	5,154,894	632,803	35,750	208,962	4,285	242,774
Kentucky	7,878,382	6,897,155	542,937	26,017	152,260	77,289	182,724
Louisiana	8,983,530	8,150,463	540,062	66,684	83,547	28,511	114,263
Maine	2,838,337	2,641,420	89,063	84	34,173	27,954	45,642
Maryland	14,669,628 <sup>5</sup>	13,233,589 <sup>5</sup>	1,114,090	4,478	118,811	39,956	158,705
Massachusetts	17,909,571	17,089,142	271,379	146,127	89,998	76,127	236,798
Michigan	19,612,463	17,206,122	902,596	98,257	392,649	290,037	722,803
Minnesota	14,127,456 <sup>5</sup>	11,056,128 <sup>5</sup>	1,698,641 <sup>5</sup>	225,874 <sup>5</sup>	236,282	513,373	397,158
Mississippi	4,673,532	4,229,767	102,111	92,210 <sup>5</sup>	166,228 <sup>5</sup>	29,715	53,501
Missouri	11,189,561	9,776,478	586,127 <sup>5</sup>	13,678	241,430 <sup>5</sup>	259,729	312,118
Montana	1,908,339	1,688,944	144,113	6,874	34,260	10,712	23,436
Nebraska	4,844,039	4,041,479	421,206 <sup>5</sup>	56,009 <sup>5</sup>	227,051	2,062	96,233
Nevada	4,987,380	4,320,504	408,822	35,691	33,271	25,125	163,967
New Hampshire	3,082,887	2,886,649	99,098	3,718 <sup>5</sup>	41,367 <sup>5</sup>	6,427	45,629
New Jersey	29,839,108	27,622,861	1,061,343	75,357	165,016	248,666	665,866
New Mexico	3,901,217	3,345,338	534,725	4,174	14,867	1,959	152
New York	67,194,754 <sup>5</sup>	60,905,055 <sup>5</sup>	1,852,877	41,045	694,276	2,236,181	1,465,319
North Carolina	15,389,536	13,943,070	992,978	131,578	235,101	65,366	21,444
North Dakota	1,824,684	1,510,292	206,014	18,587	45,620	11,520	32,651
Ohio	24,503,675	21,494,254	1,355,939	12,347	553,152	468,613	619,370
Oklahoma	6,228,822	5,496,402	337,562	205,906	93,670	28,946	66,337
Oregon	7,731,996	6,514,334	750,028	9,734	67,497	32,995	357,408
Pennsylvania	30,765,985	27,263,106	1,303,188	157,772	531,756	568,044	942,120
Rhode Island	2,591,928	2,362,463	24,504	2,565	105,761	57,258	39,378
South Carolina	9,721,717	8,035,426	910,997	103,132	272,529	61,891	337,743
South Dakota	1,571,670	1,379,026	90,133 <sup>5</sup>	11,985 <sup>5</sup>	50,255	7,171	33,099
Tennessee	10,418,228	9,260,615	521,534	106,929	221,068	82,703	225,379
Texas	64,601,315	51,033,537	8,448,914	384,025	997,313	349,734	3,387,792
Utah	5,813,157	4,754,714	485,062	296,931	147,107	10,557	118,786

See notes at end of table.

# National Center for Education Statistics

**Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: FY 2017—Continued**

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment <sup>2</sup>	Other programs <sup>3</sup>	
Vermont	1,797,465	1,722,621	28,410	2,129	24,666	10,448	9,193
Virginia	16,798,809	15,296,646	664,665	281,138 <sup>5</sup>	382,989 <sup>5</sup>	77,176	96,197
Washington	16,007,632 <sup>5</sup>	13,188,097 <sup>5</sup>	1,888,950	186,602	253,570	50,814	439,599
West Virginia	3,487,741	3,216,323	141,430	26,992	42,441	46,028	14,527
Wisconsin	11,876,059	10,340,697	753,852	38,269	219,163	363,949	160,128
Wyoming	1,913,258	1,555,016	288,536	17,728	44,732	4,935	2,312
Other jurisdictions							
American Samoa	76,797	65,490	6,737	0	2,770	1,800	0
Guam	361,502	298,340	0	0	50,806	0	12,356
Commonwealth of the Northern Mariana Islands							
	92,633	87,920	0	0	1,720	2,993	0
Puerto Rico	2,891,749	2,789,459	0	0	34,600	67,690	0
U.S. Virgin Islands	172,940	171,521	0	0	116	1,303	0

<sup>1</sup> 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.

<sup>2</sup> Equipment 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.

<sup>3</sup> Other 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.

<sup>4</sup> United States totals include the 50 states and the District of Columbia.

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

<sup>6</sup> Value 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)," FY 17, Provisional Version 1a.

# National Center for Education Statistics

**Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2017**

State or jurisdiction	Title I grants for the disadvantaged, FY 16 <sup>1</sup> [in thousands of dollars]	School year 2016–17 student membership <sup>2</sup>	Current expenditures <sup>3</sup>				Title I expenditures per pupil	Title I expenditures per pupil <sup>4</sup>
			Total	Title I expenditures <sup>5</sup>	Title I carryover expenditures <sup>6</sup>			
<b>United States<sup>7</sup></b>	<b>\$15,185,032</b>	<b>50,512,555</b>	<b>\$619,164,572<sup>8</sup></b>	<b>\$12,513,298</b>	<b>\$2,182,832</b>	<b>\$12,258</b>	<b>\$291</b>	
Alabama	247,497	744,930	7,097,472	212,808	16,616	9,528	308	
Alaska	50,368	132,737	2,367,707	46,797	0	17,838	353	
Arizona	351,458	1,113,433	8,966,684 <sup>8</sup>	288,124	0	8,053	259	
Arkansas	166,988	493,447	4,936,465 <sup>8</sup>	159,275	0	10,004	323	
California	1,953,920	6,309,138	76,663,731 <sup>8</sup>	1,505,764	353,768	12,151	295	
Colorado	162,881	905,019	8,913,931	151,092	314	9,849	167	
Connecticut	127,425	535,118	10,664,567 <sup>8</sup>	90,327	23,288	19,929	212	
Delaware	49,406	136,264	2,029,229	27,963	22,886	14,892	373	
District of Columbia	45,712	85,850	1,936,852	36,749	2,916	22,561	462	
Florida	861,908	2,816,791	26,404,135 <sup>8</sup>	698,534	136,734	9,374	297	
Georgia	548,903	1,764,346	18,126,272 <sup>8</sup>	434,974	71,988	10,274	287	
Hawaii	55,904	181,550	2,600,074	23,960	27,802	14,322	285	
Idaho	64,217	297,200	2,245,167 <sup>8</sup>	61,169	0	7,554	206	
Illinois	689,628	2,026,718	31,449,028 <sup>8</sup>	518,329	192,292	15,517	351	
Indiana	272,443	1,049,547	10,309,827 <sup>8</sup>	243,415	0	9,823	232	
Iowa	100,109	509,831	5,840,808	87,671	6,666	11,456	185	
Kansas	125,704	494,347	5,154,894	99,632	11,143	10,428	224	
Kentucky	229,617	684,017	6,897,155	182,085	39,295	10,083	324	
Louisiana	303,089	716,293	8,150,463	213,876	69,832	11,379	396	
Maine	55,476	180,512	2,641,420	27,929	25,794	14,633	298	
Maryland	228,063	886,221	13,233,589 <sup>8</sup>	181,738	35,494	14,933	245	
Massachusetts	244,095	964,514	17,089,142	178,424	42,578	17,718	229	
Michigan	515,173	1,528,666	17,206,122	422,386	0	11,256	276	
Minnesota	172,078	875,021	11,056,128 <sup>8</sup>	156,875	0	12,635	179	
Mississippi	192,347	483,150	4,229,767	198,338	0	8,755	411	
Missouri	250,406	915,040	9,776,478	201,547	38,310	10,684	262	
Montana	48,753	146,375	1,688,944	48,543	2,925	11,538	352	
Nebraska	78,207	319,194	4,041,479	82,198	0	12,662	258	
Nevada	124,172	473,744	4,320,504	124,390	8,728	9,120	281	
New Hampshire	45,515	180,888	2,886,649	41,024	0	15,958	227	
New Jersey	357,065	1,410,421	27,622,861	335,188	0	19,585	238	
New Mexico	117,944	336,263	3,345,338	89,192	19,004	9,949	322	
New York	1,184,231	2,664,176	60,905,055 <sup>8</sup>	987,020	94,925	22,861	406	
North Carolina	447,608	1,550,062	13,943,070	430,559	144,519	8,995	371	
North Dakota	38,010	109,706	1,510,292	38,385	0	13,767	350	
Ohio	595,792	1,710,143	21,494,254	619,366	13,127	12,569	370	
Oklahoma	167,685	693,903	5,496,402	138,163	22,250	7,921	231	
Oregon	162,991	578,947	6,514,334	150,128	3,683	11,252	266	
Pennsylvania	603,071	1,727,497	27,263,106	469,303	103,554	15,782	332	
Rhode Island	52,388	142,150	2,362,463	48,752	7,667	16,620	397	
South Carolina	248,961	771,250	8,035,426	243,610	0	10,419	316	
South Dakota	46,817	136,302	1,379,026	29,742	17,373	10,117	346	
Tennessee	311,559	1,001,562	9,260,615	221,061	101,799	9,246	322	
Texas	1,480,733	5,360,849	51,033,537	1,147,716	342,409	9,520	278	
Utah	93,659	659,801	4,754,714	69,103	22,956	7,206	140	

See notes at end of table.

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**Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2017—Continued**

State or jurisdiction	Title I grants for the disadvantaged, FY 16 <sup>1</sup> [in thousands of dollars]	School year 2016–17 student membership <sup>2</sup>	Current expenditures <sup>3</sup>				
			Total	Title I expenditures <sup>5</sup>	Title I carryover expenditures <sup>6</sup>	Current expenditures per pupil	Title I expenditures per pupil <sup>4</sup>
Vermont	37,091	88,428	1,722,621	23,662	10,072	19,480	381
Virginia	273,143	1,287,026	15,296,646	266,813	0	11,885	207
Washington	254,429	1,101,711	13,188,097 <sup>8</sup>	157,588	100,007	11,971	234
West Virginia	90,458	273,855	3,216,323	66,680	22,343	11,745	325
Wisconsin	224,219	864,432	10,340,697	210,309	20,479	11,962	267
Wyoming	35,715	94,170	1,555,016	25,025	7,298	16,513	343
Other jurisdictions							
American Samoa	12,482	—	65,490	7,780	3,381	—	—
Guam	17,552	30,758	298,340	0	0	9,700	0
Commonwealth of the Northern Mariana Islands	7,545	—	87,920	0	0	—	—
Puerto Rico	421,116	365,181	2,789,459	307,660	124,240	7,639	1,183
U.S. Virgin Islands	10,099	13,194	171,521	0	0	13,000	0

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

<sup>1</sup> FY 2016 Department of Education funds are available for spending by school districts beginning with the 2016–17 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.

<sup>2</sup> The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for 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. For California, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. California reported state fiscal data that include prekindergarten programs in the NPEFS data collection.

<sup>3</sup> 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.

<sup>4</sup> Title 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.

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

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

<sup>7</sup> United States totals include the 50 states and the District of Columbia.

<sup>8</sup> Value 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)," FY 17, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2016–17, Provisional Version 1a; and *Digest of Education Statistics 2017*, retrieved December 11, 2018, from [https://nces.ed.gov/programs/digest/d17/tables/dt17\\_401.60.asp](https://nces.ed.gov/programs/digest/d17/tables/dt17_401.60.asp).

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**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: FY 2016 and FY 2017**

Revenue or expenditure (United States total <sup>1</sup> )	[in thousands of dollars] <sup>2</sup>			Percentage difference FY 16 inflation- adjusted <sup>3</sup> and FY 17
	FY 16 (in FY 16 dollars)	FY 16 (inflation-adjusted to FY 17 dollars)	FY 17 (in FY 17 dollars)	
<b>Total revenues</b>	<b>\$677,218,527</b>	<b>\$689,675,871</b>	<b>\$705,267,398</b>	<b>2.3</b>
Local revenues	303,583,016	309,167,385	316,634,696	2.4
State revenues	317,660,406	323,503,727	331,322,010	2.4
Federal revenues	55,975,104	57,004,759	57,310,693	0.5
<b>Total expenditures<sup>4</sup></b>	<b>677,605,095</b>	<b>690,069,550</b>	<b>707,601,350</b>	<b>2.5</b>
Current expenditures <sup>5</sup>	596,201,554	607,168,602	619,164,572	2.0
Expenditures for instruction	363,106,915	369,786,219	376,069,486	1.7
Total support services expenditures	208,248,530	212,079,234	217,754,675	2.7
Students support services expenditures <sup>6</sup>	34,013,896	34,639,577	35,946,038	3.8
Current expenditures per pupil	11,842	12,060	12,258	1.6
Expenditures for construction	41,407,178	42,168,857	45,700,432	8.4
Expenditures for land and existing structures	3,809,822	3,879,903	4,541,559	17.1
Expenditures for equipment	10,772,129	10,970,281	11,199,971	2.1
Expenditures for interest on debt	17,500,574	17,822,494	18,333,942	2.9

<sup>1</sup> United States totals include the 50 states and the District of Columbia.

<sup>2</sup> Except current expenditures per pupil, which were presented in dollars.

<sup>3</sup> Data have been adjusted to FY 17 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.

<sup>4</sup> 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).

<sup>5</sup> The subcategories of current expenditures do not include food services and enterprise operations.

<sup>6</sup> 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)," FY 16, Final Version 2a; and FY 17, Provisional Version 1a; and *Digest of Education Statistics 2017*, retrieved December 11, 2018, from [https://nces.ed.gov/programs/digest/d17/tables/dt17\\_106.70.asp](https://nces.ed.gov/programs/digest/d17/tables/dt17_106.70.asp).