

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2022-23 (Fiscal Year 2023)

First Look Report

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Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2022-23 (Fiscal Year 2023)

First Look

April 2025

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Contents

Page

Acknowledgments	iii
List of Tables	v
List of Figures	vi
Introduction	1
Selected Findings: Fiscal Year 2023	3
References and Related Data Files	27
Appendix A: Methodology and Technical Notes.....	A-1
Appendix B: Glossary	B-1

List of Tables

Table	Page
1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2023	5
2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: FY 2021 through FY 2023	7
3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2023	9
4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2023	11
5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2021 through FY 2023	13
6. Total current expenditures and current expenditures for salaries and wages and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2023	15
7. Total expenditures for public elementary and secondary education, by type of expenditure and state or jurisdiction: FY 2023	17
8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2023	19
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 2022 and FY 2023	21
10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2023	22
11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2023	24

List of Figures

Figure	Page
1. Current expenditures per pupil for public elementary and secondary education, by state: Fiscal year 2023	26

Introduction

This First Look report introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2023. Specifically, this report includes the following school finance data:

- revenue and expenditure totals;
- revenues by source;
- expenditures by function, subfunction, and object;
- current expenditures;
- revenues and current expenditures per pupil;
- expenditures from Title I funds; and
- revenues and expenditures from COVID-19 Federal Assistance Funds.

The expenditure functions include instruction, support services, food services, and enterprise operations. The support services function is further broken down into seven subfunctions: instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services).¹ Objects reported within a function or subfunction include salaries and wages, 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 one of NCES's key sources of information 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 five 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 data and findings included in this report are from the FY 23 NPEFS provisional (version 1a) data file and the FY 22 NPEFS final (version 2a) data file.² The student membership data used in this report come from the State Nonfiscal Public Elementary/Secondary Education Survey, school years 2020-21 through 2022-23.³ The Title I allocation amounts used in this report are derived from the U.S. Department of Education state budget tables.⁴

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

¹ Finance terms are defined in appendix B, Glossary.

² Tables for FY 22 can be found online at https://nces.ed.gov/ccd/data_tables.asp.

³ U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2020-21 through 2022-23, Provisional Version 1a.

⁴ U.S. Department of Education, Budget Service. Retrieved January 7, 2025, from <https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr22.xlsx>.

in this report. More information about NPEFS and other CCD products is available at <http://nces.ed.gov/ccd>.

Selected Findings: Fiscal Year 2023

- The 50 states and the District of Columbia⁵ reported \$981.8 billion in revenues collected for public elementary and secondary education in FY 23 (table 1). State and local governments provided \$855.4 billion, or 87.1 percent of all revenues (derived from table 1). The federal government contributed \$126.4 billion, or 12.9 percent of all revenues. Total revenues increased by 1.6 percent from FY 22 to FY 23, after adjusting for inflation⁶ (from \$966.6 to \$981.8 billion), local revenues increased by 1.1 percent (from \$407.5 to \$412.1 billion), state revenues increased by 4.1 percent (from \$425.9 to \$443.3 billion), and federal revenues decreased by 5.1 percent (from \$133.2 to \$126.4 billion) (tables 1 and 9).⁷
- Total revenues per pupil averaged \$19,871 on a national basis in FY 23 (table 2). This reflects an increase of 1.2 percent between FY 22 and FY 23, after adjusting for inflation, and follows an increase of 1.3 percent from FY 21 to FY 22. Total revenues per pupil increased in the District of Columbia and 23 states between FY 22 and FY 23. Total revenues per pupil decreased in 27 states between FY 22 and FY 23.⁸
- Current expenditures for public elementary and secondary education across the nation increased by 0.3 percent between FY 22 and FY 23, after adjusting for inflation (from \$816.0 to \$818.2 billion) (tables 3 and 9). Within that increase, expenditures for instruction decreased by 0.8 percent (from \$485.7 to \$481.6 billion), and student support services expenditures increased by 0.5 percent between FY 22 and FY 23, after adjusting for inflation (from \$54.4 to \$54.7 billion) (table 9).⁹
- Current expenditures per pupil¹⁰ on a national basis decreased by 0.1 percent between FY 22 and FY 23, after adjusting for inflation (from \$16,569 to \$16,560), following an increase of 1.8 percent between FY 21 and FY 22 (tables 4, 5, and 9).
- In FY 23, current expenditures per pupil ranged from \$10,265 in Utah to \$31,037 in the District of Columbia (table 5 and figure 1). The states with the largest increases in current expenditures per pupil from FY 22 to FY 23, after adjusting for inflation, were New Mexico (10.5 percent), Hawaii (8.3 percent), and California (4.4 percent). The states with the largest decreases in current expenditures per pupil from FY 22 and FY 23, after adjusting for inflation, were Louisiana (-7.2 percent), Alaska (-5.2 percent), and New York (-4.9 percent).¹¹
- In FY 23, salaries and wages (\$439.3 billion) in conjunction with employee benefits (\$191.3 billion)

⁵ Totals and percentages in the selected findings are calculated with data from the 50 states and the District of Columbia.

⁶ Whenever comparisons were made between FY 22 and FY 23 data, the FY 22 data were adjusted to FY 23 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted published by the U.S. Department of Labor, Bureau of Labor Statistics (BLS series ID CUUR0000SAO). For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). CPI values are available from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved June 10, 2023, from <https://www.bls.gov/data/>. The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022-23 CPI (299.685) and then divided by the 2021-22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

⁷ Without the inflation adjustment, total revenues increased by 7.9 percent, local revenues increased by 7.5 percent, state revenues increased by 10.6 percent, and federal revenues increased by 0.9 percent (derived from table 9).

⁸ Without the inflation adjustment, only one state (Wyoming) had a decrease in total revenues per pupil from FY 22 to FY 23. Wyoming's total revenues per pupil decreased by 0.1 percent from FY 22 to FY 23.

⁹ Without the inflation adjustment, current expenditures increased by 6.5 percent, expenditures for instruction increased by 5.4 percent, and student support services expenditures increased by 6.8 percent (derived from table 9).

¹⁰ The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. See the "Student membership" information in appendix A for further detail.

¹¹ Without the inflation adjustment, only one state (Louisiana) had a decrease in current expenditures per pupil from FY 22 to FY 23. Louisiana's current expenditures per pupil decreased by 1.4 percent from FY 22 to FY 23.

accounted for 77.1 percent (\$630.5 billion) of current expenditures for public elementary and secondary education (derived from table 6). Expenditures for instruction and instructional staff support services comprised 64.3 percent (\$525.8 billion) of total current expenditures.

- Total expenditures increased by 1.0 percent after adjusting for inflation (from \$935.9 to \$945.3 billion) between FY 22 and FY 23 (tables 7 and 9). Of the \$945.3 billion in total expenditures, 86.6 percent are current expenditures, 9.9 percent are capital outlay expenditures, 2.4 percent are interest on debt, and 1.2 percent are expenditures for other programs (derived from table 7).
- In FY 23, current expenditures from federal Title I grants for economically disadvantaged students¹² (including carryover expenditures) accounted for \$16.4 billion, or 2.0 percent of current expenditures for public elementary and secondary education (derived from table 8). Title I expenditures per pupil¹³ were \$333 on a national level and ranged from \$118 in Utah to \$600 in the District of Columbia.
- Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education totaled \$48.7 billion, or 38.6 percent of all federal revenues in FY 23 (derived from tables 9 and 10).¹⁴ In comparison, in FY 22, revenues from COVID-19 Federal Assistance Funds were \$43.3 billion, or 35.4 percent of all federal revenues.¹⁵ In FY 23, revenues from ARP ESSER¹⁶ accounted for \$31.8 billion, or 65.2 percent of total revenues from COVID-19 Federal Assistance Funds. Revenues from ESSER II¹⁷ accounted for \$12.7 billion, or 26.0 percent of total revenues from COVID-19 Federal Assistance Funds. Revenues from ESSER I¹⁸ accounted for \$2.8 billion, or 5.8 percent of total revenues from COVID-19 Federal Assistance Funds.
- In FY 23, current expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education totaled \$39.9 billion (table 11), or 4.9 percent of all current expenditures (derived from tables 9 and 11).¹⁹ In comparison, in FY 22, current expenditures paid from COVID-19 Federal Assistance Funds totaled \$39.1 billion, or 5.1 percent of all current expenditures.²⁰ In FY 23, instructional expenditures accounted for \$21.5 billion, or 53.9 percent of current expenditures paid from COVID-19 Federal Assistance Funds, and support services expenditures accounted for \$14.6 billion, or 36.6 percent of current expenditures paid from COVID-19 Federal Assistance Funds.

¹² FY 22 U.S. Department of Education funds are available for spending by school districts beginning with the 2022-23 school year. Title I grants data are from U.S. Department of Education, Budget Service. Retrieved January 7, 2025, from <https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr22.xlsx>. See the Title I grants and expenditures information in appendix A for further detail.

¹³ 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 information in appendix A for further detail.

¹⁴ New York and North Dakota received but did not report revenues from COVID-19 Federal Assistance Funds. The proportion of federal revenues from COVID-19 Federal Assistance Funds is likely to be higher than 38.6 percent.

¹⁵ Derived from tables 9 and 10 of the National Public Education Financial Survey (NPEFS) FY 22, Final Version 2a tables published at https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1.LevelId:2.CollectionYearId:1029.Page:1.

¹⁶ ARP ESSER refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act of 2021.

¹⁷ ESSER II refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021.

¹⁸ ESSER I refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020.

¹⁹ New York and North Dakota expended but did not report expenditures from COVID-19 Federal Assistance Funds. The proportion of total current expenditures paid from COVID-19 Federal Assistance Funds is likely to be higher than 4.9 percent.

²⁰ Derived from tables 9 and 11 of the National Public Education Financial Survey (NPEFS) FY 22, Final Version 2a tables published at https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1.LevelId:2.CollectionYearId:1029.Page:1.

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Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2023

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
United States⁶	\$981,793,393	\$412,138,336	\$443,267,671	\$126,387,386	\$945,275,855^{7, 8, 9}	\$818,183,512^{7, 8}	\$93,754,104^{7, 8}	\$33,338,239^{7, 9}
Alabama	11,602,540	3,613,333	5,957,143	2,032,064	10,953,906	9,454,252	1,193,986	305,668
Alaska	2,845,504	644,105	1,577,276	624,123	2,912,321	2,658,860	228,810	24,652
Arizona	15,901,117	4,815,759	8,202,181	2,883,176	15,586,247	12,725,559	2,272,488	588,199
Arkansas	6,919,881	2,602,735	2,913,370	1,403,776	7,319,898	6,294,192	838,324	187,381
California	144,367,482 ⁷	43,173,349 ⁷	84,859,978	16,334,155	125,613,340 ⁷	108,657,540 ⁷	11,826,506 ⁷	5,129,294 ⁷
Colorado	15,694,847	8,006,569	6,284,938	1,403,340	16,157,201	12,961,648	2,397,527	798,026
Connecticut	13,810,681	7,678,952	4,989,316	1,142,414	14,069,759 ^{8, 9}	12,754,043	850,532 ⁸	465,185 ⁹
Delaware	3,048,416	878,587	1,790,040	379,789	3,166,747	2,910,876	219,851	36,021
District of Columbia	3,330,588	2,942,102	†	388,486	3,485,821	2,824,394	457,544	203,883
Florida	43,465,384	21,092,252	15,247,618	7,125,514	41,851,303	36,174,661	4,260,749	1,415,892
Georgia	29,751,696	13,967,389	11,796,440	3,987,867	28,146,012	25,146,446	2,693,529	306,036
Hawaii	4,337,804	55,436	3,817,300	465,067	3,711,213	3,413,654	280,089	17,471
Idaho	3,816,271	824,833	2,412,159	579,278	3,782,970	3,285,182	366,714	131,075
Illinois	45,725,327	25,114,403	15,813,151	4,797,773	43,874,498	37,958,308	4,521,952	1,394,238
Indiana	16,740,829	5,054,902	9,451,704	2,234,223	15,729,437	13,586,115	1,650,037	493,284
Iowa	8,652,935	3,341,308	4,343,237	968,390	8,668,335	7,081,460	1,391,177	195,699
Kansas	8,161,979	2,182,619	5,260,559	718,801	7,684,406	6,927,193	523,031	234,182
Kentucky	11,667,611	3,815,657	5,830,644	2,021,311	11,277,708	9,651,812	1,302,391	323,505
Louisiana	12,415,332	5,507,309	4,327,412	2,580,611	11,790,130	10,644,074	985,722	160,334
Maine	3,679,498	1,797,503	1,535,175	346,820	3,672,247	3,430,266	156,933	85,048
Maryland	19,968,464	9,413,501	8,465,907	2,089,056	19,325,770	17,219,654	1,849,455	256,661
Massachusetts	23,067,045	11,613,820	9,590,498	1,862,728	24,062,629	22,945,380	722,907	394,341
Michigan	28,912,666	8,429,191	16,388,193	4,095,282	28,153,017	23,486,325	3,458,007	1,208,686
Minnesota	16,784,871	4,888,274	10,196,305	1,700,292	17,190,858	13,921,359	2,143,011	1,126,489
Mississippi	6,377,007	2,010,442	2,873,880	1,492,684	6,220,419	5,388,382	732,464	99,573
Missouri	15,218,182	8,753,416	4,358,597	2,106,168	14,712,090	12,234,533	1,933,254	544,302
Montana	2,422,900	985,966	984,926	452,008	2,376,223	2,080,532	231,753	63,938
Nebraska	5,660,814	3,328,090	1,668,099	664,626	5,762,332	4,974,355	643,024	144,953
Nevada	6,773,830	1,138,005	4,652,740	983,085	6,330,920	5,789,079	152,522	389,319
New Hampshire	3,842,002	2,434,600	1,076,420	330,982	3,852,519	3,540,086	265,022	47,410
New Jersey	41,513,366	19,016,680	19,298,714	3,197,971	40,277,593	37,282,720	2,127,008	867,864
New Mexico	6,161,591	1,126,000	3,921,393	1,114,198	5,805,846	4,966,901	766,086	72,859
New York	85,560,758	44,046,668	33,022,644	8,491,447	79,814,153	72,672,963	3,285,402	3,855,788
North Carolina	20,350,007	5,048,072	11,570,490	3,731,444	21,092,594	19,085,381	1,892,490	114,723
North Dakota	2,329,303	828,138	1,085,139	416,026	2,343,620	1,914,251	368,853	60,516

See notes at end of table.

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Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2023—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
Ohio	31,527,075	15,905,919	11,171,971	4,449,185	31,299,407	27,462,008	2,768,076	1,069,323
Oklahoma	9,150,054	3,618,706	3,989,129	1,542,220	8,938,824	7,750,319	1,051,008	137,497
Oregon	11,619,650	4,321,255	6,154,789	1,143,605	11,632,850	9,441,141	1,611,366	580,343
Pennsylvania	40,439,337	20,915,445	14,853,546	4,670,346	39,086,571	34,012,146	3,460,704	1,613,722
Rhode Island	3,436,595	1,469,646	1,462,925	504,023	3,335,983	2,988,544	230,085	117,354
South Carolina	14,488,608	5,806,809	6,650,848	2,030,951	12,853,464	10,712,488	1,706,982	433,995
South Dakota	2,172,071	1,051,550	670,994	449,527	2,236,890	1,723,803	458,466	54,622
Tennessee	14,367,607	5,896,717	5,818,328	2,652,563	14,068,797	12,022,415	1,698,303	348,079
Texas	85,346,213	44,072,232	26,638,372	14,635,609	87,473,501	68,341,238	14,104,819	5,027,444
Utah	8,797,637	3,446,422	4,514,089	837,127	8,608,310	7,102,170	1,210,132	296,008
Vermont	2,219,347	62,457	1,902,719	254,170	2,422,261	2,297,922	103,408	20,932
Virginia	22,838,044	10,891,851	9,311,709	2,634,483	22,447,199	20,319,194	1,935,192	192,813
Washington	23,128,326	5,869,318	14,922,091	2,336,916	22,967,225 ⁸	19,890,122 ⁸	2,375,894	701,210
West Virginia	4,305,978	1,444,791	2,024,144	837,043	4,247,843	3,745,530	422,338	79,975
Wisconsin	15,039,787	6,302,525	6,763,440	1,973,823	14,911,471	12,544,430	1,456,660	910,381
Wyoming	2,038,535	892,726	854,990	290,819	1,971,179	1,787,607	171,522	12,051
Other jurisdictions								
American Samoa	184,717	0	21,548 ¹⁰	163,169	152,386	104,385	38,927	9,073
Guam	358,161	243,058	†	115,103	361,608	329,261	32,346	0
Commonwealth of the Northern Mariana Islands								
	137,118	0	24,003 ¹⁰	113,116	158,442	136,897	9,945	11,600
Puerto Rico	2,180,225	47	1,135,465 ¹⁰	1,044,713	3,785,013	3,628,320	80,446	76,247
U.S. Virgin Islands	202,000	174,343	†	27,657	204,210	204,210	0	0

† Not applicable.

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

² Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

³ 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.

⁴ Capital outlay includes expenditures on property and construction of facilities.

⁵ 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 preK–12 public education.

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

⁷ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures and certain local revenues separately, and these overall expenditures and local revenues were excluded from the amounts reported in this table. This table does include expenditures and local revenues for special education preschool programs along with K–12 expenditures in California.

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

⁹ Value contains imputation for missing data.

¹⁰ Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding. Total revenues do not include proceeds from bond sales or the sale of property or equipment, nor do they include the use of existing assets or securities. Expenditures made from these funds are included. Therefore, in some instances, total expenditures may exceed total revenues.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a.

National Center for Education Statistics

Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: FY 2021 through FY 2023

State or jurisdiction	Total revenues per pupil ^{1, 2}				
	FY 21 (inflation- adjusted to FY 23 dollars)	FY 22 (inflation- adjusted to FY 23 dollars)	Percentage change FY 21– FY 22	FY 23	Percentage change FY 22– FY 23
United States³	\$19,374	\$19,626	1.3	\$19,871	1.2
Alabama	14,937	15,326	2.6	15,451	0.8
Alaska	23,110	22,682	-1.8	21,767	-4.0
Arizona	13,421	13,962	4.0	14,284	2.3
Arkansas	14,936	14,438	-3.3	14,033	-2.8
California	21,214	21,886	3.2	24,670 ⁴	12.7 ⁴
Colorado	17,266	17,401	0.8	18,022	3.6
Connecticut	27,815	27,599	-0.8	26,895	-2.6
Delaware	22,875	21,757	-4.9	21,549	-1.0
District of Columbia	36,577	35,019	-4.3	36,599	4.5
Florida	14,602	14,730	0.9	15,142	2.8
Georgia	16,523	17,323	4.8	16,992	-1.9
Hawaii	20,925	21,873	4.5	25,485	16.5 ⁵
Idaho	12,105	12,260	1.3	12,018	-2.0
Illinois	24,700	24,574	-0.5	24,753	0.7
Indiana	15,990	16,099	0.7	16,157	0.4
Iowa	17,779	17,320	-2.6	16,924	-2.3
Kansas	17,607	17,015	-3.4	16,726	-1.7
Kentucky	15,936	17,029	6.9 ⁶	17,677	3.8
Louisiana	16,966	18,009	6.1 ⁷	17,288	-4.0
Maine	23,708	21,914	-7.6 ⁸	21,164	-3.4
Maryland	22,629	22,689	0.3	22,437	-1.1
Massachusetts	25,987	25,344	-2.5	24,982	-1.4
Michigan	18,742	19,048	1.6	20,163	5.9 ⁹
Minnesota	20,135	19,777	-1.8	19,293	-2.5
Mississippi	13,835	13,939	0.8	14,484	3.9
Missouri	16,934	16,851	-0.5	17,056	1.2
Montana	17,588	16,716	-5.0 ¹⁰	16,074	-3.8
Nebraska	17,502	17,379	-0.7	17,194	-1.1
Nevada	13,746	14,709	7.0 ¹¹	13,990	-4.9
New Hampshire	24,536	23,472	-4.3	23,516	0.2
New Jersey	29,566	30,619	3.6	29,999	-2.0
New Mexico	17,077	17,952	5.1 ¹²	19,559	9.0 ¹²
New York	34,617	36,097	4.3	34,835	-3.5
North Carolina	12,875	13,783	7.1 ¹³	13,200	-4.2
North Dakota	20,896	20,085	-3.9	19,654	-2.1
Ohio	19,114	18,933	-0.9	18,759	-0.9
Oklahoma	13,013	13,557	4.2	13,047	-3.8
Oregon	20,026	20,575	2.7	21,036	2.2
Pennsylvania	23,508	23,955	1.9	23,881	-0.3
Rhode Island	23,823	23,601	-0.9	25,003	5.9 ¹⁴
South Carolina	18,065	18,336	1.5	18,358	0.1
South Dakota	15,707	15,127	-3.7	15,308	1.2
Tennessee	13,924	14,195	1.9	14,271	0.5
Texas	15,468	15,573	0.7	15,462	-0.7
Utah	12,306	12,329	0.2	12,715	3.1

See notes at end of table.

National Center for Education Statistics

Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: FY 2021 through FY 2023—Continued

State or jurisdiction	Total revenues per pupil ^{1, 2}				
	FY 21 (inflation- adjusted to FY 23 dollars)	FY 22 (inflation- adjusted to FY 23 dollars)	Percentage change FY 21– FY 22	FY 23	Percentage change FY 22– FY 23
Vermont	27,460	26,166	-4.7	26,530	1.4
Virginia	17,523	17,868	2.0	18,120	1.4
Washington	21,551	21,516	-0.2	21,214	-1.4
West Virginia	17,855	17,301	-3.1	17,140	-0.9
Wisconsin	18,713	18,017	-3.7	18,273	1.4
Wyoming	23,715	23,448	-1.1	22,046	-6.0 ¹⁵
Other jurisdictions					
American Samoa	16,129	—	—	—	—
Guam	14,366	14,562	1.4	—	—
Commonwealth of the Northern Mariana Islands	—	15,180	—	14,634	-3.6
Puerto Rico	9,822	11,136	13.4 ¹⁶	8,698	-21.9 ¹⁶
U.S. Virgin Islands	39,696	40,498	2.0	19,870	-50.9 ¹⁷

— Not available. For FY 21, data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership. For FY 22 and FY 23, data are missing for American Samoa because the jurisdiction did not report student membership. For FY 23, data are missing for Guam because the jurisdiction did not report student membership.

¹ Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. As a result, a small proportion of the total amount allocated under these acts is reported as revenue for FY 20. In FY 21 and FY 22, the revenue from these acts contributed to a large increase in total revenues in several states.

² Revenues per pupil are calculated by dividing total revenues by student membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, FY 22, and FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 21, FY 22, and FY 23.

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

⁴ In California for FY 23, revenue from state sources increased due to the increase in state apportionment to school districts and three new state funding programs for education. California reported certain local revenues for prekindergarten programs separately, and these local revenues were excluded from the amounts reported in this table.

⁵ In Hawaii for FY 23, the increase in total revenues per pupil is primarily attributable to an increase in state appropriations for teacher salaries and one-time construction and repair and maintenance costs to department facilities.

⁶ In Kentucky for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

⁷ In Louisiana for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

⁸ In FY 22, Maine's decrease in revenues can be attributed to a decrease in revenues from the Coronavirus Relief Fund (CRF).

⁹ In Michigan for FY 23, the increase is primarily attributable to a one-time \$1 billion state appropriation to offset a portion of the contributions owed by the district to the Michigan Public School Employee Retirement System.

¹⁰ In Montana for FY 22, revenue from Grants-in-Aid from the Federal Government increased \$244 million, after adjusting for inflation.

¹¹ In Nevada for FY 22, total revenue coming from federal revenue was higher due to the influx of COVID-19 federal assistance funds.

¹² In New Mexico for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased. In FY 23, this increase is due to an increase in both property tax revenue and State Equalization Guarantee appropriation.

¹³ In North Carolina for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

¹⁴ In Rhode Island for FY 23, the increase is due to increased revenue from property taxes and state appropriations.

¹⁵ In Wyoming for FY 23, revenue decreased due to a decrease in revenue from state sources.

¹⁶ In Puerto Rico for FY 22, revenue from Grants-in-Aid from the Federal Government increased. For FY 23, Puerto Rico submitted estimated/unaudited data, which will be revised and will be included in the FY 23 Final Version 2a file.

¹⁷ U.S. Virgin Islands reported revenue from the Education Stabilization Fund and ARP to the Outlying Areas-State Educational Agency and revenue from the Education Stabilization Fund to the Outlying Areas-Governors in FY 2021. These funds were also available for spending during FY 23.

NOTE: Data have been adjusted to FY 23 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. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). The FY 21 amount adjusted to FY 23 dollars is equal to the FY 21 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2020–21 CPI (263.151). The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Final Version 2a; FY 22, Final Version 2a; and FY 23, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2020–21 through 2022–23, Provisional Version 1a; and U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index.

Retrieved January 10, 2025, from <https://www.bls.gov/data/>.

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2023

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]												
	Total	Instruction	Support services ²									Food services	Enterprise operations ³
			Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services			
United States⁵	\$818,183,512^{6,7}	\$481,624,220^{6,7}	\$305,241,838^{6,7}	\$54,736,756^{6,7}	\$44,126,120^{6,7}	\$15,961,502^{6,7}	\$45,451,061^{6,7}	\$78,121,722^{6,7}	\$33,226,019^{6,7}	\$33,618,659^{6,7}	\$30,049,796^{6,7}	\$1,267,658⁷	
Alabama	9,454,252	5,265,973	3,588,343	715,320	453,481	255,436	542,752	936,383	450,065	234,906	599,937	0	
Alaska	2,658,860	1,377,014	1,188,582	199,642	288,565	39,453	153,895	312,220	79,771	115,037	81,719	11,544	
Arizona	12,725,559	6,817,392 ⁶	5,355,394 ⁶	1,126,676 ⁶	701,875 ⁶	237,055 ⁶	683,793 ⁶	1,450,784 ⁶	492,923 ⁶	662,289 ⁶	536,122	16,651	
Arkansas	6,294,192	3,411,562 ⁶	2,533,722 ⁶	354,940 ⁶	538,320 ⁶	167,357 ⁶	312,017 ⁶	723,463 ⁶	228,619 ⁶	209,007 ⁶	345,005 ⁶	3,904	
California	108,657,540 ⁷	62,584,545 ^{6,7}	42,079,139 ^{6,7}	8,030,695 ^{6,7}	7,085,839 ^{6,7}	1,718,919 ^{6,7}	7,080,171 ^{6,7}	10,337,720 ^{6,7}	2,194,191 ^{6,7}	5,631,604 ^{6,7}	3,779,606 ⁷	214,250 ⁷	
Colorado	12,961,648	6,903,911	5,598,985	968,358	761,041	222,669	972,409	1,215,120	370,255	1,089,132	395,046	63,707	
Connecticut	12,754,043	7,638,178 ⁶	4,688,459 ⁶	1,022,705 ⁶	482,730 ⁶	291,673 ⁶	719,562 ⁶	1,086,077 ⁶	661,401 ⁶	424,311 ⁶	321,012 ⁶	106,394	
Delaware	2,910,876	1,570,735	1,246,084	323,886	117,174	26,894	137,548	388,396	153,012	99,174	94,030	27	
District of Columbia	2,824,394	1,410,172	1,334,547	293,305	142,481	148,432	198,769	245,599	132,383	173,579	79,293	382	
Florida	36,174,661	21,688,061 ⁶	12,817,334 ⁶	1,851,044 ⁶	2,350,462 ⁶	442,700 ⁶	1,852,014 ⁶	4,113,869 ⁶	1,262,446 ⁶	944,800 ⁶	1,669,266	0	
Georgia	25,146,446	15,250,651 ⁶	8,629,015 ⁶	1,340,315 ⁶	1,408,343 ⁶	409,951 ⁶	1,529,505 ⁶	1,908,104 ⁶	1,132,779 ⁶	900,017 ⁶	1,176,227	90,553	
Hawaii	3,413,654	1,974,288	1,270,870	305,555	100,023	9,106	219,833	472,623	59,092	104,637	168,496	0	
Idaho	3,285,182	1,928,002 ⁶	1,227,481 ⁶	188,880 ⁶	213,914 ⁶	79,931 ⁶	183,148 ⁶	315,900 ⁶	145,923 ⁶	99,785 ⁶	128,245 ⁶	1,453	
Illinois	37,958,308	22,818,960 ⁶	14,212,474 ⁶	3,051,447 ⁶	1,522,758 ⁶	1,097,751 ⁶	1,921,514 ⁶	3,375,957 ⁶	1,746,168 ⁶	1,496,878 ⁶	926,873	0	
Indiana	13,586,115	7,544,965	5,416,564	832,796	645,768	284,766	886,685	1,601,796	709,077	455,675	624,586	0	
Iowa	7,081,460	4,101,949	2,654,781	436,686	461,241	181,913	406,679	674,711	265,030	228,521	315,060	9,670	
Kansas	6,927,193	4,033,170	2,579,660	508,394	297,980	190,037	384,430	717,382	288,666	192,772	314,364	0	
Kentucky	9,651,812	5,628,603	3,446,876	525,495	508,660	211,277	549,767	854,811	505,925	290,940	545,260	31,074	
Louisiana	10,644,074	5,777,832	4,334,167	645,959	622,285	270,084	670,217	1,214,208	579,395	332,019	531,650	425	
Maine	3,430,266	1,966,123	1,345,246	256,585	160,326	135,668	177,394	394,916	169,852	50,506	118,446	451	
Maryland	17,219,654	10,955,176 ⁶	5,804,028 ⁶	838,469 ⁶	931,984 ⁶	124,218 ⁶	936,198 ⁶	1,600,565 ⁶	882,483 ⁶	490,110 ⁶	460,450	0	
Massachusetts	22,945,380	14,337,168	7,985,717	1,971,779	1,171,407	462,697	947,454	1,929,902	1,071,630	430,848	622,496	0	
Michigan	23,486,325	12,994,256	9,667,265	2,098,732	1,317,337	502,563	1,255,204	2,110,610	903,494	1,479,325	824,804	0	
Minnesota	13,921,359	8,769,328 ⁶	4,551,392 ⁶	513,632 ⁶	734,414 ⁶	556,284 ⁶	536,916 ⁶	970,344 ⁶	869,455 ⁶	370,347 ⁶	583,704	16,934	
Mississippi	5,388,382	3,081,200	2,004,350	312,041	260,490	176,912	292,853	551,868	246,316	163,871	302,617	215	
Missouri	12,234,533	6,760,049	4,970,324	855,724	492,170	737,071	681,354	1,275,377	640,816	287,810	504,161	0	
Montana	2,080,532	1,208,812	774,493	139,446	66,122	67,483	114,057	217,699	100,072	69,615	93,768	3,459	
Nebraska	4,974,355	3,042,793	1,713,055	272,246	146,319	118,301	247,954	461,059	138,534	328,642	212,910	5,597	
Nevada	5,789,079	3,303,311	2,276,368	357,755	452,066	83,410	373,022	514,040	208,497	287,578	208,849	552	
New Hampshire	3,540,086	2,195,690	1,260,926	293,705	123,832	126,145	196,027	292,745	173,814	54,657	83,471	0	
New Jersey	37,282,720	21,880,113	14,360,893	3,850,167	1,891,910	733,076	1,780,498	3,532,137	1,662,697	910,408	792,609	249,105	
New Mexico	4,966,901	2,843,330	1,922,404	544,067	122,895	157,219	261,989	543,842	122,128	170,265	201,167	0	
New York	72,672,963	47,354,848	23,724,228	2,182,138	3,412,891	488,296	3,702,065	6,733,885	3,992,974	3,211,979	1,593,830	58	
North Carolina	19,085,381	11,719,001 ⁶	6,485,327 ⁶	1,136,934 ⁶	644,577 ⁶	460,843 ⁶	1,147,688 ⁶	1,637,037 ⁶	777,819 ⁶	680,428 ⁶	881,054 ⁶	0	
North Dakota	1,914,251	1,138,723	624,561	82,796	67,996	79,999	94,794	164,393	76,636	57,948	97,900	53,066	

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 2023—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Total	Instruction	Support services ²									Enterprise operations ³
			Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
Ohio	27,462,008	16,006,924	10,609,898	2,134,135	1,148,801	922,667	1,393,680	2,333,806	1,291,804	1,385,005	844,263	923
Oklahoma	7,750,319	4,134,870	3,138,061	596,233	335,215	250,756	419,645	1,020,798	230,770	284,643	423,758	53,631
Oregon	9,441,141	5,262,601	3,900,344	869,648	465,344	138,434	591,494	742,637	419,299	673,488	276,227	1,969
Pennsylvania	34,012,146	20,701,032	12,109,701	2,208,762	1,282,852	907,518	1,535,851	3,097,173	1,664,813	1,412,731	1,030,904	170,508
Rhode Island	2,988,544	1,725,657	1,178,764	342,644	135,176	48,457	141,040	226,944	141,196	143,307	83,628	495
South Carolina	10,712,488	5,857,554	4,340,195	881,422	662,908	100,211	714,411	1,069,018	413,617	498,608	491,179	23,559
South Dakota	1,723,803	994,933	627,850	104,579	63,174	59,195	84,353	181,356	69,462	65,731	93,042	7,978
Tennessee	12,022,415	6,834,102	4,562,060	770,529	966,931	248,059	726,941	992,227	463,587	393,786	626,253	0
Texas	68,341,238	39,176,543	25,637,264	3,819,835	3,883,453	980,921	3,856,175	7,507,300	2,022,516	3,567,064	3,527,431	0
Utah	7,102,170	4,438,784	2,375,049	418,730	367,040	81,727	473,499	609,313	200,028	224,712	287,783	554
Vermont	2,297,922	1,408,911	820,946	208,735	107,277	38,524	133,179	173,781	76,632	82,817	65,350	2,714
Virginia	20,319,194	11,933,976	7,612,958	1,156,852	1,599,131	331,176	1,161,222	1,897,089	1,056,971	410,516	763,973	8,286
Washington	19,890,122 ⁶	11,522,324 ⁶	7,693,801	1,689,892	1,379,369	191,628	1,158,456	1,577,761	786,665	910,030	557,064	116,933
West Virginia	3,745,530	2,123,383	1,387,176	231,353	144,700	52,719	190,785	404,322	281,908	81,389	234,971	0
Wisconsin	12,544,430	7,182,662 ⁶	4,886,294 ⁶	752,486 ⁶	796,270 ⁶	279,805 ⁶	628,477 ⁶	1,233,658 ⁶	525,274 ⁶	670,324 ⁶	475,474	0
Wyoming	1,787,607	1,044,083	688,426	122,606	88,806	34,114	91,674	178,998	87,138	85,089	54,464	634
Other jurisdictions												
American Samoa	104,385	33,653	48,621	4,456	8,865	1,714	14,177	13,496	1,264	4,648	22,111	0
Guam	329,261	159,814	151,209	40,736	33,846	5,149	22,413	32,951	7,529	8,585	18,238	0
Commonwealth of the Northern Mariana Islands	136,897	58,689	63,148	12,317	24,997	9,671	1,832	6,699	1,700	5,932	15,060	0
Puerto Rico	3,628,320	1,642,158	1,619,218	563,740	86,197	94,708	185,388	449,958	76,365	162,863	366,944	0
U.S. Virgin Islands	204,210	133,347	60,742	13,350	7,443	6,746	10,905	8,772	2,788	10,738	10,122	0

¹ 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.

² 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.

³ 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).

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

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

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

⁷ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

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 23, 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 2023

State or jurisdiction	School year 2022–23 student membership ¹	Current expenditures per pupil ²											
		Support services ³											
		Total	Instruction	Total support services	Student support services ⁵	Instruc-tional staff support	General adminis-tration	School adminis-tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁴
United States⁶	49,408,708	\$16,560^{7,8}	\$9,748^{7,8}	\$6,178^{7,8}	\$1,108^{7,8}	\$893^{7,8}	\$323^{7,8}	\$920^{7,8}	\$1,581^{7,8}	\$672^{7,8}	\$680^{7,8}	\$608^{7,8}	\$26⁸
Alabama	750,923	12,590	7,013	4,779	953	604	340	723	1,247	599	313	799	0
Alaska	130,723	20,340	10,534	9,092	1,527	2,207	302	1,177	2,388	610	880	625	88
Arizona	1,113,241	11,431	6,124 ⁷	4,811 ⁷	1,012 ⁷	630 ⁷	213 ⁷	614 ⁷	1,303 ⁷	443 ⁷	595 ⁷	482	15
Arkansas	493,130	12,764	6,918 ⁷	5,138 ⁷	720 ⁷	1,092 ⁷	339 ⁷	633 ⁷	1,467 ⁷	464 ⁷	424 ⁷	700 ⁷	8
California	5,851,877	18,568 ⁸	10,695 ^{7,8}	7,191 ^{7,8}	1,372 ^{7,8}	1,211 ^{7,8}	294 ^{7,8}	1,210 ^{7,8}	1,767 ^{7,8}	375 ^{7,8}	962 ^{7,8}	646 ⁸	37 ⁸
Colorado	870,871	14,884	7,928	6,429	1,112	874	256	1,117	1,395	425	1,251	454	73
Connecticut	513,513	24,837	14,874 ⁷	9,130 ⁷	1,992 ⁷	940 ⁷	568 ⁷	1,401 ⁷	2,115 ⁷	1,288 ⁷	826 ⁷	625 ⁷	207
Delaware	141,465	20,577	11,103	8,808	2,290	828	190	972	2,746	1,082	701	665	#
District of Columbia	91,001	31,037	15,496	14,665	3,223	1,566	1,631	2,184	2,699	1,455	1,907	871	4
Florida	2,870,527	12,602	7,555 ⁷	4,465 ⁷	645 ⁷	819 ⁷	154 ⁷	645 ⁷	1,433 ⁷	440 ⁷	329 ⁷	582	0
Georgia	1,750,972	14,361	8,710 ⁷	4,928 ⁷	765 ⁷	804 ⁷	234 ⁷	874 ⁷	1,090 ⁷	647 ⁷	514 ⁷	672	52
Hawaii	170,209	20,056	11,599	7,467	1,795	588	54	1,292	2,777	347	615	990	0
Idaho	317,555	10,345	6,071 ⁷	3,865 ⁷	595 ⁷	674 ⁷	252 ⁷	577 ⁷	995 ⁷	460 ⁷	314 ⁷	404 ⁷	5
Illinois	1,847,264	20,548	12,353 ⁷	7,694 ⁷	1,652 ⁷	824 ⁷	594 ⁷	1,040 ⁷	1,828 ⁷	945 ⁷	810 ⁷	502	0
Indiana	1,036,108	13,113	7,282	5,228	804	623	275	856	1,546	684	440	603	0
Iowa	511,297	13,850	8,023	5,192	854	902	356	795	1,320	518	447	616	19
Kansas	487,978	14,196	8,265	5,286	1,042	611	389	788	1,470	592	395	644	0
Kentucky	660,029	14,623	8,528	5,222	796	771	320	833	1,295	767	441	826	47
Louisiana	718,145	14,822	8,045	6,035	899	867	376	933	1,691	807	462	740	1
Maine	173,853	19,731	11,309	7,738	1,476	922	780	1,020	2,272	977	291	681	3
Maryland	889,960	19,349	12,310 ⁷	6,522 ⁷	942 ⁷	1,047 ⁷	140 ⁷	1,052 ⁷	1,798 ⁷	992 ⁷	551 ⁷	517	0
Massachusetts	923,349	24,850	15,527	8,649	2,135	1,269	501	1,026	2,090	1,161	467	674	0
Michigan	1,433,914	16,379	9,062	6,742	1,464	919	350	875	1,472	630	1,032	575	0
Minnesota	870,019	16,001	10,079 ⁷	5,231 ⁷	590 ⁷	844 ⁷	639 ⁷	617 ⁷	1,115 ⁷	999 ⁷	426 ⁷	671	19
Mississippi	440,285	12,238	6,998	4,552	709	592	402	665	1,253	559	372	687	#
Missouri	892,246	13,712	7,576	5,571	959	552	826	764	1,429	718	323	565	0
Montana	150,733	13,803	8,020	5,138	925	439	448	757	1,444	664	462	622	23
Nebraska	329,234	15,109	9,242	5,203	827	444	359	753	1,400	421	998	647	17
Nevada	484,192	11,956	6,822	4,701	739	934	172	770	1,062	431	594	431	1
New Hampshire	163,379	21,668	13,439	7,718	1,798	758	772	1,200	1,792	1,064	335	511	0
New Jersey	1,383,830	26,942	15,811	10,378	2,782	1,367	530	1,287	2,552	1,202	658	573	180
New Mexico	315,023	15,767	9,026	6,102	1,727	390	499	832	1,726	388	540	639	0
New York	2,456,173	29,588	19,280	9,659	888	1,390	199	1,507	2,742	1,626	1,308	649	#
North Carolina	1,541,722	12,379	7,601 ⁷	4,207 ⁷	737 ⁷	418 ⁷	299 ⁷	744 ⁷	1,062 ⁷	505 ⁷	441 ⁷	571 ⁷	0
North Dakota	118,513	16,152	9,608	5,270	699	574	675	800	1,387	647	489	826	448

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 2023—Continued

State or jurisdiction	School year 2022–23 student membership ¹	Current expenditures per pupil ²											
		Total	Instruction	Support services ³							Food services	Enterprise operations ⁴	
				Total support services	Student support services ⁵	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation			Other support services
Ohio	1,680,639	16,340	9,524	6,313	1,270	684	549	829	1,389	769	824	502	1
Oklahoma	701,301	11,051	5,896	4,475	850	478	358	598	1,456	329	406	604	76
Oregon	552,380	17,092	9,527	7,061	1,574	842	251	1,071	1,344	759	1,219	500	4
Pennsylvania	1,693,347	20,086	12,225	7,151	1,304	758	536	907	1,829	983	834	609	101
Rhode Island	137,449	21,743	12,555	8,576	2,493	983	353	1,026	1,651	1,027	1,043	608	4
South Carolina	789,231	13,573	7,422	5,499	1,117	840	127	905	1,355	524	632	622	30
South Dakota	141,888	12,149	7,012	4,425	737	445	417	595	1,278	490	463	656	56
Tennessee	1,006,752	11,942	6,788	4,531	765	960	246	722	986	460	391	622	0
Texas	5,519,599	12,382	7,098	4,645	692	704	178	699	1,360	366	646	639	0
Utah	691,906	10,265	6,415	3,433	605	530	118	684	881	289	325	416	1
Vermont	83,654	27,469	16,842	9,814	2,495	1,282	461	1,592	2,077	916	990	781	32
Virginia	1,260,351	16,122	9,469	6,040	918	1,269	263	921	1,505	839	326	606	7
Washington	1,090,227	18,244 ⁷	10,569 ⁷	7,057	1,550	1,265	176	1,063	1,447	722	835	511	107
West Virginia	251,224	14,909	8,452	5,522	921	576	210	759	1,609	1,122	324	935	0
Wisconsin	823,040	15,242	8,727 ⁷	5,937 ⁷	914 ⁷	967 ⁷	340 ⁷	764 ⁷	1,499 ⁷	638 ⁷	814 ⁷	578	0
Wyoming	92,467	19,332	11,291	7,445	1,326	960	369	991	1,936	942	920	589	7
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—	—	—
Commonwealth of the Northern Mariana Islands													
	9,370	14,610	6,263	6,739	1,315	2,668	1,032	196	715	181	633	1,607	0
Puerto Rico	250,668	14,475	6,551	6,460	2,249	344	378	740	1,795	305	650	1,464	0
U.S. Virgin Islands	10,166	20,088	13,117	5,975	1,313	732	664	1,073	863	274	1,056	996	0

— Not available. Data are missing for American Samoa and Guam because these jurisdictions did not report student membership.

Rounds to zero.

¹ The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 23.

² 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. Current expenditures per pupil are calculated by dividing current expenditures by student membership.

³ 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.

⁴ 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).

⁵ Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

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

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

⁸ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

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 23, Provisional Version 1a; and “State Nonfiscal Public Elementary/Secondary Education Survey,” school year 2022–23, 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 2021 through FY 2023

State or jurisdiction	Current expenditures per pupil ^{1,2}				
	FY 21 (inflation- adjusted to FY 23 dollars)	FY 22 (inflation- adjusted to FY 23 dollars)	Percentage change FY 21– FY 22	FY 23	Percentage change FY 22– FY 23
United States³	\$16,280⁴	\$16,569⁴	1.8	\$16,560	-0.1
Alabama	12,217	12,605	3.2	12,590	-0.1
Alaska	22,253	21,450	-3.6	20,340	-5.2 ⁵
Arizona	10,899	11,052	1.4	11,431	3.4
Arkansas	12,799	12,929	1.0	12,764	-1.3
California	16,737 ⁴	17,787 ⁴	6.3 ⁶	18,568 ⁴	4.4
Colorado	13,931	14,289	2.6	14,884	4.2
Connecticut	25,300	25,363	0.2	24,837	-2.1
Delaware	18,892	19,970	5.7 ⁷	20,577	3.0
District of Columbia	28,625	29,889	4.4	31,037	3.8
Florida	12,326	12,412	0.7	12,602	1.5
Georgia	13,789	14,418	4.6	14,361	-0.4
Hawaii	18,848	18,511	-1.8	20,056	8.3 ⁸
Idaho	10,311	10,267	-0.4	10,345	0.8
Illinois	21,099	20,390	-3.4	20,548	0.8
Indiana	12,996	13,047	0.4	13,113	0.5
Iowa	14,480	14,143	-2.3	13,850	-2.1
Kansas	14,563	14,575	0.1	14,196	-2.6
Kentucky	13,684	14,269	4.3	14,623	2.5
Louisiana	15,013	15,967	6.4 ⁹	14,822	-7.2 ⁹
Maine	20,938	19,990	-4.5	19,731	-1.3
Maryland	19,215	19,331	0.6	19,349	0.1
Massachusetts	24,518	24,204	-1.3	24,850	2.7
Michigan	15,204	15,727	3.4	16,379	4.1
Minnesota	16,186	16,287	0.6	16,001	-1.8
Mississippi	11,457	11,779	2.8	12,238	3.9
Missouri	13,665	13,702	0.3	13,712	0.1
Montana	15,103	14,391	-4.7	13,803	-4.1
Nebraska	15,647	15,082	-3.6	15,109	0.2
Nevada	11,471	11,931	4.0	11,956	0.2
New Hampshire	22,089	21,703	-1.7	21,668	-0.2
New Jersey	25,924	27,150	4.7	26,942	-0.8
New Mexico	13,741	14,266	3.8	15,767	10.5 ¹⁰
New York	29,720	31,117	4.7	29,588	-4.9
North Carolina	11,979	12,879	7.5 ¹¹	12,379	-3.9
North Dakota	17,241	16,852	-2.3	16,152	-4.2
Ohio	16,387	16,273	-0.7	16,340	0.4
Oklahoma	11,484	11,390	-0.8	11,051	-3.0
Oregon	15,739	16,720	6.2 ¹²	17,092	2.2
Pennsylvania	20,296	20,324	0.1	20,086	-1.2
Rhode Island	21,421	21,782	1.7	21,743	-0.2
South Carolina	13,824	13,692	-1.0	13,573	-0.9
South Dakota	12,636	12,396	-1.9	12,149	-2.0
Tennessee	12,039	11,984	-0.5	11,942	-0.4
Texas	12,583	12,633	0.4	12,382	-2.0
Utah	10,266	10,091	-1.7	10,265	1.7

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 2021 through FY 2023—Continued

State or jurisdiction	Current expenditures per pupil ^{1,2}			
	FY 21 (inflation- adjusted to FY 23 dollars)	FY 22 (inflation- adjusted to FY 23 dollars)	Percentage change FY 21– FY 22	Percentage change FY 22– FY 23
Vermont	27,386	27,489	0.4	-0.1
Virginia	15,778	16,035	1.6	0.5
Washington	17,781	18,139	2.0	0.6
West Virginia	15,122	15,007	-0.8	-0.7
Wisconsin	15,586	15,477	-0.7	-1.5
Wyoming	20,657	19,641	-4.9	-1.6
Other jurisdictions				
American Samoa	8,596	—	—	—
Guam	14,429	12,951	-10.2 ¹³	—
Commonwealth of the Northern Mariana Islands	—	14,328	—	2.0
Puerto Rico	8,665	10,983	26.8 ¹⁴	31.8 ¹⁴
U.S. Virgin Islands	18,648	19,885	6.6 ¹⁵	1.0

— Not available. For FY 21, data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership. For FY 22 and FY 23, data are missing for American Samoa because the jurisdiction did not report student membership. For FY 23, data are missing for Guam because the jurisdiction did not report student membership.

¹ 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. Current expenditures per pupil are calculated by dividing current expenditures by membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, FY 22 and FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 21, FY 22, and FY 23.

² Includes current expenditures from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs begin making expenditures from those funds. As a result, a small proportion of the total amount allocated under these acts was expending during FY 20. In FY 21 and FY 22, expenditures from these funds contributed to a large increase in current expenditures in several states.

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

⁴ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. For FY 19 through FY 23, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

⁵ In FY 23, Alaska decreased state payments on behalf of LEAs for employee benefits for public school employees by 41.4 percent without accounting for inflation.

⁶ In FY 22, California's increase in current expenditures per pupil can be attributed to an increase in spending from COVID-19 Federal assistance funds, an increase in state funds for student learning supports, and a decrease in student membership.

⁷ In FY 22, Delaware's increase in current expenditures per pupil from the prior year is due to increases in student support services and operations and maintenance expenditures.

⁸ In FY 23, Hawaii's increased expenditures were primarily attributable to collective bargaining increases and pay-differential increases, an increased use of sabbatical leave for employees, software as a service investments, and special education payroll and employee differentials to incentivize teachers to return to the special education field. Hawaii also made significant investments in equipment and facility repairs and maintenance.

⁹ In FY 22, Louisiana's increase in current expenditures per pupil from the prior year is due to a decrease in student membership combined with increases in instruction and operations and maintenance expenditures. In FY 23, the decrease can be attributed to a 5.4 percent increase in student membership.

¹⁰ In FY 23, New Mexico's increase in current expenditures per pupil from the prior year is due to an increase in the State Equalization Guarantee.

¹¹ In FY 22, North Carolina's increase in current expenditures per pupil from the prior year is due to increases in instruction, food services, and student transportation expenditures.

¹² In FY 22, Oregon's increase in current expenditures per pupil from the prior year is due to increases in instruction and student support services expenditures.

¹³ In FY 22, Guam's current expenditures per pupil decreased due to a decrease in salaries and benefits for operations and maintenance support services and a reduction in food services operations resulting from a reduction of "to go" lunches served in the first year of COVID-19.

¹⁴ In FY 22, Puerto Rico increased expenditures for instruction and student support services while also experiencing a decrease in student membership. For FY 23, Puerto Rico submitted estimated/unaudited data, which will be revised and will be included in the FY 23 Final Version 2a data file.

¹⁵ In FY 22, U.S. Virgin Islands' increase in current expenditures per pupil from the prior year is due to a decrease in student membership combined with increases in school administration and other support services expenditures.

NOTE: Data have been adjusted to FY 23 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. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). The FY 21 amount adjusted to FY 23 dollars is equal to the FY 21 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2020–21 CPI (263.151). The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Final Version 2a; FY 22, Final Version 2a; and FY 23, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2020–21 through 2022–23, Provisional Version 1a; and U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index. Retrieved January 10, 2025, from <https://www.bls.gov/data/>.

National Center for Education Statistics

Table 6. Total current expenditures and current expenditures for salaries and wages and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2023

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Non-instruction-related support services ³			
	Total ^{5, 6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	All other functions ⁴
United States⁷	\$818,183,512^{8, 9}	\$439,262,559^{8, 9}	\$191,258,882^{8, 9}	\$525,750,341^{8, 9}	\$313,086,445^{8, 9}	\$135,807,678^{8, 9}	\$261,115,717^{8, 9}	\$116,951,882^{8, 9}	\$51,594,908^{8, 9}	\$31,317,454^{8, 9}
Alabama	9,454,252	5,072,322	1,857,879	5,719,453	3,501,689	1,233,170	3,134,862	1,397,877	529,924	599,937
Alaska	2,658,860	1,206,116	660,227	1,665,579	829,085	436,459	900,017	353,971	208,830	93,263
Arizona	12,725,559	7,234,269 ⁸	2,195,803 ⁸	7,519,267 ⁸	4,914,477 ⁸	1,454,576 ⁸	4,653,519 ⁸	2,161,694 ⁸	690,457 ⁸	552,773
Arkansas	6,294,192	3,514,701 ⁸	1,111,361 ⁸	3,949,881 ⁸	2,516,205 ⁸	790,698 ⁸	1,995,402 ⁸	916,088 ⁸	291,808 ⁸	348,909 ⁸
California	108,657,540 ⁹	57,804,264 ^{8, 9}	27,556,288 ^{8, 9}	69,670,384 ^{8, 9}	39,750,576 ^{8, 9}	18,486,638 ^{8, 9}	34,993,300 ^{8, 9}	16,738,384 ^{8, 9}	8,370,510 ^{8, 9}	3,993,856 ⁹
Colorado	12,961,648	7,374,167	2,702,257	7,664,952	4,904,790	1,728,430	4,837,944	2,294,594	912,296	458,753
Connecticut	12,754,043	6,610,693 ⁸	3,523,399 ⁸	8,120,907 ⁸	4,716,503 ⁸	2,469,493 ⁸	4,205,729 ⁸	1,745,504 ⁸	975,726 ⁸	427,406 ⁸
Delaware	2,910,876	1,444,134	757,533	1,687,909	983,203	530,075	1,128,910	422,066	219,276	94,058
District of Columbia	2,824,394	1,777,053	340,019	1,552,653	1,136,570	215,383	1,192,067	634,716	123,659	79,675
Florida	36,174,661	18,169,521 ⁸	6,360,133 ⁸	24,038,523 ⁸	12,729,901 ⁸	4,315,794 ⁸	10,466,872 ⁸	4,973,759 ⁸	1,830,939 ⁸	1,669,266
Georgia	25,146,446	14,025,697 ⁸	6,090,801 ⁸	16,658,994 ⁸	10,256,202 ⁸	4,611,530 ⁸	7,220,672 ⁸	3,429,169 ⁸	1,339,161 ⁸	1,266,780
Hawaii	3,413,654	1,718,125	809,018	2,074,311	1,237,676	567,901	1,170,847	431,244	215,671	168,496
Idaho	3,285,182	1,837,508 ⁸	701,348 ⁸	2,141,915 ⁸	1,334,844 ⁸	499,245 ⁸	1,013,567 ⁸	458,776	180,394 ⁸	129,699 ⁸
Illinois	37,958,308	18,405,748 ⁸	11,721,730 ⁸	24,341,719 ⁸	13,074,094 ⁸	8,243,403 ⁸	12,689,716 ⁸	5,078,849 ⁸	3,364,473 ⁸	926,873
Indiana	13,586,115	7,056,319	3,551,404	8,190,733	4,825,580	2,452,155	4,770,796	2,044,694	1,047,787	624,586
Iowa	7,081,460	4,339,940	1,451,491	4,563,190	3,117,949	1,036,510	2,193,540	1,116,003	388,542	324,730
Kansas	6,927,193	4,134,296	1,386,072	4,331,149	2,908,510	958,779	2,281,680	1,131,766	387,798	314,364
Kentucky	9,651,812	4,846,798	3,058,318	6,137,263	3,363,773	2,146,819	2,938,215	1,309,858	801,919	576,334
Louisiana	10,644,074	5,202,048	2,388,539	6,400,117	3,637,003	1,633,609	3,711,882	1,401,768	667,114	532,075
Maine	3,430,266	1,879,866	782,643	2,126,449	1,304,311	556,769	1,184,920	531,683	209,160	118,897
Maryland	17,219,654	9,954,201 ⁸	4,009,345 ⁸	11,887,160 ⁸	7,481,275 ⁸	2,968,854 ⁸	4,872,044 ⁸	2,305,271 ⁸	982,815 ⁸	460,450
Massachusetts	22,945,380	12,681,016	5,456,886	15,508,575	9,207,623	4,278,124	6,814,310	3,277,413	1,082,649	622,496
Michigan	23,486,325	9,519,492	7,749,219	14,311,594	6,583,876	5,452,971	8,349,927	2,787,063	2,198,839	824,804
Minnesota	13,921,359	7,965,617 ⁸	2,701,403 ⁸	9,503,742 ⁸	6,191,720 ⁸	2,129,607 ⁸	3,816,979 ⁸	1,601,116 ⁸	515,147 ⁸	600,638
Mississippi	5,388,382	3,033,841	1,066,001	3,341,690	2,144,349	739,608	1,743,860	810,758	286,900	302,832
Missouri	12,234,533	7,151,024	2,260,847	7,252,219	4,796,294	1,499,080	4,478,153	2,229,226	714,782	504,161
Montana	2,080,532	1,192,201	370,522	1,274,934	835,221	255,866	708,371	326,795	104,397	97,227
Nebraska	4,974,355	2,802,017	1,074,856	3,189,112	2,048,227	791,228	1,566,736	695,431	261,408	218,507
Nevada	5,789,079	3,333,939	1,273,321	3,755,376	2,341,697	881,086	1,824,302	937,470	362,133	209,401
New Hampshire	3,540,086	1,733,988	891,506	2,319,521	1,274,648	657,941	1,137,094	436,326	225,851	83,471
New Jersey	37,282,720	17,283,042	11,683,172	23,772,023	11,836,447	8,266,691	12,468,983	5,145,290	3,355,291	1,041,714
New Mexico	4,966,901	2,758,440	1,008,774	2,966,225	1,851,271	671,705	1,799,510	847,224	314,920	201,167
New York	72,672,963	35,814,902	17,755,698	50,767,738	28,372,457	14,097,230	20,311,337	6,915,142	3,558,226	1,593,888
North Carolina	19,085,381	10,859,273	4,441,976 ⁸	12,363,578 ⁸	7,889,031	3,188,743 ⁸	5,840,750 ⁸	2,669,868	1,129,479 ⁸	881,054 ⁸
North Dakota	1,914,251	1,093,828	417,278	1,206,719	785,764	304,520	556,565	268,770	100,605	150,967

See notes at end of table.

National Center for Education Statistics

Table 6. Total current expenditures and current expenditures for salaries and wages and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2023—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Non-instruction-related support services ³			All other functions ⁴
	Total ^{5, 6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	
Ohio	27,462,008	14,778,608	5,730,012	17,155,725	10,350,893	3,836,033	9,461,097	4,173,920	1,768,348	845,186
Oklahoma	7,750,319	4,259,177	1,398,177	4,470,085	2,977,092	965,933	2,802,846	1,175,042	387,818	477,388
Oregon	9,441,141	4,811,443	2,675,604	5,727,945	3,203,362	1,769,815	3,435,000	1,533,174	857,544	278,196
Pennsylvania	34,012,146	15,903,078	10,245,458	21,983,884	11,621,731	7,473,420	10,826,849	4,004,562	2,623,567	1,201,413
Rhode Island	2,988,544	1,595,864	735,346	1,860,832	1,115,782	536,579	1,043,588	477,128	198,098	84,123
South Carolina	10,712,488	5,835,228	2,503,364	6,520,463	4,048,447	1,727,561	3,677,287	1,663,708	712,144	514,738
South Dakota	1,723,803	1,012,537	295,334	1,058,106	714,018	205,006	564,676	264,932	79,055	101,020
Tennessee	12,022,415	7,064,295	2,312,156	7,801,033	5,257,652	1,750,994	3,595,129	1,605,648	497,522	626,253
Texas	68,341,238	44,294,522	8,262,886	43,059,996	31,493,203	5,735,730	21,753,811	11,718,752	2,181,233	3,527,431
Utah	7,102,170	4,074,782	1,704,298	4,805,824	2,941,610	1,221,910	2,008,009	1,035,087	446,470	288,337
Vermont	2,297,922	1,128,330	646,192	1,516,187	761,606	513,398	713,669	348,187	125,406	68,065
Virginia	20,319,194	12,166,802	4,912,277	13,533,107	8,715,342	3,513,459	6,013,827	3,196,936	1,297,606	772,259
Washington	19,890,122 ⁸	11,919,253	4,457,258	12,901,693 ⁸	8,351,620	3,071,568	6,314,432	3,392,037	1,285,389	673,997
West Virginia	3,745,530	2,002,668	885,375	2,268,084	1,343,299	573,304	1,242,475	588,633	277,584	234,971
Wisconsin	12,544,430	6,599,093 ⁸	2,860,201 ⁸	7,978,932 ⁸	4,825,682 ⁸	2,044,052 ⁸	4,090,025 ⁸	1,661,616 ⁸	769,370 ⁸	475,474
Wyoming	1,787,607	986,475	467,877	1,132,889	682,267	318,224	599,620	286,893	138,866	55,098
Other jurisdictions										
American Samoa	104,385	53,881	9,885	42,518	26,440	4,778	39,756	20,133	3,886	22,111
Guam	329,261	188,714	69,295	193,660	128,930	47,783	117,363	58,503	20,937	18,238
Commonwealth of the Northern Mariana Islands	136,897	48,784	19,847	83,686	41,576	12,260	38,151	7,208	7,588	15,060
Puerto Rico	3,628,320	1,948,606	657,696	1,728,355	1,234,244	416,581	1,533,021	585,764	197,710	366,944
U.S. Virgin Islands	204,210	119,955	61,668	140,790	89,612	46,312	53,298	25,388	12,381	10,122

¹ 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.

² Includes instruction and instructional staff support services current expenditures. Expenditures for instruction and instructional staff support services include 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.

³ Includes student support services, general administration, school administration, operations and maintenance, student transportation, and other support services.

⁴ Includes food services and enterprise operations current expenditures.

⁵ 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.

⁶ 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.

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

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

⁹ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

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 23, Provisional Version 1a.

National Center for Education Statistics

Table 7. Total expenditures for public elementary and secondary education, by type of expenditure and state or jurisdiction: FY 2023

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 ³	Other programs ²	
United States⁴	\$945,275,855^{5, 6, 7}	\$818,183,512^{5, 6}	\$68,325,702^{5, 6}	\$7,349,678^{5, 6}	\$18,078,724^{5, 6, 7}	\$10,994,483^{5, 7}	\$22,343,755⁵
Alabama	10,953,906	9,454,252	919,033	114,874	160,079	133,352	172,316
Alaska	2,912,321	2,658,860	134,885	44,586	49,338	7,757	16,895
Arizona	15,586,247	12,725,559	1,268,720	180,915	822,854	213,522	374,677
Arkansas	7,319,898	6,294,192	585,973	70,851	181,499	36,887	150,494
California	125,613,340 ⁵	108,657,540 ⁵	10,239,377 ⁵	302,839 ⁵	1,284,290 ⁵	1,423,499 ⁵	3,705,795 ⁵
Colorado	16,157,201	12,961,648	1,690,015	380,644	326,868	107,510	690,516
Connecticut	14,069,759 ^{6, 7}	12,754,043	535,375 ⁶	91,349 ⁶	223,808 ^{6, 7}	332,912 ⁷	132,272
Delaware	3,166,747	2,910,876	163,885	0	55,966	12,658	23,362
District of Columbia	3,485,821	2,824,394	373,308 ⁶	36,952	47,284 ⁶	32,918	170,965
Florida	41,851,303	36,174,661	3,106,318	227,315	927,117	825,953	589,939
Georgia	28,146,012	25,146,446	2,134,648	117,238	441,643	45,937	260,099
Hawaii	3,711,213	3,413,654	249,319	0	30,770	17,471	0
Idaho	3,782,970	3,285,182	215,117	28,383	123,214	65,237	65,838
Illinois	43,874,498	37,958,308	2,876,165 ⁶	490,747 ⁶	1,155,040	272,553	1,121,685
Indiana	15,729,437	13,586,115	1,070,774	381,229	198,035	108,237	385,047
Iowa	8,668,335	7,081,460	1,107,382	24,551	259,243	41,370	154,329
Kansas	7,684,406	6,927,193	228,087	34,733	260,211	5,841	228,341
Kentucky	11,277,708	9,651,812	958,830	54,318	289,242	108,470	215,034
Louisiana	11,790,130	10,644,074	753,282	78,373	154,067	17,952	142,382
Maine	3,672,247	3,430,266	95,162	5,986	55,785	33,146	51,902
Maryland	19,325,770	17,219,654	1,614,685	27,732	207,037	58,221	198,440
Massachusetts	24,062,629	22,945,380	382,728	206,084	134,095	74,886	319,456
Michigan	28,153,017	23,486,325	2,341,362	273,958	842,686	387,341	821,345
Minnesota	17,190,858	13,921,359	1,595,486 ⁶	272,231 ⁶	275,294	626,176	500,313
Mississippi	6,220,419	5,388,382	151,490	315,473 ⁶	265,500 ⁶	32,587	66,986
Missouri	14,712,090	12,234,533	1,411,563 ⁶	11,545	510,146 ⁶	212,060	332,242
Montana	2,376,223	2,080,532	138,912	16,470	76,371	11,309	52,628
Nebraska	5,762,332	4,974,355	282,765	186,219	174,040	7,020	137,933
Nevada	6,330,920	5,789,079	23,281	19,867	109,374	200,377	188,942
New Hampshire	3,852,519	3,540,086	177,201	9,619 ⁶	78,202 ⁶	6,524	40,886
New Jersey	40,277,593	37,282,720	1,380,244	347,402	399,362	381,308	486,556
New Mexico	5,805,846	4,966,901	590,859	81,113	94,114	4,991	67,867
New York	79,814,153	72,672,963	2,395,449	36,506	853,448	1,982,104	1,873,684
North Carolina	21,092,594	19,085,381	1,534,124	43,047	315,319	69,520	45,203
North Dakota	2,343,620	1,914,251	266,773	36,542	65,539	17,523	42,993
Ohio	31,299,407	27,462,008	1,770,123	12,158	985,796	567,947	501,376
Oklahoma	8,938,824	7,750,319	508,560	351,316	191,133	32,891	104,606
Oregon	11,632,850	9,441,141	1,471,778	7,939	131,649	56,212	524,131
Pennsylvania	39,086,571	34,012,146	2,189,831	211,721	1,059,151	611,937	1,001,785
Rhode Island	3,335,983	2,988,544	63,592	11,437	155,056	68,566	48,788
South Carolina	12,853,464	10,712,488	921,823	274,702	510,456	88,005	345,990
South Dakota	2,236,890	1,723,803	321,243 ⁶	54,812 ⁶	82,410	8,536	46,085
Tennessee	14,068,797	12,022,415	951,691	357,744	388,869	104,013	244,066
Texas	87,473,501	68,341,238	11,842,498	562,128	1,700,194	619,643	4,407,801
Utah	8,608,310	7,102,170	751,355	304,981	153,796	73,460	222,549

See notes at end of table.

National Center for Education Statistics

Table 7. Total expenditures for public elementary and secondary education, by type of expenditure and state or jurisdiction: FY 2023—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 ³	Other programs ²	
Vermont	2,422,261	2,297,922	71,871	3,707	27,830	11,803	9,129
Virginia	22,447,199	20,319,194	1,106,440	225,438 ⁶	603,314 ⁶	84,242	108,571
Washington	22,967,225 ⁶	19,890,122 ⁶	1,809,167	197,832	368,894	47,555	653,655
West Virginia	4,247,843	3,745,530	254,300	99,752	68,286	66,296	13,679
Wisconsin	14,911,471	12,544,430	1,255,040	29,151	172,468	626,972	283,408
Wyoming	1,971,179	1,787,607	43,812	95,169	32,542	11,275	775
Other jurisdictions							
American Samoa	152,386	104,385	19,006	16,854	3,068	9,073	0
Guam	361,608	329,261	0	0	32,346	0	0
Commonwealth of the Northern Mariana Islands							
	158,442	136,897	8,949	0	996	11,600	0
Puerto Rico	3,785,013	3,628,320	2,386	0	78,060	76,247	0
U.S. Virgin Islands	204,210	204,210	0	0	0	0	0

¹ 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.

² 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.

³ 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.

⁴ United States totals are for the 50 states and the District of Columbia.

⁵ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

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

⁷ 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 23, 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 2023

State or jurisdiction	Title I grants for the disadvantaged, FY 22 ¹ [in thousands of dollars]	School year 2022–23 student membership ²	Current expenditures ³ [in thousands of dollars]				
			Total ⁶	Title I expenditures ⁷	Title I carryover expenditures ⁸	Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
United States⁹	\$15,936,041	49,408,708	\$818,183,512 ^{10,11}	\$13,679,024	\$2,752,327	\$16,560 ¹⁰	\$333
Alabama	266,382	750,923	9,454,252	237,555	30,865	12,590	357
Alaska	47,510	130,723	2,658,860	76,085	0	20,340	582
Arizona	355,430	1,113,241	12,725,559	289,034	0	11,431	260
Arkansas	163,805	493,130	6,294,192	176,638	0	12,764	358
California	2,040,023	5,851,877	108,657,540 ¹⁰	1,507,035	529,265	18,568 ¹⁰	348
Colorado	161,189	870,871	12,961,648	156,014	1,207	14,884	181
Connecticut	153,915	513,513	12,754,043	107,169	36,052	24,837	279
Delaware	54,033	141,465	2,910,876	29,668	25,814	20,577	392
District of Columbia	48,927	91,001	2,824,394	49,672	4,966	31,037	600
Florida	907,251	2,870,527	36,174,661	940,294	44,442	12,602	343
Georgia	568,658	1,750,972	25,146,446	522,914	84,168	14,361	347
Hawaii	56,701	170,209	3,413,654	45,604	7,709	20,056	313
Idaho	57,359	317,555	3,285,182	61,863	0	10,345	195
Illinois	685,476	1,847,264	37,958,308	455,519	254,739	20,548	384
Indiana	251,572	1,036,108	13,586,115	255,195	0	13,113	246
Iowa	102,837	511,297	7,081,460	94,429	11,159	13,850	207
Kansas	110,335	487,978	6,927,193	93,528	12,259	14,196	217
Kentucky	250,129	660,029	9,651,812	189,328	88,256	14,623	421
Louisiana	363,771	718,145	10,644,074	210,910	177,323	14,822	541
Maine	55,961	173,853	3,430,266	25,071	31,087	19,731	323
Maryland	282,884	889,960	17,219,654	165,591	64,006	19,349	258
Massachusetts	259,046	923,349	22,945,380	162,659	68,653	24,850	251
Michigan	482,905	1,433,914	23,486,325	450,885	0	16,379	314
Minnesota	179,175	870,019	13,921,359	181,739	0	16,001	209
Mississippi	223,970	440,285	5,388,382	256,803	0	12,238	583
Missouri	261,459	892,246	12,234,533	222,086	54,776	13,712	310
Montana	51,290	150,733	2,080,532	78,205	4,484	13,803	549
Nebraska	68,070	329,234	4,974,355	71,581	0	15,109	217
Nevada	147,369	484,192	5,789,079	139,411	13,617	11,956	316
New Hampshire	43,996	163,379	3,540,086	44,571	0	21,668	273
New Jersey	360,294	1,383,830	37,282,720	420,830	0	26,942	304
New Mexico	129,392	315,023	4,966,901	130,118	0	15,767	413
New York	1,221,069	2,456,173	72,672,963	1,009,850	207,323	29,588	496
North Carolina	493,733	1,541,722	19,085,381	517,313	0	12,379	336
North Dakota	43,267	118,513	1,914,251	48,455	0	16,152	409
Ohio	597,709	1,680,639	27,462,008	627,649	20,968	16,340	386
Oklahoma	201,507	701,301	7,750,319	191,149	11,452	11,051	289
Oregon	146,243	552,380	9,441,141	134,358	18,171	17,092	276
Pennsylvania	706,423	1,693,347	34,012,146	599,862	53,859	20,086	386
Rhode Island	55,605	137,449	2,988,544	59,539	9,832	21,743	505
South Carolina	269,753	789,231	10,712,488	291,945	0	13,573	370
South Dakota	51,071	141,888	1,723,803	28,761	27,415	12,149	396
Tennessee	323,379	1,006,752	12,022,415	328,819	63,699	11,942	390
Texas	1,594,652	5,519,599	68,341,238	1,138,668	537,460	12,382	304
Utah	87,155	691,906	7,102,170	19,483	62,297	10,265	118

See notes at end of table.

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 2023—Continued

State or jurisdiction	Title I grants for the disadvantaged, FY 22 ¹ [in thousands of dollars]	School year 2022–23 student membership ²	Current expenditures ³ [in thousands of dollars]				
			Total ⁶	Title I expenditures ⁷	Title I carryover expenditures ⁸	Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
Vermont	37,507	83,654	2,297,922	36,383	6,608	27,469	514
Virginia	291,449	1,260,351	20,319,194	294,875	0	16,122	234
Washington	273,416	1,090,227	19,890,122 ¹¹	163,935	128,431	18,244	268
West Virginia	98,787	251,224	3,745,530	74,258	27,233	14,909	404
Wisconsin	212,706	823,040	12,544,430	229,107	27,810	15,242	312
Wyoming	39,496	92,467	1,787,607	36,612	4,921	19,332	449
Other jurisdictions							
American Samoa	20,291	—	104,385	30,443	0	—	—
Guam	21,985	—	329,261	0	0	—	—
Commonwealth of the Northern Mariana Islands							
	12,265	9,370	136,897	0	0	14,610	0
Puerto Rico	413,911	250,668	3,628,320	311,996	42,613	14,475	1,415
U.S. Virgin Islands	10,586	10,166	204,210	0	5,599	20,088	551

— Not available. Data are missing for American Samoa and Guam because these jurisdictions did not report student membership.

¹ FY 22 U.S. Department of Education funds are available for spending by school districts beginning with the 2022-23 school year. Title I grants for the disadvantaged include allocations for Grants to Local Education Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants); Migrant Education Grants; and Neglected and Delinquent Children Grants.

² The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 23.

³ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, which includes expenditures from funds received from Title I programs (including expenditures from carryover funds in prior year), but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

⁴ Current expenditures per pupil are calculated by dividing current expenditures by student membership.

⁵ Title I expenditures per pupil are calculated as current and carry-over expenditures divided by total student membership, which includes both Title I eligible students and noneligible students. Title I expenditures per pupil are included in current expenditures per pupil.

⁶ Total current expenditures includes expenditures from funds received from Title I programs, including expenditures from carryover funds in prior year.

⁷ Title I expenditures include expenditures against Title I funds, all parts, that were appropriated for the school year in operation during FY 22.

⁸ Title I carryover expenditures include expenditures against Title I funds made against funds appropriated for the prior fiscal year which remained available for obligation in the reporting period.

⁹ United States totals are for the 50 states and the District of Columbia.

¹⁰ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

¹¹ Value affected by redistribution of reported values to account 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 23, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school year 2022–23, Provisional Version 1a; and U.S. Department of Education, Budget Service. Retrieved January 7, 2025, from

<https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr22.xlsx>.

National Center for Education Statistics

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 2022 and FY 2023

Revenue or expenditure (United States total ¹)	[in thousands of dollars] ²			Percentage change FY 22 inflation- adjusted ³ and FY 23
	FY 22 (in FY 22 dollars)	FY 22 (inflation-adjusted ³ to FY 23 dollars)	FY 23 (in FY 23 dollars)	
Total revenues	\$909,634,624⁴	\$966,594,637⁴	\$981,793,393^{4,5}	1.6
Local revenues	383,481,812	407,494,891	412,138,336 ⁵	1.1
State revenues	400,841,637	425,941,763	443,267,671	4.1
Federal revenues	125,311,176 ⁴	133,157,982 ⁴	126,387,386 ⁴	-5.1
Total expenditures⁶	880,781,605⁵	935,934,882⁵	945,275,855⁵	1.0
Current expenditures ⁷	767,945,210 ⁵	816,032,835 ⁵	818,183,512 ⁵	0.3
Expenditures for instruction	457,124,367 ⁵	485,748,837 ⁵	481,624,220 ⁵	-0.8
Total support services expenditures	281,874,128 ⁵	299,524,680 ⁵	305,241,838 ⁵	1.9
Student support services expenditures	51,239,904 ⁵	54,448,473 ⁵	54,736,756 ⁵	0.5
Current expenditures per pupil ⁸	15,593 ⁵	16,569 ⁵	16,560 ⁵	-0.1
Expenditures for construction	60,380,331 ⁵	64,161,261 ⁵	68,325,702 ⁵	6.5
Expenditures for land and existing structures	6,185,744 ⁵	6,573,086 ⁵	7,349,678 ⁵	11.8
Expenditures for equipment	15,176,276 ⁵	16,126,592 ⁵	18,078,724 ⁵	12.1
Expenditures for interest on debt	21,506,993 ⁵	22,853,729 ⁵	22,343,755 ⁵	-2.2

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

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

³ Data have been adjusted to FY 23 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. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

⁴ Revenues include funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

⁵ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures and certain local revenues separately, and these expenditures and local revenues were excluded from the amounts reported in this table. This table does include expenditures and local revenues for special education preschool programs along with K–12 expenditures in California.

⁶ 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).

⁷ The subcategories of current expenditures do not include food services and enterprise operations.

⁸ Current expenditures per pupil are calculated by dividing current expenditures by student membership.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Final Version 2a; FY 22, Final Version 2a; and FY 23, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2021–22 through 2022–23, Provisional Version 1a; and U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index. Retrieved January 10, 2025, from <https://www.bls.gov/data/>.

National Center for Education Statistics

Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2023

State or jurisdiction	Revenues from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]						
	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Education Relief (GEER I) Fund ⁵	Governor's Emergency Education Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds (SLFRF) ⁸
United States⁹	\$2,806,731	\$12,660,990	\$31,758,941	\$133,875	\$195,213	\$80,268	\$1,094,664
Alabama	0	313,202	606,294	501	3,174	0	†
Alaska	125	38,924	154,738	20	255	92	199
Arizona	1,175	219,731	808,569	11,198	†	188	409,719
Arkansas	1,036	65,180	485,675	107	†	0	7
California	28,406	1,971,648	4,646,677	7,032	72,344	114	—
Colorado	3,500	108,970	389,798	4,374	3,305	357	4,212
Connecticut	10,021	165,280	296,420	560	872	†	55,002
Delaware	49,399	0	134,664	1,125	0	0	307
District of Columbia	244	33,117	90,448	3,993	0	†	1,250
Florida	30,036	531,382	2,409,696	†	†	†	†
Georgia	11,832	350,343	1,305,971	84	2,378	13	†
Hawaii	4,636	5	104,660	—	3,120	0	56,065
Idaho	1,951	31,988	142,994	†	†	†	—
Illinois	14,573	375,851	1,668,895	2,167	1,294	†	5,144
Indiana	50,133	288,462	507,500	7,829	4,205	80	0
Iowa	418	26,442	283,804	193	7,588	165	655
Kansas	50,005	121,512	270,723	†	†	†	†
Kentucky	4,576	185,012	592,066	1,288	8,567	2,257	837
Louisiana	5,838	431,853	509,245	0	†	†	†
Maine	3,985	49,253	82,497	4,099	0	36	6,529
Maryland	26,207	333,212	431,212	584	705	0	76,192
Massachusetts	3,625	250,947	312,176	0	1,878	0	0
Michigan	11,135	409,509	1,086,674	4,484	144	5,241	18,598
Minnesota	432	145,457	464,068	734	13,631	3,966	117,914
Mississippi	16,536	226,866	443,960	60	†	0	†
Missouri	8,526	140,910	662,297	2,579	2,743	0	0
Montana	6,028	31,675	114,821	0	0	0	10
Nebraska	2,791	92,659	113,596	—	†	†	†
Nevada	22,047	125,356	452,906	570	7,708	0	66,487
New Hampshire	1,256	53,775	94,000	0	0	0	0
New Jersey	7,516	414,073	1,046,780	0	0	682	47,598
New Mexico	7,156	139,494	200,403	84	†	0	3,521
New York	—	—	—	—	—	—	—
North Carolina	14,469	539,947	986,449	7,027	†	0	200
North Dakota	—	—	—	—	—	—	—
Ohio	2,283,013	†	†	33,186	†	1,510	†
Oklahoma	1,696	65,814	458,103	414	15	0	†
Oregon	1,243	127,853	184,961	2,294	6,113	84	†
Pennsylvania	23,728	452,950	1,387,224	17,802	42,116	0	0
Rhode Island	0	352	147,274	0	0	0	0
South Carolina	7,544	296,396	568,223	7,000	†	0	†
South Dakota	0	73,178	112,013	0	†	0	†
Tennessee	26,830	347,943	724,687	†	†	5,260	†
Texas	25,837	2,148,232	4,111,549	3,618	3,973	0	†
Utah	63	65,242	218,389	2,439	4,321	165	†

See notes at end of table.

National Center for Education Statistics

Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2023—Continued

State or jurisdiction	Revenues from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]						
	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Education Relief (GEER I) Fund ⁵	Governor's Emergency Education Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds (SLFRF) ⁸
Vermont	1,596	38,597	66,182	413	194	0	27
Virginia	29,149	381,650	588,024	4,939	†	†	181,575
Washington	825	121,902	676,575	†	†	59,761	42,616
West Virginia	1,902	104,311	190,453	405	3,608	17	†
Wisconsin	1,830	173,640	354,004	283	†	†	†
Wyoming	1,859	50,894	70,606	392	962	280	0
Other jurisdictions							
American Samoa	87,987 ¹⁰	†	†	0 ¹¹	†	†	†
Guam	44,963 ¹⁰	†	†	0 ¹¹	†	†	†
Commonwealth of the Northern Mariana Islands	60,061 ¹⁰	†	†	0 ¹¹	†	†	†
Puerto Rico	120,294	490,235	676	†	†	†	†
U.S. Virgin Islands	0 ¹⁰	†	†	0 ¹¹	†	†	†

— Not available.

† Not applicable. State education agencies were instructed to report data as not applicable when the funds were not awarded to local education agencies (LEAs) for use during that school year or LEAs were otherwise not able to receive these funds.

¹ Revenues include funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

² Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ESSER I) Fund authorized by the CARES Act. These amounts do not include ESSER Fund revenues authorized under the CRRSA Act or the ARP.

³ Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ESSER II) Fund authorized by the CRRSA Act. These amounts do not include ESSER Fund revenues authorized under the CARES Act or the ARP.

⁴ Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ARP ESSER) Fund authorized by the ARP. These amounts do not include ESSER Fund revenues authorized under the CARES Act or the CRRSA Act.

⁵ Federal revenues received from the U.S. Department of Education-administered Governor's Emergency Education Relief (GEER I) Fund authorized by the CARES Act. These amounts do not include GEER Fund revenues authorized under the CRRSA Act.

⁶ Federal revenues received from the U.S. Department of Education-administered Governor's Emergency Education Relief (GEER II) Fund authorized by the CRRSA Act. These amounts do not include GEER Fund revenues authorized under the CARES Act.

⁷ Federal revenues received from the U.S. Department of Treasury-administered Coronavirus Relief Fund (CRF) authorized by the CARES Act and extended under the CRRSA Act.

⁸ Federal revenues received from the U.S. Department of Treasury-administered Coronavirus State and Local Fiscal Recovery Funds (SLFRF) authorized by the ARP Act of 2021.

⁹ United States totals are for the 50 states and the District of Columbia.

¹⁰ Amounts reported were awarded under the Education Stabilization Fund and American Rescue Plan to the Outlying Areas to the State Educational Agency. These amounts include funds authorized under the CARES Act, CRRSA Act, and ARP.

¹¹ Amounts reported were awarded under the Education Stabilization Fund and American Rescue Plan to the Outlying Areas to the Governor's office. These amounts include funds authorized under the CARES Act, CRRSA Act, and ARP.

NOTE: The U.S. Department of Education publishes data on Education Stabilization Fund (ESF) grant funds that have been awarded to and expended by states or outlying areas and local education agencies. The data are available at <https://covid-relief-data.ed.gov/>. The data contained on the ESF Transparency Portal are reported by states on the Annual Performance Report (APR) for ESSER and GEER grants. The ESF Transparency Portal does not include revenues, as is displayed in this table. The data available in the ESF Transparency Portal may differ from data in this table due to these differences in data item definitions, data sources, and reporting requirements.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a.

National Center for Education Statistics

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2023

State or jurisdiction	Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]							
	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures ⁵	Food services operations expenditures
United States⁶	\$39,852,823	\$21,474,849	\$14,576,403	\$7,317,521	‡	‡	\$2,903,869	\$279,585
Alabama	662,396	390,282	271,681	188,105	88,287	493	45,949	433
Alaska	161,248	124,704	34,931	31,716	—	—	5,343	1,613
Arizona	866,883	514,478	341,925	259,802	18,577	86,743	67,238	10,114
Arkansas	422,248	232,209	175,089	165,954	31,725	19,592	51,032	12,244
California	5,972,576	3,340,966	2,602,558	831,579	—	—	465,306	27,577
Colorado	446,958	228,152	213,911	62,693	30,276	4,354	12,225	4,418
Connecticut	518,294	†	†	53,817	†	†	†	56,867
Delaware	140,470	62,613	77,528	75,691	22,710	12,117	33,918	330
District of Columbia	123,070	36,893	70,805	2,816	1,790	1,965	5,476	175
Florida	2,794,103	1,799,300	983,709	174,608	305,270	93,936	200,777	11,094
Georgia	1,448,584	825,815	593,431	48,260	233,310	12,506	171,529	23,171
Hawaii	162,912	97,563	65,349	2,960	4,392	145	12	0
Idaho	124,265	56,364	66,176	45,837	8,053	2,543	29,953	688
Illinois	1,616,630	891,490	688,631	903,433	43,821	47,869	122,817	36,510
Indiana	634,440	361,913	271,108	262,966	77,571	5,417	52,773	1,419
Iowa	221,502	151,324	69,643	92,883	11,144	12,441	14,930	520
Kansas	372,882	203,547	95,505	47,125	8,748	7,471	23,666	2,570
Kentucky	587,276	380,389	175,885	90,267	47,210	44,286	33,979	1,050
Louisiana	665,652	387,675	274,977	85,249	98,184	15,227	42,592	3,000
Maine	153,249	63,885	85,841	14,034	7,077	3,292	52,945	1,646
Maryland	807,281	534,978	272,283	47,789	†	†	134,531	20
Massachusetts	743,245	437,214	256,124	122,569	312	26,350	95,282	1,555
Michigan	1,365,640	829,340	518,444	178,727	—	—	154,696	479
Minnesota	663,846	393,991	268,556	68,878	30,091	12,232	18,826	1,298
Mississippi	320,333	184,154	135,190	323,600	1,928	1,059	21,140	682
Missouri	635,338	412,176	219,835	53,115	1,584	11,799	56,790	2,716
Montana	97,535	66,058	22,205	52,052	†	†	8,783	489
Nebraska	175,854	†	—	54,253	15,383	3,714	—	3
Nevada	675,074	—	—	—	—	—	—	—
New Hampshire	110,208	55,403	54,648	37,493	2,508	3,250	23,701	157
New Jersey	1,477,612	542,429	586,928	347,488	†	—	—	†
New Mexico	399,648	211,169	185,700	82,294	0	0	127	2,779
New York ⁷	—	—	—	—	—	—	—	—
North Carolina	1,327,063	821,251	491,167	188,738	113,993	19,587	125,146	14,645
North Dakota ⁸	—	—	—	—	—	—	—	—
Ohio	1,543,971	893,239	648,329	491,294	80,729	34,424	141,746	2,344
Oklahoma	479,361	203,233	274,173	120,417	68,184	2,371	134,535	1,955
Oregon	238,643	125,174	103,852	93,132	20,297	423	23,637	986
Pennsylvania ⁹	7,418	131	7,287	1,899	115	495	0	0
Rhode Island	180,228	72,102	101,490	33,325	16,647	17,013	11,780	771
South Carolina	1,616,913	352,841	452,990	259,475	—	—	37	—
South Dakota	48,708	30,216	18,049	145,737	—	—	3,210	246
Tennessee	1,008,512	399,252	180,288	324,678	141,399	44,203	33,657	7,071
Texas	4,803,884	3,248,450	1,519,458	272,776	†	†	325,146	35,977
Utah	253,362	201,486	51,353	27,385	36,096	2,333	5,420	522

See notes at end of table.

National Center for Education Statistics

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2023—Continued

State or jurisdiction	Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]							
	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures ⁵	Food services operations expenditures
Vermont	94,996	40,244	54,593	19,599	2,520	1,440	6,612	156
Virginia	1,017,374	443,018	242,579	307,391	60,451	13,600	46,647	5,968
Washington	781,163	357,841	420,781	34,403	41,743	3,322	28,295	1,082
West Virginia	224,217	146,495	75,976	98,214	26,280	3,003	24,111	1,745
Wisconsin	529,756	240,716	209,413	79,126	18,206	4,961	41,240	501
Wyoming	130,001	82,688	46,030	11,877	8,270	865	6,315	0
Other jurisdictions								
American Samoa	38,094	12,014	16,765	25,026	132	2,343	10,476	9
Guam	†	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	52,144	25,878	22,288	8,949	2,991	†	†	†
Puerto Rico	479,251	177,986	283,921	†	†	†	†	17,345
U.S. Virgin Islands	35,297	16,638	8,165	†	10,451	†	†	44

— Not available.

† Not applicable. State education agencies were instructed to report data as not applicable when the funds were not awarded to local education agencies (LEAs) for use during that school year or LEAs were otherwise not able to receive these funds.

‡ Reporting standards not met. Data were missing for more than 15 percent of state education agencies in the 50 states and the District of Columbia at the national level.

¹ Includes expenditures paid from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021.

² 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.

³ 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.

⁴ Capital outlay includes expenditures on property and construction of facilities.

⁵ Expenditures reported in this column are also included in the support services expenditures.

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

⁷ New York collects school district data using accounting codes established by the New York State Office of the State Comptroller (OSC). OSC has not established a framework for collecting expenditure data by federal funding source. New York has reported that it is not feasible to break expenditures out by federal funding source.

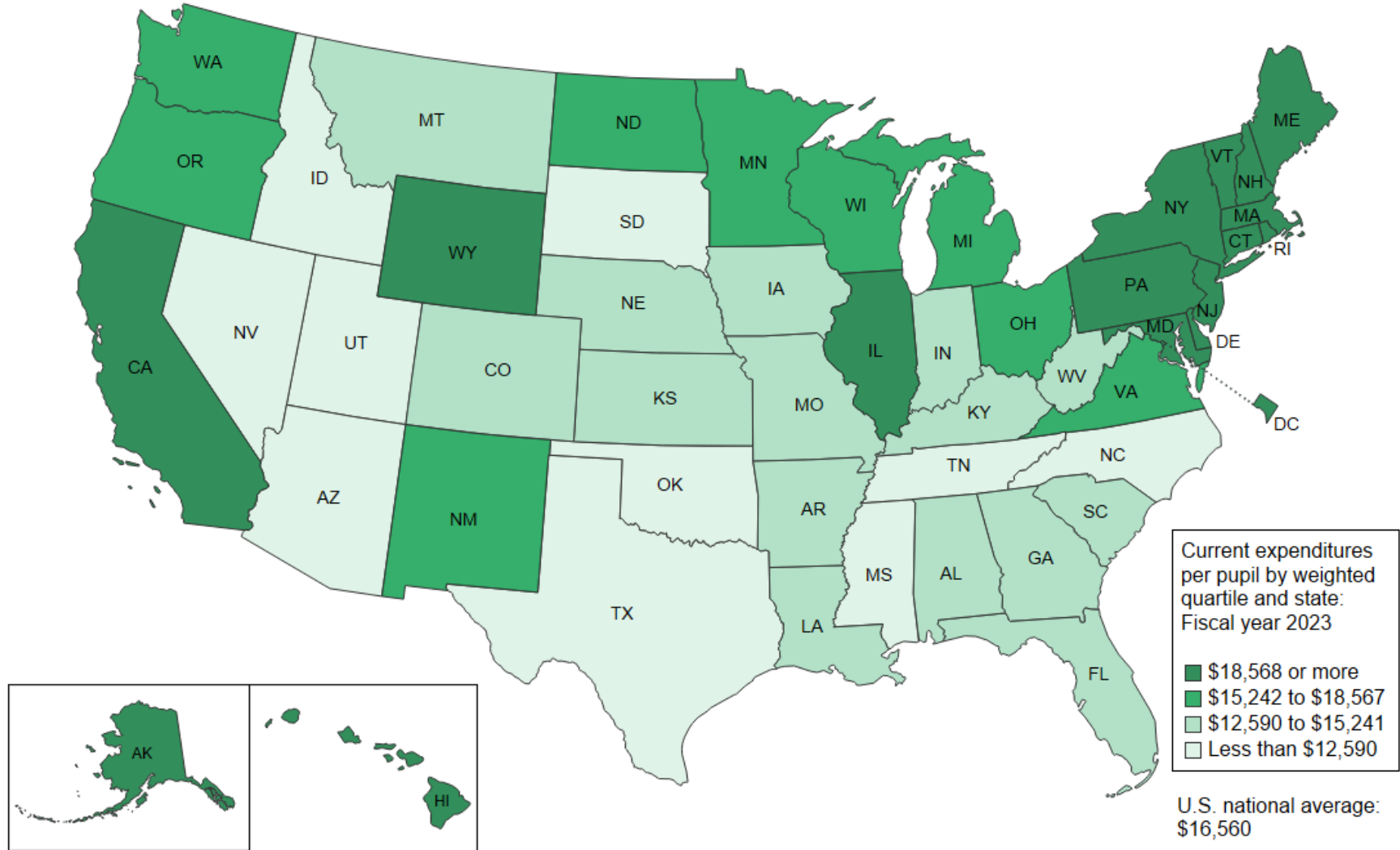
⁸ North Dakota did not have sufficient resources available to collect data on expenditures paid from COVID-19 Federal Assistance Funds by function and object. The state will impute current expenditures paid from COVID-19 Federal Assistance Funds based on the national percentage of current expenditures. This data will be reported in the FY 23 NPEFS Final Version 2a data file.

⁹ Pennsylvania's Annual Financial Report (AFR) data collection system does not allow for the identification of expenditure funding sources. The data reported in this table is an extract from LEA budgeted figures obtained from subrecipient grant reports for awards received through the COVID-19 Public Health Workforce Supplemental Funding Grant (CFDA 93.354).

NOTE: The U.S. Department of Education publishes data on Education Stabilization Fund (ESF) grant funds that have been awarded to and expended by states or outlying areas and local education agencies. The data are available at <https://covid-relief-data.ed.gov/>. The data contained on the ESF Transparency Portal are reported by states on the Annual Performance Report (APR) for ESSER and GEER grants. The ESF Transparency Portal reports all expenditures for grants from the ESF. On the National Public Education Financial Survey (NPEFS), SEAs report current expenditures and capital outlay, which are subsets of all expenditures. NPEFS expenditure variables include expenditures from all grants authorized by the CARES Act, CRRSA, and ARP. The funding sources that are included are specific to each state and are noted in the FY 23 NPEFS documentation available at <https://nces.ed.gov/ccd/files.asp>. The data available in the ESF Transparency Portal may differ from data in this table due to differences in data item definitions, data sources, and reporting requirements.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a.

Figure 1. Current expenditures per pupil for public elementary and secondary education, by state: Fiscal year 2023



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. Current expenditures per pupil are calculated by dividing current expenditures by student membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 23, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership in FY 23. States are grouped by pupil-weighted quartile. Quartiles are calculated from current expenditures per pupil weighted by enrollment, meaning that each quartile contains approximately the same number of students. This figure does not account for geographic cost differences.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Provisional Version 1a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2022–23, 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>.

Electronic versions of the tables included in this report may be found on the data tables page of the CCD website at https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1,LevelId:2,Page:1.

Appendix A: Methodology and Technical Notes

Common Core of Data survey system. The Common Core of Data (CCD) is one of NCES's primary survey programs on public elementary and secondary education in the United States. The CCD is an annual comprehensive national statistical collection that includes 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 National Public Education Financial Survey (NPEFS), the School District Finance Survey (F-33), and the School-Level Finance Survey (SLFS) 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 CCD fiscal surveys on behalf of NCES. NCES collects data for the CCD nonfiscal surveys through the *EDFacts* submission system. The membership data used in this report come from the State Nonfiscal Survey of Public Elementary/Secondary Education. 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.¹ The NPEFS data are certified by an authorizing official from each SEA 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) 2023 NPEFS collection opened on January 31, 2024. SEAs were urged to submit accurate and complete FY 23 data by March 29, 2024. The deadline for the final submission of FY 23 data, including any revisions to previously submitted data, was August 15, 2024. All states, the District of Columbia, and the five U.S. Outlying Areas reported data in the FY 23 NPEFS collection. For item non-response rates, please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-303).²

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.

¹ Prior year revised tables are released with the version 2a data file and may be found on the data page of the CCD website at <https://nces.ed.gov/ccd/files.asp>.

² Documentation for CCD Fiscal surveys is released following the publication of this report. Data files and documentation may be found on the data files page of the CCD website at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,Page:1>.

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 modified ratio methodology. First, the value of the variable with a missing value is subtracted from the total for each responding state. Then, the procedure computes the ratio of the value to the reduced total for each responding state, the average of these ratios across all responding states, and the product of the average ratio and the total for the state missing data. All imputed values in the tables in this report are noted. Imputed values are not used in the imputation of other values. In some instances, the missing data is included in a subtotal reported elsewhere on the survey. For these cases, reported values are redistributed by ratio of each subcategory to the grant total. Raking is used to reduce rounding error. Totals and subtotals in tables are noted if the value in the table differs from the value reported by the state in the survey. For further detail on imputations, please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-303).³

Student membership. Each school year, SEAs report student membership counts by grade on the State Nonfiscal Public Elementary/Secondary Education Survey. The FY 23 NPEFS data file includes total student membership reported on the school year 2022-23 State Nonfiscal Public Elementary/Secondary Education 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 23 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Public Elementary/Secondary Education 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. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership variable. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher; therefore, the NPEFS total student membership variable excludes all prekindergarten membership counts reported in the State Nonfiscal Public Elementary/Secondary Education Survey for California in FY 21, FY 22, and FY 23. For these years, California reported expenditures for the California State Preschool Program separately, and these expenditures were excluded from the amounts in this report. Expenditures for special education preschool programs are included along with K-12 expenditures. In FY 23, California also reported certain local revenues for prekindergarten programs separately, and these local revenues were

³ Documentation for CCD Fiscal surveys is released following the publication of this report. Data files and documentation may be found on the data files page of the CCD website at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,Page:1>.

excluded from the amounts in this report. A list of these exclusions are included in the FY 23 NPEFS documentation available at <https://nces.ed.gov/ccd/files.asp>.

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 from the district 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.⁴ 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 crosswalk the state-formatted data to NCES-formatted 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 Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-303) and *Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-305).⁵

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) for all items in the U.S. city average for all urban consumers, not seasonally adjusted, that has been converted from a calendar year basis to a fiscal year basis (July through June).⁶ The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average

⁴ The “crosswalk” translates the amounts states report in state agency format to NPEFS and F-33 survey variables.

⁵ Documentation for CCD Fiscal surveys is released following the publication of this report. Data files and documentation may be found on the data files page of the CCD website at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,Page:1>.

⁶ Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted 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). CPI values are available from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved June 10, 2023, from <https://www.bls.gov/data/>.

change in inflation of a fixed market basket of goods and services purchased by consumers. FY 22 data used for comparisons in the selected findings and FY 21 and FY 22 data in tables 2, 5, and 9 were adjusted to FY 23 dollars. The FY 21 amount adjusted to FY 23 dollars is equal to the FY 21 amount multiplied by the 2022-23 CPI (299.685) and then divided by the 2020-21 CPI (263.151). The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022-23 CPI (299.685) and then divided by the 2021-22 CPI (282.025). The CPI for FY 23 is 6.3 percent greater than the CPI for FY 22 and 13.9 percent greater than the CPI for FY 21. In the 10 years prior to FY 22, the year over year change in the CPI did not exceed 3 percent. From FY 22 to FY 23, 27 states have a decrease in inflation-adjusted revenues per pupil; however, only one state (Wyoming) has a nominal (unadjusted) decrease in revenues per pupil from FY 22 to FY 23. Further, 27 states have a decrease in inflation-adjusted current expenditures per pupil; however, only one state (Louisiana) has a nominal (unadjusted) decrease in current expenditures per pupil from FY 22 to FY 23. This indicates that approximately half of states increased revenues or current expenditures at a rate that did not keep up with inflation. These results should be interpreted with caution.

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 corresponds to the school year as the latter year of the school year range. For example, FY 23 corresponds to school year 2022-23.

Title I allocations and expenditures. Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended, is the U.S. government's largest formula grant program for elementary and secondary education. The purpose of Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps. Title I, Part A provides financial assistance to LEAs and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging academic standards. Title I, Part B provides funds for the development of the additional state assessments and standards required by ESEA section 1111(b) to support the administration of those assessments or other activities related to ensuring that the state's schools and LEAs are held accountable for results. Title I, Part C provides funds to support high quality education programs for migratory children to ensure that all migratory children reach challenging academic standards and graduate with a high school diploma (or complete a HSED) that prepares them for responsible citizenship, further learning, and productive employment. Title I, Part D, Subpart 1 allocates funds to State educational agencies (SEAs) for supplementary education services. These services help provide education continuity for children and youth in state-run neglected and delinquent institutions for juveniles, community day programs, and adult correctional institutions, so that these children and youth can make successful transitions to school or employment after they are released.

Table 8 of this report presents the calculated allocation amounts for Title I grants under the Elementary and Secondary Education Act for the following formula grant programs: Improving Basic Programs Operated by Local Educational Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants), Education of Migratory Children, and Prevention and Intervention Programs for Children and Youths Who are Neglected, Delinquent or At-Risk: SEA Programs. Title I allocations data are from U.S. Department of Education, Budget Service. Retrieved January 7, 2025,

from <https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr22.xlsx>. Allocations made in FY 22 first became available for use in the 2022-23 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.

States report Title I expenditures on NPEFS as either current year or carryover expenditures. Federal law permits states to retain Title I allocations for up to 27 months in order to allow entities to spend the money at a later date. States report expenditures against Title I funds which were made against funds that were appropriated for the prior fiscal year but remained available for obligation under the carryover provision in the Title I statute. 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.

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.

In Table 8, Title I expenditures per pupil are calculated by dividing the total of Title I current year and carryover expenditures by student 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>.

COVID-19 Federal Assistance Funds. NCES added data items to the NPEFS survey to capture revenues and expenditures from three pieces of legislation which provide funding to school districts to aid in responding to the Coronavirus pandemic. The allocations arising from these laws are referred to in this report as “COVID-19 Federal Assistance Funds” and include: Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Public Law 116-136), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Public Law 116-260), and the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2).

For a more comprehensive explanation of the methodology utilized by NPEFS, please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2022-23 (Fiscal Year 2023)* (NCES 2025-302).

The NPEFS data files can be accessed at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,LevelId:2>.

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.

COVID-19 expenditures—Expenditures paid from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021.

COVID-19 revenues—Revenues from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021.

current expenditures—Current expenditures comprise expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures.

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

current expenditures per pupil—Current expenditures per pupil are calculated by dividing total current expenditures by student membership. The student membership data are derived from the State Nonfiscal Public Elementary/Secondary Education Survey.

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 for reporting purposes.

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 term 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.

revenues per pupil—Revenues per pupil are calculated by dividing total revenues by student membership. The student membership data are derived from the State Nonfiscal Public Elementary/Secondary Education Survey.

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.

technology-related equipment expenditures—Expenditures for purchases of network equipment, servers, personal computers, printers, scanners, and other electronic devices.

technology-related supplies and purchased services expenditures—Expenditures for data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; rentals or leases of computers and related equipment; and purchased communications services, such as software and information technology arrangements.

total expenditures—The sum of current expenditures, other program 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.