

# Revenues and Expenditures for Public Elementary and Secondary Education: FY 19

## FINANCE TABLES

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U.S. DEPARTMENT OF EDUCATION

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This set of tables introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2019. Specifically, this report includes the following school finance data

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

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

The finance data used in this report are from the National Public Education Financial Survey (NPEFS), a component of the Common Core of Data (CCD). The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States.

State education agencies (SEAs) in each of the 50 states; the District of Columbia; and the 5 other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands report these data annually to NCES. While the tables in this report include data for all NPEFS respondents, the figures and selected findings are limited to the 50 states and the District of Columbia.

The tables in this report present descriptive information on the revenues and expenditures for FY 19. The tables and figures

chosen for this report demonstrate the range of information available when using NPEFS. They do not represent all of the data and are not meant to emphasize any particular issue.

Whenever comparisons were made between FY 18 and FY 19 data, the FY 18 data were obtained from the NPEFS FY 18 final (version 2a) data file. Updated tables for FY 18 can be found online at [https://nces.ed.gov/ccd/data\\_tables.asp](https://nces.ed.gov/ccd/data_tables.asp).

### RELATED NCES REPORTS

*Revenues and Expenditures for Public Elementary and Secondary Education: FY 18* (NCES 2020-306). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2020306>

*Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 18* (NCES 2020-308). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2020308>

#### Suggested citation:

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For questions about content, contact Stephen Cornman at [stephen.cornman@ed.gov](mailto:stephen.cornman@ed.gov). To view this report online, go to <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2021302>. This report was prepared in part under Interagency Agreement (IAA) No. ED-IES-11-1J-0007 with the U.S. Census Bureau. Mention of trade names, commercial products, or organizations does not imply endorsement by the U.S. Government.

## DATA

The tables present data from the FY 19 NPEFS provisional (version 1a) data file and the FY 18 NPEFS final (version 2a) data file. The membership data used in this report come from the State Nonfiscal Survey, school year 2018-19 version 1a and 2017-18 version 1a.

SEAs report data for CCD surveys annually to NCES. The U.S. Census Bureau conducts the data collection for the finance surveys on behalf of NCES. NCES collects data for all three CCD nonfiscal universe surveys through the ED Facts submission system. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

The NPEFS instructions ask SEAs to report revenues and expenditures covering prekindergarten through high school public education in regular, special, and vocational schools; charter schools; and state-run education programs (such as special education schools or education programs for incarcerated youth).

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

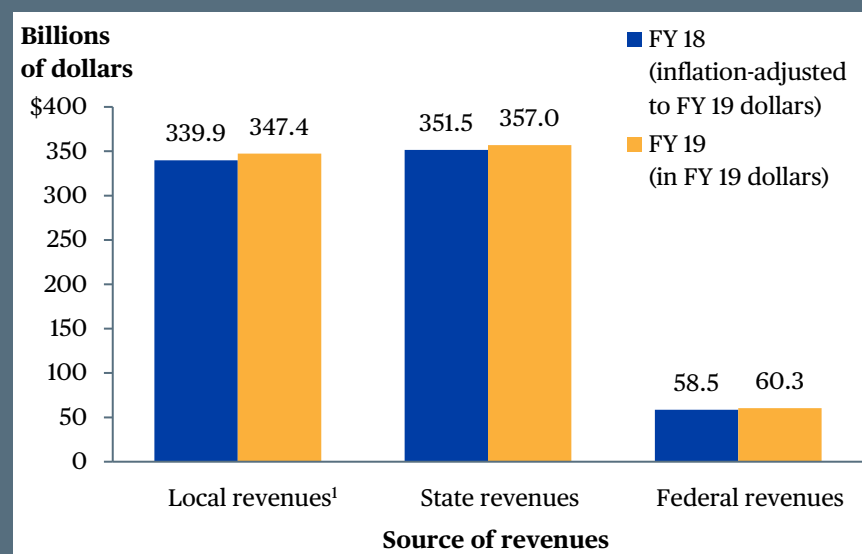
*Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2018-19 (Fiscal Year 2019).*

[https://nces.ed.gov/ccd/pdf/2021303\\_FY19NPEFS\\_Documentation.pdf](https://nces.ed.gov/ccd/pdf/2021303_FY19NPEFS_Documentation.pdf)

The 50 states and the District of Columbia reported \$764.7 billion in revenues collected for public elementary and secondary education in FY 19 (table 1). State and local governments provided \$704.4 billion, or 92.1 percent of all revenues. The federal government contributed \$60.3 billion, or 7.9 percent of all revenues (derived from table 1). Total revenues increased by 2.0 percent (from \$749.9 to \$764.7 billion) from FY 18 to FY 19, local revenues increased by 2.2 percent (from \$339.9 to \$347.4 billion), state revenues increased by 1.6 percent (from \$351.5 to \$357.0 billion), and federal revenues increased by 3.1 percent (from \$58.5 to \$60.3 billion) (tables 1 and 9, after adjusting for inflation)<sup>2</sup> (figure 1).

Total revenues per pupil averaged \$15,122 on a national basis in FY 19 (table 2). This is an increase of 2.0 percent between FY 18 and FY 19, and follows an increase of 1.8 percent from FY 17 to FY 18 (table 2, after adjusting for inflation). The percentage change in revenues per pupil from FY 18 to FY 19 ranged from 10.2 percent in Washington to -17.2 percent in Illinois. Total revenues per pupil increased in 40 states between FY 18 and FY 19. Total revenues per pupil decreased in 10 states and the District of Columbia between FY 18 and FY 19.

**Figure 1. Source of revenues for public elementary and secondary education for the United States (in billions of dollars): FY 18 and FY 19**



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

NOTE: Data include the 50 states and the District of Columbia. Data have been adjusted to FY 19 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 18, Final Version 2a; and FY 19, Provisional Version 1a; and *Digest of Education Statistics 2019*. Retrieved January 8, 2021, from [https://nces.ed.gov/programs/digest/d19/tables/dt19\\_106.70.asp](https://nces.ed.gov/programs/digest/d19/tables/dt19_106.70.asp).

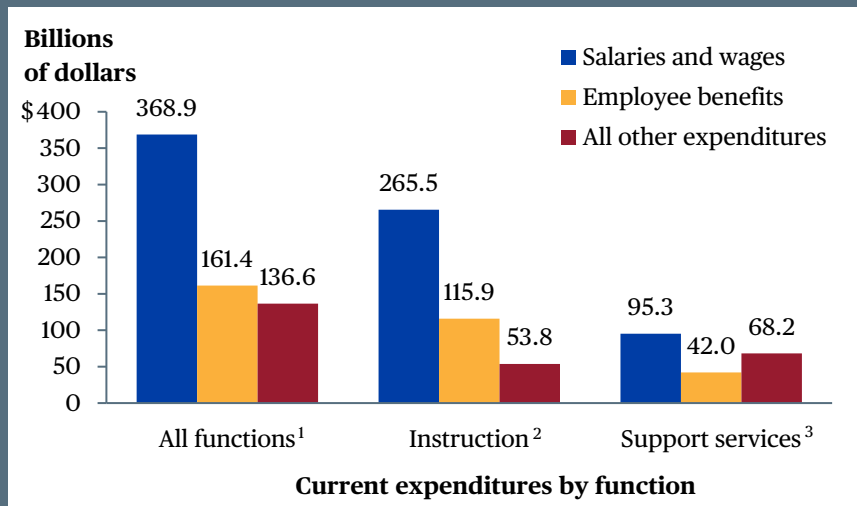


Increases in current expenditures per pupil from FY 18 to FY 19 were among the five highest in Oklahoma (10.3 percent), Washington (8.2 percent), Colorado (5.9 percent), California (5.5 percent), and West Virginia (3.9 percent). Decreases in current expenditures per pupil between FY 18 and FY 19 were among the five largest in the District of Columbia (-3.4 percent), Nebraska (-2.5 percent), Wyoming (-1.5 percent), South Dakota (-1.4 percent), and Nevada (-1.1 percent) (table 5, after adjusting for inflation).

In FY 19, salaries and wages (\$368.9 billion) in conjunction with employee benefits (\$161.4 billion) accounted for 79.5 percent (\$530.2 billion) of current expenditures for public elementary and secondary education (derived from table 6 and figure 3). Expenditures for instruction and instructional staff support services comprised 65.3 percent (\$435.2 billion) of total current expenditures (derived from table 6).<sup>4</sup>

Total expenditures increased by 2.6 percent (from \$749.8 to \$769.0 billion) between FY 18 and FY 19 (tables 7 and 9, after adjusting for inflation). Of the \$769.0 billion in total expenditures, 86.7 percent are current expenditures, 9.5 percent are capital outlay expenditures, 2.7 percent are interest on debt, and 1.1 percent are expenditures for other programs (derived from table 7 and figure 4).

**Figure 3. Salaries and wages, employee benefits, and other expenditures, by function for the United States (in billions of dollars): FY 19**



<sup>1</sup> Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions.

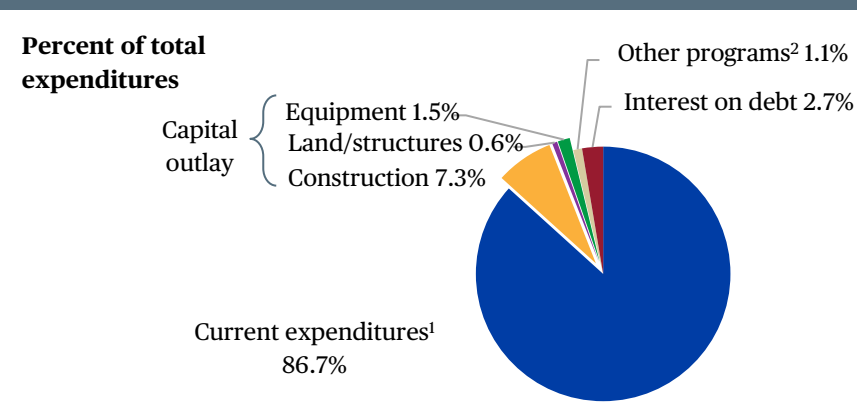
<sup>2</sup> Includes instruction and instructional staff support services current expenditures.

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

NOTE: Data include the 50 states and the District of Columbia. All other expenditures include expenditures other than salaries and wages and employee benefits (e.g., purchased services and supplies, etc.). Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 19, Provisional Version 1a.

**Figure 4. Percentage distribution of total expenditures for public elementary and secondary education and other related programs in the United States, by source: FY 19**



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

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

NOTE: Data include the 50 states and the District of Columbia. 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 19, Provisional Version 1a.

Current expenditures from federal Title I grants for economically disadvantaged students<sup>5</sup> (including carryover expenditures) accounted for \$15.2 billion, or 2.3 percent of current expenditures for public elementary and secondary education at the national level in FY 19 (derived from table 8). Title I expenditures per pupil averaged \$300 on a national level and ranged from \$122 in Utah to \$498 in the District of Columbia.<sup>6</sup>

## REFERENCES

Agency Information Collection Activities; Submission to the Office of Management and Budget for Review and Approval; Comment Request; NPEFS 2019-2021: Common Core of Data (CCD) National Public Education Financial Survey, 85 Fed. Reg. 83538 (Dec. 22, 2020). Retrieved February 11, 2021, from <https://www.federalregister.gov/d/2020-28257>.

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## ENDNOTES

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

increases and decreases from year to year. Current expenditures are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly, both across and within states.

<sup>2</sup> Whenever comparisons were made between FY 18 and FY 19 data, the FY 18 data were adjusted to FY 19 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics 2019*, Table 106.70. Retrieved January 8, 2021, from [https://nces.ed.gov/programs/digest/d19/tables/dt19\\_106.70.asp](https://nces.ed.gov/programs/digest/d19/tables/dt19_106.70.asp). The FY 18 amount adjusted to FY 19 dollars is equal to the FY 18 amount multiplied by the 2018-19 CPI (253.268) and then divided by the 2017-18 CPI (248.126).

<sup>3</sup> The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. The FY 19 NPEFS data file includes total student membership reported on the school year 2018-19 State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 19

NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS. Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. For FY 19, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts in this report. This report only includes expenditures for K-12 and special education preschool programs in California. In FY 17 and FY 18, fiscal data for all of California's prekindergarten programs are included. 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.

<sup>4</sup> 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.

<sup>5</sup> FY 2018 Department of Education funds are available for spending by school districts beginning with the 2018-19 school year. Title I grants data are from *Digest of Education Statistics 2019*. Retrieved January 8, 2021, from [https://nces.ed.gov/programs/digest/d19/tables/dt19\\_401.60.asp](https://nces.ed.gov/programs/digest/d19/tables/dt19_401.60.asp). The report presents the calculated allocation amounts as published by the Department of Education for the following formula grant programs: Grants to Local Education Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants), School Turnaround, Migrant Education, and Neglected and Delinquent Children. Allocations were made in FY 18 and became available for use in the 2018-19 school year. Actual amounts received by local education agencies (LEAs) may be smaller than those presented due to state-level adjustments to federal Title I allocations and permitted state reservations for administration and school improvement activities.

<sup>6</sup> Title I expenditures are reported by states on NPEFS as either current year or carryover expenditures. A provision in the Title I statute allows LEAs to carry over a portion of the funds allocated to be spent in future fiscal years; however, some states did not separate carryover expenditures

from current year expenditures in their NPEFS reporting. As a result, current year expenditures may exceed the total allocation amount for a particular state.

LEAs may also receive Title I funding through competitive grant programs. Title I expenditures reported on NPEFS include all expenditures for Title I programs, including both formula and competitive grants. While these programs account for a small proportion of total Title I funds, the inclusion of these programs may cause expenditures to exceed the total allocation amount for a particular state.

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

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

National Center for Education Statistics

**Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2019**

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>4</sup>
<b>United States<sup>5</sup></b>	<b>\$764,716,225</b>	<b>\$347,379,923</b>	<b>\$356,997,353</b>	<b>\$60,338,949</b>	<b>\$769,038,919</b> <sup>6,7,8</sup>	<b>\$666,865,401</b> <sup>6,7</sup>	<b>\$73,130,901</b> <sup>7,8</sup>	<b>\$29,042,617</b> <sup>7,8</sup>
Alabama	8,444,012	2,820,433	4,708,652	914,928	8,350,629	7,475,961	622,046	252,622
Alaska	2,560,774	565,603	1,599,906	395,265	2,571,459	2,408,810	125,159	37,490
Arizona	11,646,059	4,529,085	5,712,761	1,404,213	11,859,149	9,827,893	1,597,644	433,612
Arkansas	5,811,290	2,201,220	2,971,791	638,279	6,080,406	5,156,738	744,884	178,783
California	100,451,374	34,156,426	58,235,032	8,059,916	100,092,748	85,566,797	10,299,180	4,226,770
Colorado	12,361,826	6,356,208	5,281,701	723,916	12,609,433	10,092,540	1,863,839	653,054
Connecticut	11,952,708	6,656,870	4,757,235	538,602	12,172,308	11,133,063	781,513	257,732
Delaware	2,286,338	677,532	1,418,388	190,418	2,360,866	2,204,611	64,261	91,994
District of Columbia	2,576,906	2,370,020	†	206,886	2,664,763	2,020,361	476,188	168,215
Florida	31,631,952	15,888,579	12,204,010	3,539,362	32,216,750	28,425,418	2,627,576	1,163,756
Georgia	22,560,817	10,219,620	10,365,335	1,975,862	22,214,682	19,798,793	2,149,475	266,413
Hawaii	3,124,747	65,629	2,760,300	298,818	3,214,009	2,924,320	271,300	18,390
Idaho	2,909,800	703,691	1,929,390	276,720	2,900,116	2,497,424	329,226	73,465
Illinois	31,156,018	20,546,125	8,276,977	2,332,916	36,424,722	32,207,915	2,973,153	1,243,655
Indiana	13,518,860	4,086,251	8,408,921	1,023,688	12,608,077	10,823,183	1,291,784	493,111
Iowa	7,272,669	2,914,990	3,836,233	521,447	7,221,197	6,143,589	913,000	164,608
Kansas	6,937,265	1,937,783	4,428,062	571,420	6,913,154	5,638,278	1,008,124	266,751
Kentucky	8,651,926	2,910,337	4,785,635	955,954	8,698,153	7,646,150	776,460	275,543
Louisiana	9,422,978	4,122,727	4,113,396	1,186,856	9,171,373	8,484,794	544,751	141,829
Maine	3,025,712	1,648,480	1,183,307	193,926	3,118,144	2,830,663	206,188	81,293
Maryland	16,180,904	8,323,137	6,950,516	907,251	15,800,061	13,968,752	1,595,106	236,203
Massachusetts	18,991,990	10,645,205	7,454,632	892,153	19,326,043	18,471,917	501,678	352,447
Michigan	21,540,678	6,885,255	12,859,538	1,795,885	20,996,066	18,128,540	1,766,413	1,101,113
Minnesota	14,404,670	4,139,175	9,489,462	776,033	14,933,697	11,824,723	2,104,179	1,004,794
Mississippi	4,899,797	1,780,120	2,436,388	683,289	4,779,070	4,361,150	330,980	86,940
Missouri	12,145,801	7,263,966	3,930,985	950,850	11,935,056	10,366,636	1,086,255	482,165
Montana	2,045,107	902,049	875,872	267,186	2,172,689	1,783,700	328,484	60,505
Nebraska	4,659,503	2,812,320	1,502,051	345,132	4,765,792	4,160,210	493,973	111,609
Nevada	5,428,429	3,081,061	1,861,030	486,337	5,580,753	4,495,961	862,152	222,641
New Hampshire	3,275,053	2,101,426	1,007,939	165,688	3,306,651	3,047,648	208,929	50,074
New Jersey	33,054,506	16,972,390	14,718,666	1,363,450	32,229,687	29,864,232	1,382,647	982,808
New Mexico	4,121,959	746,930	2,836,184	538,845	3,977,268	3,490,740	484,283	2,246
New York	75,411,423	42,029,493	29,698,937	3,682,993	72,395,151	65,549,087	3,289,417	3,556,646
North Carolina	15,988,930	4,275,796	10,040,918	1,672,217	16,647,814	15,213,245	1,346,777	87,791
North Dakota	1,862,138	645,220	1,020,926	195,991	1,869,274	1,597,597	211,900	59,777

See notes at end of table.

National Center for Education Statistics

**Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2019—Continued**

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal	Total	Total current <sup>2</sup>	Capital outlay <sup>3</sup>	Other <sup>4</sup>
Ohio	25,791,960	13,197,954	10,652,975	1,941,031	26,109,229	22,778,613	2,290,489	1,040,126
Oklahoma	7,326,279	2,948,404	3,600,427	777,448	7,361,192	6,432,157	820,200	108,835
Oregon	8,903,669	3,723,449	4,597,475	582,744	9,339,749	7,246,638	1,589,860	503,251
Pennsylvania	33,512,607	18,521,251	12,657,272	2,334,085	33,037,839	29,235,226	2,263,484	1,539,129
Rhode Island	2,686,747	1,333,956	1,148,971	203,820	2,742,160	2,515,700	129,047	97,413
South Carolina	11,052,179	4,680,621	5,452,153	919,406	10,542,408	8,585,210	1,518,159	439,039
South Dakota	1,704,964	885,326	582,705	236,933	1,661,534	1,434,930	184,508	42,096
Tennessee	10,963,858	4,676,995	5,105,970	1,180,893	11,231,507	10,017,249	872,044	342,214
Texas	66,946,288	35,177,830	24,484,118	7,284,340	67,728,086	53,618,624	9,938,387	4,171,075
Utah	6,548,369	2,473,994	3,617,420	456,956	6,634,115	5,382,401	1,009,363	242,351
Vermont	1,812,788	62,325	1,636,839	113,625	1,926,771	1,847,486	56,563	22,722
Virginia	17,613,494	9,374,768	7,068,882	1,169,844	17,955,756	16,300,033	1,476,090	179,634
Washington	19,405,697	4,873,984	13,459,016	1,072,697	20,393,826 <sup>6</sup>	16,116,448 <sup>6</sup>	3,586,579	690,798
West Virginia	3,618,442	1,189,191	2,018,878	410,374	3,581,478	3,287,865	233,071	60,541
Wisconsin	12,708,122	5,569,906	6,288,629	849,587	12,897,721 <sup>6</sup>	10,904,913 <sup>6</sup>	1,322,319	670,489
Wyoming	1,805,845	708,819	964,548	132,478	1,718,339	1,530,465	181,814	6,060
Other jurisdictions								
American Samoa	77,018	213	10,393	66,412	78,751	65,702	11,430	1,620
Guam	314,990	247,757	†	67,233	325,933	293,766	29,330	2,837
Commonwealth of the								
Northern Mariana Islands	89,071	0	45,707	43,364	95,137	89,470	1,570	4,097
Puerto Rico	2,580,472	80	1,621,264	959,127	2,547,894	2,420,595	70,528	56,771
U.S. Virgin Islands	216,965	172,339	†	44,626	178,632	178,471	0	162

† Not applicable.

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

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

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

<sup>4</sup> Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of preK-12 public education.

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

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

<sup>7</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K-12 and special education preschool programs in California.

<sup>8</sup> Value contains imputation for missing data.

<sup>9</sup> Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding. 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 19, Provisional Version 1a.



**Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: FY 2017 through FY 2019**

State or jurisdiction	State, local, and federal revenues per pupil <sup>1</sup>				
	FY 17 (inflation- adjusted to FY 19 dollars)	FY 18 (inflation- adjusted to FY 19 dollars)	Percentage change FY 17- FY 18	FY 19	Percentage change FY 18- FY 19
<b>United States<sup>2</sup></b>	<b>\$14,564</b>	<b>\$14,828</b>	<b>1.8</b>	<b>\$15,122</b>	<b>2.0</b>
Alabama	11,054	11,015	-0.3	11,415	3.6
Alaska	19,723	19,432	-1.5	19,553	0.6
Arizona	9,617	9,897	2.9	10,396	5.0
Arkansas	11,886	11,832	-0.5	11,733	-0.8
California	14,576	14,836	1.8	16,014	7.9
Colorado	12,225	12,568	2.8	13,562	7.9
Connecticut	22,594	22,129	-2.1	22,696	2.6
Delaware	17,772	16,634	-6.4	16,519	-0.7
District of Columbia	30,711	29,806	-2.9	29,120	-2.3
Florida	10,675	10,853	1.7	11,113	2.4
Georgia	12,094	12,399	2.5	12,766	3.0
Hawaii	16,351	18,470	13.0	17,237	-6.7
Idaho	9,044	9,254	2.3	9,371	1.3
Illinois	18,272	19,021	4.1	15,749	-17.2 <sup>3</sup>
Indiana	11,886	12,853	8.1	12,806	-0.4
Iowa	14,135	14,057	-0.6	14,126	0.5
Kansas	13,395	13,813	3.1	13,938	0.9
Kentucky	11,876	12,679	6.8	12,764	0.7
Louisiana	13,041	13,036	#	13,239	1.6
Maine	16,307	16,352	0.3	16,767	2.5
Maryland	17,720	18,257	3.0	18,042	-1.2
Massachusetts	19,937	19,388	-2.8	19,736	1.8
Michigan	13,767	14,083	2.3	14,320	1.7
Minnesota	15,795	15,738	-0.4	16,198	2.9
Mississippi	10,268	10,191	-0.8	10,396	2.0
Missouri	13,101	13,166	0.5	13,297	1.0
Montana	13,129	13,175	0.3	13,740	4.3
Nebraska	14,617	14,605	-0.1	14,276	-2.3
Nevada	10,838	10,943	1.0	11,019	0.7
New Hampshire	18,074	18,175	0.6	18,760	3.2
New Jersey	22,473	22,783	1.4	23,609	3.6
New Mexico	12,490	12,320	-1.4	12,358	0.3
New York	27,121	27,820	2.6	28,626	2.9
North Carolina	9,751	9,960	2.1	10,299	3.4
North Dakota	16,717	16,442	-1.6	16,357	-0.5
Ohio	15,113	15,223	0.7	15,210	-0.1
Oklahoma	9,568	9,651	0.9	10,483	8.6
Oregon	13,863	14,923	7.7	15,306	2.6
Pennsylvania	18,943	19,112	0.9	19,363	1.3
Rhode Island	18,808	18,714	-0.5	18,731	0.1
South Carolina	13,523	13,781	1.9	14,153	2.7
South Dakota	12,099	12,260	1.3	12,268	0.1
Tennessee	10,502	10,777	2.6	10,881	1.0
Texas	11,683	11,952	2.3	12,321	3.1
Utah	9,108	9,279	1.9	9,672	4.2

See notes at end of table.

**Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: FY 2017 through FY 2019—Continued**

State or jurisdiction	State, local, and federal revenues per pupil <sup>1</sup>				
	FY 17 (inflation- adjusted to FY 19 dollars)	FY 18 (inflation- adjusted to FY 19 dollars)	Percentage change FY 17- FY 18	FY 19	Percentage change FY 18- FY 19
Vermont	20,564	20,631	0.3	20,819	0.9
Virginia	13,471	13,469	#	13,661	1.4
Washington	14,831	15,667	5.6	17,269	10.2 <sup>4</sup>
West Virginia	13,440	13,202	-1.8	13,503	2.3
Wisconsin	13,974	14,442	3.4	14,788	2.4
Wyoming	21,405	19,721	-7.9	19,147	-2.9
Other jurisdictions					
American Samoa	—	5,834	—	6,362	9.0
Guam	11,285	10,819	-4.1	10,599	-2.0
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	8,059	7,031	-12.8	8,398	19.4 <sup>5</sup>
U.S. Virgin Islands	15,292	19,377	26.7	20,243	4.5

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

# Rounds to zero.

<sup>1</sup>Per pupil revenues are calculated using student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 19, Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The NPEFS total student membership variable excludes prekindergarten membership in California. 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.

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

<sup>3</sup>Illinois school districts received four mandated categorical payments in FY 19 compared to five mandated categorical payments that were made in FY 18.

<sup>4</sup>Washington was ordered by the Supreme Court to increase its share of basic education and reduce reliance of local sources. The main driver to the increase on total revenue is the revenue from state resources. This increase was \$2.5 billion in FY 19. Over the past three years, the state has increased education funding by some \$12.5 billion.

<sup>5</sup>In Puerto Rico, enrollment has continued to decline due to Hurricanes Irma and Maria. At the same time, there was an increase in state funds for projects within the Special Education Secretariat and an increase in disbursements from FEMA due to the completion of development projects.

NOTE: Data have been adjusted to FY 19 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 17, Final Version 2a; FY 18, Final Version 2a; and FY 19, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2018-19, Provisional Version 1a; and *Digest of Education Statistics 2019*. Retrieved January 8, 2021, from [https://nces.ed.gov/programs/digest/d19/tables/dt19\\_106.70.asp](https://nces.ed.gov/programs/digest/d19/tables/dt19_106.70.asp).

National Center for Education Statistics

**Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2019**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]												
	Total	Instruction	Support services <sup>2</sup>									Food services	Enterprise operations <sup>4</sup>
			Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services			
<b>United States<sup>5</sup></b>	<b>\$666,865,401<sup>6,7</sup></b>	<b>\$403,040,525<sup>6,7</sup></b>	<b>\$237,657,567<sup>6,7</sup></b>	<b>\$40,915,351<sup>6,7</sup></b>	<b>\$32,122,553<sup>6,7</sup></b>	<b>\$12,488,926<sup>6,7</sup></b>	<b>\$37,909,378<sup>6,7</sup></b>	<b>\$61,488,333<sup>6,7</sup></b>	<b>\$27,938,958<sup>6,7</sup></b>	<b>\$24,794,067<sup>6,7</sup></b>	<b>\$24,974,691<sup>6,7</sup></b>	<b>\$1,192,617<sup>7</sup></b>	
Alabama	7,475,961	4,238,242	2,739,698	487,168	308,993	190,911	463,426	721,624	394,172	173,404	498,020	0	
Alaska	2,408,810	1,281,961	1,039,453	186,647	200,411	35,208	147,353	294,425	81,599	93,809	76,151	11,246	
Arizona	9,827,893 <sup>6</sup>	5,352,444 <sup>6</sup>	3,977,109 <sup>6</sup>	774,852 <sup>6</sup>	493,223 <sup>6</sup>	185,259 <sup>6</sup>	537,843 <sup>6</sup>	1,136,038 <sup>6</sup>	406,426 <sup>6</sup>	443,468 <sup>6</sup>	497,232	1,108	
Arkansas	5,156,738 <sup>6</sup>	2,888,565 <sup>6</sup>	1,993,415 <sup>6</sup>	287,136 <sup>6</sup>	421,713 <sup>6</sup>	129,723 <sup>6</sup>	266,566 <sup>6</sup>	530,884 <sup>6</sup>	193,935 <sup>6</sup>	163,458 <sup>6</sup>	271,300 <sup>6</sup>	3,459	
California	85,566,797 <sup>6,7</sup>	50,911,363 <sup>6,7</sup>	31,475,056 <sup>6,7</sup>	5,580,615 <sup>6,7</sup>	5,333,686 <sup>6,7</sup>	879,601 <sup>6,7</sup>	5,628,490 <sup>6,7</sup>	8,226,091 <sup>6,7</sup>	1,880,341 <sup>6,7</sup>	3,946,234 <sup>6,7</sup>	2,958,162 <sup>7</sup>	222,216 <sup>7</sup>	
Colorado	10,092,540	5,571,316	4,150,432	629,418	582,210	165,809	764,832	946,828	302,054	759,282	316,761	54,031	
Connecticut	11,133,063 <sup>6</sup>	6,874,962 <sup>6</sup>	3,948,691 <sup>6</sup>	758,612 <sup>6</sup>	381,962 <sup>6</sup>	245,009 <sup>6</sup>	632,843 <sup>6</sup>	939,603 <sup>6</sup>	563,839 <sup>6</sup>	426,824 <sup>6</sup>	227,662 <sup>6</sup>	81,747	
Delaware	2,204,611	1,360,870	759,280	119,908	40,871	32,112	138,474	220,395	117,301	90,220	84,462	0	
District of Columbia	2,020,361	1,015,106	935,125	179,116	102,544	127,385	136,744	176,829	112,336	100,170	69,825	305	
Florida	28,425,418 <sup>6</sup>	17,390,480 <sup>6</sup>	9,625,981 <sup>6</sup>	1,310,449 <sup>6</sup>	1,800,569 <sup>6</sup>	253,812 <sup>6</sup>	1,534,935 <sup>6</sup>	2,889,411 <sup>6</sup>	1,088,685 <sup>6</sup>	748,121 <sup>6</sup>	1,408,957	0	
Georgia	19,798,793	11,959,427 <sup>6</sup>	6,783,032 <sup>6</sup>	1,110,480 <sup>6</sup>	1,033,812 <sup>6</sup>	268,851 <sup>6</sup>	1,257,988 <sup>6</sup>	1,485,805 <sup>6</sup>	944,908 <sup>6</sup>	681,188 <sup>6</sup>	998,222	58,112	
Hawaii	2,924,320	1,700,085	1,079,519	307,230	93,047	12,120	208,219	301,622	67,492	89,789	144,715	0	
Idaho	2,497,424 <sup>6</sup>	1,483,558 <sup>6</sup>	899,939 <sup>6</sup>	146,193 <sup>6</sup>	142,314 <sup>6</sup>	60,871 <sup>6</sup>	142,324 <sup>6</sup>	226,549 <sup>6</sup>	112,842 <sup>6</sup>	68,847 <sup>6</sup>	112,607 <sup>6</sup>	1,320	
Illinois	32,207,915	19,796,139 <sup>6</sup>	11,615,303 <sup>6</sup>	2,331,037 <sup>6</sup>	1,235,359 <sup>6</sup>	1,229,833 <sup>6</sup>	1,667,887 <sup>6</sup>	2,604,187 <sup>6</sup>	1,450,738 <sup>6</sup>	1,096,264 <sup>6</sup>	796,472	0	
Indiana	10,823,183 <sup>6</sup>	6,124,106 <sup>6</sup>	4,190,303 <sup>6</sup>	598,661 <sup>6</sup>	443,649 <sup>6</sup>	229,820 <sup>6</sup>	724,536 <sup>6</sup>	1,225,679 <sup>6</sup>	697,176 <sup>6</sup>	270,781 <sup>6</sup>	508,774	0	
Iowa	6,143,589	3,678,798	2,193,889	367,929	388,683	154,784	346,458	527,107	222,148	186,779	264,453	6,449	
Kansas	5,638,278	3,331,576	2,050,036	382,538	240,409	150,823	328,023	557,955	236,533	153,756	256,666	0	
Kentucky	7,646,150	4,465,940	2,685,968	381,730	398,644	165,563	458,833	653,558	428,495	199,144	471,823	22,419	
Louisiana	8,484,794	4,735,494 <sup>6</sup>	3,301,175 <sup>6</sup>	533,299 <sup>6</sup>	443,205 <sup>6</sup>	226,661 <sup>6</sup>	551,510 <sup>6</sup>	817,648 <sup>6</sup>	488,220 <sup>6</sup>	240,633 <sup>6</sup>	447,932	192	
Maine	2,830,663	1,656,176	1,064,614	196,743	139,791	99,313	149,154	298,633	142,977	38,002	109,560	314	
Maryland	13,968,752 <sup>6</sup>	8,842,283 <sup>6</sup>	4,733,001 <sup>6</sup>	647,653 <sup>6</sup>	705,045 <sup>6</sup>	105,176 <sup>6</sup>	911,487 <sup>6</sup>	1,240,200 <sup>6</sup>	738,644 <sup>6</sup>	384,796 <sup>6</sup>	393,469	0	
Massachusetts	18,471,917	11,750,809	6,173,132	1,447,806	865,666	348,534	787,261	1,526,491	852,167	345,207	547,977	0	
Michigan	18,128,540	10,314,393	7,170,351	1,484,239	959,062	390,971	1,015,068	1,613,821	765,398	941,791	643,797	0	
Minnesota	11,824,723	7,651,398 <sup>6</sup>	3,660,162 <sup>6</sup>	354,298 <sup>6</sup>	581,814 <sup>6</sup>	461,025 <sup>6</sup>	473,227 <sup>6</sup>	804,346 <sup>6</sup>	700,942 <sup>6</sup>	284,510 <sup>6</sup>	484,179	28,984	
Mississippi	4,361,150	2,471,563	1,633,986	234,607	198,465	153,023	260,616	452,724	215,111	119,440	255,392	208	
Missouri	10,366,636	5,825,184	4,072,289	686,689	410,218	567,181	599,526	1,036,403	551,658	220,613	469,163	0	
Montana	1,783,700	1,047,883	655,458	122,366	64,713	54,247	100,869	177,933	84,888	50,442	77,836	2,523	
Nebraska	4,160,210	2,581,568	1,402,911	222,006	141,242	103,670	208,771	379,384	124,672	223,166	170,844	4,887	
Nevada	4,495,961	2,626,269	1,690,581	254,714	254,849	71,377	329,753	425,976	172,990	180,922	179,046	65	
New Hampshire	3,047,648	1,935,959	1,039,585	240,311	95,862	107,861	170,138	245,919	138,381	41,113	72,104	0	
New Jersey	29,864,232	17,677,989	11,284,203	3,155,101	1,121,964	615,097	1,469,269	2,907,754	1,288,561	726,458	635,590	266,450	
New Mexico	3,490,740	1,990,261	1,330,671	358,111	90,633	93,062	198,432	364,021	110,924	115,487	167,670	2,138	
New York	65,549,087	45,071,063	19,213,749	2,133,386	1,915,755	357,528	3,201,209	5,542,497	3,532,996	2,530,379	1,264,242	34	
North Carolina	15,213,245	9,513,255 <sup>6</sup>	4,961,022 <sup>6</sup>	852,742 <sup>6</sup>	498,824 <sup>6</sup>	274,529 <sup>6</sup>	933,082 <sup>6</sup>	1,298,705 <sup>6</sup>	630,398 <sup>6</sup>	472,742 <sup>6</sup>	738,968 <sup>6</sup>	0	
North Dakota	1,597,597	959,672	518,188	65,392	55,034	68,269	82,357	137,125	65,308	44,703	75,254	44,483	

See notes at end of table.

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**Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2019—Continued**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]											
	Total	Instruction	Support services <sup>2</sup>									Enterprise operations <sup>4</sup>
			Total support services	Student support services <sup>3</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
Ohio	22,778,613	13,526,616	8,535,673	1,610,529	859,966	717,428	1,204,324	1,947,567	1,104,499	1,091,361	715,297	1,027
Oklahoma	6,432,157	3,627,722	2,371,909	445,401	261,901	198,898	357,594	666,524	193,606	247,986	378,831	53,695
Oregon	7,246,638	4,217,293	2,789,509	591,244	288,023	100,021	460,076	560,816	332,457	456,873	237,492	2,343
Pennsylvania	29,235,226	18,034,467	10,121,745	1,710,267	1,065,236	816,115	1,322,066	2,677,363	1,403,317	1,127,381	919,423	159,591
Rhode Island	2,515,700	1,513,624	932,824	267,071	97,901	36,452	122,154	191,051	112,773	105,424	68,635	617
South Carolina	8,585,210	4,704,829	3,434,576	687,254	538,693	80,092	572,541	853,282	334,379	368,336	422,707	23,098
South Dakota	1,434,930	848,868	504,750	80,596	51,930	48,644	70,394	144,693	52,915	55,578	74,562	6,751
Tennessee	10,017,249	6,043,983	3,448,695	514,610	598,338	204,828	624,567	839,991	382,244	284,117	524,571	0
Texas	53,618,624	31,177,269	19,476,511	2,779,364	2,831,142	828,121	3,157,549	5,702,576	1,620,841	2,556,919	2,964,845	0
Utah	5,382,401	3,396,880	1,746,993	258,746	243,834	66,276	364,359	480,882	160,546	172,349	238,024	504
Vermont	1,847,486	1,153,171	642,569	146,255	79,162	37,057	120,668	144,243	63,990	51,194	49,205	2,541
Virginia	16,300,033	9,894,906	5,789,110	840,097	1,138,346	264,412	952,232	1,457,032	859,445	277,545	611,629	4,388
Washington	16,116,448 <sup>6</sup>	9,626,392 <sup>6</sup>	5,930,907	1,222,997	1,075,268	150,606	937,778	1,253,562	620,752	669,943	434,525	124,625
West Virginia	3,287,865	1,888,329	1,196,151	174,321	117,391	53,678	179,401	354,964	253,128	63,267	203,385	0
Wisconsin	10,904,913 <sup>6</sup>	6,399,181 <sup>6</sup>	4,116,239 <sup>6</sup>	562,928 <sup>6</sup>	615,549 <sup>6</sup>	241,450 <sup>6</sup>	553,801 <sup>6</sup>	1,125,808 <sup>6</sup>	465,511 <sup>6</sup>	551,191 <sup>6</sup>	389,436	57
Wyoming	1,530,465	910,839	572,098	94,489	75,632	29,834	82,370	153,810	73,301	62,661	46,839	689
Other jurisdictions												
American Samoa	65,702	32,641	14,925	28	7,353	776	4,946	0	526	1,296	18,135	0
Guam	293,766	139,795	132,351	28,848	17,481	3,790	17,162	36,770	7,160	21,140	21,620	0
Commonwealth of the Northern Mariana Islands												
Mariana Islands	89,470	41,914	34,884	8,794	8,416	2,976	5,738	4,437	1,765	2,759	12,672	0
Puerto Rico	2,420,595	1,025,384	1,064,733	276,818	104,823	66,700	101,227	327,686	95,696	91,782	330,478	0
U.S. Virgin Islands	178,471	110,667	59,348	13,736	4,559	11,070	10,300	4,857	8,110	6,716	8,030	425

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

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

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

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

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

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

<sup>7</sup>California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K-12 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," FY 19, 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 2019**

State or jurisdiction	School year 2018-19 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instruc-tional staff support	General adminis-tration	School adminis-tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>50,570,642</b>	<b>\$13,187<sup>7,8</sup></b>	<b>\$7,970<sup>7,8</sup></b>	<b>\$4,700<sup>7,8</sup></b>	<b>\$809<sup>7,8</sup></b>	<b>\$635<sup>7,8</sup></b>	<b>\$247<sup>7,8</sup></b>	<b>\$750<sup>7,8</sup></b>	<b>\$1,216<sup>7,8</sup></b>	<b>\$552<sup>7,8</sup></b>	<b>\$490<sup>7,8</sup></b>	<b>\$494<sup>7,8</sup></b>	<b>\$24<sup>8</sup></b>
Alabama	739,716	10,107	5,730	3,704	659	418	258	626	976	533	234	673	0
Alaska	130,963	18,393	9,789	7,937	1,425	1,530	269	1,125	2,248	623	716	581	86
Arizona	1,120,274	8,773 <sup>7</sup>	4,778 <sup>7</sup>	3,550 <sup>7</sup>	692 <sup>7</sup>	440 <sup>7</sup>	165 <sup>7</sup>	480 <sup>7</sup>	1,014 <sup>7</sup>	363 <sup>7</sup>	396 <sup>7</sup>	444	1
Arkansas	495,291	10,412 <sup>7</sup>	5,832 <sup>7</sup>	4,025 <sup>7</sup>	580 <sup>7</sup>	851 <sup>7</sup>	262 <sup>7</sup>	538 <sup>7</sup>	1,072 <sup>7</sup>	392 <sup>7</sup>	330 <sup>7</sup>	548 <sup>7</sup>	7
California	6,272,734	13,641 <sup>7,8</sup>	8,116 <sup>7,8</sup>	5,018 <sup>7,8</sup>	890 <sup>7,8</sup>	850 <sup>7,8</sup>	140 <sup>7,8</sup>	897 <sup>7,8</sup>	1,311 <sup>7,8</sup>	300 <sup>7,8</sup>	629 <sup>7,8</sup>	472 <sup>8</sup>	35 <sup>8</sup>
Colorado	911,536	11,072	6,112	4,553	691	639	182	839	1,039	331	833	348	59
Connecticut	526,634	21,140 <sup>7</sup>	13,055 <sup>7</sup>	7,498 <sup>7</sup>	1,440 <sup>7</sup>	725 <sup>7</sup>	465 <sup>7</sup>	1,202 <sup>7</sup>	1,784 <sup>7</sup>	1,071 <sup>7</sup>	810 <sup>7</sup>	432 <sup>7</sup>	155
Delaware	138,405	15,929	9,833	5,486	866	295	232	1,000	1,592	848	652	610	0
District of Columbia	88,493	22,831	11,471	10,567	2,024	1,159	1,439	1,545	1,998	1,269	1,132	789	3
Florida	2,846,444	9,986 <sup>7</sup>	6,110 <sup>7</sup>	3,382 <sup>7</sup>	460 <sup>7</sup>	633 <sup>7</sup>	89 <sup>7</sup>	539 <sup>7</sup>	1,015 <sup>7</sup>	382 <sup>7</sup>	263 <sup>7</sup>	495	0
Georgia	1,767,202	11,203	6,767 <sup>7</sup>	3,838 <sup>7</sup>	628 <sup>7</sup>	585 <sup>7</sup>	152 <sup>7</sup>	712 <sup>7</sup>	841 <sup>7</sup>	535 <sup>7</sup>	385 <sup>7</sup>	565	33
Hawaii	181,278	16,132	9,378	5,955	1,695	513	67	1,149	1,664	372	495	798	0
Idaho	310,522	8,043 <sup>7</sup>	4,778 <sup>7</sup>	2,898 <sup>7</sup>	471 <sup>7</sup>	458 <sup>7</sup>	196 <sup>7</sup>	458 <sup>7</sup>	730 <sup>7</sup>	363 <sup>7</sup>	222 <sup>7</sup>	363 <sup>7</sup>	4
Illinois	1,978,302	16,281	10,007 <sup>7</sup>	5,871 <sup>7</sup>	1,178 <sup>7</sup>	624 <sup>7</sup>	622 <sup>7</sup>	843 <sup>7</sup>	1,316 <sup>7</sup>	733 <sup>7</sup>	554 <sup>7</sup>	403	0
Indiana	1,055,706	10,252 <sup>7</sup>	5,801 <sup>7</sup>	3,969 <sup>7</sup>	567 <sup>7</sup>	420 <sup>7</sup>	218 <sup>7</sup>	686 <sup>7</sup>	1,161 <sup>7</sup>	660 <sup>7</sup>	256 <sup>7</sup>	482	0
Iowa	514,833	11,933	7,146	4,261	715	755	301	673	1,024	431	363	514	13
Kansas	497,733	11,328	6,694	4,119	769	483	303	659	1,121	475	309	516	0
Kentucky	677,821	11,280	6,589	3,963	563	588	244	677	964	632	294	696	33
Louisiana	711,783	11,920	6,653 <sup>7</sup>	4,638 <sup>7</sup>	749 <sup>7</sup>	623 <sup>7</sup>	318 <sup>7</sup>	775 <sup>7</sup>	1,149 <sup>7</sup>	686 <sup>7</sup>	338 <sup>7</sup>	629	#
Maine	180,461	15,686	9,177	5,899	1,090	775	550	827	1,655	792	211	607	2
Maryland	896,827	15,576 <sup>7</sup>	9,860 <sup>7</sup>	5,277 <sup>7</sup>	722 <sup>7</sup>	786 <sup>7</sup>	117 <sup>7</sup>	1,016 <sup>7</sup>	1,383 <sup>7</sup>	824 <sup>7</sup>	429 <sup>7</sup>	439	0
Massachusetts	962,297	19,196	12,211	6,415	1,505	900	362	818	1,586	886	359	569	0
Michigan	1,504,194	12,052	6,857	4,767	987	638	260	675	1,073	509	626	428	0
Minnesota	889,304	13,297	8,604 <sup>7</sup>	4,116 <sup>7</sup>	398 <sup>7</sup>	654 <sup>7</sup>	518 <sup>7</sup>	532 <sup>7</sup>	904 <sup>7</sup>	788 <sup>7</sup>	320 <sup>7</sup>	544	33
Mississippi	471,298	9,253	5,244	3,467	498	421	325	553	961	456	253	542	#
Missouri	913,441	11,349	6,377	4,458	752	449	621	656	1,135	604	242	514	0
Montana	148,844	11,984	7,040	4,404	822	435	364	678	1,195	570	339	523	17
Nebraska	326,392	12,746	7,909	4,298	680	433	318	640	1,162	382	684	523	15
Nevada	492,640	9,126	5,331	3,432	517	517	145	669	865	351	367	363	#
New Hampshire	174,581	17,457	11,089	5,955	1,377	549	618	975	1,409	793	235	413	0
New Jersey	1,400,069	21,331	12,627	8,060	2,254	801	439	1,049	2,077	920	519	454	190
New Mexico	333,537	10,466	5,967	3,990	1,074	272	279	595	1,091	333	346	503	6
New York	2,634,387	24,882	17,109	7,293	810	727	136	1,215	2,104	1,341	961	480	#
North Carolina	1,552,497	9,799	6,128 <sup>7</sup>	3,196 <sup>7</sup>	549 <sup>7</sup>	321 <sup>7</sup>	177 <sup>7</sup>	601 <sup>7</sup>	837 <sup>7</sup>	406 <sup>7</sup>	305 <sup>7</sup>	476 <sup>7</sup>	0
North Dakota	113,845	14,033	8,430	4,552	574	483	600	723	1,204	574	393	661	391

See notes at end of table.

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**Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2019–Continued**

State or jurisdiction	School year 2018-19 student membership <sup>3</sup>	Current expenditures <sup>1</sup> per pupil											
		Support services <sup>2</sup>											
		Total	Instruction	Total support services	Student support services <sup>4</sup>	Instruc-tional staff support	General adminis-tration	School adminis-tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations <sup>5</sup>
Ohio	1,695,762	13,433	7,977	5,034	950	507	423	710	1,148	651	644	422	1
Oklahoma	698,891	9,203	5,191	3,394	637	375	285	512	954	277	355	542	77
Oregon	581,730	12,457	7,250	4,795	1,016	495	172	791	964	571	785	408	4
Pennsylvania	1,730,757	16,892	10,420	5,848	988	615	472	764	1,547	811	651	531	92
Rhode Island	143,436	17,539	10,553	6,503	1,862	683	254	852	1,332	786	735	479	4
South Carolina	780,882	10,994	6,025	4,398	880	690	103	733	1,093	428	472	541	30
South Dakota	138,975	10,325	6,108	3,632	580	374	350	507	1,041	381	400	537	49
Tennessee	1,007,624	9,941	5,998	3,423	511	594	203	620	834	379	282	521	0
Texas	5,433,471	9,868	5,738	3,585	512	521	152	581	1,050	298	471	546	0
Utah	677,031	7,950	5,017	2,580	382	360	98	538	710	237	255	352	1
Vermont	87,074	21,217	13,244	7,380	1,680	909	426	1,386	1,657	735	588	565	29
Virginia	1,289,367	12,642	7,674	4,490	652	883	205	739	1,130	667	215	474	3
Washington	1,123,736	14,342 <sup>7</sup>	8,566 <sup>7</sup>	5,278	1,088	957	134	835	1,116	552	596	387	111
West Virginia	267,976	12,269	7,047	4,464	651	438	200	669	1,325	945	236	759	0
Wisconsin	859,333	12,690 <sup>7</sup>	7,447 <sup>7</sup>	4,790 <sup>7</sup>	655 <sup>7</sup>	716 <sup>7</sup>	281 <sup>7</sup>	644 <sup>7</sup>	1,310 <sup>7</sup>	542 <sup>7</sup>	641 <sup>7</sup>	453	#
Wyoming	94,313	16,228	9,658	6,066	1,002	802	316	873	1,631	777	664	497	7
Other jurisdictions													
American Samoa	12,106	5,427	2,696	1,233	2	607	64	409	0	43	107	1,498	0
Guam	29,719	9,885	4,704	4,453	971	588	128	577	1,237	241	711	727	0
Commonwealth of the Northern Mariana Islands													
Puerto Rico	307,282	7,877	3,337	3,465	901	341	217	329	1,066	311	299	1,075	0
U.S. Virgin Islands	10,718	16,651	10,325	5,537	1,282	425	1,033	961	453	757	627	749	40

– Not available. Data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership.

# Rounds to zero.

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

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

<sup>3</sup> The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 19, Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. 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.

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

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

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

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

<sup>8</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K-12 and special education preschool programs 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 19, Provisional Version 1a; and “State Nonfiscal Survey of Public Elementary/Secondary Education,” school year 2018-19, Provisional Version 1a.

**Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2017 through FY 2019**

State or jurisdiction	Current expenditures per pupil <sup>1</sup>				
	FY 17 (inflation- adjusted to FY 19 dollars)	FY 18 (inflation- adjusted to FY 19 dollars)	Percentage change FY 17- FY 18	FY 19	Percentage change FY 18- FY 19
<b>United States<sup>2</sup></b>	<b>\$12,796</b>	<b>\$12,911</b>	<b>0.9</b>	<b>\$13,187<sup>3</sup></b>	<b>2.1</b>
Alabama	9,944	9,918	-0.3	10,107	1.9
Alaska	18,618	18,093	-2.8	18,393	1.7
Arizona	8,405	8,546	1.7	8,773	2.7
Arkansas	10,442	10,379	-0.6	10,412	0.3
California	12,683	12,927	1.9	13,641 <sup>3</sup>	5.5
Colorado	10,280	10,450	1.7	11,072	5.9
Connecticut	20,801	20,565	-1.1	21,140	2.8
Delaware	15,543	15,598	0.4	15,929	2.1
District of Columbia	23,548	23,641	0.4	22,831	-3.4
Florida	9,784	9,864	0.8	9,986	1.2
Georgia	10,723	10,983	2.4	11,203	2.0
Hawaii	14,948	15,558	4.1	16,132	3.7
Idaho	7,885	8,008	1.6	8,043	0.4
Illinois	16,196	16,242	0.3	16,281	0.2
Indiana	10,253	10,241	-0.1	10,252	0.1
Iowa	11,957	11,967	0.1	11,933	-0.3
Kansas	10,884	11,325	4.0	11,328	#
Kentucky	10,524	11,311	7.5	11,280	-0.3
Louisiana	11,875	11,877	#	11,920	0.4
Maine	15,273	15,382	0.7	15,686	2.0
Maryland	15,586	15,469	-0.7	15,576	0.7
Massachusetts	18,493	18,708	1.2	19,196	2.6
Michigan	11,748	11,930	1.6	12,052	1.0
Minnesota	13,188	13,177	-0.1	13,297	0.9
Mississippi	9,137	9,094	-0.5	9,253	1.8
Missouri	11,151	11,263	1.0	11,349	0.8
Montana	12,043	11,750	-2.4	11,984	2.0
Nebraska	13,215	13,078	-1.0	12,746	-2.5
Nevada	9,519	9,228	-3.1	9,126	-1.1
New Hampshire	16,656	16,932	1.7	17,457	3.1
New Jersey	20,441	20,737	1.4	21,331	2.9
New Mexico	10,384	10,169	-2.1	10,466	2.9
New York	23,861	24,095	1.0	24,882	3.3
North Carolina	9,389	9,504	1.2	9,799	3.1
North Dakota	14,369	14,069	-2.1	14,033	-0.3
Ohio	13,118	13,161	0.3	13,433	2.1
Oklahoma	8,267	8,343	0.9	9,203	10.3 <sup>4</sup>
Oregon	11,744	12,149	3.5	12,457	2.5
Pennsylvania	16,472	16,716	1.5	16,892	1.0
Rhode Island	17,346	17,305	-0.2	17,539	1.4
South Carolina	10,881	10,926	0.4	10,994	0.6
South Dakota	10,560	10,476	-0.8	10,325	-1.4
Tennessee	9,651	9,798	1.5	9,941	1.5
Texas	9,936	9,852	-0.8	9,868	0.2
Utah	7,521	7,733	2.8	7,950	2.8

See notes at the end of table.

**Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2017 through FY 2019—Continued**

State or jurisdiction	Current expenditures per pupil <sup>1</sup>				
	FY 17 (inflation- adjusted to FY 19 dollars)	FY 18 (inflation- adjusted to FY 19 dollars)	Percentage change FY 17- FY 18	FY 19	Percentage change FY 18- FY 19
Vermont	20,332	20,638	1.5	21,217	2.8
Virginia	12,405	12,477	0.6	12,642	1.3
Washington	12,494	13,255	6.1	14,342	8.2
West Virginia	12,258	11,811	-3.6	12,269	3.9
Wisconsin	12,633	12,703	0.6	12,690	-0.1
Wyoming	17,235	16,468	-4.4	16,228	-1.5
Other jurisdictions					
American Samoa	–	4,962	–	5,427	9
Guam	10,124	10,108	-0.2	9,885	-2.2
Commonwealth of the Northern Mariana Islands	–	–	–	–	–
Puerto Rico	7,934	6,734	-15.1	7,877	17.0 <sup>5</sup>
U.S. Virgin Islands	13,568	15,807	16.5	16,651	5.3

– Not available. Data are missing for American Samoa and Commonwealth of the Northern Mariana Islands because the jurisdictions did not report student membership.  
# Rounds to zero.

<sup>1</sup> Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Per pupil expenditures are calculated using student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 19, Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. 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.

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

<sup>3</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For FY 19, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. For FY 19, this table only includes expenditures for K-12 and special education preschool programs in California. In FY 17 and FY 18, fiscal data for all of California's prekindergarten programs are included.

<sup>4</sup> Oklahoma's increase in current per pupil expenditure is due to passage of House Bill 3705 which increased the compensation for certified and non certified personnel. Additionally, the Legislature approved the largest budget for common education in state history.

<sup>5</sup> Puerto Rico's current expenditures per pupil increased due to a decrease in the number of students enrolled for FY 19.

NOTE: Data have been adjusted to FY 19 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 17, Final Version 2a; FY 18, Final Version 2a; and FY 19, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2018-19, Provisional Version 1a; and *Digest of Education Statistics 2019*. Retrieved January 8, 2021, from [https://nces.ed.gov/programs/digest/d19/tables/dt19\\_106.70.asp](https://nces.ed.gov/programs/digest/d19/tables/dt19_106.70.asp).



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**Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2019**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]									
	All functions			Instruction and instruction-related <sup>2</sup>			Support services <sup>3</sup>			All other functions <sup>6</sup>
	Total <sup>4,5</sup>	Salaries and wages	Employee benefits	Total <sup>5</sup>	Salaries and wages	Employee benefits	Total <sup>5</sup>	Salaries and wages	Employee benefits	
<b>United States<sup>7</sup></b>	<b>\$666,865,401<sup>8,9</sup></b>	<b>\$368,867,802<sup>8,9</sup></b>	<b>\$161,373,596<sup>8,9</sup></b>	<b>\$435,163,079<sup>8,9</sup></b>	<b>\$265,484,837<sup>8,9</sup></b>	<b>\$115,871,648<sup>8,9</sup></b>	<b>\$205,535,014<sup>8,9</sup></b>	<b>\$95,305,386<sup>8,9</sup></b>	<b>\$42,041,227<sup>8,9</sup></b>	<b>\$26,167,308<sup>8,9</sup></b>
Alabama	7,475,961	4,135,119	1,657,534	4,547,236	2,869,694	1,093,507	2,430,705	1,111,902	470,475	498,020
Alaska	2,408,810	1,132,830	668,530	1,482,372	778,702	446,851	839,041	330,164	206,456	87,397
Arizona	9,827,893 <sup>s</sup>	5,661,807 <sup>s</sup>	1,757,705 <sup>s</sup>	5,845,667 <sup>s</sup>	3,918,381 <sup>s</sup>	1,183,797 <sup>s</sup>	3,483,886 <sup>s</sup>	1,611,989 <sup>s</sup>	531,188 <sup>s</sup>	498,340
Arkansas	5,156,738 <sup>s</sup>	3,042,612 <sup>s</sup>	859,970 <sup>s</sup>	3,310,278 <sup>s</sup>	2,191,907 <sup>s</sup>	614,286 <sup>s</sup>	1,571,701 <sup>s</sup>	776,236 <sup>s</sup>	222,008 <sup>s</sup>	274,759 <sup>s</sup>
California	85,566,797 <sup>s,9</sup>	46,571,475 <sup>s,9</sup>	24,263,514 <sup>s,9</sup>	56,245,049 <sup>s,9</sup>	32,572,700 <sup>s,9</sup>	17,078,094 <sup>s,9</sup>	26,141,370 <sup>s,9</sup>	12,897,037 <sup>s,9</sup>	6,617,059 <sup>s,9</sup>	3,180,378 <sup>9</sup>
Colorado	10,092,540	6,041,647	1,958,418	6,153,526	4,089,638	1,308,566	3,568,223	1,806,967	600,235	370,792
Connecticut	11,133,063 <sup>s</sup>	5,745,207 <sup>s</sup>	3,091,926 <sup>s</sup>	7,256,923 <sup>s</sup>	4,160,038 <sup>s</sup>	2,128,187 <sup>s</sup>	3,566,730 <sup>s</sup>	1,479,304 <sup>s</sup>	893,447 <sup>s</sup>	309,410 <sup>s</sup>
Delaware	2,204,611	1,149,958	625,220	1,401,741	840,732	465,295	718,409	275,117	153,654	84,462
District of Columbia	2,020,361	1,228,549	263,912	1,117,650	774,533	175,895	832,581	450,763	87,442	70,130
Florida	28,425,418 <sup>s</sup>	15,259,172 <sup>s</sup>	4,952,686 <sup>s</sup>	19,191,049 <sup>s</sup>	10,861,503 <sup>s</sup>	3,364,150 <sup>s</sup>	7,825,412 <sup>s</sup>	4,001,499 <sup>s</sup>	1,403,587 <sup>s</sup>	1,408,957
Georgia	19,798,793	11,398,545 <sup>s</sup>	4,825,592 <sup>s</sup>	12,993,240 <sup>s</sup>	8,213,771 <sup>s</sup>	3,578,381 <sup>s</sup>	5,749,220 <sup>s</sup>	2,896,780 <sup>s</sup>	1,092,226 <sup>s</sup>	1,056,334
Hawaii	2,924,320	1,505,104	827,040	1,793,132	1,069,713	572,419	986,472	387,978	226,316	144,715
Idaho	2,497,424 <sup>s</sup>	1,460,912 <sup>s</sup>	521,704 <sup>s</sup>	1,625,872 <sup>s</sup>	1,062,052 <sup>s</sup>	370,546 <sup>s</sup>	757,626 <sup>s</sup>	361,770	134,133 <sup>s</sup>	113,927 <sup>s</sup>
Illinois	32,207,915	15,660,795 <sup>s</sup>	10,498,931 <sup>s</sup>	21,031,498 <sup>s</sup>	11,235,497 <sup>s</sup>	7,510,508 <sup>s</sup>	10,379,944 <sup>s</sup>	4,202,599 <sup>s</sup>	2,910,837 <sup>s</sup>	796,472
Indiana	10,823,183 <sup>s</sup>	5,785,509 <sup>s</sup>	3,122,957 <sup>s</sup>	6,567,756 <sup>s</sup>	3,978,684 <sup>s</sup>	2,131,491 <sup>s</sup>	3,746,653 <sup>s</sup>	1,641,699 <sup>s</sup>	943,013 <sup>s</sup>	508,774
Iowa	6,143,589	3,863,048	1,312,803	4,067,481	2,814,056	936,349	1,805,206	956,283	342,300	270,903
Kansas	5,638,278	3,558,075	1,027,402	3,571,985	2,515,571	718,685	1,809,628	960,015	277,920	256,666
Kentucky	7,646,150	4,237,193	2,309,861	4,864,584	2,983,808	1,595,361	2,287,324	1,105,014	603,810	494,242
Louisiana	8,484,794	4,425,215 <sup>s</sup>	2,183,451 <sup>s</sup>	5,178,699 <sup>s</sup>	3,094,666 <sup>s</sup>	1,496,050 <sup>s</sup>	2,857,970 <sup>s</sup>	1,188,679 <sup>s</sup>	602,299 <sup>s</sup>	448,125
Maine	2,830,663	1,589,238	636,618	1,795,967	1,119,023	455,267	924,823	426,882	166,919	109,874
Maryland	13,968,752 <sup>s</sup>	8,113,625 <sup>s</sup>	3,537,462 <sup>s</sup>	9,547,327 <sup>s</sup>	5,923,010 <sup>s</sup>	2,635,444 <sup>s</sup>	4,027,956 <sup>s</sup>	2,054,857 <sup>s</sup>	840,210 <sup>s</sup>	393,469
Massachusetts	18,471,917	10,618,620	4,283,855	12,616,475	7,729,600	3,377,068	5,307,466	2,563,674	823,349	547,977
Michigan	18,128,540	8,145,770	5,401,795	11,273,455	5,766,220	3,835,599	6,211,288	2,256,407	1,493,362	643,797
Minnesota	11,824,723	6,961,724 <sup>s</sup>	2,365,432 <sup>s</sup>	8,233,212 <sup>s</sup>	5,467,812 <sup>s</sup>	1,874,021 <sup>s</sup>	3,078,348 <sup>s</sup>	1,336,276 <sup>s</sup>	438,557 <sup>s</sup>	513,163
Mississippi	4,361,150	2,556,497	865,861	2,670,028	1,792,400	590,888	1,435,521	691,728	238,121	255,600
Missouri	10,366,636	6,204,266	1,962,242	6,235,402	4,220,019	1,316,077	3,662,071	1,873,316	603,514	469,163
Montana	1,783,700	1,033,213	324,879	1,112,596	729,916	225,728	590,745	277,429	90,015	80,359
Nebraska	4,160,210	2,433,262	907,370	2,722,810	1,815,282	682,668	1,261,669	566,170	206,821	175,731
Nevada	4,495,961	2,623,955	1,083,694	2,881,118	1,834,479	750,585	1,435,732	744,875	313,729	179,111
New Hampshire	3,047,648	1,571,490	762,571	2,031,821	1,169,793	569,825	943,723	379,415	185,580	72,104
New Jersey	29,864,232	15,230,332	8,368,232	18,799,953	10,403,905	5,908,303	10,162,239	4,553,603	2,402,189	902,040
New Mexico	3,490,740	2,016,080	709,779	2,080,895	1,372,647	477,461	1,240,037	597,506	214,511	169,808
New York	65,549,087	33,042,795	17,466,104	46,986,818	26,288,687	13,872,450	17,297,994	6,289,488	3,500,533	1,264,276
North Carolina	15,213,245	9,223,849	3,385,767 <sup>s</sup>	10,012,079 <sup>s</sup>	6,755,223	2,448,284 <sup>s</sup>	4,462,198 <sup>s</sup>	2,216,474	840,220 <sup>s</sup>	738,968 <sup>s</sup>
North Dakota	1,597,597	945,301	350,039	1,014,706	679,475	258,111	463,154	233,304	82,977	119,737

See notes at end of table.

National Center for Education Statistics

**Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2019—Continued**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]									
	All functions			Instruction and instruction-related <sup>2</sup>			Support services <sup>3</sup>			All other functions <sup>6</sup>
	Total <sup>4,5</sup>	Salaries and wages	Employee benefits	Total <sup>5</sup>	Salaries and wages	Employee benefits	Total <sup>5</sup>	Salaries and wages	Employee benefits	
Ohio	22,778,613	12,541,873	4,890,858	14,386,581	8,808,036	3,274,640	7,675,707	3,502,111	1,497,950	716,324
Oklahoma	6,432,157	3,707,110	1,201,090	3,889,623	2,636,903	845,258	2,110,009	963,083	311,597	432,526
Oregon	7,246,638	3,716,941	2,147,263	4,505,317	2,551,343	1,454,360	2,501,486	1,105,485	651,073	239,836
Pennsylvania	29,235,226	14,045,155	8,994,711	19,099,703	10,348,015	6,571,923	9,056,510	3,432,512	2,250,695	1,079,014
Rhode Island	2,515,700	1,398,713	649,353	1,611,525	1,001,489	479,156	834,924	394,329	169,508	69,251
South Carolina	8,585,210	4,795,458	1,975,955	5,243,522	3,348,656	1,363,637	2,895,884	1,330,315	552,238	445,805
South Dakota	1,434,930	843,807	257,322	900,798	605,333	180,085	452,820	211,755	67,772	81,312
Tennessee	10,017,249	5,837,534	1,970,369	6,642,322	4,356,252	1,483,430	2,850,356	1,306,003	428,524	524,571
Texas	53,618,624	35,630,056	6,628,648	34,008,411	25,545,348	4,544,134	16,645,369	9,190,421	1,758,097	2,964,845
Utah	5,382,401	3,055,115	1,367,681	3,640,713	2,207,119	989,761	1,503,159	765,124	346,007	238,528
Vermont	1,847,486	969,612	433,286	1,232,333	673,203	337,532	563,406	282,230	90,511	51,747
Virginia	16,300,033	9,946,567	4,114,126	11,033,252	7,245,756	2,984,912	4,650,763	2,495,854	1,036,151	616,017
Washington	16,116,448 <sup>8</sup>	9,701,186	3,686,559	10,701,660 <sup>8</sup>	6,896,962	2,561,178	4,855,639	2,665,678	1,052,059	559,149
West Virginia	3,287,865	1,769,205	919,906	2,005,720	1,195,914	599,807	1,078,760	506,442	282,773	203,385
Wisconsin	10,904,913 <sup>8</sup>	5,855,120 <sup>8</sup>	2,599,050 <sup>8</sup>	7,014,730 <sup>8</sup>	4,355,886 <sup>8</sup>	1,883,634 <sup>8</sup>	3,500,690 <sup>8</sup>	1,400,456 <sup>8</sup>	671,470 <sup>8</sup>	389,494
Wyoming	1,530,465	881,559	396,564	986,471	615,484	272,006	496,466	250,387	115,791	47,528
Other jurisdictions										
American Samoa	65,702	35,828	7,222	39,994	25,893	5,373	7,572	6,214	1,104	18,135
Guam	293,766	156,827	53,396	157,276	109,508	36,559	114,870	46,149	16,397	21,620
Commonwealth of the Northern Mariana Islands										
	89,470	42,379	10,007	50,330	31,317	7,951	26,468	10,680	1,965	12,672
Puerto Rico	2,420,595	1,313,693	155,777	1,130,207	901,925	106,950	959,910	321,176	38,085	330,478
U.S. Virgin Islands	178,471	108,443	47,974	115,226	77,388	34,682	54,789	27,155	11,332	8,455

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

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

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

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

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

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

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

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

<sup>9</sup>California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K-12 and special education preschool programs in California.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 19, Provisional Version 1a.

National Center for Education Statistics

**Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: FY 2019**

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment <sup>2</sup>	Other programs <sup>3</sup>	
<b>United States<sup>4</sup></b>	<b>\$769,038,919<sup>5,6,7</sup></b>	<b>\$666,865,401<sup>5,6</sup></b>	<b>\$56,377,477<sup>5,6</sup></b>	<b>\$4,926,103<sup>5,6</sup></b>	<b>\$11,827,322<sup>5,6,7</sup></b>	<b>\$8,599,919<sup>6,7</sup></b>	<b>\$20,442,697<sup>6</sup></b>
Alabama	8,350,629	7,475,961	471,977	73,209	76,861	66,298	186,324
Alaska	2,571,459	2,408,810	70,037	37,068	18,054	7,463	30,027
Arizona	11,859,149 <sup>5</sup>	9,827,893 <sup>5</sup>	868,767	258,212	470,665	116,102	317,510
Arkansas	6,080,406 <sup>5</sup>	5,156,738 <sup>5</sup>	619,499	35,389	89,996	31,794	146,990
California	100,092,748 <sup>5,6</sup>	85,566,797 <sup>5,6</sup>	9,250,731 <sup>6</sup>	335,397 <sup>6</sup>	713,052 <sup>6</sup>	1,055,889 <sup>6</sup>	3,170,881 <sup>6</sup>
Colorado	12,609,433	10,092,540	1,315,795	246,239	301,804	82,571	570,483
Connecticut	12,172,308 <sup>5,7</sup>	11,133,063 <sup>5</sup>	557,491 <sup>5</sup>	76,952 <sup>5</sup>	147,071 <sup>7</sup>	147,943 <sup>7</sup>	109,789
Delaware	2,360,866	2,204,611	34,338	22,061	7,862	67,681	24,313
District of Columbia	2,664,763	2,020,361	411,393 <sup>5</sup>	21,104	43,692 <sup>5</sup>	16,422	151,792
Florida	32,216,750 <sup>5</sup>	28,425,418 <sup>5</sup>	1,795,852	161,611	670,112	565,302	598,455
Georgia	22,214,682	19,798,793	1,747,859	63,240	338,376	39,969	226,444
Hawaii	3,214,009	2,924,320	263,529	0	7,771	18,390	0
Idaho	2,900,116 <sup>5</sup>	2,497,424 <sup>5</sup>	220,900	29,056	79,271	4,574	68,891
Illinois	36,424,722	32,207,915	2,016,835 <sup>5</sup>	278,389 <sup>5</sup>	677,929	196,176	1,047,479
Indiana	12,608,077 <sup>5</sup>	10,823,183 <sup>5</sup>	786,709	192,152	312,923	181,625	311,485
Iowa	7,221,197	6,143,589	699,740	15,117	198,143	42,232	122,375
Kansas	6,913,154	5,638,278	713,225	40,380	254,519	5,001	261,750
Kentucky	8,698,153	7,646,150	577,251	28,070	171,140	80,766	194,777
Louisiana	9,171,373	8,484,794	441,722	27,339	75,690	17,460	124,369
Maine	3,118,144	2,830,663	165,731	75	40,382	31,475	49,818
Maryland	15,800,061 <sup>5</sup>	13,968,752 <sup>5</sup>	1,424,085	7,522	163,498	41,793	194,409
Massachusetts	19,326,043	18,471,917	264,595	142,474	94,609	81,455	270,992
Michigan	20,996,066	18,128,540	1,134,000	195,613	436,799	306,069	795,043
Minnesota	14,933,697	11,824,723	1,633,188 <sup>5</sup>	225,433 <sup>5</sup>	245,558 <sup>5</sup>	574,492	430,302
Mississippi	4,779,070	4,361,150	124,060	56,351 <sup>5</sup>	150,568 <sup>5</sup>	30,996	55,945
Missouri	11,935,056	10,366,636	797,751 <sup>5</sup>	11,249	277,256 <sup>5</sup>	180,415	301,751
Montana	2,172,689	1,783,700	243,251	22,437	62,796	11,428	49,076
Nebraska	4,765,792	4,160,210	200,824	182,687	110,462	3,603	108,007
Nevada	5,580,753	4,495,961	642,523	154,900	64,728	25,203	197,438
New Hampshire	3,306,651	3,047,648	154,707	8,123 <sup>5</sup>	46,099 <sup>5</sup>	6,015	44,059
New Jersey	32,229,687	29,864,232	1,150,226	40,104	192,317	287,951	694,857
New Mexico	3,977,268	3,490,740	462,564	6,691	15,028	2,113	132
New York	72,395,151	65,549,087	2,546,591	54,352	688,474	1,767,630	1,789,017
North Carolina	16,647,814	15,213,245	1,079,100	43,361	224,316	66,401	21,391
North Dakota	1,869,274	1,597,597	158,977	5,198	47,724	16,596	43,181
Ohio	26,109,229	22,778,613	1,670,977	17,429	602,083	481,533	558,593
Oklahoma	7,361,192	6,432,157	435,141	240,309	144,749	27,764	81,071
Oregon	9,339,749	7,246,638	1,497,922	7,326	84,611	35,459	467,793
Pennsylvania	33,037,839	29,235,226	1,474,779	166,194	622,510	579,295	959,834
Rhode Island	2,742,160	2,515,700	27,772	6,036	95,239	60,349	37,063
South Carolina	10,542,408	8,585,210	1,119,297	143,120	255,742	67,818	371,221
South Dakota	1,661,534	1,434,930	110,470 <sup>5</sup>	15,249 <sup>5</sup>	58,789 <sup>5</sup>	6,917	35,179
Tennessee	11,231,507	10,017,249	547,746	98,160	226,138	92,144	250,071
Texas	67,728,086	53,618,624	8,483,165	329,621	1,125,601	382,343	3,788,732
Utah	6,634,115	5,382,401	650,677	233,819	124,867	50,875	191,476

See notes at end of table.

**Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: FY 2019—Continued**

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment <sup>2</sup>	Other programs <sup>3</sup>	
Vermont	1,926,771	1,847,486	31,127	1,120	24,316	12,434	10,288
Virginia	17,955,756	16,300,033	881,040	217,631 <sup>5</sup>	377,418 <sup>5</sup>	74,294	105,340
Washington	20,393,826 <sup>5</sup>	16,116,448 <sup>5</sup>	3,086,888	197,875	301,817	53,923	636,876
West Virginia	3,581,478	3,287,865	167,885	21,139	44,047	46,746	13,795
Wisconsin	12,897,721 <sup>5</sup>	10,904,913 <sup>5</sup>	1,094,113	51,421	176,785	446,710	223,779
Wyoming	1,718,339	1,530,465	52,654	82,096	47,064	4,022	2,038
Other jurisdictions							
American Samoa	78,751	65,702	7,647	0	3,783	1,620	0
Guam	325,933	293,766	0	0	29,330	0	2,837
Commonwealth of the Northern Mariana Islands							
	95,137	89,470	0	0	1,570	4,097	0
Puerto Rico	2,547,894	2,420,595	47,860	0	22,667	56,771	0
U.S. Virgin Islands	178,632	178,471	0	0	0	162	0

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

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

<sup>3</sup>Other program expenditures include expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

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

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

<sup>6</sup>California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K-12 and special education preschool programs in California.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 19, 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 2019**

State or jurisdiction	Title I grants for the disadvantaged, FY 2018 <sup>2</sup> [in thousands of dollars]	School year 2018-19 student membership <sup>3</sup>	Current expenditures <sup>1</sup> [in thousands of dollars]			Current expenditures per pupil	Title I expenditures per pupil <sup>6</sup>
			Total	Title I expenditures <sup>4</sup>	Title I carryover expenditures <sup>5</sup>		
<b>United States<sup>7</sup></b>	<b>\$15,595,840</b>	<b>50,570,642</b>	<b>\$666,865,401<sup>8,9</sup></b>	<b>\$12,875,696<sup>9</sup></b>	<b>\$2,304,835<sup>9</sup></b>	<b>\$13,187<sup>9</sup></b>	<b>\$300<sup>9</sup></b>
Alabama	254,363	739,716	7,475,961	227,270	17,116	10,107	330
Alaska	59,869	130,963	2,408,810	59,549	0	18,393	455
Arizona	368,734	1,120,274	9,827,893 <sup>8</sup>	289,130	0	8,773	258
Arkansas	164,501	495,291	5,156,738 <sup>8</sup>	154,998	0	10,412	313
California	2,104,943	6,272,734	85,566,797 <sup>8,9</sup>	1,599,550 <sup>9</sup>	401,786 <sup>9</sup>	13,641 <sup>9</sup>	319 <sup>9</sup>
Colorado	159,530	911,536	10,092,540	155,203	371	11,072	171
Connecticut	126,222	526,634	11,133,063 <sup>8</sup>	94,067	38,570	21,140	252
Delaware	51,938	138,405	2,204,611	30,556	20,980	15,929	372
District of Columbia	50,996	88,493	2,020,361	40,081	3,986	22,831	498
Florida	875,726	2,846,444	28,425,418 <sup>8</sup>	708,469	160,558	9,986	305
Georgia	541,965	1,767,202	19,798,793	435,148	94,731	11,203	300
Hawaii	52,114	181,278	2,924,320	16,044	33,972	16,132	276
Idaho	63,992	310,522	2,497,424 <sup>8</sup>	58,690	0	8,043	189
Illinois	681,399	1,978,302	32,207,915	456,225	202,079	16,281	333
Indiana	273,351	1,055,706	10,823,183 <sup>8</sup>	258,818	0	10,252	245
Iowa	99,760	514,833	6,143,589	90,471	7,476	11,933	190
Kansas	108,229	497,733	5,638,278	90,305	9,411	11,328	200
Kentucky	245,461	677,821	7,646,150	189,214	46,974	11,280	348
Louisiana	342,801	711,783	8,484,794	186,083	128,020	11,920	441
Maine	56,121	180,461	2,830,663	27,332	21,857	15,686	273
Maryland	240,867	896,827	13,968,752 <sup>8</sup>	179,064	39,648	15,576	244
Massachusetts	240,813	962,297	18,471,917	164,255	47,102	19,196	220
Michigan	496,235	1,504,194	18,128,540	436,613	0	12,052	290
Minnesota	172,060	889,304	11,824,723	167,707	0	13,297	189
Mississippi	210,779	471,298	4,361,150	215,368	0	9,253	457
Missouri	246,277	913,441	10,366,636	229,447	36,215	11,349	291
Montana	50,376	148,844	1,783,700	57,615	3,565	11,984	411
Nebraska	80,833	326,392	4,160,210	75,186	0	12,746	230
Nevada	130,625	492,640	4,495,961	141,648	6,266	9,126	300
New Hampshire	40,798	174,581	3,047,648	38,182	0	17,457	219
New Jersey	366,591	1,400,069	29,864,232	384,500	0	21,331	275
New Mexico	130,195	333,537	3,490,740	120,023	0	10,466	360
New York	1,224,303	2,634,387	65,549,087	1,009,577	108,714	24,882	424
North Carolina	457,392	1,552,497	15,213,245	446,010	0	9,799	287
North Dakota	39,166	113,845	1,597,597	42,155	0	14,033	370
Ohio	559,441	1,695,762	22,778,613	550,584	14,213	13,433	333
Oklahoma	189,664	698,891	6,432,157	183,128	152,988	9,203	481
Oregon	170,229	581,730	7,246,638	159,804	1,970	12,457	278
Pennsylvania	654,535	1,730,757	29,235,226	576,223	73,695	16,892	376
Rhode Island	53,184	143,436	2,515,700	52,939	10,982	17,539	446
South Carolina	246,590	780,882	8,585,210	244,012	0	10,994	312
South Dakota	49,290	138,975	1,434,930	32,105	17,770	10,325	359
Tennessee	311,342	1,007,624	10,017,249	238,864	66,785	9,941	303
Texas	1,560,775	5,433,471	53,618,624	1,197,746	346,252	9,868	284
Utah	83,789	677,031	5,382,401	53,309	29,037	7,950	122

See notes at end of table.

**Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2019–Continued**

State or jurisdiction	Title I grants for the disadvantaged, FY 2018 <sup>2</sup> [in thousands of dollars]	School year 2018-19 student membership <sup>3</sup>	Current expenditures <sup>1</sup> [in thousands of dollars]			Current expenditures per pupil	Title I expenditures per pupil <sup>6</sup>
			Total	Title I expenditures <sup>4</sup>	Title I carryover expenditures <sup>5</sup>		
Vermont	37,273	87,074	1,847,486	22,513	11,451	21,217	390
Virginia	268,436	1,289,367	16,300,033	250,818	0	12,642	195
Washington	258,176	1,123,736	16,116,448 <sup>8</sup>	149,155	91,676	14,342	214
West Virginia	98,130	267,976	3,287,865	70,442	26,663	12,269	362
Wisconsin	208,927	859,333	10,904,913 <sup>8</sup>	193,206	21,608	12,690	250
Wyoming	36,734	94,313	1,530,465	26,295	10,345	16,228	388
Other jurisdictions							
American Samoa	19,323	12,106	65,702	5,169	3,485	5,427	715
Guam	20,936	29,719	293,766	0	0	9,885	0
Commonwealth of the Northern Mariana Islands	11,680	–	89,470	0	0	–	–
Puerto Rico	396,833	307,282	2,420,595	347,946	72,239	7,877	1,367
U.S. Virgin Islands	10,081	10,718	178,471	0	0	16,651	0

– Not available. Data are missing for Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership.

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

<sup>2</sup>FY 18 Department of Education funds are available for spending by school districts beginning with the 2018-19 school year. Title I grants for the disadvantaged include allocations for Grants to local education agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants); School Turnaround Grants; Migrant Education Grants; and Neglected and Delinquent Children Grants.

<sup>3</sup>The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 19, Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For California, the data in the Nonfiscal public release file only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The NPEFS total student membership variable excludes prekindergarten membership in California. 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.

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

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

<sup>6</sup>Title I expenditures per pupil are calculated as current and carryover expenditures divided by total membership, which includes both Title I eligible students and noneligible students. Title I expenditures per pupil are included in current expenditures per pupil.

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

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

<sup>9</sup>California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K-12 in California.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 19, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2018-19, Provisional Version 1a; and *Digest of Education Statistics 2019*. Retrieved February 25, 2021, from [https://nces.ed.gov/programs/digest/d19/tables/dt19\\_401.60.asp](https://nces.ed.gov/programs/digest/d19/tables/dt19_401.60.asp).

**Table 9. Revenues and select expenditures for public elementary and secondary education in the United States, by source of revenues and type, function, and subfunction of expenditures: FY 2018 and FY 2019**

Revenue or expenditure (United States total <sup>2</sup> )	[in thousands of dollars] <sup>1</sup>			Percentage difference FY 18 inflation- adjusted <sup>3</sup> and FY 19
	FY 18 (in FY 18 dollars)	FY 18 (inflation-adjusted <sup>3</sup> to FY 19 dollars)	FY 19 (in FY 19 dollars)	
<b>Total revenues</b>	<b>\$734,688,084</b>	<b>\$749,913,276</b>	<b>\$764,716,225</b>	<b>2.0</b>
Local revenues	332,971,696	339,871,982	347,379,923	2.2
State revenues	344,357,971	351,494,219	356,997,353	1.6
Federal revenues	57,358,417	58,547,075	60,338,949	3.1
<b>Total expenditures<sup>4</sup></b>	<b>734,579,608</b>	<b>749,802,552</b>	<b>769,038,919</b> <sup>5</sup>	<b>2.6</b>
Current expenditures <sup>6</sup>	639,698,559	652,955,251	666,865,401 <sup>5</sup>	2.1
Expenditures for instruction	387,956,966	395,996,731	403,040,525 <sup>5</sup>	1.8
Total support services expenditures	226,149,484	230,836,057	237,657,567 <sup>5</sup>	3.0
Student support services expenditures <sup>7</sup>	37,990,729	38,778,024	40,915,351 <sup>5</sup>	5.5
Current expenditures per pupil	12,649	12,911	13,187 <sup>5</sup>	2.1
Expenditures for construction	51,315,479	52,378,908	56,377,477 <sup>5</sup>	7.6
Expenditures for land and existing structures	4,336,720	4,426,592	4,926,103 <sup>5</sup>	11.3
Expenditures for equipment	11,595,584	11,835,883	11,827,322 <sup>5</sup>	-0.1
Expenditures for interest on debt	19,409,177	19,811,400	20,442,697 <sup>5</sup>	3.2

<sup>1</sup>Except current expenditures per pupil, which were presented in dollars.

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

<sup>3</sup>Data have been adjusted to FY 19 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

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

<sup>5</sup>California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K-12 and special education preschool programs in California.

<sup>6</sup>The subcategories of current expenditures do not include food services and enterprise operations.

<sup>7</sup>Expenditures for student support services are included in total support services expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 18, Final Version 2a; and FY 19, Provisional Version 1a; and *Digest of Education Statistics 2019*. Retrieved January 8, 2021, from [https://nces.ed.gov/programs/digest/d19/tables/dt19\\_106.70.asp](https://nces.ed.gov/programs/digest/d19/tables/dt19_106.70.asp).