

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2023–24 (Fiscal Year 2024)

First Look Report

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Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2023–24 (Fiscal Year 2024)

First Look

April 2026

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Introduction

This First Look report introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2024. Specifically, this report includes the following school finance data:

- revenue and expenditure totals;
- revenues by source;
- expenditures by function, subfunction, and object;
- current expenditures;
- revenues and current expenditures per pupil;¹
- expenditures from Title I funds; and
- revenues and expenditures from COVID-19 Federal Assistance Funds.

The expenditure functions include instruction, support services, food services, and enterprise operations. The support services function is further broken down into seven subfunctions: instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services).² Objects reported within a function or subfunction include salaries and wages, employee benefits, purchased services, supplies, and equipment.

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

The data and findings included in this report are from the FY 24 NPEFS provisional (version 1a) data file and the FY 23 NPEFS final (version 2a) data file.³ The student membership data used in this report come from the State Nonfiscal Public Elementary/Secondary Education Survey, school years 2021–22 through 2023–24.⁴ The Title I allocation amounts used in this report are derived from the U.S. Department of Education state budget tables.⁵

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

Appendix A describes the survey content and methodology. Appendix B is a glossary of key terms used in this report. More information about NPEFS and other CCD products is available at <http://nces.ed.gov/ccd>.

¹ Revenues and current expenditures per pupil are calculated by dividing total revenues or current expenditures by student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. See the "Student membership" information in appendix A for further detail.

² Finance terms are defined in appendix B, Glossary.

³ The FY 24 NPEFS provisional version 1a data file and documentation will be published following the publication of this report. Updated FY 23 version 2a tables will be published with the FY 23 NPEFS final version 2a file following the publication of this report. After publication, the files will be available at <https://ies.ed.gov/use-work/resource-library/data>.

⁴ U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2021–22 through 2023–24, Provisional Version 1a.

⁵ U.S. Department of Education, Budget Service. Retrieved December 23, 2025, from <https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr23.xlsx>.

Selected Findings: Fiscal Year 2024

- The 50 states and the District of Columbia⁶ reported \$1.04 trillion in revenues collected for public elementary and secondary education in FY 24 (table 1). State and local governments provided \$917.0 billion, or 88.3 percent of all revenues (derived from table 1). The federal government contributed \$121.2 billion, or 11.7 percent of all revenues. Total revenues increased by 2.3 percent from FY 23 to FY 24, after adjusting for inflation⁷ (from \$1.02 trillion to \$1.04 trillion), local revenues increased by 3.6 percent (from \$425.8 to \$441.3 billion), state revenues increased by 3.8 percent (from \$458.3 to \$475.7 billion), and federal revenues decreased by 7.5 percent (from \$131.0 to \$121.2 billion) (tables 1 and 9).
- Total revenues per pupil averaged \$21,065 on a national basis in FY 24 (table 2). This reflects an increase of 2.5 percent between FY 23 and FY 24, after adjusting for inflation, and follows an increase of 1.4 percent from FY 22 to FY 23. Total revenues per pupil increased in 41 states between FY 23 and FY 24. Total revenues per pupil decreased in 9 states and the District of Columbia between FY 23 and FY 24.
- Current expenditures for public elementary and secondary education across the nation increased by 2.9 percent between FY 23 and FY 24, after adjusting for inflation (from \$845.1 to \$869.6 billion) (tables 3 and 9). Within that increase, expenditures for instruction increased by 2.4 percent (from \$497.1 to \$509.1 billion), and student support services expenditures increased by 5.4 percent between FY 23 and FY 24, after adjusting for inflation (from \$56.8 to \$59.9 billion) (table 9).
- Current expenditures per pupil on a national basis increased by 3.1 percent between FY 23 and FY 24, after adjusting for inflation (from \$17,107 to \$17,644), following a decrease of 0.1 percent between FY 22 and FY 23 (tables 4, 5, and 9).
- In FY 24, current expenditures per pupil ranged from \$11,167 in Idaho to \$31,887 in the District of Columbia (table 5 and figure 1). The states with the largest increases in current expenditures per pupil from FY 23 to FY 24, after adjusting for inflation, were Nevada (15.4 percent), Hawaii (15.3 percent), and New Mexico (9.3 percent). The states with the largest decreases in current expenditures per pupil from FY 23 and FY 24, after adjusting for inflation, were Kentucky (-3.5 percent), Washington (-1.1 percent), and District of Columbia (-0.5 percent).
- In FY 24, salaries and wages (\$466.0 billion) in conjunction with employee benefits (\$201.7 billion) accounted for 76.8 percent (\$667.7 billion) of current expenditures for public elementary and secondary education (derived from table 6). Expenditures for instruction and instructional staff support services comprised 63.7 percent (\$554.4 billion) of total current expenditures.
- Total expenditures increased by 3.9 percent after adjusting for inflation (from \$976.5 billion to \$1.01 trillion) between FY 23 and FY 24 (tables 7 and 9). Of the \$1.01 trillion in total expenditures, 85.7 percent are current expenditures, 10.7 percent are capital outlay expenditures, 2.4 percent are interest on debt, and 1.1 percent are expenditures for other programs (derived from table 7).
- In FY 24, current expenditures from federal Title I grants for economically disadvantaged students⁸

⁶ Totals and percentages in the selected findings are calculated with data from the 50 states and the District of Columbia.

⁷ Whenever comparisons were made between FY 23 and FY 24 data, the FY 23 data were adjusted to FY 24 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted published by the U.S. Department of Labor, Bureau of Labor Statistics (BLS series ID CUUR0000SA0). For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). CPI values are available from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved December 22, 2025, from <https://data.bls.gov/dataViewer/view/timeseries/CUUR0000SA0>. The FY 23 amount adjusted to FY 24 dollars is equal to the FY 23 amount multiplied by the 2023–24 CPI (309.570) and then divided by the 2022–23 CPI (299.685). From FY 23 to FY 24, the CPI increased by 3.3 percent.

⁸ FY 23 U.S. Department of Education funds are available for spending by school districts beginning with the 2023–24 school year. Title I grants data are from U.S. Department of Education, Budget Service. Retrieved December 23, 2025, from

(including carryover expenditures) accounted for \$17.5 billion, or 2.0 percent of current expenditures for public elementary and secondary education (derived from table 8). Current expenditures from Title I funds were \$355 per pupil⁹ on a national level and ranged from \$115 in Utah to \$706 in Alaska.

- Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education totaled \$42.0 billion, or 34.6 percent of all federal revenues and 4.0 percent of total revenue in FY 24 (derived from tables 9 and 10).¹⁰ Revenues from ARP ESSER¹¹ accounted for \$35.7 billion, or 85.1 percent of total revenues from COVID-19 Federal Assistance Funds. Revenues from ESSER II¹² accounted for \$3.7 billion, or 8.8 percent of total revenues from COVID-19 Federal Assistance Funds. Revenues from ESSER I¹³ accounted for \$1.8 billion, or 4.4 percent of total revenues from COVID-19 Federal Assistance Funds.
- In FY 24, current expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education totaled \$32.0 billion (table 11), or 3.7 percent of all current expenditures (derived from tables 9 and 11).¹⁴ In FY 24, instructional expenditures accounted for \$16.3 billion, or 51.1 percent of current expenditures paid from COVID-19 Federal Assistance Funds, and support services expenditures accounted for \$12.1 billion, or 38.0 percent of current expenditures paid from COVID-19 Federal Assistance Funds.

<https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr23.xlsx>. See the Title I grants and expenditures information in appendix A for further detail.

⁹ Title I expenditures per pupil are calculated as current and carry-over expenditures divided by total membership, which includes both Title I eligible students and noneligible students. See Title I grants and expenditures information in appendix A for further detail.

¹⁰ Nevada, New York, and North Dakota received but did not report revenues from COVID-19 Federal Assistance Funds. The proportion of federal revenues from COVID-19 Federal Assistance Funds is likely to be higher than 34.6 percent.

¹¹ ARP ESSER refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act of 2021.

¹² ESSER II refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021.

¹³ ESSER I refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020.

¹⁴ Nevada, New York, North Dakota, and Pennsylvania expended but did not report expenditures from COVID-19 Federal Assistance Funds. The proportion of total current expenditures paid from COVID-19 Federal Assistance Funds is likely to be higher than 3.7 percent.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2024

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
United States⁶	\$1,038,226,203⁷	\$441,329,942⁷	\$475,652,201	\$121,244,060	\$1,014,384,966^{7, 8, 9}	\$869,620,176^{7, 8}	\$109,015,607^{7, 8}	\$35,749,182^{7, 9}
Alabama	13,032,714	4,035,876	6,845,424	2,151,415	12,079,924	10,229,476	1,507,108	343,340
Alaska	2,877,770	684,158	1,585,483	608,129	3,031,171	2,756,606	250,203	24,361
Arizona	16,683,572	5,016,454	8,874,550	2,792,568	16,147,183	13,366,112	2,129,132	651,939
Arkansas	7,543,757	2,810,723	3,592,784	1,140,251	7,858,573	6,700,100	967,393	191,080
California	147,479,955 ⁷	49,546,313 ⁷	81,518,553	16,415,089	139,688,364 ⁷	119,279,741 ⁷	14,682,943 ⁷	5,725,680 ⁷
Colorado	17,049,185	9,239,499	6,392,279	1,417,407	16,776,770	13,782,834	2,200,841	793,095
Connecticut	14,392,807	8,111,764	5,111,624	1,169,420	14,705,074 ^{8, 9}	13,347,034	1,043,788 ⁸	314,252 ⁹
Delaware	3,149,946	942,061	1,860,631	347,253	3,335,936	3,053,380	245,188	37,368
District of Columbia	3,390,957	2,976,066	†	414,891	3,552,463	2,946,448	398,779	207,236
Florida	47,832,386	24,493,313	16,459,364	6,879,709	46,810,336	39,411,002	5,655,348	1,743,986
Georgia	32,364,241	15,396,604	13,024,733	3,942,903	31,658,298	27,587,953	3,756,600	313,744
Hawaii	4,424,927	62,583	3,820,784	541,560	4,410,985	4,042,767	342,755	25,463
Idaho	4,200,884	807,150	2,909,667	484,067	4,019,254	3,522,162	362,724	134,368
Illinois	48,063,415	26,205,280	16,948,612	4,909,523	46,468,015	40,331,770	4,656,191	1,480,053
Indiana	17,672,530	5,512,983	10,029,078	2,130,469	16,494,050	14,017,813	1,897,758	578,479
Iowa	8,817,237	3,487,662	4,495,126	834,449	9,080,216	7,327,634	1,540,360	212,222
Kansas	8,944,629	2,404,628	5,504,112	1,035,889	7,938,144	7,179,324	510,478	248,342
Kentucky	11,161,982	4,107,201	5,098,025	1,956,756	11,585,117	9,582,455	1,654,144	348,518
Louisiana	13,373,438	5,931,191	4,770,246	2,672,001	12,519,865	11,145,867	1,196,325	177,672
Maine	3,891,846	1,908,725	1,620,773	362,348	3,877,210	3,641,279	147,226	88,705
Maryland	21,313,346	9,917,490	9,397,338	1,998,518	20,640,446	18,455,664	1,921,368	263,414
Massachusetts	25,557,970	12,755,197	10,791,502	2,011,271	26,009,979	24,710,821	856,951	442,207
Michigan	30,397,642	9,183,418	17,775,309	3,438,915	29,563,273	24,398,203	3,863,579	1,301,490
Minnesota	18,396,155	5,198,724	11,694,580	1,502,851	18,290,085	14,773,881	2,318,526	1,197,678
Mississippi	6,659,406	2,147,622	2,994,894	1,516,891	6,487,910	5,517,075	865,511	105,325
Missouri	15,841,460	9,488,120	4,503,504	1,849,835	15,632,882	12,982,649	2,060,562	589,671
Montana	2,509,989	1,068,142	989,494	452,353	2,399,212	2,120,269	213,698	65,244
Nebraska	6,102,983	3,391,362	2,053,834	657,787	6,068,266	5,265,219	656,799	146,247
Nevada	8,929,253	1,948,500	5,856,509	1,124,244	7,195,708	6,832,609	253,466	109,633
New Hampshire	4,036,108	2,555,320	1,144,996	335,792	4,019,053	3,686,841	281,765	50,447
New Jersey	43,052,189	19,753,232	20,412,674	2,886,283	42,069,085	38,739,092	2,551,874	778,119
New Mexico	7,256,963	1,153,920	4,683,703	1,419,340	6,652,331	5,549,346	1,030,348	72,638
New York	92,169,007	46,935,231	37,135,903	8,097,874	84,226,061	76,070,675	4,007,517	4,147,868
North Carolina	20,426,659	5,234,227	11,574,146	3,618,286	22,371,295	19,898,566	2,367,829	104,900
North Dakota	2,473,000	927,011	1,153,401	392,589	2,497,325	2,040,568	385,127	71,630

See notes at end of table.

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2024—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
Ohio	33,389,415	16,917,831	12,314,268	4,157,317	32,831,713	28,674,358	3,075,928	1,081,428
Oklahoma	9,952,853	3,918,819	4,612,224	1,421,810	9,784,786	8,484,207	1,092,306	208,273
Oregon	12,096,847	4,615,252	6,261,634	1,219,962	11,901,294	9,882,032	1,473,667	545,595
Pennsylvania	42,291,266	21,871,055	15,664,903	4,755,308	41,197,062	35,826,497	3,686,065	1,684,501
Rhode Island	3,363,888	1,469,266	1,446,596	448,026	3,456,688	3,103,890	223,502	129,296
South Carolina	15,080,444	6,412,665	6,719,666	1,948,113	14,164,355	11,593,991	2,116,139	454,226
South Dakota	2,330,863	1,154,643	719,614	456,606	2,477,841	1,837,339	573,376	67,126
Tennessee	15,511,089	5,924,232	7,092,094	2,494,763	15,257,297	13,230,054	1,667,356	359,888
Texas	89,400,375	42,600,503	34,516,726	12,283,145	94,225,062	71,352,626	17,271,509	5,600,927
Utah	9,723,710	3,654,067	5,301,948	767,695	9,623,497	7,795,183	1,517,314	311,000
Vermont	2,667,064	70,051	2,320,420	276,593	2,680,601	2,484,906	167,313	28,382
Virginia	24,337,649	11,882,128	10,059,444	2,396,078	24,012,742	21,562,771	2,269,261	180,711
Washington	24,000,705	6,228,861	15,758,048	2,013,796	23,587,137 ⁸	20,386,141 ⁸	2,376,574	824,423
West Virginia	4,834,633	1,684,595	2,263,378	886,660	4,578,017	3,942,148	551,415	84,454
Wisconsin	15,680,578	6,789,399	7,012,663	1,878,517	16,343,945	13,300,706	1,953,412	1,089,827
Wyoming	2,094,515	798,829	964,939	330,746	2,103,071	1,870,092	220,264	12,715
Other jurisdictions								
American Samoa	184,425	0	23,548 ¹⁰	160,877	155,005	107,005	38,928	9,073
Guam	404,971	276,171	†	128,800	389,972	343,974	45,998	0
Commonwealth of the Northern Mariana Islands	137,630	0	12,329 ¹⁰	125,301	162,110	141,700	7,962	12,448
Puerto Rico	4,433,663	11	1,675,213 ¹⁰	2,758,439	4,149,318	3,770,892	292,026	86,401
U.S. Virgin Islands	273,355	172,301	†	101,054	318,198	205,546	112,652	0

† Not applicable.

¹ Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.² Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.³ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.⁴ Capital outlay includes expenditures on property and construction of facilities.⁵ Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of preK–12 public education.⁶ United States totals include the 50 states and the District of Columbia.⁷ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures and certain local revenues separately, and these overall expenditures and local revenues were excluded from the amounts reported in this table. This table does include expenditures and local revenues for special education preschool programs along with K–12 expenditures in California.⁸ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.⁹ Value contains imputation for missing data.¹⁰ Reported state revenue data are revenues received from the central government of the jurisdiction.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 24, Provisional Version 1a.

Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: FY 2022 through FY 2024

State or jurisdiction	Total revenues per pupil ^{1, 2}				
	FY 22 (inflation- adjusted to FY 24 dollars)	FY 23 (inflation- adjusted to FY 24 dollars)	Percentage change FY 22– FY 23	FY 24	Percentage change FY 23– FY 24
United States³	\$20,273	\$20,548⁴	1.4	\$21,065⁴	2.5
Alabama	15,831	16,259	2.7	17,408	7.1 ⁵
Alaska	23,430	22,485	-4.0	21,927	-2.5
Arizona	14,423	14,755	2.3	15,211	3.1
Arkansas	14,914	14,495	-2.8	15,555	7.3 ⁶
California	22,608	25,484 ⁴	12.7 ⁷	25,265 ⁴	-0.9
Colorado	17,975	18,616	3.6	19,695	5.8
Connecticut	28,509	27,782	-2.6	28,075	1.1
Delaware	22,475	22,260	-1.0	22,207	-0.2
District of Columbia	36,174	37,807	4.5	36,698	-2.9
Florida	15,216	15,641	2.8	16,653	6.5
Georgia	17,894	17,552	-1.9	18,497	5.4
Hawaii	22,594	26,326	16.5 ⁸	26,135	-0.7
Idaho	12,664	12,459	-1.6	13,319	6.9
Illinois	25,384	25,602	0.9	26,107	2.0
Indiana	16,630	16,690	0.4	17,113	2.5
Iowa	17,892	17,482	-2.3	17,353	-0.7
Kansas	17,576	18,187	3.5	18,500	1.7
Kentucky	17,591	18,261	3.8	16,976	-7.0 ⁹
Louisiana	18,603	17,858	-4.0	18,884	5.7
Maine	22,637	21,863	-3.4	22,556	3.2
Maryland	23,438	23,178	-1.1	23,944	3.3
Massachusetts	26,180	25,806	-1.4	27,933	8.2 ¹⁰
Michigan	19,676	20,829	5.9 ¹¹	21,318	2.3
Minnesota	20,430	19,929	-2.5	21,146	6.1
Mississippi	14,399	14,962	3.9	15,256	2.0
Missouri	17,406	17,619	1.2	17,774	0.9
Montana	17,267	16,604	-3.8	16,813	1.3
Nebraska	17,952	17,761	-1.1	18,541	4.4
Nevada	15,194	14,451	-4.9	18,619	28.8 ¹²
New Hampshire	24,246	24,292	0.2	25,270	4.0
New Jersey	31,629	30,988	-2.0	30,916	-0.2
New Mexico	18,544	20,105	8.4 ¹³	23,280	15.8 ¹³
New York	37,288	35,984	-3.5	37,469	4.1
North Carolina	14,238	13,635	-4.2	13,227	-3.0
North Dakota	20,747	20,303	-2.1	20,776	2.3
Ohio	19,557	19,378	-0.9	19,930	2.9
Oklahoma	14,004	13,478	-3.8	14,244	5.7
Oregon	21,253	21,729	2.2	22,098	1.7
Pennsylvania	24,746	24,698	-0.2	25,025	1.3
Rhode Island	24,379	25,827	5.9 ¹⁴	24,706	-4.3
South Carolina	18,941	19,027	0.5	19,163	0.7
South Dakota	15,626	15,813	1.2	16,476	4.2
Tennessee	14,663	14,742	0.5	15,440	4.7
Texas	16,087	15,972	-0.7	16,159	1.2
Utah	12,735	13,138	3.2	14,095	7.3 ¹⁵

See notes at end of table.

Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: FY 2022 through FY 2024—Continued

State or jurisdiction	Total revenues per pupil ^{1,2}				
	FY 22 (inflation- adjusted to FY 24 dollars)	FY 23 (inflation- adjusted to FY 24 dollars)	Percentage change FY 22– FY 23	Percentage change FY 23– FY 24	
Vermont	27,029	30,348	12.3	32,346	6.6
Virginia	18,457	18,718	1.4	19,333	3.3
Washington	22,226	21,914	-1.4	21,944	0.1
West Virginia	17,872	17,692	-1.0	19,583	10.7 ¹⁶
Wisconsin	18,611	18,876	1.4	19,259	2.0
Wyoming	24,221	22,773	-6.0 ¹⁷	23,008	1.0
Other jurisdictions					
American Samoa	—	—	—	—	—
Guam	15,043	—	—	—	—
Commonwealth of the Northern Mariana Islands	15,681	15,116	-3.6	14,932	-1.2
Puerto Rico	11,504	15,783	37.2 ¹⁸	18,404	16.6 ¹⁸
U.S. Virgin Islands	41,834	26,613	-36.4	26,508	-0.4

— Not available. For FY 22 through FY 24, data are missing for American Samoa because the jurisdiction did not report student membership. For FY 23 and FY 24, data are missing for Guam because the jurisdiction did not report student membership.

¹ Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. The revenue from these acts may be contributing to year over year fluctuations in total revenues in several states.

² Revenues per pupil are calculated by dividing total revenues by student membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 22, FY 23, and FY 24, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. District of Columbia, Idaho, Michigan, New Hampshire, Pennsylvania, and South Carolina indicated that one or more LEAs did not report fiscal data. Membership for these LEAs are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 22, FY 23, and FY 24.

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

⁴ California reported certain local revenues for prekindergarten programs separately, and these local revenues were excluded from the amounts reported in this table.

⁵ In Alabama for FY 24, the increase in revenue can be attributed to an increase in the state allocation for reading and math programs.

⁶ In Arkansas for FY 24, the increase in total revenues per pupil is primarily attributable to substantial growth in bond refinancing and state expansion of public school services.

⁷ In California for FY 23, revenue from state sources increased due to the increase in state apportionment to school districts and three new state funding programs for education.

⁸ In Hawaii for FY 23, the increase in total revenues per pupil is primarily attributable to an increase in state appropriations for teacher salaries and one-time construction and repair and maintenance costs to department facilities.

⁹ In Kentucky for FY 24, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds decreased.

¹⁰ In Massachusetts for FY 24, the increase is primarily attributable to a state-wide expansion of the school meals program.

¹¹ In Michigan for FY 23, the increase is primarily attributable to a one-time \$1 billion state appropriation to offset a portion of the contributions owed by the district to the Michigan Public School Employee Retirement System.

¹² In FY 24, Nevada reported an additional investment of approximately \$1 billion per fiscal year toward the state's foundation formula model (Pupil-Centered Funding Plan) beginning with FY 24, thereby significantly increasing the revenues per pupil.

¹³ In New Mexico for FY 23, this increase is due to an increase in both property tax revenue and State Equalization Guarantee appropriation. In FY 24, New Mexico saw an increase in COVID-19 Federal Assistance Funds, an increase in property tax revenue, and increased sales of bonds.

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

¹⁵ In Utah for FY 24, the revenue increase is due to an increase in the state's weighted pupil unit (WPU) value used in the state's foundation formula.

¹⁶ In West Virginia for FY 24, revenue increased due to Interstate Registration Plan Fees collected by the WV Department of Motor Vehicles.

¹⁷ In Wyoming for FY 23, revenue decreased due to a decrease in revenue from state sources.

¹⁸ In Puerto Rico for FY 23 and FY 24, federal revenues from COVID-19 Federal Assistance Funds increased at the same time as membership decreased, resulting in an overall increase in revenues per pupil. For FY 24, Puerto Rico submitted estimated/unaudited data, which will be revised and will be included in the FY 24 Final Version 2a data file.

NOTE: Data have been adjusted to FY 24 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). The FY 22 amount adjusted to FY 24 dollars is equal to the FY 22 amount multiplied by the 2023–24 CPI (309.570) and then divided by the 2021–22 CPI (282.025). The FY 23 amount adjusted to FY 24 dollars is equal to the FY 23 amount multiplied by the 2023–24 CPI (309.570) and then divided by the 2022–23 CPI (299.685). From FY 23 to FY 24, the CPI increased by 3.3 percent.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 22, Final Version 2a; FY 23, Final Version 2a; and FY 24, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2021–22 through 2023–24, Provisional Version 1a; and U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for All Urban Consumers (CUUR0000SA0). Retrieved December 21, 2025, from <https://data.bls.gov/dataViewer/view/timeseries/CUUR0000SA0>.

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2024

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Support services ²											Enterprise operations ³
	Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
United States⁵	\$869,620,176^{6,7}	\$509,079,248^{6,7}	\$326,418,058^{6,7}	\$59,892,790^{6,7}	\$45,278,086^{6,7}	\$18,040,855^{6,7}	\$48,005,343^{6,7}	\$83,222,729^{6,7}	\$35,877,438^{6,7}	\$36,100,817^{6,7}	\$32,659,523^{6,7}	\$1,463,347⁷
Alabama	10,229,476	5,584,726	4,005,080	827,419	473,688	312,507	582,441	1,074,172	475,782	259,071	639,670	0
Alaska	2,756,606	1,409,864	1,247,346	213,736	290,893	38,371	158,026	332,275	88,872	125,173	88,184	11,212
Arizona	13,366,112	7,028,060 ⁶	5,740,804 ⁶	1,229,593 ⁶	740,401 ⁶	245,428 ⁶	708,030 ⁶	1,564,105 ⁶	521,887 ⁶	731,361 ⁶	580,268	16,980
Arkansas	6,700,100	3,637,752 ⁶	2,702,221 ⁶	381,641 ⁶	540,497 ⁶	177,823 ⁶	325,423 ⁶	820,048 ⁶	238,347 ⁶	218,443 ⁶	356,302 ⁶	3,826
California	119,279,741 ⁷	67,932,883 ^{6,7}	46,857,059 ^{6,7}	9,262,021 ^{6,7}	8,041,702 ^{6,7}	2,081,043 ^{6,7}	7,750,944 ^{6,7}	11,179,383 ^{6,7}	2,465,545 ^{6,7}	6,076,421 ^{6,7}	4,238,289 ⁷	251,510 ⁷
Colorado	13,782,834	7,336,053	5,892,171	1,035,364	793,741	232,958	1,004,026	1,288,957	407,519	1,129,607	478,601	76,009
Connecticut	13,347,034	7,973,546 ⁶	4,945,757 ⁶	1,090,445 ⁶	495,017 ⁶	318,245 ⁶	764,768 ⁶	1,142,094 ⁶	718,166 ⁶	417,021 ⁶	319,185 ⁶	108,546
Delaware	3,053,380	1,653,206	1,301,115	361,461	120,760	28,609	141,654	382,565	165,650	100,415	99,017	42
District of Columbia	2,946,448	1,460,318	1,396,076	300,716	195,234	142,116	211,519	239,960	136,133	170,398	89,675	379
Florida	39,411,002	23,632,108 ⁶	13,980,903 ⁶	2,023,602 ⁶	2,542,686 ⁶	450,063 ⁶	2,008,661 ⁶	4,544,422 ⁶	1,384,999 ⁶	1,026,471 ⁶	1,797,991	0
Georgia	27,587,953	16,376,985 ⁶	9,823,376 ⁶	1,794,609 ⁶	1,572,594 ⁶	411,569 ⁶	1,658,986 ⁶	2,183,657 ⁶	1,242,199 ⁶	959,762 ⁶	1,302,333	85,259
Hawaii	4,042,767	2,348,702	1,516,980	368,360	119,199	11,122	250,406	536,930	92,400	138,564	177,086	0
Idaho	3,522,162	2,101,168 ⁶	1,282,164 ⁶	206,536 ⁶	189,535 ⁶	89,065 ⁶	197,594 ⁶	342,221 ⁶	154,160 ⁶	103,053 ⁶	137,186 ⁶	1,644
Illinois	40,331,770	24,241,414 ⁶	15,082,314 ⁶	3,237,630 ⁶	1,649,330 ⁶	1,154,759 ⁶	2,000,480 ⁶	3,540,930 ⁶	1,917,491 ⁶	1,581,693 ⁶	1,008,041	0
Indiana	14,017,813	7,755,356	5,584,064	887,806	654,568	291,567	914,642	1,631,305	745,915	458,261	678,393	0
Iowa	7,327,634	4,224,221	2,753,177	459,970	473,320	190,309	421,921	693,910	279,082	234,665	340,999	9,238
Kansas	7,179,324	4,135,416	2,712,721	527,150	311,291	206,681	393,689	754,302	303,932	215,676	331,186	0
Kentucky	9,582,455	5,482,605	3,513,962	531,153	492,082	229,276	540,151	880,185	527,402	313,714	549,068	36,821
Louisiana	11,145,867	6,049,203	4,513,732	680,471	637,276	300,059	708,928	1,224,578	606,994	355,426	582,560	372
Maine	3,641,279	2,076,487	1,433,318	278,003	166,401	140,291	185,911	426,949	178,061	57,701	130,871	603
Maryland	18,455,664	11,539,556 ⁶	6,414,316 ⁶	998,926 ⁶	915,338 ⁶	139,305 ⁶	1,156,885 ⁶	1,574,449 ⁶	1,011,284 ⁶	618,128 ⁶	501,792	0
Massachusetts	24,710,821	15,318,161	8,622,333	2,141,135	1,188,604	478,186	1,072,549	2,089,409	1,176,949	475,500	770,327	0
Michigan	24,398,203	13,169,972	10,267,679	2,272,687	1,428,113	549,742	1,279,761	2,228,578	953,663	1,555,136	960,552	0
Minnesota	14,773,881	9,368,536 ⁶	4,732,011 ⁶	552,378 ⁶	752,528 ⁶	577,228 ⁶	558,409 ⁶	951,023 ⁶	954,846 ⁶	385,600 ⁶	665,550	7,784
Mississippi	5,517,075	3,103,107	2,107,434	325,880	261,659	182,336	298,314	610,240	252,825	176,180	306,323	210
Missouri	12,982,649	7,100,934	5,311,332	923,643	521,450	791,694	715,444	1,371,427	675,969	311,706	570,383	0
Montana	2,120,269	1,218,479	799,206	140,632	66,206	73,234	119,513	218,952	106,667	74,002	99,410	3,175
Nebraska	5,265,219	3,234,196	1,794,554	290,517	154,094	137,575	259,577	494,544	148,517	309,729	230,090	6,379
Nevada	6,832,609	4,127,909 ⁶	2,544,370 ⁶	488,608 ⁶	336,833 ⁶	81,319 ⁶	563,208 ⁶	540,453 ⁶	252,086 ⁶	281,863 ⁶	160,139	191
New Hampshire	3,686,841	2,265,805	1,335,144	306,681	123,943	132,680	201,820	316,068	190,526	63,427	85,892	0
New Jersey	38,739,092	22,533,567	15,106,983	4,080,123	1,867,843	809,717	1,819,975	3,710,975	1,874,195	944,155	815,959	282,583
New Mexico	5,549,346	3,108,599	2,200,559	619,623	173,710	187,870	288,237	588,271	143,493	199,354	240,189	0
New York	76,070,675	50,145,069	24,250,006	2,313,978	2,272,306	1,341,742	3,420,074	6,860,693	4,231,967	3,809,247	1,590,537	85,063
North Carolina	19,898,566	12,120,130 ⁶	6,815,219 ⁶	1,182,954 ⁶	660,274 ⁶	466,562 ⁶	1,205,456 ⁶	1,765,527 ⁶	808,620 ⁶	725,826 ⁶	963,217 ⁶	0
North Dakota	2,040,568	1,206,266	670,251	92,165	71,889	81,420	101,896	169,402	81,416	72,064	101,597	62,454

See notes at end of table.

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2024—Continued

		Current expenditures ¹ [in thousands of dollars]										
		Support services ²										
State or jurisdiction	Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ³
Ohio	28,674,358	16,582,526	11,186,893	2,275,147	1,163,830	980,298	1,454,775	2,514,203	1,325,046	1,473,593	904,032	907
Oklahoma	8,484,207	4,557,779	3,415,224	663,557	365,856	254,947	464,863	1,105,764	243,207	317,031	459,497	51,707
Oregon	9,882,032	5,455,505	4,121,342	931,096	450,265	151,137	626,694	781,190	457,557	723,403	302,827	2,359
Pennsylvania	35,826,497	21,588,485	12,934,243	2,352,195	1,380,896	958,141	1,607,954	3,347,733	1,796,958	1,490,366	1,115,838	187,930
Rhode Island	3,103,890	1,786,178	1,229,936	371,332	141,118	53,103	142,949	232,430	149,445	139,559	86,901	873
South Carolina	11,593,991	6,272,354	4,738,917	950,282	713,179	114,009	784,170	1,167,062	481,848	528,366	554,156	28,564
South Dakota	1,837,339	1,065,755	663,339	113,825	66,251	63,987	89,549	188,716	70,757	70,254	98,899	9,345
Tennessee	13,230,054	7,662,839	4,902,136	909,068	919,593	269,028	783,352	1,063,063	509,287	448,745	665,079	0
Texas	71,352,626	40,518,860	27,008,524	3,979,052	4,095,922	1,004,436	4,017,261	8,148,767	2,135,709	3,627,378	3,825,242	0
Utah	7,795,183	4,881,008	2,595,744	479,076	385,118	89,445	521,646	653,624	216,354	250,482	317,830	601
Vermont	2,484,906	1,413,093 ⁶	992,560 ⁶	256,023 ⁶	128,707 ⁶	45,416 ⁶	164,518 ⁶	211,784 ⁶	82,927 ⁶	103,184 ⁶	78,161 ⁶	1,092
Virginia	21,562,771	12,595,890	8,118,036	1,237,806	1,721,955	371,867	1,233,309	2,005,798	1,102,021	445,279	841,139	7,707
Washington	20,386,141 ⁶	11,765,691 ⁶	7,891,527	1,742,033	1,353,501	203,338	1,162,896	1,661,945	834,966	932,848	607,799	121,124
West Virginia	3,942,148	2,230,168	1,465,391	243,461	151,898	56,520	201,650	425,643	300,387	85,830	246,590	0
Wisconsin	13,300,706	7,611,669 ⁶	5,177,575 ⁶	829,348 ⁶	855,623 ⁶	303,781 ⁶	666,514 ⁶	1,258,132 ⁶	563,373 ⁶	700,803 ⁶	511,462	0
Wyoming	1,870,092	1,091,090	720,936	131,873	89,370	38,931	93,927	183,915	94,039	88,881	57,209	858
Other jurisdictions												
American Samoa	107,005	35,879	48,721	4,504	8,885	1,736	14,177	13,552	1,235	4,632	22,404	0
Guam	343,974	163,553	160,492	40,545	34,366	13,694	24,187	29,641	9,797	8,264	19,928	0
Commonwealth of the Northern Mariana Islands	141,700	53,093	70,001	21,545	17,038	14,845	5,721	6,350	1,770	2,732	18,606	0
Puerto Rico	3,770,892	1,457,004	1,901,088	629,426	90,656	120,696	142,049	598,994	152,125	167,141	412,799	0
U.S. Virgin Islands	205,546	132,437	57,501	15,772	5,524	6,812	12,537	3,505	2,380	10,970	15,608	0

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

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

³ Enterprise operations include operations that are operated as a business, and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 24, Provisional Version 1a.

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2024

State or jurisdiction	School year 2023–24 student membership ¹	Current expenditures per pupil ²											
		Total	Instruction	Support services ³								Food services	Enterprise operations ⁴
				Total support services	Student support services ⁵	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services		
United States⁶	49,286,224	\$17,644^{7,8}	\$10,329^{7,8}	\$6,623^{7,8}	\$1,215^{7,8}	\$919^{7,8}	\$366^{7,8}	\$974^{7,8}	\$1,689^{7,8}	\$728^{7,8}	\$732^{7,8}	\$663^{7,8}	\$30⁸
Alabama	748,650	13,664	7,460	5,350	1,105	633	417	778	1,435	636	346	854	0
Alaska	131,243	21,004	10,742	9,504	1,629	2,216	292	1,204	2,532	677	954	672	85
Arizona	1,096,820	12,186	6,408 ⁷	5,234 ⁷	1,121 ⁷	675 ⁷	224 ⁷	646 ⁷	1,426 ⁷	476 ⁷	667 ⁷	529	15
Arkansas	484,978	13,815	7,501 ⁷	5,572 ⁷	787 ⁷	1,114 ⁷	367 ⁷	671 ⁷	1,691 ⁷	491 ⁷	450 ⁷	735 ⁷	8
California	5,837,338	20,434 ⁸	11,638 ^{7,8}	8,027 ^{7,8}	1,587 ^{7,8}	1,378 ^{7,8}	357 ^{7,8}	1,328 ^{7,8}	1,915 ^{7,8}	422 ^{7,8}	1,041 ^{7,8}	726 ⁸	43 ⁸
Colorado	865,661	15,922	8,475	6,807	1,196	917	269	1,160	1,489	471	1,305	553	88
Connecticut	512,652	26,035	15,554 ⁷	9,647 ⁷	2,127 ⁷	966 ⁷	621 ⁷	1,492 ⁷	2,228 ⁷	1,401 ⁷	813 ⁷	623 ⁷	212
Delaware	141,842	21,527	11,655	9,173	2,548	851	202	999	2,697	1,168	708	698	#
District of Columbia	92,402	31,887	15,804	15,109	3,254	2,113	1,538	2,289	2,597	1,473	1,844	970	4
Florida	2,872,335	13,721	8,227 ⁷	4,867 ⁷	705 ⁷	885 ⁷	157 ⁷	699 ⁷	1,582 ⁷	482 ⁷	357 ⁷	626	0
Georgia	1,749,701	15,767	9,360 ⁷	5,614 ⁷	1,026 ⁷	899 ⁷	235 ⁷	948 ⁷	1,248 ⁷	710 ⁷	549 ⁷	744	49
Hawaii	169,308	23,878	13,872	8,960	2,176	704	66	1,479	3,171	546	818	1,046	0
Idaho	315,412	11,167	6,662 ⁷	4,065 ⁷	655 ⁷	601 ⁷	282 ⁷	626 ⁷	1,085 ⁷	489 ⁷	327 ⁷	435 ⁷	5
Illinois	1,841,039	21,907	13,167 ⁷	8,192 ⁷	1,759 ⁷	896 ⁷	627 ⁷	1,087 ⁷	1,923 ⁷	1,042 ⁷	859 ⁷	548	0
Indiana	1,032,723	13,574	7,510	5,407	860	634	282	886	1,580	722	444	657	0
Iowa	508,112	14,421	8,314	5,418	905	932	375	830	1,366	549	462	671	18
Kansas	483,505	14,848	8,553	5,611	1,090	644	427	814	1,560	629	446	685	0
Kentucky	657,520	14,574	8,338	5,344	808	748	349	821	1,339	802	477	835	56
Louisiana	708,190	15,739	8,542	6,374	961	900	424	1,001	1,729	857	502	823	1
Maine	172,545	21,103	12,034	8,307	1,611	964	813	1,077	2,474	1,032	334	758	3
Maryland	890,122	20,734	12,964 ⁷	7,206 ⁷	1,122 ⁷	1,028 ⁷	157 ⁷	1,300 ⁷	1,769 ⁷	1,136 ⁷	694 ⁷	564	0
Massachusetts	914,958	27,008	16,742	9,424	2,340	1,299	523	1,172	2,284	1,286	520	842	0
Michigan	1,425,934	17,110	9,236	7,201	1,594	1,002	386	897	1,563	669	1,091	674	0
Minnesota	869,967	16,982	10,769 ⁷	5,439 ⁷	635 ⁷	865 ⁷	664 ⁷	642 ⁷	1,093 ⁷	1,098 ⁷	443 ⁷	765	9
Mississippi	436,523	12,639	7,109	4,828	747	599	418	683	1,398	579	404	702	#
Missouri	891,248	14,567	7,967	5,959	1,036	585	888	803	1,539	758	350	640	0
Montana	149,291	14,202	8,162	5,353	942	443	491	801	1,467	714	496	666	21
Nebraska	329,162	15,996	9,826	5,452	883	468	418	789	1,502	451	941	699	19
Nevada	479,574	14,247	8,607 ⁷	5,305 ⁷	1,019 ⁷	702 ⁷	170 ⁷	1,174 ⁷	1,127 ⁷	526 ⁷	588 ⁷	334	#
New Hampshire	159,721	23,083	14,186	8,359	1,920	776	831	1,264	1,979	1,193	397	538	0
New Jersey	1,392,567	27,818	16,181	10,848	2,930	1,341	581	1,307	2,665	1,346	678	586	203
New Mexico	311,719	17,802	9,972	7,059	1,988	557	603	925	1,887	460	640	771	0
New York	2,459,899	30,924	20,385	9,858	941	924	545	1,390	2,789	1,720	1,549	647	35
North Carolina	1,544,289	12,885	7,848 ⁷	4,413 ⁷	766 ⁷	428 ⁷	302 ⁷	781 ⁷	1,143 ⁷	524 ⁷	470 ⁷	624 ⁷	0
North Dakota	119,033	17,143	10,134	5,631	774	604	684	856	1,423	684	605	854	525

See notes at end of table.

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2024—Continued

State or jurisdiction	School year 2023–24 student membership ¹	Current expenditures per pupil ²											
		Total	Instruction	Support services ³							Food services	Enterprise operations ⁴	
				Total support services	Student support services ⁵	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation			Other support services
Ohio	1,675,300	17,116	9,898	6,678	1,358	695	585	868	1,501	791	880	540	1
Oklahoma	698,761	12,142	6,523	4,888	950	524	365	665	1,582	348	454	658	74
Oregon	547,424	18,052	9,966	7,529	1,701	823	276	1,145	1,427	836	1,321	553	4
Pennsylvania	1,689,986	21,199	12,774	7,653	1,392	817	567	951	1,981	1,063	882	660	111
Rhode Island	136,154	22,797	13,119	9,033	2,727	1,036	390	1,050	1,707	1,098	1,025	638	6
South Carolina	786,950	14,733	7,970	6,022	1,208	906	145	996	1,483	612	671	704	36
South Dakota	141,467	12,988	7,534	4,689	805	468	452	633	1,334	500	497	699	66
Tennessee	1,004,625	13,169	7,628	4,880	905	915	268	780	1,058	507	447	662	0
Texas	5,532,518	12,897	7,324	4,882	719	740	182	726	1,473	386	656	691	0
Utah	689,883	11,299	7,075	3,763	694	558	130	756	947	314	363	461	1
Vermont	82,455	30,137	17,138 ⁷	12,038 ⁷	3,105 ⁷	1,561 ⁷	551 ⁷	1,995 ⁷	2,568 ⁷	1,006 ⁷	1,251 ⁷	948 ⁷	13
Virginia	1,258,852	17,129	10,006	6,449	983	1,368	295	980	1,593	875	354	668	6
Washington	1,093,745	18,639 ⁷	10,757 ⁷	7,215	1,593	1,237	186	1,063	1,519	763	853	556	111
West Virginia	246,883	15,968	9,033	5,936	986	615	229	817	1,724	1,217	348	999	0
Wisconsin	814,202	16,336	9,349 ⁷	6,359 ⁷	1,019 ⁷	1,051 ⁷	373 ⁷	819 ⁷	1,545 ⁷	692 ⁷	861 ⁷	628	0
Wyoming	91,036	20,542	11,985	7,919	1,449	982	428	1,032	2,020	1,033	976	628	9
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—	—	—	—	—	—	—
Commonwealth of the Northern Mariana Islands													
Mariana Islands	9,217	15,374	5,760	7,595	2,337	1,849	1,611	621	689	192	296	2,019	0
Puerto Rico	240,910	15,653	6,048	7,891	2,613	376	501	590	2,486	631	694	1,713	0
U.S. Virgin Islands	10,312	19,933	12,843	5,576	1,530	536	661	1,216	340	231	1,064	1,514	0

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

Rounds to zero.

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

² Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures per pupil are calculated by dividing current expenditures by student membership.

³ Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 24, Provisional Version 1a; and "State Nonfiscal Public Elementary/Secondary Education Survey," school year 2023–24, Provisional Version 1a.

Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2022 through FY 2024

State or jurisdiction	Current expenditures per pupil ^{1,2}				
	FY 22 (inflation- adjusted to FY 24 dollars)	FY 23 (inflation- adjusted to FY 24 dollars)	Percentage change FY 22– FY 23	FY 24	Percentage change FY 23– FY 24
United States³	\$17,116⁴	\$17,107⁴	-0.1	\$17,644⁴	3.1
Alabama	13,020	13,231	1.6	13,664	3.3
Alaska	22,158	21,011	-5.2 ⁵	21,004	#
Arizona	11,416	11,808	3.4	12,186	3.2
Arkansas	13,355	13,185	-1.3	13,815	4.8
California	18,374 ⁴	19,180 ⁴	4.4	20,434 ⁴	6.5
Colorado	14,761	15,374	4.2	15,922	3.6
Connecticut	26,199	25,656	-2.1	26,035	1.5
Delaware	20,629	21,255	3.0	21,527	1.3
District of Columbia	30,875	32,061	3.8	31,887	-0.5
Florida	12,822	13,018	1.5	13,721	5.4
Georgia	14,894	14,835	-0.4	15,767	6.3
Hawaii	19,122	20,717	8.3 ⁶	23,878	15.3 ⁶
Idaho	10,605	10,725	1.1	11,167	4.1
Illinois	21,062	21,250	0.9	21,907	3.1
Indiana	13,477	13,545	0.5	13,574	0.2
Iowa	14,609	14,307	-2.1	14,421	0.8
Kansas	15,056	14,664	-2.6	14,848	1.3
Kentucky	14,740	15,106	2.5	14,574	-3.5
Louisiana	16,494	15,319	-7.1 ⁷	15,739	2.7
Maine	20,649	20,382	-1.3	21,103	3.5
Maryland	19,969	19,987	0.1	20,734	3.7
Massachusetts	25,003	25,670	2.7	27,008	5.2
Michigan	16,246	16,919	4.1	17,110	1.1
Minnesota	16,824	16,529	-1.8	16,982	2.7
Mississippi	12,168	12,642	3.9	12,639	#
Missouri	14,154	14,164	0.1	14,567	2.8
Montana	14,865	14,258	-4.1	14,202	-0.4
Nebraska	15,580	15,607	0.2	15,996	2.5
Nevada	12,324	12,351	0.2	14,247	15.4 ⁸
New Hampshire	22,419	22,383	-0.2	23,083	3.1
New Jersey	28,045	27,830	-0.8	27,818	#
New Mexico	14,737	16,287	10.5 ⁹	17,802	9.3 ⁹
New York	32,144	30,564	-4.9	30,924	1.2
North Carolina	13,304	12,788	-3.9	12,885	0.8
North Dakota	17,408	16,685	-4.2	17,143	2.7
Ohio	16,810	16,879	0.4	17,116	1.4
Oklahoma	11,766	11,416	-3.0	12,142	6.4
Oregon	17,271	17,656	2.2	18,052	2.2
Pennsylvania	20,994	20,773	-1.1	21,199	2.1
Rhode Island	22,500	22,460	-0.2	22,797	1.5
South Carolina	14,143	14,068	-0.5	14,733	4.7
South Dakota	12,804	12,550	-2.0	12,988	3.5
Tennessee	12,379	12,336	-0.4	13,169	6.8
Texas	13,050	12,790	-2.0	12,897	0.8
Utah	10,424	10,627	1.9	11,299	6.3

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 2022 through FY 2024—Continued

State or jurisdiction	Current expenditures per pupil ^{1, 2}			
	FY 22 (inflation- adjusted to FY 24 dollars)	FY 23 (inflation- adjusted to FY 24 dollars)	Percentage change FY 22– FY 23	Percentage change FY 23– FY 24
Vermont	28,398	28,375	-0.1	6.2
Virginia	16,566	16,654	0.5	2.9
Washington	18,740	18,845	0.6	-1.1
West Virginia	15,504	15,401	-0.7	3.7
Wisconsin	15,990	15,387	-3.8	6.2
Wyoming	20,290	19,970	-1.6	2.9
Other jurisdictions				
American Samoa	—	—	—	—
Guam	13,380	—	—	—
Commonwealth of the Northern Mariana Islands	14,802	15,092	2.0	1.9
Puerto Rico	11,347	14,544	28.2 ¹⁰	7.6 ¹⁰
U.S. Virgin Islands	20,543	20,750	1.0	-3.9

— Not available. For FY 22 through FY 24, data are missing for American Samoa because the jurisdiction did not report student membership. For FY 23 and FY 24, data are missing for Guam because the jurisdiction did not report student membership.

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures per pupil are calculated by dividing current expenditures by membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 22, FY 23, and FY 24, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. District of Columbia, Idaho, Michigan, New Hampshire, Pennsylvania, and South Carolina indicated that one or more LEAs did not report fiscal data. Membership for these LEAs are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 22, FY 23, and FY 24.

² Includes current expenditures from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. The expenditures from these funds may be contributing to year over year fluctuations in current expenditures in several states.

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

⁴ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. For FY 22 through FY 24, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

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

⁶ In FY 23, Hawaii's increased expenditures were primarily attributable to collective bargaining increases and pay-differential increases, an increased use of sabbatical leave for employees, software as a service investments, and special education payroll and employee differentials to incentivize teachers to return to the special education field. Hawaii also made significant investments in equipment and facility repairs and maintenance. For FY 24, current expenditures per pupil increased primarily due to normal annual salary increases and a rise in the state fringe benefit rate from 53 percent to 64 percent.

⁷ In FY 23, Louisiana's decrease can be attributed to a 5.4 percent increase in student membership.

⁸ In FY 24, Nevada reported an additional investment of approximately \$1 billion per fiscal year toward the state's foundation formula model (Pupil-Centered Funding Plan) beginning with FY 24, thereby significantly increasing the current expenditures per pupil.

⁹ In FY 23, New Mexico's increase in current expenditures per pupil from the prior year is due to an increase in the State Equalization Guarantee. For FY 24, the increased expenditures were primarily attributable to increased revenues and an increase in the State Equalization Guarantee.

¹⁰ In Puerto Rico for FY 23 and FY 24, expenditures from COVID-19 Federal Assistance Funds increased at the same time as membership decreased, resulting in an overall increase in current expenditures per pupil. For FY 24, Puerto Rico submitted estimated/unaudited data, which will be revised and will be included in the FY 24 Final Version 2a data file.

NOTE: Data have been adjusted to FY 24 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). The FY 22 amount adjusted to FY 24 dollars is equal to the FY 22 amount multiplied by the 2023–24 CPI (309.570) and then divided by the 2021–22 CPI (282.025). The FY 23 amount adjusted to FY 24 dollars is equal to the FY 23 amount multiplied by the 2023–24 CPI (309.570) and then divided by the 2022–23 CPI (299.685). From FY 23 to FY 24, the CPI increased by 3.3 percent.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 22, Final Version 2a; FY 23, Final Version 2a; and FY 24, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2021–22 through 2023–24, Provisional Version 1a; and U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for All Urban Consumers (CUUR0000SA0). Retrieved December 21, 2025, from <https://data.bls.gov/dataViewer/view/timeseries/CUUR0000SA0>.

Table 6. Total current expenditures and current expenditures for salaries and wages and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2024

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Non-instruction-related support services ³			All other functions ⁴
	Total ^{5, 6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	
United States⁷	\$869,620,176^{8, 9}	\$465,989,116^{8, 9}	\$201,717,222^{8, 9}	\$554,357,334^{8, 9}	\$329,165,021^{8, 9}	\$142,268,686^{8, 9}	\$281,139,972^{8, 9}	\$126,746,103^{8, 9}	\$55,285,342^{8, 9}	\$34,122,870^{8, 9}
Alabama	10,229,476	5,468,562	1,958,475	6,058,414	3,728,463	1,294,514	3,531,393	1,553,091	565,655	639,670
Alaska	2,756,606	1,242,504	674,986	1,700,757	850,887	443,876	956,453	367,430	215,907	99,396
Arizona	13,366,112	7,498,586 ⁸	2,267,940 ⁸	7,768,461 ⁸	5,059,542 ⁸	1,476,010 ⁸	5,000,403 ⁸	2,273,236 ⁸	739,621 ⁸	597,248
Arkansas	6,700,100	3,739,976 ⁸	1,160,633 ⁸	4,178,249 ⁸	2,689,203 ⁸	827,522 ⁸	2,161,724 ⁸	967,890 ⁸	304,544 ⁸	360,127 ⁸
California	119,279,741 ⁹	62,997,339 ^{8, 9}	29,883,093 ^{8, 9}	75,974,584 ^{8, 9}	42,869,226 ^{8, 9}	19,840,676 ^{8, 9}	38,815,358 ^{8, 9}	18,648,705 ^{8, 9}	9,265,410 ^{8, 9}	4,489,799 ⁹
Colorado	13,782,834	8,108,201	2,523,446	8,129,793	5,376,354	1,665,351	5,098,431	2,523,723	786,798	554,610
Connecticut	13,347,034	6,919,627 ⁸	3,611,870 ⁸	8,468,563 ⁸	4,910,224 ⁸	2,534,717 ⁸	4,450,740 ⁸	1,858,823 ⁸	998,981 ⁸	427,731 ⁸
Delaware	3,053,380	1,513,468	818,109	1,773,966	1,026,638	573,964	1,180,355	447,902	235,926	99,059
District of Columbia	2,946,448	1,831,592	367,116	1,655,552	1,160,498	233,943	1,200,842	665,286	132,036	90,054
Florida	39,411,002	19,428,500 ⁸	7,242,686 ⁸	26,174,794 ⁸	13,550,415 ⁸	4,904,059 ⁸	11,438,217 ⁸	5,385,250 ⁸	2,100,192 ⁸	1,797,991
Georgia	27,587,953	15,304,431 ⁸	6,863,721 ⁸	17,949,579 ⁸	10,838,343 ⁸	5,179,957 ⁸	8,250,782 ⁸	4,093,957 ⁸	1,512,499 ⁸	1,387,592
Hawaii	4,042,767	1,860,867	1,055,013	2,467,900	1,357,918	742,504	1,397,781	452,834	281,982	177,086
Idaho	3,522,162	1,982,570 ⁸	750,208 ⁸	2,290,703 ⁸	1,435,591 ⁸	534,762 ⁸	1,092,629 ⁸	499,385	192,408 ⁸	138,830 ⁸
Illinois	40,331,770	19,430,413 ⁸	12,441,573 ⁸	25,890,745 ⁸	13,794,110 ⁸	8,816,473 ⁸	13,432,984 ⁸	5,370,167 ⁸	3,509,842 ⁸	1,008,041
Indiana	14,017,813	7,434,540	3,500,377	8,409,924	5,069,179	2,398,766	4,929,496	2,167,753	1,045,286	678,393
Iowa	7,327,634	4,470,761	1,511,645	4,697,541	3,194,582	1,071,153	2,279,857	1,163,248	405,005	350,237
Kansas	7,179,324	4,257,644	1,417,435	4,446,707	2,973,969	978,675	2,401,430	1,185,227	399,246	331,186
Kentucky	9,582,455	5,070,503	2,646,380	5,974,687	3,484,432	1,819,895	3,021,880	1,399,256	746,674	585,889
Louisiana	11,145,867	5,477,606	2,452,947	6,686,479	3,839,723	1,679,128	3,876,456	1,462,911	683,649	582,932
Maine	3,641,279	1,970,887	828,613	2,242,888	1,359,767	588,213	1,266,917	562,905	221,900	131,474
Maryland	18,455,664	10,671,549 ⁸	4,271,043 ⁸	12,454,894 ⁸	7,814,845 ⁸	3,083,577 ⁸	5,498,977 ⁸	2,675,825 ⁸	1,126,889 ⁸	501,792
Massachusetts	24,710,821	13,536,697	5,935,078	16,506,766	9,646,506	4,659,655	7,433,729	3,536,858	1,187,990	770,327
Michigan	24,398,203	10,083,624	7,552,807	14,598,085	6,913,855	5,227,508	8,839,566	3,005,052	2,216,023	960,552
Minnesota	14,773,881	8,458,225 ⁸	2,913,829 ⁸	10,121,063 ⁸	6,570,872 ⁸	2,293,535 ⁸	3,979,484 ⁸	1,701,951 ⁸	558,001 ⁸	673,334
Mississippi	5,517,075	3,069,186	1,085,144	3,364,766	2,150,056	748,728	1,845,776	840,175	296,988	306,533
Missouri	12,982,649	7,572,441	2,366,206	7,622,383	5,051,740	1,556,006	4,789,882	2,388,299	761,291	570,383
Montana	2,120,269	1,214,768	377,631	1,284,685	844,315	258,844	733,000	339,218	108,112	102,585
Nebraska	5,265,219	2,924,118	1,155,048	3,388,290	2,132,023	849,210	1,640,460	729,002	281,272	236,469
Nevada	6,832,609	4,289,664 ⁸	1,898,065 ⁸	4,464,742 ⁸	2,962,477 ⁸	1,263,550 ⁸	2,207,537 ⁸	1,270,356 ⁸	584,520 ⁸	160,330
New Hampshire	3,686,841	1,776,700	908,852	2,389,748	1,299,212	665,898	1,211,201	453,164	234,862	85,892
New Jersey	38,739,092	17,881,670	12,002,896	24,401,410	12,145,366	8,487,643	13,239,140	5,411,764	3,445,428	1,098,542
New Mexico	5,549,346	3,011,110	1,151,340	3,282,309	2,010,638	755,473	2,026,848	936,549	370,397	240,189
New York	76,070,675	37,350,769	18,470,934	52,417,376	29,041,476	14,500,954	21,977,700	7,747,073	3,861,343	1,675,600
North Carolina	19,898,566	11,234,320	4,642,368 ⁸	12,780,405 ⁸	8,133,826	3,319,766 ⁸	6,154,945 ⁸	2,795,056	1,190,544 ⁸	963,217 ⁸
North Dakota	2,040,568	1,157,863	442,295	1,278,154	825,313	320,520	598,362	289,572	108,553	164,051

See notes at end of table.

Table 6. Total current expenditures and current expenditures for salaries and wages and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2024—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Non-instruction-related support services ³			All other functions ⁴
	Total ^{5, 6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	
Ohio	28,674,358	15,294,010	6,061,114	17,746,356	10,654,611	4,048,075	10,023,063	4,373,269	1,881,812	904,939
Oklahoma	8,484,207	4,705,595	1,549,831	4,923,635	3,294,029	1,070,768	3,049,368	1,296,658	431,296	511,204
Oregon	9,882,032	5,048,153	2,849,338	5,905,769	3,318,153	1,864,833	3,671,077	1,648,061	931,317	305,186
Pennsylvania	35,826,497	16,638,723	10,575,052	22,969,381	12,109,367	7,664,628	11,553,347	4,234,346	2,744,404	1,303,768
Rhode Island	3,103,890	1,655,874	764,567	1,927,296	1,151,985	562,120	1,088,819	500,201	201,631	87,775
South Carolina	11,593,991	6,261,643	2,774,448	6,985,534	4,299,185	1,902,324	4,025,737	1,830,179	802,615	582,720
South Dakota	1,837,339	1,084,226	310,601	1,132,006	763,355	215,442	597,087	284,008	83,163	108,245
Tennessee	13,230,054	7,575,542	2,430,366	8,582,432	5,546,642	1,795,290	3,982,543	1,809,125	567,134	665,079
Texas	71,352,626	46,177,962	8,727,067	44,614,782	32,640,469	6,045,847	22,912,602	12,374,166	2,311,831	3,825,242
Utah	7,795,183	4,543,859	1,842,859	5,266,125	3,270,214	1,314,229	2,210,626	1,164,521	490,058	318,431
Vermont	2,484,906	1,195,874	703,250 ⁸	1,541,800 ⁸	804,219	471,915 ⁸	863,853 ⁸	371,948	218,614 ⁸	79,253 ⁸
Virginia	21,562,771	12,923,760	5,241,465	14,317,845	9,227,901	3,729,758	6,396,080	3,423,115	1,403,190	848,845
Washington	20,386,141 ⁸	12,474,041	4,263,634	13,119,192 ⁸	8,732,293	2,890,111	6,538,026	3,555,314	1,265,909	728,923
West Virginia	3,942,148	2,128,546	959,223	2,382,066	1,426,630	622,611	1,313,493	626,032	298,726	246,590
Wisconsin	13,300,706	7,016,886 ⁸	3,027,259 ⁸	8,467,292 ⁸	5,112,484 ⁸	2,145,857 ⁸	4,321,952 ⁸	1,783,151 ⁸	831,298 ⁸	511,462
Wyoming	1,870,092	1,023,141	487,348	1,180,460	701,902	329,851	631,566	303,118	146,570	58,067
Other jurisdictions										
American Samoa	107,005	54,881	11,503	44,764	27,440	6,024	39,837	20,134	3,966	22,404
Guam	343,974	190,735	76,671	197,919	130,188	51,297	126,127	59,101	24,712	19,928
Commonwealth of the Northern Mariana Islands	141,700	53,438	18,493	70,131	41,700	10,121	52,963	11,274	8,270	18,606
Puerto Rico	3,770,892	1,511,556	612,254	1,547,660	1,020,434	413,326	1,810,432	409,994	166,068	412,799
U.S. Virgin Islands	205,546	125,018	64,561	137,962	89,252	46,142	51,976	30,124	15,059	15,608

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

² Includes instruction and instructional staff support services current expenditures. Expenditures for instruction and instructional staff support services include expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

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

⁴ Includes food services and enterprise operations current expenditures.

⁵ Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions. Detail may not sum to totals because of rounding.

⁶ The total column includes expenditures other than salaries and wages and employee benefits (e.g., purchased services and supplies, etc.). These details are not presented in this table.

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 24, Provisional Version 1a.

Table 7. Total expenditures for public elementary and secondary education, by type of expenditure and state or jurisdiction: FY 2024

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment ⁵	Other programs ²	
United States⁴	\$1,014,384,966^{5, 6, 7}	\$869,620,176^{5, 6}	\$81,575,866^{5, 6}	\$7,840,570^{5, 6}	\$19,599,172^{5, 6, 7}	\$11,550,193^{5, 7}	\$24,198,989⁵
Alabama	12,079,924	10,229,476	1,151,147	167,388	188,574	161,655	181,685
Alaska	3,031,171	2,756,606	128,239	52,485	69,479	8,734	15,627
Arizona	16,147,183	13,366,112	1,265,502	162,088	701,542	214,047	437,892
Arkansas	7,858,573	6,700,100	713,483	93,137	160,772	39,449	151,631
California	139,688,364 ⁵	119,279,741 ⁵	12,581,142 ⁵	428,346 ⁵	1,673,454 ⁵	1,683,216 ⁵	4,042,463 ⁵
Colorado	16,776,770	13,782,834	1,478,934	392,355	329,552	117,605	675,490
Connecticut	14,705,074 ^{6, 7}	13,347,034	701,310 ⁶	103,767 ⁶	238,711 ^{6, 7}	176,248 ⁷	138,004
Delaware	3,335,936	3,053,380	199,550	0	45,638	13,634	23,733
District of Columbia	3,552,463	2,946,448	324,203 ⁶	16,986	57,590 ⁶	35,195	172,041
Florida	46,810,336	39,411,002	4,267,064	330,628	1,057,656	891,046	852,940
Georgia	31,658,298	27,587,953	3,054,100	127,222	575,278	51,030	262,714
Hawaii	4,410,985	4,042,767	299,197	0	43,558	25,463	0
Idaho	4,019,254	3,522,162	203,869	26,785	132,070	64,586	69,782
Illinois	46,468,015	40,331,770	2,968,603 ⁶	439,241 ⁶	1,248,347	331,375	1,148,679
Indiana	16,494,050	14,017,813	1,299,614	375,905	222,238	116,902	461,577
Iowa	9,080,216	7,327,634	1,242,230	27,025	271,105	45,109	167,113
Kansas	7,938,144	7,179,324	212,308	37,633	260,536	6,504	241,838
Kentucky	11,585,117	9,582,455	1,304,907	36,739	312,498	110,756	237,762
Louisiana	12,519,865	11,145,867	897,331	104,839	194,155	17,407	160,265
Maine	3,877,210	3,641,279	80,384	3,366	63,476	35,566	53,139
Maryland	20,640,446	18,455,664	1,709,626	24,852	186,890	63,664	199,750
Massachusetts	26,009,979	24,710,821	468,254	252,137	136,561	73,736	368,471
Michigan	29,563,273	24,398,203	2,681,109	278,814	903,656	401,015	900,475
Minnesota	18,290,085	14,773,881	1,761,791 ⁶	260,679 ⁶	296,057	674,534	523,144
Mississippi	6,487,910	5,517,075	130,330	408,612 ⁶	326,568 ⁶	35,839	69,486
Missouri	15,632,882	12,982,649	1,499,522 ⁶	11,389	549,651 ⁶	217,071	372,601
Montana	2,399,212	2,120,269	136,944	13,605	63,149	12,028	53,217
Nebraska	6,068,266	5,265,219	307,530	170,031	179,238	5,669	140,578
Nevada	7,195,708	6,832,609	205,305	18,441	29,719	19,957	89,676
New Hampshire	4,019,053	3,686,841	178,619	19,025 ⁶	84,122 ⁶	7,432	43,015
New Jersey	42,069,085	38,739,092	1,936,909	245,189	369,777	331,640	446,478
New Mexico	6,652,331	5,549,346	817,341	104,693	108,314	6,669	65,968
New York	84,226,061	76,070,675	3,057,159	60,832	889,527	2,124,735	2,023,133
North Carolina	22,371,295	19,898,566	2,008,887	43,719	315,223	71,836	33,064
North Dakota	2,497,325	2,040,568	292,184	8,389	84,554	18,842	52,788
Ohio	32,831,713	28,674,358	2,000,086	18,771	1,057,071	558,463	522,964
Oklahoma	9,784,786	8,484,207	555,246	322,412	214,649	39,730	168,543
Oregon	11,901,294	9,882,032	1,332,816	2,370	138,481	56,885	488,709
Pennsylvania	41,197,062	35,826,497	2,503,068	204,475	978,522	657,964	1,026,536
Rhode Island	3,456,688	3,103,890	63,785	7,272	152,445	75,090	54,206
South Carolina	14,164,355	11,593,991	1,209,224	375,187	531,728	95,755	358,471
South Dakota	2,477,841	1,837,339	432,283 ⁶	63,962 ⁶	77,132	12,520	54,607
Tennessee	15,257,297	13,230,054	888,943	335,749	442,664	102,165	257,723
Texas	94,225,062	71,352,626	14,510,851	592,416	2,168,242	556,713	5,044,214
Utah	9,623,497	7,795,183	979,964	347,731	189,619	71,334	239,666

See notes at end of table.

Table 7. Total expenditures for public elementary and secondary education, by type of expenditure and state or jurisdiction: FY 2024—Continued

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment ³	Other programs ²	
Vermont	2,680,601	2,484,906	129,699	4,043	33,571	14,076	14,305
Virginia	24,012,742	21,562,771	1,363,505	297,636 ⁶	608,120 ⁶	78,467	102,244
Washington	23,587,137 ⁶	20,386,141 ⁶	1,855,487	190,581	330,506	167,440	656,982
West Virginia	4,578,017	3,942,148	397,993	82,024	71,398	66,003	18,451
Wisconsin	16,343,945	13,300,706	1,728,832	32,266	192,314	775,368	314,458
Wyoming	2,103,071	1,870,092	59,459	117,332	43,473	12,026	689
Other jurisdictions							
American Samoa	155,005	107,005	19,006	16,854	3,068	9,073	0
Guam	389,972	343,974	0	0	45,998	0	0
Commonwealth of the Northern Mariana Islands							
	162,110	141,700	7,962	0	0	12,448	0
Puerto Rico	4,149,318	3,770,892	140,283	0	151,743	86,401	0
U.S. Virgin Islands	318,198	205,546	94,402	18,250	0	0	0

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

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

³ Equipment includes expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. Equipment may be purchased for instruction, support services, food services, enterprise operations, facilities acquisition and construction, or other programs.

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

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

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

⁷ Value contains imputation for missing data.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 24, Provisional Version 1a.

Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2024

State or jurisdiction	Title I grants for the disadvantaged, FY 23 ¹ [in thousands of dollars]	School year 2023–24 student membership ²	Current expenditures ³ [in thousands of dollars]			Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
			Total ⁶	Title I expenditures ⁷	Title I carryover expenditures ⁸		
United States⁹	\$18,145,438	49,286,224	\$869,620,176^{10,11}	\$14,400,357	\$3,076,603	\$17,644¹⁰	\$355
Alabama	305,900	748,650	10,229,476	271,394	28,077	13,664	400
Alaska	74,254	131,243	2,756,606	92,698	0	21,004	706
Arizona	366,761	1,096,820	13,366,112	306,452	0	12,186	279
Arkansas	183,109	484,978	6,700,100	177,955	0	13,815	367
California	2,221,619	5,837,338	119,279,741 ¹⁰	1,562,548	519,229	20,434 ¹⁰	357
Colorado	195,908	865,661	13,782,834	168,694	476	15,922	195
Connecticut	157,465	512,652	13,347,034	119,758	39,717	26,035	311
Delaware	59,160	141,842	3,053,380	31,338	27,885	21,527	418
District of Columbia	61,605	92,402	2,946,448	45,787	8,893	31,887	592
Florida	1,058,183	2,872,335	39,411,002	944,119	111,929	13,721	368
Georgia	687,498	1,749,701	27,587,953	545,916	122,688	15,767	382
Hawaii	76,802	169,308	4,042,767	54,971	11,121	23,878	390
Idaho	69,936	315,412	3,522,162	67,391	0	11,167	214
Illinois	768,998	1,841,039	40,331,770	476,335	219,394	21,907	378
Indiana	289,996	1,032,723	14,017,813	268,354	0	13,574	260
Iowa	118,344	508,112	7,327,634	99,010	27,658	14,421	249
Kansas	128,041	483,505	7,179,324	106,715	11,536	14,848	245
Kentucky	285,586	657,520	9,582,455	203,583	93,509	14,574	452
Louisiana	408,810	708,190	11,145,867	224,506	145,225	15,739	522
Maine	63,154	172,545	3,641,279	28,753	34,612	21,103	367
Maryland	356,112	890,122	18,455,664	207,910	57,751	20,734	298
Massachusetts	292,721	914,958	24,710,821	142,665	107,871	27,008	274
Michigan	537,205	1,425,934	24,398,203	488,475	0	17,110	343
Minnesota	191,060	869,967	14,773,881	185,622	0	16,982	213
Mississippi	234,723	436,523	5,517,075	254,051	0	12,639	582
Missouri	276,672	891,248	12,982,649	196,538	66,698	14,567	295
Montana	59,899	149,291	2,120,269	68,989	4,562	14,202	493
Nebraska	87,724	329,162	5,265,219	83,396	0	15,996	253
Nevada	174,090	479,574	6,832,609	143,568	18,917	14,247	339
New Hampshire	53,018	159,721	3,686,841	44,950	0	23,083	281
New Jersey	468,633	1,392,567	38,739,092	462,201	0	27,818	332
New Mexico	141,910	311,719	5,549,346	150,672	0	17,802	483
New York	1,467,758	2,459,899	76,070,675	1,117,199	225,068	30,924	546
North Carolina	529,684	1,544,289	19,898,566	532,313	0	12,885	345
North Dakota	50,071	119,033	2,040,568	55,393	0	17,143	465
Ohio	657,892	1,675,300	28,674,358	654,962	24,189	17,116	405
Oklahoma	225,419	698,761	8,484,207	222,499	46,595	12,142	385
Oregon	191,248	547,424	9,882,032	132,983	10,349	18,052	262
Pennsylvania	774,012	1,689,986	35,826,497	611,760	59,018	21,199	397
Rhode Island	61,883	136,154	3,103,890	62,057	8,454	22,797	518
South Carolina	288,041	786,950	11,593,991	302,139	0	14,733	384
South Dakota	58,121	141,467	1,837,339	32,923	28,998	12,988	438
Tennessee	347,941	1,004,625	13,230,054	303,826	66,914	13,169	369
Texas	1,838,603	5,532,518	71,352,626	1,254,383	671,945	12,897	348
Utah	80,356	689,883	7,795,183	16,439	63,189	11,299	115

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 2024—Continued

State or jurisdiction	Title I grants for the disadvantaged, FY 23 ¹ [in thousands of dollars]	School year 2023–24 student membership ²	Current expenditures ³ [in thousands of dollars]				
			Total ⁶	Title I expenditures ⁷	Title I carryover expenditures ⁸	Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
Vermont	43,432	82,455	2,484,906	35,299	6,851	30,137	511
Virginia	334,223	1,258,852	21,562,771	312,143	0	17,129	248
Washington	345,222	1,093,745	20,386,141 ¹¹	184,358	137,825	18,639	295
West Virginia	106,890	246,883	3,942,148	79,658	25,915	15,968	428
Wisconsin	243,630	814,202	13,300,706	224,402	39,469	16,336	324
Wyoming	46,118	91,036	1,870,092	40,307	4,077	20,542	488
Other jurisdictions							
American Samoa	23,489	—	107,005	30,443	0	—	—
Guam	24,502	—	343,974	0	0	—	—
Commonwealth of the Northern Mariana Islands	13,686	9,217	141,700	0	0	15,374	0
Puerto Rico	447,798	240,910	3,770,892	376,728	48,268	15,653	1,764
U.S. Virgin Islands	10,849	10,312	205,546	8,899	0	19,933	863

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

¹ FY 23 U.S. Department of Education funds are available for spending by school districts beginning with the 2023–24 school year. Title I grants for the disadvantaged include allocations for Grants to Local Education Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants); Migrant Education Grants; and Neglected and Delinquent Children Grants.

² The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 24, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. District of Columbia, Idaho, Michigan, New Hampshire, Pennsylvania, and South Carolina indicated that one or more LEAs did not report fiscal data. Membership for these LEAs are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 24.

³ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

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

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

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

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

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

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

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

¹¹ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 24, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school year 2023–24, Provisional Version 1a; and U.S. Department of Education, Budget Service. Retrieved December 21, 2025, from <https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr23.xlsx>.

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 2023 and FY 2024

Revenue or expenditure (United States total ¹)	[in thousands of dollars] ²			Percentage change FY 23 inflation- adjusted ³ and FY 24
	FY 23 (in FY 23 dollars)	FY 23 (inflation-adjusted ³ to FY 24 dollars)	FY 24 (in FY 24 dollars)	
Total revenues	\$982,704,120^{4,5}	\$1,015,118,256^{4,5}	\$1,038,226,203^{4,5}	2.3
Local revenues	412,203,966 ⁴	425,800,363 ⁴	441,329,942 ⁴	3.6
State revenues	443,675,209	458,309,673	475,652,201	3.8
Federal revenues	126,824,945 ⁵	131,008,220 ⁵	121,244,060 ⁵	-7.5
Total expenditures⁶	945,312,729⁴	976,493,523⁴	1,014,384,966⁴	3.9
Current expenditures ⁷	818,125,915 ⁴	845,111,498 ⁴	869,620,176 ⁴	2.9
Expenditures for instruction	481,226,396 ⁴	497,099,472 ⁴	509,079,248 ⁴	2.4
Total support services expenditures	305,572,588 ⁴	315,651,788 ⁴	326,418,058 ⁴	3.4
Student support services expenditures	55,002,749 ⁴	56,816,994 ⁴	59,892,790 ⁴	5.4
Current expenditures per pupil ⁸	16,560 ⁴	17,107 ⁴	17,644 ⁴	3.1
Expenditures for construction	68,354,336 ⁴	70,608,979 ⁴	81,575,866 ⁴	15.5
Expenditures for land and existing structures	7,349,196 ⁴	7,591,607 ⁴	7,840,570 ⁴	3.3
Expenditures for equipment	18,085,293 ⁴	18,681,830 ⁴	19,599,172 ⁴	4.9
Expenditures for interest on debt	22,345,392 ⁴	23,082,447 ⁴	24,198,989 ⁴	4.8

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

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

³ Data have been adjusted to FY 24 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). The FY 23 amount adjusted to FY 24 dollars is equal to the FY 23 amount multiplied by the 2023–24 CPI (309.570) and then divided by the 2022–23 CPI (299.685). From FY 23 to FY 24, the CPI increased by 3.3 percent.

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

⁵ Revenues include funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. The decline in revenue from these acts may be contributing to the national decline in federal revenues.

⁶ The subcategories of total expenditures do not include expenditures for other programs (e.g., community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education).

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 23, Final Version 2a; FY 22, Final Version 2a; and FY 24, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2022–23 through 2023–24, Provisional Version 1a; and U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for All Urban Consumers (CUUR0000SA0). Retrieved December 21, 2025, from

<https://data.bls.gov/dataViewer/view/timeseries/CUUR0000SA0>.

Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2024

Revenues from COVID-19 Federal Assistance Funds ¹							
[in thousands of dollars]							
State or jurisdiction	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Education Relief (GEER I) Fund ⁵	Governor's Emergency Education Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds (SLFRF) ⁸
United States⁹	\$1,843,069	\$3,699,092	\$35,734,819	\$44,597	\$90,391	\$90,509	\$464,822
Alabama	0	665	960,716	0	0	0	†
Alaska	0	3,393	104,269	0	74	0	7
Arizona	0	29,123	860,476	4,473	†	0	44,738
Arkansas	0	17,277	271,209	0	†	0	0
California	—	241,791	5,907,804	9	8,776	0	—
Colorado	0	12,068	422,962	1,181	4,599	77	7,930
Connecticut	1,914	90,717	399,368	200	1,392	†	152,309
Delaware	25,645	0	120,834	0	0	0	0
District of Columbia	0	1,659	174,787	14,795	0	†	1,178
Florida	273	252,684	2,323,265	†	†	†	†
Georgia	156	90,087	1,313,096	0	396	0	284
Hawaii	—	1,809	171,750	0	0	0	13,178
Idaho	368	9,038	132,661	†	†	†	†
Illinois	0	186,268	1,811,654	0	10,634	†	3,054
Indiana	2,445	149,576	612,747	256	563	57	0
Iowa	285	560	160,750	0	2,674	27	2,498
Kansas	60	21,952	316,754	†	†	†	†
Kentucky	1	62,836	604,421	0	2,952	1,101	43
Louisiana	462	150,025	944,009	0	†	†	†
Maine	23	25,787	115,316	951	0	0	22,119
Maryland	0	122,537	0	0	1,705	0	51,941
Massachusetts	0	128,454	789,876	0	2,665	0	0
Michigan	2,107	41,713	1,094,519	326	164	1,213	1,528
Minnesota	0	13,088	439,710	0	9,655	3,740	32,442
Mississippi	1,925	140,469	553,291	0	†	0	†
Missouri	0	33,923	622,912	0	5,274	0	0
Montana	0	23,181	113,279	0	0	0	113
Nebraska	1,546	46,086	159,858	†	†	†	†
Nevada	0	—	—	0	0	0	—
New Hampshire	0	13,821	135,731	0	0	0	3,644
New Jersey	3,155	55,977	1,079,903	0	0	1,700	47,473
New Mexico	0	98,139	467,351	0	†	0	0
New York	—	—	—	—	—	—	—
North Carolina	0	142,445	1,407,814	986	†	0	185
North Dakota	—	—	—	—	—	—	—
Ohio	1,779,452	†	†	7,400	†	251	†
Oklahoma	395	6,287	343,150	4	3	0	†
Oregon	0	44,430	456,641	0	6,756	†	†
Pennsylvania	17,641	114,755	1,797,733	13,402	26,149	0	0
Rhode Island	0	6,247	191,084	0	0	1	0
South Carolina	0	122,490	775,909	0	†	0	†
South Dakota	0	13,956	151,322	0	†	0	†
Tennessee	2,335	59,496	986,414	†	†	71,007	†
Texas	47	661,026	3,969,415	0	2,305	0	†
Utah	143	2,914	188,752	13	236	193	†

See notes at end of table.

Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2024—Continued

State or jurisdiction	Revenues from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]						
	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Education Relief (GEER I) Fund ⁵	Governor's Emergency Education Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds (SLFRF) ⁸
Vermont	0	7,889	111,629	327	474	65	684
Virginia	0	201,700	702,149	253	0	†	78,399
Washington	886	1,529	449,651	†	†	10,585	1,075
West Virginia	94	57,021	324,646	0	2,119	0	†
Wisconsin	0	179,246	572,402	0	†	†	†
Wyoming	1,712	12,957	120,828	22	826	492	0
Other jurisdictions							
American Samoa	67,728 ¹⁰	†	†	0 ¹¹	†	†	†
Guam	54,236 ¹⁰	†	†	0 ¹¹	†	†	†
Commonwealth of the Northern Mariana Islands	66,698 ¹⁰	†	†	0 ¹¹	†	†	†
Puerto Rico	659,311	†	1,073,956	†	†	†	†
U.S. Virgin Islands	0 ¹⁰	†	28,047	0 ¹¹	†	†	†

— Not available.

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

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

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

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

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

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

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

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

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 24, Provisional Version 1a.

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2024

Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]								
State or jurisdiction	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures ⁵	Food services operations expenditures
United States⁶	\$31,978,369	\$16,339,286	\$12,144,133	\$7,370,170	‡	‡	\$2,397,528	\$167,620
Alabama	644,659	351,105	293,146	197,059	119,629	906	40,545	408
Alaska	94,735	71,519	22,021	12,892	—	—	3,027	1,196
Arizona	608,761	355,918	246,513	201,189	16,547	44,562	41,661	6,091
Arkansas	223,335	69,382	98,280	116,944	30,355	6,999	21,631	4,598
California	4,977,356	2,749,788	2,210,242	1,173,460	—	—	341,808	16,307
Colorado	373,845	170,665	196,451	64,542	30,823	1,383	8,286	6,636
Connecticut	470,888	†	†	63,386	0	†	†	34,263
Delaware	113,185	47,300	65,521	105,128	17,396	5,282	35,927	364
District of Columbia	188,615	43,120	140,337	2,083	19,505	242	1,968	38
Florida	2,403,063	1,509,912	887,275	198,126	243,636	91,441	214,185	5,876
Georgia	1,162,247	628,479	524,145	207,045	154,233	15,279	91,459	9,608
Hawaii	188,054	165,489	22,561	8,892	6,762	2,516	10,050	0
Idaho	101,926	46,987	51,770	37,256	2,999	1,994	32,089	114
Illinois	1,591,364	853,262	722,758	746,201	37,773	43,125	113,766	15,344
Indiana	511,423	304,406	206,530	178,641	52,375	3,670	28,836	487
Iowa	117,489	80,670	36,043	50,835	6,266	5,713	6,835	767
Kansas	274,587	168,762	61,224	123,663	14,559	6,276	10,376	1,158
Kentucky	430,569	252,931	148,314	62,531	46,836	17,283	24,241	292
Louisiana	629,093	397,712	228,593	235,225	90,454	4,737	32,642	2,576
Maine	152,271	60,187	80,677	16,687	5,639	2,589	50,777	904
Maryland	687,017	451,118	235,900	38,455	†	†	97,041	0
Massachusetts	288,693	49,201	170,386	2,632	0	464	133,395	1,839
Michigan	961,956	630,509	317,372	184,224	—	—	73,504	145
Minnesota	443,400	257,247	184,734	44,994	13,365	2,443	11,343	1,419
Mississippi	303,269	182,385	120,316	335,228	1,716	2,049	17,924	568
Missouri	946,816	278,776	194,630	35,664	1,460	10,729	75,213	2,137
Montana	71,100	49,385	21,582	53,886	0	0	5,450	133
Nebraska	208,815	†	—	51,200	13,162	422	—	2
Nevada ⁷	—	—	—	—	—	—	—	—
New Hampshire	102,690	44,231	58,245	49,183	2,015	4,444	32,609	214
New Jersey	1,173,326	367,221	479,606	326,500	†	—	—	†
New Mexico	350,972	191,139	155,789	96,619	35,653	0	79,737	1,429
New York ⁸	—	—	—	—	—	—	—	—
North Carolina	1,175,052	703,204	466,422	286,866	135,468	2,712	129,016	5,399
North Dakota ⁹	—	—	—	—	—	—	—	—
Ohio	1,211,165	675,348	534,248	412,855	69,610	15,704	93,711	1,570
Oklahoma	336,413	143,557	191,259	91,260	55,217	1,657	83,924	1,545
Oregon	361,814	162,906	189,460	124,080	8,888	696	48,173	922
Pennsylvania ¹⁰	—	—	—	—	—	—	—	—
Rhode Island	162,793	63,686	98,585	32,077	9,859	8,268	6,029	106
South Carolina	1,449,372	341,047	382,600	216,380	—	—	30	—
South Dakota	49,723	33,328	16,176	79,585	—	—	3,384	219
Tennessee	932,284	375,480	198,108	293,103	168,788	29,418	16,813	1,486
Texas	3,095,185	1,939,019	1,132,691	244,493	†	†	254,130	23,475
Utah	121,204	82,779	38,340	49,273	17,117	2,316	3,778	85

See notes at end of table.

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2024—Continued

State or jurisdiction	Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]							
	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures ⁵	Food services operations expenditures
Vermont	90,731	38,389	51,486	31,505	3,063	1,053	9,238	850
Virginia	727,917	307,860	147,408	257,815	59,551	10,783	30,471	3,702
Washington	373,865	171,572	199,338	26,524	13,194	479	23,621	2,380
West Virginia	215,713	152,845	61,792	112,634	23,382	4,752	15,976	1,077
Wisconsin	751,648	239,004	208,854	76,001	18,201	4,961	38,112	9,893
Wyoming	127,968	80,458	46,406	15,349	13,221	827	4,798	0
Other jurisdictions								
American Samoa	38,094	12,014	16,765	25,026	132	2,342	10,475	9
Guam	†	†	†	†	†	†	†	†
Commonwealth of the Northern Mariana Islands	61,455	26,111	35,344	7,962	46	†	†	†
Puerto Rico	1,610,982	443,107	711,324	117,170	13,374	30,948	236,855	58,204
U.S. Virgin Islands	40,825	10,653	23,259	†	6,913	†	†	†

— Not available.

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

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

¹ Includes expenditures paid from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021.² Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.³ Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.⁴ Capital outlay includes expenditures on property and construction of facilities.⁵ Expenditures reported in this column are also included in the support services expenditures.⁶ United States totals include the 50 states and the District of Columbia.⁷ Nevada was not able to provide this information by the time of this report. The state will revise their FY 24 submission and these data will be published in the NPEFS FY 24 final version 2a file.⁸ New York collects school district data using accounting codes established by the New York State Office of the State Comptroller (OSC). OSC has not established a framework for collecting expenditure data by federal funding source. New York has reported that it is not feasible to break expenditures out by federal funding source.⁹ North Dakota did not have sufficient resources available to collect data on expenditures paid from COVID-19 Federal Assistance Funds by function and object. The state will impute current expenditures paid from COVID-19 Federal Assistance Funds based on the national percentage of current expenditures. This data will be reported in the FY 24 NPEFS Final Version 2a data file.¹⁰ Pennsylvania's Annual Financial Report (AFR) data collection system does not allow for the identification of expenditure funding sources. The data reported in this table is an extract from LEA budgeted figures obtained from subrecipient grant reports for awards received through the COVID-19 Public Health Workforce Supplemental Funding Grant (CFDA 93.354).NOTE: The U.S. Department of Education publishes data on Education Stabilization Fund (ESF) grant funds that have been awarded to and expended by states or outlying areas and local education agencies. The data are available at <https://covid-relief-data.ed.gov/>. The data contained on the ESF Transparency Portal are reported by states on the Annual Performance Report (APR) for ESSER and GEER grants. The ESF Transparency Portal reports all expenditures for grants from the ESF. On the National Public Education Financial Survey (NPEFS), SEAs report current expenditures and capital outlay, which are subsets of all expenditures. NPEFS expenditure variables include expenditures from all grants authorized by the CARES Act, CRRSA, and ARP. The funding sources that are included are specific to each state and are noted in the FY 24 NPEFS documentation available at <https://nces.ed.gov/ccd/files.asp>. The data available in the ESF Transparency Portal may differ from data in this table due to differences in data item definitions, data sources, and reporting requirements.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 24, Provisional Version 1a.

References and Related Data Files

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Related Data Files

Data files for all surveys used in this report may be found on the data page of the CCD website at

<https://nces.ed.gov/ccd/files.asp>.

Electronic versions of fiscal data tables may be found on the data tables page of the CCD website at

https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1,Page:1.

Appendix A: Methodology and Technical Notes

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

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

NPEFS data collection. Each year SEAs enter the NPEFS data online through a web application during the NPEFS collection period. SEAs enter new data for the current fiscal year and have the opportunity to make revisions to the prior fiscal year data.¹ The NPEFS data are certified by an authorizing official from each SEA after submission of data via the NPEFS web form. NPEFS survey analysts then process, edit, and verify the data before publication. The fiscal year (FY) 2024 NPEFS collection opened on January 31, 2025. SEAs were urged to submit accurate and complete FY 24 data by March 28, 2025. The deadline for the final submission of FY 24 data, including any revisions to previously submitted data, was August 15, 2025. All states, the District of Columbia, and the five U.S. Outlying Areas reported data in the FY 24 NPEFS collection. For item non-response rates, please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2023–24 (Fiscal Year 2024)* (NCES 2026-008).²

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

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

¹ Prior year revisions are released with the version 2a data file and may be found at <https://ies.ed.gov/use-work/resource-library/data>.

² Documentation for CCD Fiscal surveys is released following the publication of this report. Data files and documentation may be found at <https://ies.ed.gov/use-work/resource-library/data>.

computes the ratio of the value to the reduced total for each responding state, the average of these ratios across all responding states, and the product of the average ratio and the total for the state missing data. All imputed values in the tables in this report are noted. Imputed values are not used in the imputation of other values. In some instances, the missing data is included in a subtotal reported elsewhere on the survey. For these cases, reported values are redistributed by ratio of each subcategory to the grant total. Raking is used to reduce rounding error. Totals and subtotals in tables are noted if the value in the table differs from the value reported by the state in the survey. For further detail on imputations, please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2023–24 (Fiscal Year 2024)* (NCES 2026-008).³

Student membership. Each school year, SEAs report student membership counts by grade on the State Nonfiscal Public Elementary/Secondary Education Survey. The FY 24 NPEFS data file includes total student membership reported on the school year 2023–24 State Nonfiscal Public Elementary/Secondary Education Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 24 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Public Elementary/Secondary Education Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS.

Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership counts reported in the State Nonfiscal Public Elementary/Secondary Education Survey for California in FY 22, FY 23, and FY 24. For these years, California reported expenditures for the California State Preschool Program separately, and these expenditures were excluded from the amounts in this report. Expenditures for special education preschool programs are included along with K–12 expenditures. In FY 24, California also reported certain local revenues for prekindergarten programs separately, and these local revenues were excluded from the amounts in this report.

Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership variable. District of Columbia, Idaho, Michigan, New Hampshire, Pennsylvania, and South Carolina indicated that one or more LEAs did not report fiscal data. Membership for these LEAs are excluded from the NPEFS total student membership. An explanation of the exclusions for each state are included in the State Notes of the FY 24 NPEFS documentation that will be available at <https://ies.ed.gov/use-work/resource-library/data> following publication of this report.

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

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

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programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly, both across and within states.

Comparing the NCES School District Finance Survey (F-33) and NPEFS. NPEFS reports many of the same data items as the School District Finance Survey (F-33), but there are differences between the two collections. The survey coverage is different as NPEFS includes special federally operated school districts that are not included in the F-33. Expenditures on federally run schools are included in NPEFS but are excluded from the F-33. The data availability also varies because some data might be available at the state but not the district level. As a result, totals from the F-33 aggregated from the district to the state level could differ from the state totals in NPEFS. The data may also vary because of different “crosswalk” procedures that are utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format.⁴ If a state submits NPEFS and F-33 data in its own format, the state is designated by NCES and the Census Bureau as an “SEA format” state. In these instances, Census Bureau analysts crosswalk the state-formatted data to NCES-formatted data. Differences in expenditures for similar data items between the two surveys can occur based on the methodology that the Census Bureau uses to crosswalk data submitted in the SEA format to F-33 variables, or due to how the state respondents crosswalk their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2023–24 (Fiscal Year 2024)* (NCES 2026-009) and *Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2022–23 (Fiscal Year 2023)* (NCES 2025-306).⁵

Inflation-adjusted data. When comparing dollar amounts between two or more fiscal years, NCES adjusts the older data for inflation to the most recent fiscal year using the Consumer Price Index (CPI) for all items in the U.S. city average for all urban consumers, not seasonally adjusted, that has been converted from a calendar year basis to a fiscal year basis (July through June).⁶ The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics (BLS series ID CUUR0000SA0). This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. FY 23 data used for comparisons in the selected findings and FY 22 and FY 23 data in tables 2, 5, and 9 were adjusted to FY 24 dollars. The FY 22 amount adjusted to FY 24 dollars is equal to the FY 22 amount multiplied by the 2023–24 CPI (309.570) and then divided by the 2021–22 CPI (282.025). The FY 23 amount adjusted to FY 24 dollars is equal to the FY 23 amount multiplied by the 2023–24 CPI (309.570) and then divided by the 2022–23 CPI (299.685). The CPI for FY 24 is 3.3 percent greater than the CPI for FY 23 and 9.8 percent greater than the CPI for FY 22.

Fiscal years. The fiscal year used by most SEAs begins on July 1 and ends on June 30. The fiscal year for Alabama and Washington, DC runs from October 1 through September 30, the fiscal year for New York runs from April 1 through March 31, and the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. NCES does not adjust NPEFS data to conform to a uniform fiscal year across states. A fiscal year corresponds to the school year as the latter year of the school year range. For example, FY 24 corresponds to school year 2023–24.

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

⁵ Documentation for CCD Fiscal surveys is released following the publication of this report. Data files and documentation may be found at <https://ies.ed.gov/use-work/resource-library/data>.

⁶ Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted published by the U.S. Department of Labor, Bureau of Labor Statistics (BLS series ID CUUR0000SA0). For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). CPI values are available from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved December 22, 2025, from <https://data.bls.gov/dataViewer/view/timeseries/CUUR0000SA0>.

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

Table 8 of this report presents the calculated allocation amounts for Title I grants under the Elementary and Secondary Education Act for the following formula grant programs: Improving Basic Programs Operated by Local Educational Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants), Education of Migratory Children, and Prevention and Intervention Programs for Children and Youths Who are Neglected, Delinquent or At-Risk: SEA Programs. Title I allocations data are from U.S. Department of Education, Budget Service. Retrieved December 22, 2025, from <https://www.ed.gov/sites/ed/files/about/overview/budget/history/sthistbypr23.xlsx>. Allocations made in FY 23 first became available for use in the 2023–24 school year. Actual amounts received by LEAs may be smaller than those presented due to state-level adjustments to Federal Title I allocations and permitted state reservations for administration and school improvement activities.

States report Title I expenditures on NPEFS as either current year or carryover expenditures. Federal law permits states to retain Title I allocations for up to 27 months in order to allow entities to spend the money at a later date. States report current expenditures against Title I funds which were made against funds that were appropriated for the prior fiscal year but remained available for obligation under the carryover provision in the Title I statute. Some states did not separate carryover expenditures from current year expenditures in their NPEFS reporting. As a result, current year expenditures may exceed the total allocation amount for a particular state.

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

In Table 8, Title I expenditures per pupil are calculated by dividing the total of Title I current year and carryover expenditures by student membership, which includes both Title I eligible students and noneligible students. For more information on the distribution of Title I funds, see <https://nces.ed.gov/use-work/resource-library/report/statistical-analysis-report/study-title-i-part-program-mathematical-formulas>.

COVID-19 Federal Assistance Funds. NCES added data items to the NPEFS survey to capture revenues and expenditures from three pieces of legislation which provide funding to school districts to aid in responding to the Coronavirus pandemic. The allocations arising from these laws are referred to in this

report as “COVID-19 Federal Assistance Funds” and include: Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Public Law 116-136), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Public Law 116-260), and the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2).

For a more comprehensive explanation of the methodology utilized by NPEFS, please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2023–24 (Fiscal Year 2024)* (NCES 2026-008).

The NPEFS data files can be accessed at <https://ies.ed.gov/use-work/resource-library/data>.

Appendix B: Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

intermediate sources of revenues—Education agencies with fundraising capabilities that operate

between the state and local government levels. Intermediate revenues are included in local revenue totals.

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

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

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

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

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

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

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

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

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

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

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

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

salaries—Salaries include the gross salaries of permanent and temporary staff on the payroll of LEAs, including temporary staff substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. Salaries for teachers and staff that are contracted out by an LEA are not included.

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

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

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

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

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

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

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

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

total expenditures—The sum of current expenditures, other program expenditures, capital outlay, and interest payments on debts.

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