



U.S. Department of Education
Institute of Education Sciences

National Public Education Financial Survey (NPEFS) 2022- 2024: Common Core of Data (CCD)

Supporting Statement Part B

OMB# 1850-0067 v.25

November 2025

**National Center for Education Statistics
(NCES)**

Part B. Collections of Information Employing Statistical Methods

B.1. Potential respondent universe

The National Public Education Financial Survey (NPEFS) collects aggregate state-level finance data for revenues and expenditures for public elementary and secondary education. The data file is organized by state or jurisdiction and contains revenue data by funding source, expenditure data by function and object,¹ and average daily attendance (ADA) data. The file also includes total student membership data from the CCD State Nonfiscal Survey of Public Elementary/Secondary Education files. State-level data includes finance data for all publicly funded schools and local education agencies (LEAs), including charter schools, education service agencies, and other special service LEAs as well as any direct expenditures made by the state for the operation of LEAs.

The universe consists of 50 states, the District of Columbia, American Samoa, Commonwealth of the Northern Mariana Islands, Guam, Puerto Rico, and the U.S Virgin Islands. SEAs from each of the 50 states and the outlying territories listed above report state aggregate finance data to the NPEFS program. The survey response has been 100 percent in almost every year of the NPEFS's history (Guam did not report in 2002–03 and 2004–05).

Each state's Chief State School Officer or a designee appoints the state CCD fiscal coordinator to work with the National Center for Education Statistics (NCES) and the U.S. Census Bureau (Census) to provide accurate and comparable (across states and jurisdictions) data. In addition to the state fiscal coordinator, each SEA assigns a certifying official² who certifies that the data constitute a true and full report of revenues, expenditures, and student attendance during the regular school year and for summer school for the public elementary and secondary schools for their state.

B.2. Procedures for the collection of information

NCES and Census provide training workshops for state fiscal coordinators that are designed to improve the efficiency and efficacy of reporting NPEFS data. The technical workshops facilitate reporting accurate, consistent and timely information because the finance data item definitions and survey instructions are discussed in exhaustive detail. The workshops include an overview of the NPEFS reporting and editing processes; detailed information about the data items that comprise the survey; and discussion of how to coordinate the NPEFS with state data systems. The workshops are held virtually on a quarterly or as-needed basis. In addition, a training session is held each Spring for new fiscal coordinators.

SEAs may submit NPEFS data using the web application and interactive online survey form at: <http://surveys.nces.ed.gov/ccdnpefs>.³ The authorized state official may electronically confirm submission with the state's NPEFS digital confirmation password or upload a copy of the signed report to the web application. Survey respondents also have the option of printing a survey form, completing it by hand, and mailing the signed paper report to the NPEFS team at Census.

¹ *Function* is defined as a category of expenditure defining the activity supported by the service or commodity bought. *Object* is defined as a category of expenditure defining the service or commodity bought. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, enterprise operations, and total current expenditures.

Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

² NCES requests that the certifying official be a fiscal official at the highest level in the SEA.

³ "Department of Education, Submission of Data by State Educational Agencies; Submission Dates for State Revenue and Expenditures Reports for Fiscal Year 2024, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports." 89 FR 87347 (1 November 2025) pp. 87347-87349. Retrieved November 18, 2025 from <https://www.federalregister.gov/d/2024-25467>

SEAs have one year to amend their NPEFS data submission for previous FY data, provided that the revisions are received by August 15th of a given year. NPEFS data submissions are first accepted in late January of each year. The mandatory deadline for the final submission of all data, including any revisions to previously submitted data for the prior fiscal year is August 15th of each year.

Any resubmissions of the prior FY data or new FY data by SEAs in response to requests for clarification, reconciliation, or other inquiries by NCES or Census must be completed by the first Tuesday after Labor Day. All outstanding data issues must be reconciled and/or resolved by the SEAs, NCES, and Census prior to the first Tuesday after the Labor Day of a given year. The data submission procedures are set forth in the NPEFS user guide, which can be accessed at <https://surveys.nces.ed.gov/ccdnpefs/> (also see Appendix E.2).

The NPEFS web application contains a series of edit checks designed to flag potential errors for review by the respondent and action by the NPEFS team. These edit checks rely on internal logic checks, consistency within specified tolerances over time, and consistency within a given state and type of unit. Among other tests, the edits checks include sum checks, comparison against the prior fiscal year, and checks for whether the percentage increase (or decrease) of every item is within a reasonable range. Sum checks or arithmetic errors must be corrected by the state prior to submission of the data. In the comments for each section of the NPEFS, states are asked to provide explanations for any internal logic errors or extraordinary changes from the previous year's data.

After an SEA submits the data, the NPEFS staff conducts a comprehensive review of the data and edit checks. Pursuant to NCES Statistical Standard 4-1, the data are "checked for credibility based on range tolerances to determine if responses fall within a pre-specified reasonable range and are properly documented." The data are also checked "for consistency based on checks across variables within individual records for non-contradictory responses." These checks include but are not limited to trend analysis for multiple years, large value and percentage fluctuations, zero-dollar values, appropriate usage of data flags, comparisons of membership between the state non-fiscal files and the NPEFS file, comparison of min/max/mean of all numeric data items to ensure the percentage changes of the means between the previous and current year's data are in a reasonable range, and adequate comments from respondents explaining data anomalies. States are asked via notes attached to their submission letter (see Appendix A) to verify or correct information on missing items, explain any extraordinary changes from the previous year's data, or reconcile data submitted on the NPEFS and the School District Finance Survey (F-33). The NPEFS survey staff may make requests for clarification, reconciliation, or other inquiries concerning the data to the SEAs. SEAs can respond directly to these requests for clarification and/or reconciliation or may on their own initiative resubmit data to resolve data issues. Data that remain missing or uncorrected are imputed based on values derived from other "fully reporting" states or other related data elements from within the state. Once the reported data have been edited, NCES applies an imputation procedure to missing variables. Imputation is a procedure that uses available information and some assumptions to derive substitute values for missing values in a data file. NCES and Census work with SEAs to determine the most appropriate imputation methodology rules to apply. SEAs inform NCES and Census where data are included so that funds can be deducted and distributed appropriately. SEAs review the results of the imputations imposed and certify reasonableness of the imputed values to the best of their knowledge based on their available data. After the imputation process is complete, Census creates data files for the current and prior fiscal years and uploads these files to the NCES member site for review. The NCES *member* site allows Census to transfer data to NCES in a secure environment.

B.3. Methods to maximize response and address nonresponse

Survey unit response is typically 100 percent. The primary reason for the historically high response rate is that in addition to using the SPPE data as general information on the financing of elementary and

secondary education, the Secretary uses these data directly in calculating allocations for certain formula grant programs, including the Title I, Part A of the ESEA; Impact Aid; and Indian Education programs. Other programs, such as the Education for Homeless Children and Youth program under title VII of the McKinney-Vento Homeless Assistance Act, and the Student Support and Academic Enrichment Grants under title IV, part A of the ESEA, make use of SPPE data indirectly because their formulas are based, in whole or in part, on State title I, part A, allocations.

When there is item non-response, Census contacts the state fiscal coordinator to obtain the appropriate figure. Often, states report aggregate revenues and expenditure amounts but may leave missing the detailed items that make up those amounts. Most of the imputations employed are done to distribute these aggregate amounts to the detailed items. If the state education agency is unable to report item level detail, that item is imputed. Missing data is imputed if the item is among those that NCES and Census believe to exist in every state.

Currently, the Herriot imputation methodology is used to impute for missing items. For an allocation, the Herriot method calculates the average proportion of the total from the states for each of the detailed variables. This average is divided by the sum of the averages from each of the detailed variables and is rescaled to 1 by dividing by the sum of the detail averages. Imputations modify values for cases or records where data are not reported (missing) or are incorrectly reported. In some cases, a state may not be able to track funds for a certain program or purpose. When these data elements are imputed, survey staff also increases the appropriate totals and subtotals to include the imputed data element. In other cases, states are able to provide a subtotal but are unable to provide more specific details. The imputed allocation of these subtotals does not affect the totals or subtotals.

Once the imputations have been applied to the NPEFS data, NCES asks all reporting SEA's with imputed values to review and approve the imputation before the file is released. If SEAs have reason to believe the initial imputation is not a reasonable representation of their data, the state may make corrections to their data or report data for the missing variables. Once this process is complete, a second round of imputations is applied to any remaining missing variables. Re-reporting by one or more states does cause slight shifts in the averages used in imputation. However, once an SEA approves their imputed data, the imputations are not changed unless the SEA re-reports their data. Furthermore, in the revised version of the NPEFS file, imputations are only applied to missing data for states that update their data submission for that fiscal year. NCES and Census have reviewed the difference it would make in the data if all variables were re-imputed and found that the differences in the resulting data were not large enough to justify asking SEAs to re-review and re-approve imputations that had previously been accepted. The data flag section of the NPEFS data file identifies data items that have been imputed. The imputed NPEFS dataset is used in reports and in calculating allocations for certain formula grant programs.

B.4. Tests of procedures to be undertaken

In 2011, NCES and Census conducted a research project to investigate alternative methods of imputation to be implemented in the NPEFS. This research compared the current method (Herriot) of imputation to several alternative methods: Time Series, Regression, Growth Rate, Prior Year Distribution, and various alternate Herriot methods. This research used the NPEFS final imputed data from fiscal years 1998 to 2008 as control datasets and subject matter analyst's expertise to provide insight on which imputation methods were appropriate for testing. The results of the study appeared to indicate that the Herriot method and a time series method would provide the lowest mean square errors, but it was difficult to determine if the results were biased by the use of datasets that had used the Herriot method for imputation as a control group. Because of the limited number of observations and the specificity of the data for each state, it is difficult to design a control dataset against which to compare the results of each method. Hence the results of the study were inconclusive. Because of the sensitivity to how NPEFS data are used in funding

allocations, NCES has decided to continue using the Herriot method until the method can be further reviewed.

As part of the technical workshops and expert panel, federal staff collaborate with the state fiscal coordinators to make every effort to ensure that there is “match” between the data that the NCES/Census is requesting and data that the SEAs can actually produce. Items are not added to the NPEFS survey unless a substantial majority (usually two-thirds or more) of respondents say that they can provide the item within 1 year of its introduction. This information is gathered during the annual Fiscal Coordinator’s workshop, during webinars, and in the fiscal data plan. The Fiscal Data Plan documents state-specific information about how certain revenues and expenditures are reported, any changes to reporting from prior years, and is also used to determine SEAs’ ability to potentially report additional data variables in the future. All responses are used during data analysis and published in the data file documentation.

B.5. Individuals consulted on statistical aspects of the design

The individuals consulted on the statistical aspects of the NPEFS survey include Osei L. Ampadu, Technical Advisor, U.S. Department of Commerce, Census Bureau [(301) 763-7321, osei.l.ampadu@census.gov] and Malia Nelson, Project Manager, National Public Education Financial Survey, U.S. Department of Commerce, Census Bureau [(301-763-2707], malia.nelson@census.gov. Data collection is overseen by Chris Greene, NCES [(202) 453-5926, chris.greene@ed.gov].

Part C. National Public Education Finance Survey (NPEFS)

C.1. Discussion of Survey Items

The NPEFS is a web-based survey that respondents (SEA Fiscal Coordinators) complete following the account classifications in NCES's handbook, *Financial Accounting for Local and State School Systems: 2014 Edition*. A crosswalk module of the NPEFS web application is available to assist states in translating their chart of accounts to these standards. Respondents are also asked to reply to questions in a Data Plan. These responses help the NPEFS staff understand and process the data and are published in the file documentation.

NPEFS Contents: The NPEFS is intended to present all revenues and expenditures of local education agencies within a state for public elementary and secondary education. The survey's contents are discussed very generally; more detail is given in the survey form itself.

Contact Information: The survey asks for the name of the state, the person completing the survey, his or her telephone number, and requires certification by an authorized official because the state data are used in Title I allocations.

Revenues: Revenue is an increase in net worth that does not have to be repaid. Total revenue is the sum of revenue from four major sources: local, intermediate, state, and federal (not all states have an intermediate revenue source between the state and local levels). Other sources of revenue (e.g., interest from bonds, sale of school property) are reported but not used in calculating total revenue. Revenues are reported in Section 1 of the NPEFS.

Expenditures: Expenditure is a decrease in net worth. On NPEFS, it is reported by function and object. These are reported in Sections 2 through 4 of NPEFS:

Function describes the activity for which a service or material object was acquired. The five broad functions in the NPEFS are:

- Instruction—activities dealing directly with the interaction between teachers and students;
- Support Services—administrative, technical and logistical services that facilitate instruction (e.g., guidance counselors);
- Operation of Non-instructional Services—activities providing non-instructional services to students or the community (e.g., food services, community swimming pool);
- Facilities Acquisition and Construction—acquiring land and buildings, constructing, remodeling, installing major service systems (e.g., central heating/air conditioning);
- Debt Service—servicing long-term debt, payments of principal and interest.

Object describes the service or commodity that is obtained through expenditure. There are seven major categories in the NPEFS:

- Personal Services—Salaries;
- Personal Services—Employee Benefits;
- Purchased Services: Professional and Technical Services (e.g., architect's fee), Property Services (example, utilities, cleaning services), and Other Purchased Services (e.g., property insurance, printing costs)
- Supplies (items that are consumed or worn out);
- Property (e.g., land, buildings, equipment);
- Debt-Related Expenditures (e.g., interest on bonds);

- Other or unspecified objects.

Expenditure items on the NPEFS are combinations of function and object. For example, the Instruction function includes expenditures for salaries, benefits, purchased services, supplies, property, etc. Totals are reported for current expenditures and total expenditures (sections 5 and 6, respectively). Current expenditures are those for day-to-day operation of schools. They exclude debt repayment, capital outlays such as construction, and programs outside the scope of PK–12 education. Total current expenditures include all expenditures.

Exclusions: Section 7 of the NPEFS contains the items that are to be excluded in calculating state per pupil expenditure (SPPE). These include such items as tuition or transportation fees paid by individuals, Title I expenditures, and revenues from food services, student activities, summer school, and the sale of textbooks. NCES computes net current expenditure as defined by the Every Student Succeeds Act (ESSA) (P.L. 114-95).

Average Daily Attendance (section 7): This is collected for calculating SPPE for Title I and other program uses. States report average daily attendance as defined by state law; or, absent state law, as defined by NCES per federal law [see 20 U.S.C §7801 (1)].

State Per Pupil Expenditure (section 7). This is computed by NCES and used for calculating Federal entitlements under title I, Impact Aid, and other Federal programs. SPPE is defined in section 8002(2) of the Elementary and Secondary Education Act of 1965 (ESEA), as amended [20 U.S.C. 7801(2)].

COVID-19 Federal Assistance Funds (section 8). As a direct result of the COVID-19 circumstances, 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 hereafter referred to as “COVID-19 Federal Assistance Funds” and include:

- The 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)
- The American Rescue Plan Act (ARP Act) of 2021 (Public Law 117-2)

References for C-1.

Allison, G.S. (2015). Financial Accounting for Local and State School Systems: 2014 Edition (NCES 2015–347). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved March 31, 2015, from <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>.

U.S. Department of Education, National Center for Education Statistics. (2014). NCES Statistical Standards (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.

C.2. Sample Tables

The sample tables below give an idea of the statistical uses of the National Public Education Finance Survey. The data are reported annually in CCD publications and publications such as the Digest of Education Statistics. The analysis consists of straightforward tabulations of totals and subtotals, percentages, and ratios.

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

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

See notes at end of table.

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

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

† Not applicable.

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

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

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

National Center for Education Statistics

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2023

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

National Center for Education Statistics

New Jersey	1,383,830	26,942	15,811	10,378	2,782	1,367	530	1,287	2,552	1,202	658	573	180
New Mexico	315,023	15,767	9,026	6,102	1,727	390	499	832	1,726	388	540	639	0
New York	2,456,173	29,588	19,280	9,659	888	1,390	199	1,507	2,742	1,626	1,308	649	#
North Carolina	1,541,722	12,379	7,601 ⁷	4,207 ⁷	737 ⁷	418 ⁷	299 ⁷	744 ⁷	1,062 ⁷	505 ⁷	441 ⁷	571 ⁷	0
North Dakota	118,513	16,152	9,608	5,270	699	574	675	800	1,387	647	489	826	448

See notes at end of table.

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2023—Continued

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

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

Rounds to zero.

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

National Center for Education Statistics

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

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

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

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

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

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

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

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

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