

## Public School Revenue Sources

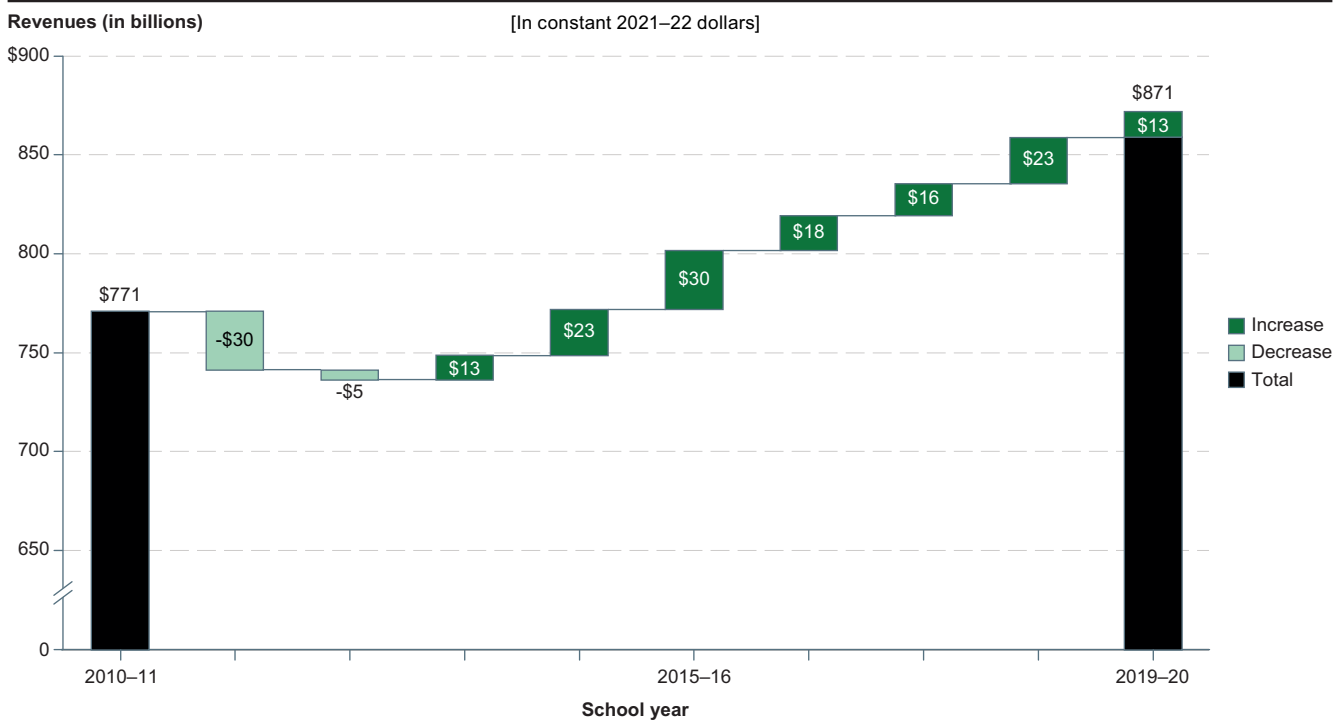
*Between 2010–11 and 2019–20, public school revenues increased 13 percent in constant 2021–22 dollars. During this time period, fall public school enrollment increased 3 percent.*

In school year 2019–20, elementary and secondary public school revenues totaled \$871 billion in constant 2021–22 dollars.<sup>1</sup> Of this total, 8 percent, or \$66 billion, were from federal sources.<sup>2</sup> Some 47 percent, or \$414 billion, were from state sources and 45 percent, or \$391 billion, were

from local sources.<sup>3</sup> In 2019–20, the percentages from each source differed across the 50 states and the District of Columbia. Data in this indicator represent the 50 states and the District of Columbia unless otherwise noted.

### Total, Federal, State, and Local Public School Revenues

**Figure 1. Total revenues for public elementary and secondary schools: School years 2010–11 and 2019–20, with year-to-year differences for intervening years**

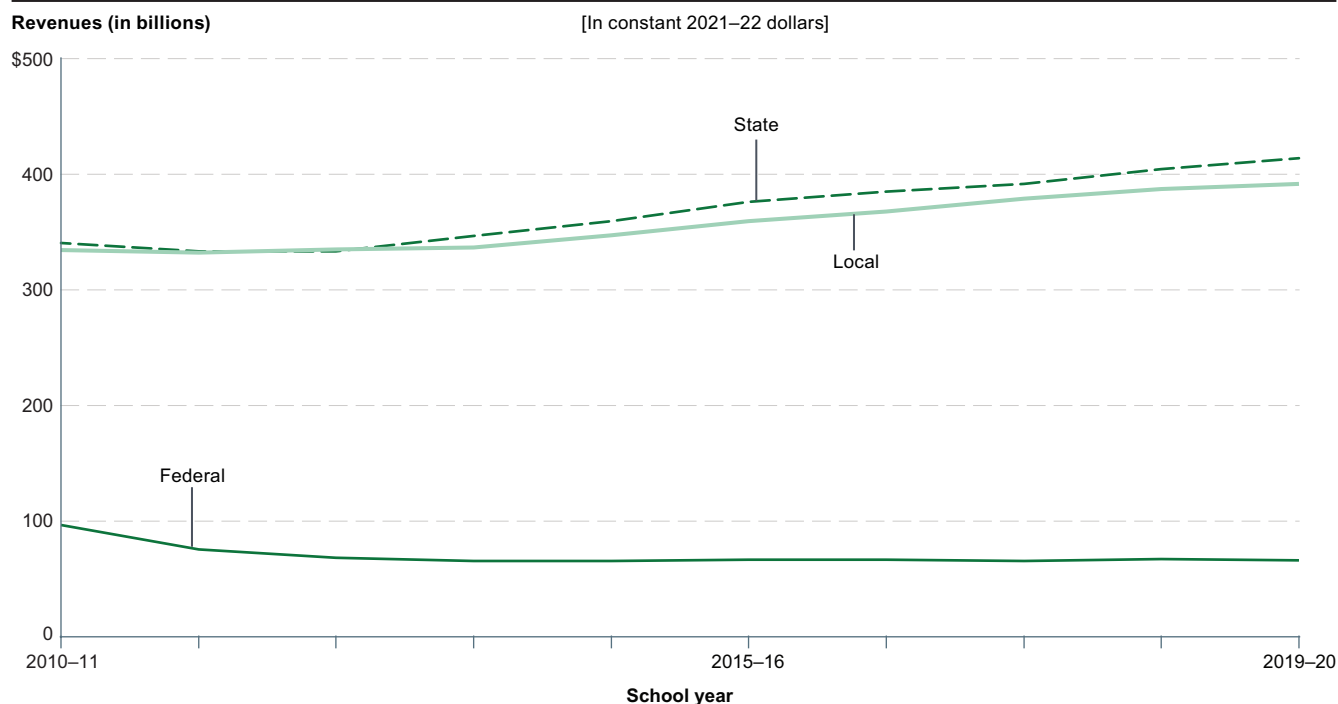


NOTE: Data are for the 50 states and the District of Columbia. Revenues are in constant 2021–22 dollars. Constant dollars are based on the Consumer Price Index, prepared by the Bureau of Labor Statistics, U.S. Department of Labor, adjusted to a school-year basis.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2010–11 through 2019–20. See *Digest of Education Statistics 2022*, table 235.10.

Total public school revenues increased by 13 percent from school year 2010–11 to 2019–20 (from \$771 billion to \$871 billion). During this time, total revenues were lowest in 2012–13 (\$736 billion). After 2012–13, revenues increased by an average of \$19 billion (or about 2 percent) per year,

up to their highest point in 2019–20. These changes were accompanied by a 3 percent increase in total elementary and secondary public school enrollment, from 49 million students in fall 2010 to 51 million students in fall 2019 (see indicator [Public School Enrollment](#)).

**Figure 2. Revenues for public elementary and secondary schools, by revenue source: School years 2010–11 through 2019–20**

NOTE: Data are for the 50 states and the District of Columbia. Revenues are in constant 2021–22 dollars. Constant dollars are based on the Consumer Price Index, prepared by the Bureau of Labor Statistics, U.S. Department of Labor, adjusted to a school-year basis.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2010–11 through 2019–20. See *Digest of Education Statistics 2022*, table 235.10.

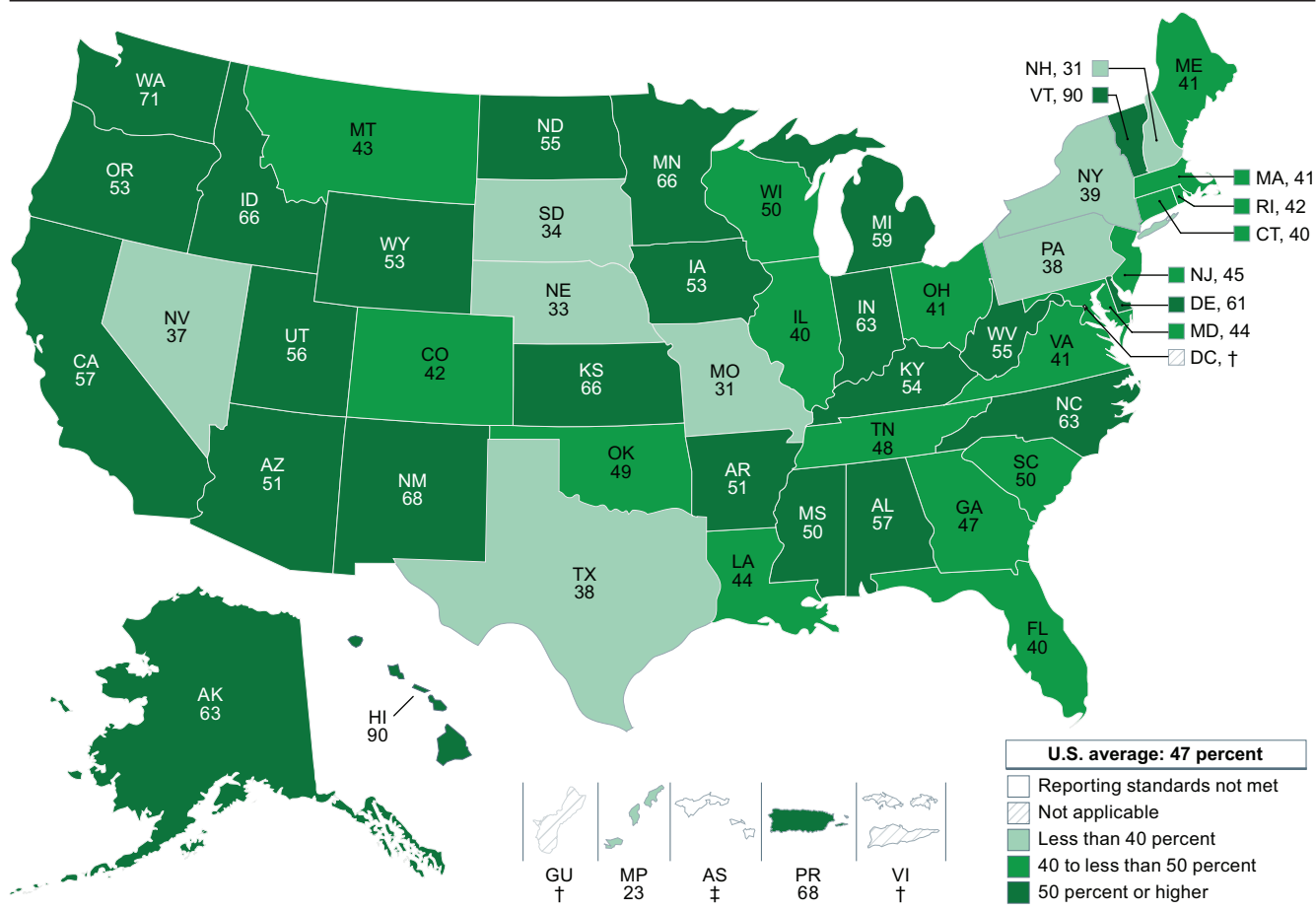
Between 2010–11 and 2019–20, federal, state, and local revenues exhibited different trends. At the beginning of this period, following the 2008 recession, state and local revenues experienced relative lows. In contrast, federal revenues were relatively high in the wake of the *American Recovery and Reinvestment Act of 2009*, which provided additional federal funding for education. Following these relative highs and lows, federal revenues generally decreased over this period, while state and local revenues increased. Specifically, between 2010–11 and 2019–20 the following patterns occurred:

- Federal revenues
  - decreased 31 percent (from \$96 billion to \$66 billion);
  - were highest in 2010–11 (\$96 billion); and
  - were lowest in 2017–18 (\$65 billion).
- State revenues
  - increased 22 percent (from \$340 billion to \$414 billion);
  - were highest in 2019–20 (\$414 billion); and
  - were lowest in 2012–13 (\$333 billion).
- Local revenues
  - increased 17 percent (from \$334 billion to \$391 billion);
  - were highest in 2019–20 (\$391 billion); and
  - were lowest in 2011–12 (\$332 billion).

As a result, revenues from federal sources also decreased as a percentage of total public school revenues from 2010–11 to 2019–20. Federal revenues accounted for 13 percent of total revenues in 2010–11, and they accounted for 8 percent in 2019–20. Conversely, the percentage of total revenues coming from state sources increased between 2010–11 and 2019–20 (from 44 to 47 percent). Local sources accounted for about 45 percent of total revenues in each year from 2011–12 through 2019–20.

In the 50 states and the District of Columbia in school year 2019–20, there were substantial variations across the states in the percentages of public school revenues coming from state, local, and federal sources. Specifically,

- in 24 states, more than half of all revenues came from state governments;
- in 17 states and the District of Columbia, more than half of all revenues came from local governments; and
- in the remaining 9 states, no single revenue source comprised more than half of all revenues.

**Figure 3. State revenues for public elementary and secondary schools as a percentage of total public school revenues, by state or jurisdiction: School year 2019–20**

† Not applicable.

‡ Reporting standards not met.

NOTE: All 50 states and the District of Columbia are included in the U.S. average, even though the District of Columbia does not receive any state revenue. For other jurisdictions, reported state revenue data are revenues received from the central government of the jurisdiction. American Samoa, the District of Columbia, Guam, Hawaii, Puerto Rico, and the Northern Mariana Islands have only one school district each. Excludes revenues for state education agencies. Categorizations are based on unrounded percentages.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2019–20. See *Digest of Education Statistics 2022*, table 235.20.

In the 50 states in school year 2019–20, the percentages of public school revenues coming from state sources were

- highest in Hawaii<sup>4</sup> and Vermont (both 90 percent); and
- lowest in Missouri and New Hampshire (both 31 percent).

The percentages of revenues coming from federal sources were

- highest in Alaska (15 percent), New Mexico, and South Dakota (both 14 percent); and
- lowest in New Jersey, Connecticut, and New York (each 4 percent).

Among the 50 states, the percentages of revenues coming from local sources were

- highest in New Hampshire (64 percent) and Missouri (61 percent); and
- lowest in Hawaii (1 percent) and Vermont (3 percent).

In the District of Columbia, which does not receive any state revenue, 93 percent of all revenues were from local sources and the remaining 7 percent were from federal sources.

Data on the sources of public school revenues were available for some other U.S. jurisdictions as well.

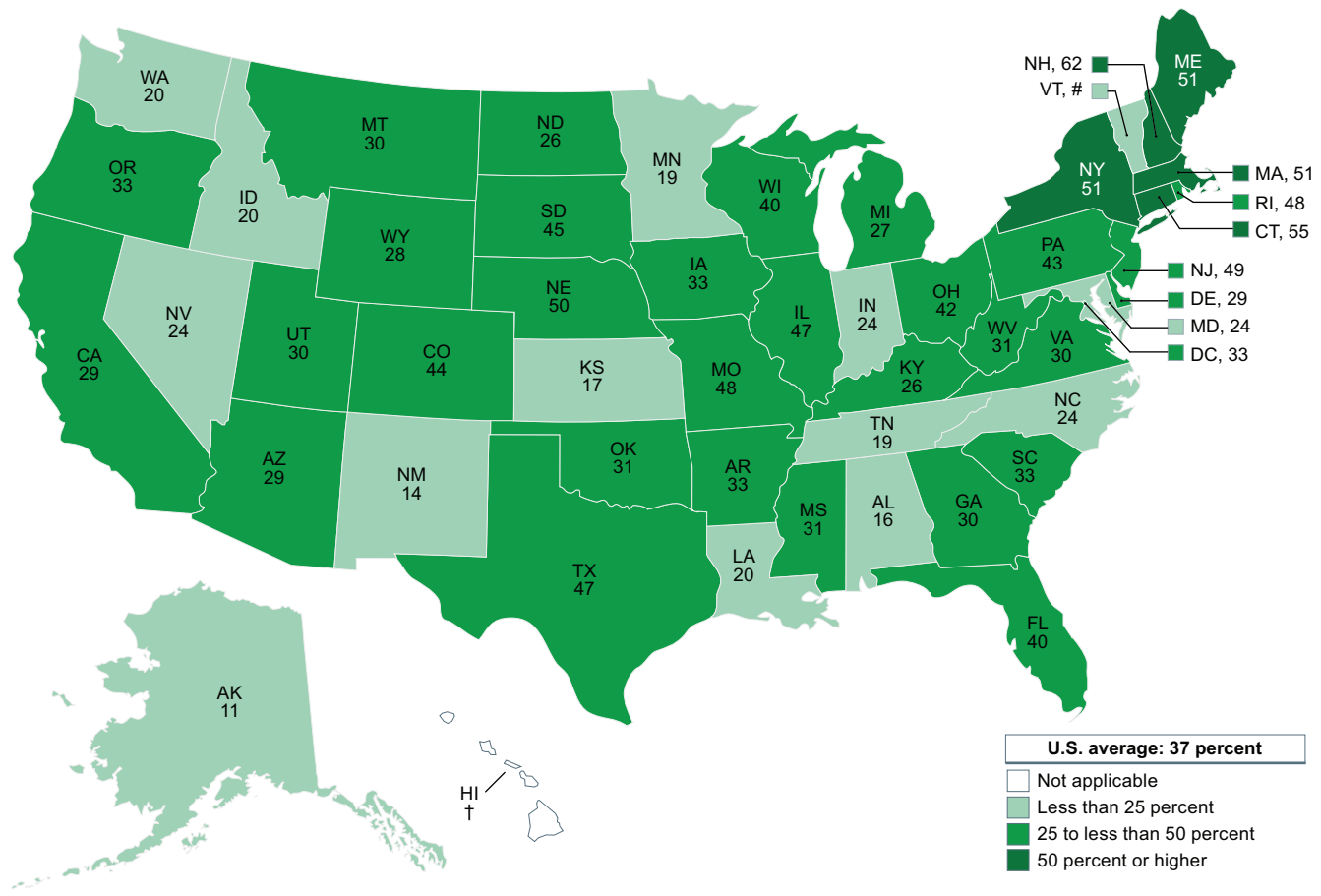
The percentage of revenues from federal sources was 77 percent in the Northern Mariana Islands, 32 percent in Puerto Rico, 23 percent in Guam, and 20 percent in the U.S. Virgin Islands. In Guam and the U.S. Virgin Islands, the remainder of revenues came from local sources, while in the Northern Mariana Islands the remainder revenues came from state sources and in Puerto Rico, nearly all remaining revenues came from state sources.<sup>5</sup>

### Local Property Tax as a Revenue Source for Public Schools

On a national basis in 2019–20 some \$318 billion, or 81 percent, of *local* revenues for public schools

were derived from local property taxes. Connecticut (99 percent), Rhode Island (97 percent), New Hampshire (97 percent), and Maine (97 percent) had the highest percentages of local revenues from property taxes.

**Figure 4. Property tax revenues for public elementary and secondary schools as a percentage of total public school revenues, by state: School year 2019–20**



† Not applicable.

# Rounds to zero.

NOTE: All 50 states and the District of Columbia are included in the U.S. average. The District of Columbia and Hawaii have only one school district each. Categorizations are based on unrounded percentages.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey," 2019–20. See *Digest of Education Statistics 2022*, table 235.20.

On a national basis in 2019–20, revenues from local property taxes comprised 37 percent of *total* revenues for public schools. The percentages of total revenues from local property taxes differed by state. New Hampshire and Connecticut had the highest percentages of total revenues

from property taxes (62 and 55 percent, respectively). In Vermont, the percentage of revenues from local property taxes rounded to zero. Hawaii has only one school district, which received no funding from property taxes.

**Endnotes:**

<sup>1</sup> All revenues in this indicator are adjusted for inflation to constant 2021-22 dollars using the Consumer Price Index, or CPI. For this indicator, the CPI is adjusted to a school-year basis. The CPI is prepared by the Bureau of Labor Statistics, U.S. Department of Labor.

<sup>2</sup> Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Due to the lag between when the funds were appropriated and when local education agencies (LEAs) recorded the amounts as revenues, the amounts reported for 2019-20 are expected to be only a small portion of the total amounts allocated to LEAs.

<sup>3</sup> Local revenues include revenues from such sources as local property taxes, other public revenues, and private revenues. Private revenues include tuition from individuals, transportation fees from individuals, food services (excluding federal reimbursements), district activities, textbook revenues, and summer school revenues.

<sup>4</sup> Hawaii operates as a single school district and has no local education agencies (LEAs).

<sup>5</sup> Guam, Puerto Rico, and the Northern Mariana Islands have only one school district. In Puerto Rico, a small percentage (less than half of 1 percent) of revenues came from local sources. Reported state revenue data are revenues received from the central government of the jurisdiction.

**Reference tables:** *Digest of Education Statistics 2022*, tables 235.10 and 235.20; *Digest of Education Statistics 2021*, table 105.30

**Related indicators and resources:** [Public School Expenditures](#)

**Glossary:** Constant dollars; Consumer Price Index (CPI); Elementary school; Property tax; Public school or institution; Revenue; School district; Secondary school