

# Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 20

FINANCE TABLES  
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This report presents data on public elementary and secondary education revenues and expenditures at the local education agency (LEA) or school district level for fiscal year (FY) 2020.<sup>1</sup> Specifically, this report includes the following types of school district finance data:

- revenue, current expenditure,<sup>2</sup> and capital outlay expenditure totals;
- revenues by source;
- current expenditures by function and object; and
- revenues and current expenditures per pupil.

School district finance 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, and enterprise operations. Objects

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

The finance data used in this report are from the School District Finance Survey (F-33),<sup>3</sup> a component of the Common Core of Data (CCD). The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. The F-33 survey consists of LEA-level finance data submitted annually to the U.S. Census Bureau (Census Bureau) by state education agencies (SEAs) in the 50 states and the District of Columbia.

The tables in this report present descriptive information on revenues and expenditures for FY 20.<sup>4</sup> Table 1 presents the revenues and current expenditures of the 100 largest school districts in the United States in order of their enrollment.

Table 2 presents current expenditure detail of the two largest school districts by enrollment in each state by region, while table 3 presents median inflation-adjusted revenues and current expenditures per pupil by region and locale. Table 4 provides a comparison of independent charter school district per pupil finances to noncharter and “mixed” school district per pupil finances by state. (“Mixed” school districts include both noncharter and charter schools.)

Tables 5 and 6 present federal and local revenues, respectively, by specific source of revenue and state. Table 7 presents total current expenditures per pupil by poverty quarter for each state. Table 8 provides capital outlay expenditure detail by state. Table 9 presents Coronavirus Aid, Relief, and Economic Security (CARES) Act federal revenues and current expenditures by state that were accounted for in FY 20 in response to the coronavirus disease pandemic.

## Suggested citation:

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<https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2022303>. This report was prepared in part under Interagency Agreement (IAA) No. ED-IES-14-J-0012 with the U.S. Census Bureau. Mention of trade names, commercial products, or organizations does not imply endorsement by the U.S. government.

These tables demonstrate the range of information available when using F-33 data and are not intended to emphasize any particular issue(s). The data presented here should be interpreted with caution, especially with regard to school district-level comparisons.<sup>5</sup>

The source of the prior year (FY 19) F-33 data presented in tables 1 and 3 of this report is *Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 19, Final Version 2a*.<sup>6</sup> (Updated tables for FY 19 can be found online at [https://nces.ed.gov/ccd/data\\_tables.asp](https://nces.ed.gov/ccd/data_tables.asp).)

## RELATED NCES REPORTS

*Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 19* (NCES 2021-304). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2021304>

*Revenues and Expenditures for Public Elementary and Secondary Education: FY 20* (NCES 2022-301). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2022301>

In addition, annual NCES school district finance reports going back to FY 98 can be found online at [https://nces.ed.gov/ccd/pub\\_pubdistricts.asp](https://nces.ed.gov/ccd/pub_pubdistricts.asp).

## DATA

This report presents data from the FY 20 F-33 provisional (version 1a) data file with the FY 19 F-33 final (version 2a) data file for prior year comparisons. The student

membership data used in this report come from the CCD's Local Education Agency Universe Survey data files for the corresponding school years (e.g., school year 2019-20 for the FY 20 School District Finance Survey data).

SEAs participate in the F-33 data collection voluntarily, following standard definitions for the data items they report.<sup>7</sup> The Census Bureau conducts the data collection for the F-33 survey on behalf of NCES. SEAs report F-33 data for a variety of types of LEAs covering services that provide or support prekindergarten through high school for public education.

These LEAs include regular school districts, independent charter school districts, as well as a substantial number of administrative and operating LEAs that are unlike typical school districts (e.g., education service agencies that provide vocational and other specialized education services for school districts).

In FY 20, there were 19,672 school districts on the F-33 file in the 50 states and the District of Columbia. SEAs reported finance data for 19,179, or 97.5 percent, of school districts on the F-33 file.

For definitions of the finance terms used in this report and information about the FY 20 F-33 data collection, see the survey documentation:

*Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2019-20 (Fiscal Year 2020)* (NCES 2022-304). [https://nces.ed.gov/ccd/pdf/2022304\\_FY20F33\\_Documentation.pdf](https://nces.ed.gov/ccd/pdf/2022304_FY20F33_Documentation.pdf)

## REFERENCES

Allison, G.S. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition* (NCES 2015-347). U.S. Department of Education, National Center for Education Statistics. Washington, DC: U.S. Government Printing Office. Retrieved April 30, 2021, from <http://nces.ed.gov/pubs2015/2015347.pdf>.

De Brey, C., Snyder, T.D., Zhang, A., and Dillow, S.A. (2022). *Digest of Education Statistics 2020* (NCES 2021-009). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved March 30, 2022, from [https://nces.ed.gov/programs/digest/2020menu\\_tables.asp](https://nces.ed.gov/programs/digest/2020menu_tables.asp).

U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD). (2022). "2019-20 Common Core of Data (CCD) Universe Files," Version 1a. Retrieved March 30, 2022, from <https://nces.ed.gov/ccd/files.asp#Fiscal:2,LevelId:5,SchoolYearId:34,Page:1>.

U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD). (2022). “Fiscal Data Tables,” fiscal year (FY) 2019, Final Version 2a. Retrieved August 1, 2022, from [https://nces.ed.gov/ccd/data\\_tables.asp](https://nces.ed.gov/ccd/data_tables.asp).

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 April 15, 2021, from <http://nces.ed.gov/statprog/2012/>.

## ENDNOTES

<sup>1</sup> The terms “LEA” and “school district” are used interchangeably throughout this report.

<sup>2</sup> 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. Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across districts because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, many school districts support community services, adult education, private education, and other nonelementary-secondary 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 and school districts.

<sup>3</sup> The term “F-33” is the form number utilized for the School District Finance Survey collection instrument. The School District Finance Survey is commonly called the F-33.

<sup>4</sup> When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state (NCES 2014). When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the

national totals. For example, the national totals for the “Supporting Effective Instruction” and “Student Support and Academic Enrichment” federal revenue categories in table 5 of this report were suppressed because finances for these programs were reported as missing for over 15 percent of school districts nationally. At the state level, “Vocational education” revenues for New York and North Carolina in table 5 were suppressed because that federal revenue category was reported as missing for over 20 percent of school districts in those states. While some states were unable to report certain federal revenues within the program-specific categories as requested, finances missing from these categories were included in the “Other and unspecified federal revenues through state” and/or “Other federal revenues direct to school districts” categories in table 5 as appropriate.

<sup>5</sup> School district-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that serve entire counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school or in larger communities where all elementary

schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; in other states, each district may have all kinds of schools and programs. Additionally, some states have districts that perform specific administrative functions that support other districts (i.e., education service agencies). However, NCES does not currently have data that explain how much of services provided by special types of districts can be attributed to students enrolled in regular school districts. This variability in the types of school districts makes

it difficult to compare expenditures across school districts. The analyses in this report do not take into account geographic cost differences across districts.

<sup>6</sup> The FY 19 data presented in tables 1 and 3 of this report were adjusted for inflation to FY 20 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) published by the U.S. Department of Labor, Bureau of Labor Statistics. For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics 2020*, table 106.70.

[https://nces.ed.gov/programs/digest/d20/tables/dt20\\_106.70.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_106.70.asp), retrieved January 25, 2022. The FY 19 amount adjusted to FY 20 dollars is equal to the FY 19 amount multiplied by the 2019-20 CPI (257.230) and then divided by the 2018-19 CPI (253.268).

<sup>7</sup> SEAs generally report LEA-level finance data in conformance with *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), the NCES handbook that provides guidance to SEAs and LEAs in establishing and maintaining their school financial accounting systems.

National Center for Education Statistics

**Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years (FY) 2019 and 2020**

Name of reporting district	State	Total students (fall membership) <sup>3</sup>	Revenues by source [in thousands of dollars]				Revenues per pupil <sup>1</sup>			Current expenditures [in thousands of dollars]		Current expenditures per pupil <sup>2</sup>		
			Total <sup>4</sup>	Federal <sup>4</sup>	State	Local	FY 19 (in FY 20 dollars) <sup>5</sup>	FY 20 (in dollars)	Per-centage change	Total current <sup>6</sup>	Instruction and instruction-related	FY 19 (in FY 20 dollars) <sup>5</sup>	FY 20 (in dollars)	Per-centage change
New York City School District	New York	956,634	\$34,814,826	\$1,677,998	\$12,410,194	\$20,726,634	\$35,729	\$36,393	1.9	\$27,578,230	\$21,102,713	\$28,442	\$28,828	1.4
Los Angeles Unified School District <sup>7</sup>	California	483,234	9,721,115	1,025,766	5,740,367	2,954,982	20,248	20,117	-0.6	7,903,121	5,151,526	16,040	16,355	2.0
City of Chicago School District 299 <sup>7</sup>	Illinois	347,484	6,933,320	744,288	2,389,980	3,799,052	18,769	19,953	6.3	5,921,411	4,118,473	15,835	17,041	7.6
Miami-Dade County Public School District <sup>7</sup>	Florida	347,307	4,055,452	434,871	1,159,572	2,461,009	11,324	11,677	3.1	3,654,960	2,539,673	10,043	10,524	4.8
Clark County School District <sup>7</sup>	Nevada	328,991	3,780,288	304,938	1,211,735	2,263,615	11,076	11,491	3.7	3,125,154	2,087,574	9,065	9,499	4.8
Broward County School District <sup>7</sup>	Florida	269,172	3,003,196	296,380	1,118,305	1,588,511	10,934	11,157	2.0	2,683,154	1,814,705	9,892	9,968	0.8
Hillsborough County School District <sup>7</sup>	Florida	223,305	2,423,595	286,020	1,176,544	961,031	10,696	10,853	1.5	2,107,547	1,511,483	9,219	9,438	2.4
Houston Independent School District 912 <sup>7</sup>	Texas	210,061	2,678,991	345,665	234,522	2,098,804	13,989	12,753	-8.8	2,159,989	1,248,576	10,071	10,283	2.1
Orange County Public Schools <sup>7</sup>	Florida	208,875	2,658,681	246,137	895,285	1,517,259	12,878	12,729	-1.2	2,190,215	1,480,556	10,332	10,486	1.5
Palm Beach County School District <sup>7</sup>	Florida	194,675	2,591,858	198,949	629,142	1,763,767	12,825	13,314	3.8	2,148,156	1,492,869	10,528	11,035	4.8
Fairfax County Public Schools	Virginia	188,887	3,154,609	118,023	724,925	2,311,661	16,595	16,701	0.6	3,038,206	2,116,615	15,936	16,085	0.9
Hawaii Department of Education <sup>7</sup>	Hawaii	181,088	3,396,555	278,259	3,066,973	51,323	17,507	18,756	7.1	2,999,582	1,872,916	16,384	16,564	1.1
Gwinnett County School District <sup>7</sup>	Georgia	180,589	2,354,981	144,159	1,152,435	1,058,387	12,287	13,041	6.1	2,045,461	1,271,514	11,273	11,327	0.5
Montgomery County Public Schools	Maryland	165,267	3,473,558	128,931	989,287	2,355,340	20,828	21,018	0.9	2,759,484	1,963,761	16,748	16,697	-0.3
Wake County Schools	North Carolina	163,404	1,680,930	112,926	1,006,698	561,306	10,075	10,287	2.1	1,570,345	1,090,141	9,542	9,610	0.7
Dallas Independent School District 905 <sup>7</sup>	Texas	153,861	2,222,969	342,950	208,106	1,671,913	14,533	14,448	-0.6	1,707,461	1,079,414	10,124	11,097	9.6
Charlotte-Mecklenburg Schools	North Carolina	149,845	1,629,822	141,412	913,869	574,541	10,756	10,877	1.1	1,470,263	1,002,573	9,613	9,812	2.1
Prince George's County Public Schools <sup>7</sup>	Maryland	135,952	2,517,293	143,464	1,350,027	1,023,802	18,453	18,516	0.3	2,163,377	1,409,313	16,029	15,913	-0.7
Philadelphia School District	Pennsylvania	130,617	3,705,298	355,588	1,736,780	1,612,930	27,635	28,368	2.7	2,283,135	1,062,161	16,284	17,480	7.3
Duval County School District <sup>7</sup>	Florida	130,279	1,329,442	169,057	657,052	503,333	10,158	10,205	0.5	1,206,119	801,580	9,259	9,258	#
Cypress-Fairbanks Independent School District 907	Texas	117,446	1,313,144	105,775	423,024	784,345	11,571	11,181	-3.4	1,081,376	756,014	8,846	9,207	4.1
Baltimore County Public Schools <sup>7</sup>	Maryland	115,038	2,001,257	112,754	878,854	1,009,649	16,881	17,396	3.1	1,725,097	1,156,567	14,754	14,996	1.6
Shelby County School District <sup>7</sup>	Tennessee	113,198	1,347,179	181,837	629,934	535,408	11,841	11,901	0.5	1,223,890	767,590	11,583	10,812	-6.7
Cobb County School District <sup>7</sup>	Georgia	112,097	1,504,214	87,786	619,644	796,784	12,975	13,419	3.4	1,288,397	909,356	10,953	11,494	4.9
Northside Independent School District 915	Texas	107,817	1,281,221	114,041	370,727	796,453	11,560	11,883	2.8	1,001,572	695,956	9,257	9,290	0.3
Polk County School District <sup>7</sup>	Florida	102,952	1,214,768	155,060	613,878	445,830	11,209	11,799	5.3	1,074,289	769,944	10,055	10,435	3.8
San Diego City Unified School District	California	102,270	2,101,817	152,438	547,454	1,401,925	19,952	20,552	3.0	1,487,042	973,336	14,683	14,540	-1.0
Jefferson County School District	Kentucky	100,348	1,491,611	138,872	605,727	747,012	15,346	14,864	-3.1	1,427,789	922,578	14,354	14,228	-0.9
Pinellas County School District <sup>7</sup>	Florida	99,772	1,112,631	112,597	360,764	639,270	11,097	11,152	0.5	1,014,132	679,046	10,107	10,164	0.6
Dekalb County School District <sup>7</sup>	Georgia	98,800	1,480,388	114,998	614,538	750,852	14,172	14,984	5.7	1,293,075	840,886	12,834	13,088	2.0

See notes at end of table.

National Center for Education Statistics

**Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years (FY) 2019 and 2020—Continued**

Name of reporting district	State	Total students (fall membership) <sup>3</sup>	Revenues by source [in thousands of dollars]				Revenues per pupil <sup>1</sup>			Current expenditures [in thousands of dollars]		Current expenditures per pupil <sup>2</sup>		
			Total <sup>4</sup>	Federal <sup>4</sup>	State	Local	FY 19 (in FY 20 dollars) <sup>5</sup>	FY 20 (in FY 20 dollars)	Per-centage change	Total current <sup>6</sup>	Instruction and instruction-related	FY 19 (in FY 20 dollars) <sup>5</sup>	FY 20 (in FY 20 dollars)	Per-centage change
Lee County School District <sup>7</sup>	Florida	95,613	1,161,742	125,578	341,872	694,292	11,659	12,150	4.2	910,863	588,458	9,808	9,527	-2.9
Fulton County <sup>7</sup>	Georgia	93,897	1,444,142	72,840	464,552	906,750	14,933	15,380	3.0	1,164,710	753,911	12,119	12,404	2.4
Prince William County Public Schools	Virginia	92,237	1,302,817	61,209	566,044	675,564	14,157	14,125	-0.2	1,101,982	715,576	11,761	11,947	1.6
Denver School District 1 <sup>7</sup>	Colorado	92,143	1,588,186	110,055	328,371	1,149,760	16,876	17,236	2.1	1,202,856	700,695	12,837	13,054	1.7
Albuquerque Public Schools <sup>7</sup>	New Mexico	88,312	1,228,951	125,029	875,939	227,983	12,134	13,916	14.7	984,535	626,757	10,033	11,148	11.1
Metro Nashville Public Schools <sup>7</sup>	Tennessee	85,588	1,259,031	109,428	379,892	769,711	14,549	14,710	1.1	1,036,630	667,281	12,574	12,112	-3.7
Anne Arundel County Public Schools <sup>7</sup>	Maryland	84,984	1,457,055	64,990	519,253	872,812	16,765	17,145	2.3	1,236,959	842,648	14,225	14,555	2.3
Jefferson County School District No. R-1 <sup>7</sup>	Colorado	84,078	1,111,695	67,125	435,623	608,947	12,956	13,222	2.1	943,442	579,451	10,898	11,221	3.0
Loudoun County Public Schools <sup>7</sup>	Virginia	83,606	1,382,367	29,355	395,826	957,186	15,957	16,534	3.6	1,319,282	928,343	15,221	15,780	3.7
Alpine School District	Utah	83,540	737,336	37,804	434,362	265,170	8,823	8,826	#	629,164	449,083	7,165	7,531	5.1
Katy Independent School District 914	Texas	83,423	1,047,002	47,033	376,270	623,699	12,451	12,551	0.8	824,750	569,336	9,619	9,886	2.8
Fort Worth Independent School District 905 <sup>7</sup>	Texas	82,891	1,029,305	116,170	364,634	548,501	11,893	12,418	4.4	873,671	569,550	10,357	10,540	1.8
Austin Independent School District 901 <sup>7</sup>	Texas	80,911	1,698,034	91,250	61,477	1,545,307	21,697	20,986	-3.3	866,211	541,603	10,713	10,706	-0.1
Baltimore City Public Schools <sup>7</sup>	Maryland	79,187	1,708,612	152,826	1,020,706	535,080	21,671	21,577	-0.4	1,273,709	878,056	16,136	16,085	-0.3
Fort Bend Independent School District 907	Texas	77,756	907,541	65,275	289,115	553,151	11,498	11,672	1.5	788,158	517,894	9,534	10,136	6.3
Greenville County School District <sup>7</sup>	South Carolina	77,302	1,004,916	77,592	502,195	425,129	12,764	13,000	1.8	803,204	505,176	10,121	10,390	2.7
Pasco County School Board <sup>7</sup>	Florida	76,661	819,581	75,862	436,106	307,613	10,536	10,691	1.5	681,996	443,139	9,008	8,896	-1.2
Davis County School District	Utah	74,773	714,113	44,219	406,636	263,258	9,263	9,550	3.1	588,071	413,223	7,741	7,865	1.6
Milwaukee School District <sup>7</sup>	Wisconsin	74,683	1,210,952	184,927	711,782	314,243	16,187	16,215	0.2	1,077,558	684,482	14,366	14,428	0.4
Brevard County School District <sup>7</sup>	Florida	73,962	800,729	80,262	355,182	365,285	10,840	10,826	-0.1	675,702	464,563	9,273	9,136	-1.5
Guilford County Schools	North Carolina	72,682	788,567	91,891	462,281	234,395	10,786	10,850	0.6	747,424	488,321	10,254	10,283	0.3
Long Beach Unified School District	California	71,712	1,173,998	106,909	738,487	328,602	16,789	16,371	-2.5	931,181	637,901	13,381	12,985	-3.0
Fresno Unified School District <sup>7</sup>	California	71,265	1,163,319	141,908	880,104	141,307	16,515	16,324	-1.2	1,046,587	680,758	14,854	14,686	-1.1
Osceola County School District <sup>7</sup>	Florida	69,925	783,041	75,507	374,284	333,250	11,682	11,198	-4.1	620,368	422,928	8,980	8,872	-1.2
Virginia Beach City Public Schools <sup>7</sup>	Virginia	68,706	875,527	61,573	381,147	432,807	12,960	12,743	-1.7	826,416	550,039	12,063	12,028	-0.3
Seminole County School District <sup>7</sup>	Florida	68,096	682,448	54,232	326,649	301,567	10,139	10,022	-1.2	589,764	389,474	8,769	8,661	-1.2
Douglas County School District Re 1 <sup>7</sup>	Colorado	67,305	855,927	28,079	376,948	450,900	12,291	12,717	3.5	723,378	445,082	10,252	10,748	4.8
Washoe County School District <sup>7</sup>	Nevada	67,301	794,783	53,426	251,728	489,629	11,564	11,809	2.1	659,382	408,040	9,713	9,798	0.9
Aldine Independent School District 902	Texas	67,259	808,024	86,791	425,808	295,425	11,887	12,014	1.1	679,079	433,904	9,706	10,096	4.0
Granite School District	Utah	66,276	679,625	75,988	331,707	271,930	10,199	10,254	0.5	595,537	382,916	8,647	8,986	3.9

See notes at end of table.

National Center for Education Statistics

**Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years (FY) 2019 and 2020—Continued**

Name of reporting district	State	Total students (fall membership) <sup>3</sup>	Revenues by source [in thousands of dollars]				Revenues per pupil <sup>1</sup>			Current expenditures [in thousands of dollars]		Current expenditures per pupil <sup>2</sup>		
			Total <sup>4</sup>	Federal <sup>4</sup>	State	Local	FY 19 (in FY 20 dollars) <sup>5</sup>	FY 20 (in FY 20 dollars)	Per-centage change	Total current <sup>6</sup>	Instruction and instruction-related	FY 19 (in FY 20 dollars) <sup>5</sup>	FY 20 (in FY 20 dollars)	Per-centage change
Conroe Independent School District 902	Texas	64,799	712,178	43,415	183,602	485,161	10,956	10,991	0.3	569,678	377,903	8,635	8,791	1.8
North East Independent School District 910	Texas	64,539	759,969	69,020	133,759	557,190	11,522	11,775	2.2	619,164	416,298	9,400	9,594	2.1
Elk Grove Unified School District <sup>7</sup>	California	63,660	838,162	59,189	596,079	182,894	14,006	13,166	-6.0	760,366	515,578	12,754	11,944	-6.3
Volusia County School District <sup>7</sup>	Florida	63,009	671,121	64,951	277,624	328,546	10,873	10,651	-2.0	565,381	377,326	9,047	8,973	-0.8
Frisco Independent School District 905	Texas	62,705	733,330	20,041	125,826	587,463	11,926	11,695	-1.9	573,720	404,573	8,689	9,150	5.3
Chesterfield County Public Schools	Virginia	62,614	717,691	36,796	368,220	312,675	11,982	11,462	-4.3	628,224	439,204	10,301	10,033	-2.6
Knox County School District <sup>7</sup>	Tennessee	61,545	604,658	63,252	234,522	306,884	9,765	9,825	0.6	575,564	386,848	9,402	9,352	-0.5
Mesa Unified School District	Arizona	61,091	630,987	64,491	310,526	255,970	10,183	10,329	1.4	546,337	338,367	8,913	8,943	0.3
Arlington Independent School District	Texas	59,532	723,448	82,054	222,571	418,823	11,501	12,152	5.7	580,180	386,147	9,436	9,746	3.3
Howard County Public Schools	Maryland	58,868	1,085,574	34,361	357,329	693,884	18,436	18,441	#	978,109	763,812	16,336	16,615	1.7
Jordan School District	Utah	57,771	513,408	29,830	282,564	201,014	8,762	8,887	1.4	448,722	309,042	7,332	7,767	5.9
Cherry Creek School District 5 <sup>7</sup>	Colorado	56,228	782,035	29,746	358,254	394,035	13,763	13,908	1.1	681,806	486,106	11,871	12,126	2.1
Seattle Public Schools	Washington	55,986	1,218,512	53,273	698,872	466,367	21,030	21,765	3.5	965,736	650,437	16,802	17,250	2.7
Garland Independent School District 909	Texas	55,701	662,541	59,963	298,116	304,462	12,085	11,895	-1.6	535,082	351,584	9,265	9,606	3.7
El Paso Independent School District 902	Texas	55,253	688,716	103,205	352,508	233,003	11,541	12,465	8.0	595,953	395,510	10,060	10,786	7.2
Forsyth County-Winston Salem Schools	North Carolina	54,566	560,848	61,282	347,621	151,945	10,142	10,278	1.3	536,701	374,586	10,034	9,836	-2.0
Clayton County School District <sup>7</sup>	Georgia	54,424	659,093	67,332	357,038	234,723	11,634	12,110	4.1	572,611	356,947	9,821	10,521	7.1
Klein Independent School District 915	Texas	54,096	594,459	46,248	229,764	318,447	11,723	10,989	-6.3	469,076	304,369	9,252	8,671	-6.3
Mobile County School District	Alabama	53,941	609,296	92,473	347,106	169,717	11,028	11,296	2.4	542,015	327,329	10,128	10,048	-0.8
Omaha City School District 1	Nebraska	53,483	783,830	88,675	359,033	336,122	14,250	14,656	2.8	676,047	451,821	12,699	12,640	-0.5
Pasadena Independent School District 917	Texas	52,878	648,851	84,727	338,945	225,179	13,120	12,271	-6.5	585,789	386,310	10,735	11,078	3.2
San Francisco Unified School District <sup>7</sup>	California	52,811	1,171,190	48,915	455,213	667,062	22,870	22,177	-3.0	905,145	638,123	17,498	17,139	-2.0
Plano Independent School District 910	Texas	52,629	864,934	34,168	49,922	780,844	17,623	16,435	-6.7	525,659	364,646	10,376	9,988	-3.7
Corona Norco Unified School District	California	52,557	695,202	37,093	452,447	205,662	13,718	13,228	-3.6	615,082	415,322	11,840	11,703	-1.2
Atlanta Public Schools <sup>7</sup>	Georgia	52,416	1,230,648	72,630	223,341	934,677	22,201	23,478	5.8	906,225	566,578	17,379	17,289	-0.5
Lewisville Independent School District 902	Texas	52,189	735,535	37,876	68,900	628,759	13,728	14,094	2.7	529,849	336,956	9,614	10,153	5.6
Henrico County Public Schools	Virginia	51,786	704,381	39,456	296,310	368,615	12,999	13,602	4.6	551,131	373,216	10,428	10,642	2.1
District of Columbia Public Schools	District Of Columbia	50,971	1,590,525	130,955	0	1,459,570	31,593	31,205	-1.2	1,164,989	663,428	22,915	22,856	-0.3
Round Rock Independent School District 909	Texas	50,953	592,934	30,441	64,032	498,461	11,958	11,637	-2.7	474,644	323,960	8,832	9,315	5.5
Cumberland County Schools	North Carolina	50,750	511,445	75,585	328,573	107,287	10,061	10,078	0.2	491,114	332,396	9,738	9,677	-0.6

See notes at end of table.

National Center for Education Statistics

**Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years (FY) 2019 and 2020—Continued**

Name of reporting district	State	Total students (fall membership) <sup>3</sup>	Revenues by source [in thousands of dollars]				Revenues per pupil <sup>1</sup>			Current expenditures [in thousands of dollars]		Current expenditures per pupil <sup>2</sup>		
			Total <sup>4</sup>	Federal <sup>4</sup>	State	Local	FY 19 (in FY 20 dollars) <sup>5</sup>	FY 20 (in dollars)	Per-centage change	Total current <sup>6</sup>	Instruction-related	FY 19 (in FY 20 dollars) <sup>5</sup>	FY 20 (in dollars)	Per-centage change
Detroit Public Schools Community District	Michigan	50,644	882,259	264,172	531,441	86,646	15,778	17,421	10.4	812,566	456,188	15,390	16,045	4.3
Forsyth County School District	Georgia	50,544	613,976	17,117	256,164	340,695	12,182	12,147	-0.3	519,723	375,956	10,038	10,283	2.4
Boston City Schools	Massachusetts	50,480	1,550,952	110,373	435,703	1,004,876	28,899	30,724	6.3	1,403,001	909,717	26,055	27,793	6.7
Charleston County School District <sup>7</sup>	South Carolina	50,299	973,407	67,682	304,091	601,634	19,178	19,352	0.9	612,999	372,219	12,101	12,187	0.7
Manatee County School District <sup>7</sup>	Florida	50,088	606,069	60,186	188,127	357,756	12,464	12,100	-2.9	519,589	339,984	10,409	10,374	-0.3
Jefferson Parish School District <sup>7</sup>	Louisiana	49,862	671,932	72,113	256,753	343,066	13,055	13,476	3.2	595,291	360,206	11,957	11,939	-0.2
Idea Public Schools	Texas	49,480	668,604	99,326	514,773	54,505	12,597	13,513	7.3	527,216	284,753	9,957	10,655	7.0
Wichita Unified District	Kansas	49,323	728,160	66,804	532,027	129,329	13,986	14,763	5.6	628,946	379,897	12,017	12,752	6.1
Columbus City School District <sup>8</sup>	Ohio	48,759	964,066	108,781	247,096	608,189	19,555	19,772	1.1	812,140	483,332	16,513	16,656	0.9
San Bernardino City Unified School District	California	48,755	795,708	76,978	626,235	92,495	17,094	16,321	-4.5	769,467	498,763	15,960	15,782	-1.1

# Rounds to zero.

<sup>1</sup> Revenues per pupil are calculated by dividing total revenues by student membership.

<sup>2</sup> Current expenditures per pupil are calculated by dividing total current expenditures by student membership.

<sup>3</sup> The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

<sup>4</sup> Revenues include amounts received from federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Although the CARES Act was enacted in March 2020, 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. Most states end their fiscal year on June 30; therefore, the amounts reported for fiscal year 2020 (FY 20) are expected to be only a small portion of the total amounts allocated to LEAs. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20.

<sup>5</sup> Data have been adjusted to fiscal year 2020 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. See *Digest of Education Statistics: 2020*. Retrieved January 25, 2022, from [https://nces.ed.gov/programs/digest/d20/tables/dt20\\_106.70.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_106.70.asp).

<sup>6</sup> Current expenditures include funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education).

<sup>7</sup> The school district operates charter schools in addition to noncharter schools.

<sup>8</sup> Revenues for Columbus City School District in Ohio have been adjusted in this table to eliminate double counting of state funding for independent charter school districts. Ohio accounts for state funding of independent charter school districts within both the revenues of those independent charter school districts and the revenues of the (noncharter) local school districts that charter school students reside in. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2019, Final Version 2a and fiscal year 2020, Provisional Version 1a.



National Center for Education Statistics

**Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2020**

State and reporting district	[in thousands of dollars] <sup>1</sup>										
	All functions <sup>2</sup>				Instruction and instruction-related <sup>2,3</sup>			Support services <sup>2,4</sup>			All other functions <sup>2,5</sup>
	Total <sup>6</sup>	Salaries and wages	Employee benefits	Current expenditures per pupil <sup>7</sup>	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>
<b>United States</b>	<b>\$676,774,789</b>	<b>\$385,599,662</b>	<b>\$167,438,622</b>	<b>\$13,393</b>	<b>\$442,595,885</b>	<b>\$275,396,451</b>	<b>\$119,226,034</b>	<b>\$209,097,190</b>	<b>\$98,639,049</b>	<b>\$43,411,482</b>	<b>\$25,081,714</b>
<b>Northeast</b>											
Connecticut	10,455,862	5,809,168	3,025,028	20,538	6,677,082	4,189,358	2,122,900	3,466,349	1,485,393	821,392	312,431
New Haven City Schools	387,306	201,779	117,398	18,923	246,959	147,911	84,101	126,139	46,851	28,990	14,208
Bridgeport City Schools	336,197	172,500	108,963	16,717	209,098	115,799	78,484	111,233	49,987	26,344	15,866
Maine	2,729,944	1,622,242	668,223	15,186	1,713,866	1,141,862	471,678	933,376	439,471	180,355	82,702
Portland City Schools	113,886	72,430	28,986	16,800	75,118	51,689	20,457	35,753	18,027	7,704	3,015
Lewiston City Schools	81,485	46,574	19,444	14,954	55,483	36,835	15,242	22,410	7,737	3,406	3,592
Massachusetts	17,664,957	10,741,325	4,486,641	18,615	11,796,236	7,852,398	3,487,551	5,405,215	2,575,683	937,281	463,506
Boston City Schools	1,403,001	839,641	331,776	27,793	909,717	616,320	267,308	438,949	198,801	59,064	54,335
Worcester Public Schools	432,760	265,992	118,508	17,280	290,718	197,521	89,702	129,080	62,551	26,808	12,962
New Hampshire	3,013,096	1,611,635	780,897	17,053	1,989,389	1,192,060	579,255	957,695	394,736	193,735	66,012
Manchester City School District	173,908	93,486	44,540	13,120	122,478	75,066	34,792	46,526	16,565	8,674	4,904
Nashua City School District	164,282	94,474	41,773	14,824	109,816	68,997	29,987	50,228	23,475	10,946	4,238
New Jersey	28,988,776	15,603,643	8,622,214	20,549	17,952,966	10,671,519	5,982,324	10,234,895	4,669,282	2,563,755	800,915
Newark City School System	884,662	470,443	246,929	21,251	504,264	291,269	160,786	356,903	170,544	82,303	23,495
Jersey City School System	603,282	330,987	208,462	20,722	393,744	227,241	148,321	190,181	95,338	57,116	19,357
New York	67,663,917	36,507,094	18,299,429	25,132	49,584,474	29,022,537	14,974,908	16,717,373	6,566,485	3,218,837	1,362,070
New York City School District	27,578,230	12,976,048	7,755,913	28,828	21,102,713	11,008,591	6,922,197	5,943,542	1,413,270	827,200	531,975
Buffalo City School District	688,196	356,998	196,494	20,667	442,524	264,923	150,913	207,733	77,763	41,973	37,939
Pennsylvania	29,020,577	14,499,401	9,294,296	16,935	18,875,843	10,555,681	6,719,342	9,130,664	3,531,986	2,325,011	1,014,070
Philadelphia School District <sup>8</sup>	2,283,135	865,657	595,548	17,480	1,062,161	569,174	377,369	623,430	259,500	188,216	597,544
Pittsburgh City School District	486,436	265,247	160,507	21,462	310,435	183,982	108,959	159,389	74,629	47,244	16,612
Rhode Island	2,415,716	1,421,451	683,515	16,843	1,513,916	1,006,212	456,582	846,324	404,132	201,133	55,476
Providence City Schools	414,972	224,978	125,756	17,409	244,255	157,466	76,909	154,418	65,482	41,954	16,299
Cranston City Schools	166,818	105,870	48,965	15,925	102,955	70,310	30,927	60,302	34,722	17,221	3,561
Vermont	1,822,203	1,023,634	487,063	20,906	1,163,217	716,036	351,228	602,350	292,033	129,498	56,636
Champlain Valley School District	81,703	50,473	24,023	18,935	54,020	34,849	17,455	25,030	14,401	6,048	2,653
Essex Westford School District	87,197	51,690	24,527	22,188	56,347	36,192	17,563	28,859	14,572	6,705	1,991

See notes at end of table.

National Center for Education Statistics

**Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2020—Continued**

State and reporting district	[in thousands of dollars] <sup>1</sup>										
	All functions <sup>2</sup>				Instruction and instruction-related <sup>2,3</sup>			Support services <sup>2,4</sup>			All other functions <sup>2,5</sup>
	Total <sup>6</sup>	Salaries and wages	Employee benefits	Current expenditures per pupil <sup>7</sup>	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>
<b>South</b>											
Alabama	7,530,384	4,312,929	1,696,625	10,118	4,693,343	2,978,661	1,118,173	2,440,493	1,152,406	479,140	396,548
Mobile County School District	542,015	301,670	124,986	10,048	327,329	204,107	78,918	187,137	85,454	38,687	27,549
Jefferson County Board of Education	353,514	208,787	80,796	9,723	218,908	140,875	51,554	115,637	58,117	24,076	18,969
Arkansas	5,105,603	3,003,414	857,598	10,274	3,267,967	2,150,684	609,001	1,573,253	766,021	222,089	264,383
Springdale School District 50	232,925	149,574	42,906	9,924	155,923	108,625	31,136	64,092	36,193	10,436	12,910
Little Rock School District	294,225	170,470	52,906	12,662	194,225	126,006	38,734	89,866	39,554	12,600	10,134
Delaware	2,334,262	1,223,670	662,241	16,682	1,416,622	846,949	472,128	840,379	342,208	182,482	77,261
Redclay Consolidated School District	281,288	150,603	83,300	18,124	161,469	91,090	59,392	109,582	55,008	22,954	10,237
Christina School District	309,663	162,333	91,679	23,161	193,473	117,690	65,371	107,904	40,844	25,260	8,286
District of Columbia <sup>9</sup>	2,074,071	1,319,964	292,800	23,077	1,120,070	834,522	195,636	902,949	481,377	96,419	51,052
District of Columbia Public Schools	1,164,989	808,469	162,793	22,856	663,428	526,648	107,923	470,649	280,206	54,557	30,912
Florida	28,206,073	15,633,627	5,082,474	9,868	19,045,717	10,946,779	3,400,631	7,805,917	4,008,884	1,416,563	1,354,439
Miami-Dade County Public School District	3,654,960	1,982,861	665,702	10,524	2,539,673	1,363,911	441,272	964,744	510,760	186,746	150,543
Broward County School District	2,683,154	1,455,038	465,233	9,968	1,814,705	976,639	301,293	769,897	399,606	137,304	98,552
Georgia	20,625,286	12,024,153	5,190,040	11,656	13,594,567	8,656,680	3,836,719	6,006,791	3,038,989	1,182,797	1,023,928
Gwinnett County School District	2,045,461	1,191,515	516,295	11,327	1,271,514	843,323	381,464	683,360	323,319	121,394	90,587
Cobb County School District	1,288,397	816,030	350,338	11,494	909,356	595,103	263,811	323,317	192,960	73,633	55,724
Kentucky	7,884,513	4,361,351	2,446,309	11,394	5,032,652	3,036,276	1,671,560	2,341,940	1,133,674	634,169	509,921
Jefferson County School District	1,427,789	849,726	449,762	14,228	922,578	579,416	299,235	432,736	241,691	127,373	72,475
Fayette County School District	569,417	327,450	172,066	13,138	380,241	226,395	135,322	163,657	89,143	31,034	25,519
Louisiana	8,457,981	4,522,198	2,185,958	11,905	5,159,761	3,151,253	1,487,860	2,838,900	1,214,214	608,635	459,320
Jefferson Parish School District	595,291	314,968	157,859	11,939	360,206	219,399	107,577	210,572	85,445	44,365	24,513
East Baton Rouge School District	560,489	284,759	127,980	13,574	317,752	196,254	86,657	193,403	75,465	34,555	49,334
Maryland	14,079,163	8,399,152	3,667,940	15,482	9,674,405	6,168,250	2,758,260	4,032,259	2,084,508	849,535	372,499
Montgomery County Public Schools	2,759,484	1,756,836	775,032	16,697	1,963,761	1,289,002	586,565	736,784	443,607	176,622	58,939
Prince George's County Public Schools	2,163,377	1,297,410	557,366	15,913	1,409,313	903,097	379,159	687,609	369,179	167,982	66,455
Mississippi	4,504,336	2,659,683	940,195	9,666	2,791,151	1,868,258	644,497	1,452,713	709,361	254,587	260,472
Desoto County School System	280,852	170,560	57,980	8,082	178,519	121,123	40,419	86,613	45,590	15,573	15,720
Jackson Public Schools	236,594	141,234	55,049	10,511	142,740	94,269	34,595	78,315	42,416	18,025	15,539

See notes at end of table.

National Center for Education Statistics

**Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2020—Continued**

State and reporting district	[in thousands of dollars] <sup>1</sup>										
	All functions <sup>2</sup>				Instruction and instruction-related <sup>2,3</sup>			Support services <sup>2,4</sup>			All other functions <sup>2,5</sup>
	Total <sup>6</sup>	Salaries and wages	Employee benefits	Current expenditures per pupil <sup>7</sup>	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>
North Carolina	15,365,369	9,437,238	3,518,938	9,847	10,178,940	6,839,210	2,511,577	4,449,363	2,273,690	873,622	737,066
Wake County Schools	1,570,345	1,021,852	381,866	9,610	1,090,141	768,090	280,830	435,284	229,276	90,000	44,920
Charlotte-Mecklenburg Schools	1,470,263	926,128	340,242	9,812	1,002,573	665,575	245,442	405,924	227,277	86,132	61,766
Oklahoma	6,586,813	3,700,450	1,266,675	9,360	4,024,804	2,553,157	883,021	2,159,047	1,020,373	332,862	402,962
Oklahoma City School District 89	373,411	210,106	87,301	10,402	221,182	140,387	56,787	127,109	60,697	24,319	25,120
Tulsa School District 1	387,970	227,532	69,533	10,875	224,890	140,197	43,654	136,761	75,634	22,148	26,319
South Carolina	9,256,432	5,077,624	2,131,473	11,764	5,811,363	3,549,598	1,461,285	3,012,949	1,383,783	588,390	432,120
Greenville County School District	803,204	481,732	207,132	10,390	505,176	329,208	139,925	246,877	137,215	57,940	51,151
Charleston County School District	612,999	338,602	138,262	12,187	372,219	239,433	97,573	209,618	80,379	32,320	31,162
Tennessee	10,036,120	6,042,032	2,019,625	9,894	6,696,435	4,461,834	1,486,201	2,831,744	1,339,878	461,500	507,941
Shelby County School District	1,223,890	737,160	211,698	10,812	767,590	531,319	135,980	392,908	173,390	69,561	63,392
Metro Nashville Public Schools	1,036,630	600,063	234,894	12,112	667,281	429,951	175,086	322,416	151,515	52,105	46,933
Texas	56,616,335	38,178,972	6,983,856	10,302	36,518,280	27,192,253	4,845,143	17,485,179	9,867,158	1,826,322	2,612,876
Houston Independent School District 912	2,159,989	1,266,048	269,668	10,283	1,248,576	861,762	172,117	801,524	355,696	81,838	109,889
Dallas Independent School District 905	1,707,461	1,183,785	195,221	11,097	1,079,414	803,208	132,220	524,401	329,108	51,156	103,646
Virginia	16,734,799	10,415,003	4,282,895	12,903	11,346,419	7,517,844	3,077,616	4,779,039	2,610,630	1,090,380	609,341
Fairfax County Public Schools	3,038,206	1,926,125	881,853	16,085	2,116,615	1,401,389	623,025	819,658	467,398	225,309	101,933
Prince William County Public Schools	1,101,982	730,518	255,385	11,947	715,576	500,494	177,008	345,086	206,986	71,817	41,320
West Virginia	3,291,589	1,845,446	898,504	12,492	2,016,391	1,217,176	586,550	1,056,914	523,938	274,311	218,284
Kanawha County School District <sup>8</sup>	315,377	179,383	85,186	12,402	199,156	119,125	55,464	94,978	49,080	25,855	21,243
Berkeley County School District <sup>8</sup>	217,039	126,608	58,506	11,017	131,709	82,940	37,842	70,384	37,816	18,105	14,946
<b>Midwest</b>											
Illinois	33,485,810	16,287,103	11,675,729	17,322	21,574,133	11,566,981	8,215,761	11,027,929	4,383,370	3,254,735	883,748
City of Chicago School District 299	5,921,411	2,681,406	1,591,029	17,041	4,118,473	1,955,896	1,286,991	1,582,058	624,923	258,535	220,880
School District U-46 (Elgin Area)	580,180	302,127	204,505	15,569	361,540	205,402	136,190	200,394	88,919	63,213	18,246
Indiana	11,335,075	6,113,993	3,298,776	10,832	6,920,148	4,158,135	2,222,482	3,913,380	1,713,796	1,006,794	501,547
Fort Wayne Community Schools	344,623	179,714	106,555	11,688	219,284	122,347	72,493	108,416	48,277	30,779	16,923
Indianapolis Public Schools	418,053	204,840	111,223	16,323	245,889	138,967	74,329	153,240	57,565	33,822	18,924
Iowa	6,186,227	3,958,120	1,343,086	11,958	4,108,299	2,853,350	952,928	1,830,939	984,956	346,599	246,989
Des Moines Independent Community School District	429,628	264,127	115,185	12,862	278,049	181,923	77,227	132,211	70,847	33,211	19,368
Cedar Rapids Community School District <sup>8</sup>	213,893	147,444	41,882	12,887	146,543	107,200	28,921	59,188	33,386	11,269	8,162

See notes at end of table.

National Center for Education Statistics

**Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2020—Continued**

State and reporting district	[in thousands of dollars] <sup>1</sup>										
	All functions <sup>2</sup>				Instruction and instruction-related <sup>2,3</sup>			Support services <sup>2,4</sup>			All other functions <sup>2,5</sup>
	Total <sup>6</sup>	Salaries and wages	Employee benefits	Current expenditures per pupil <sup>7</sup>	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>
Kansas	6,339,832	3,711,445	1,308,707	12,732	4,139,072	2,600,833	903,219	1,941,258	1,013,952	364,134	259,502
Wichita School District	628,946	376,601	159,146	12,752	379,897	253,967	105,961	224,150	110,739	49,368	24,899
Olathe Unified School District 233	382,417	233,004	92,721	12,678	250,852	167,821	66,595	117,129	60,413	22,915	14,436
Michigan	18,414,195	8,376,807	5,595,847	12,726	11,468,099	5,899,027	3,955,463	6,267,234	2,343,764	1,561,818	678,862
Detroit Public Schools Community District	812,566	378,522	207,037	16,045	456,188	253,812	140,136	313,855	111,890	61,266	42,523
Utica Comm School District	278,247	149,890	94,083	10,448	201,723	118,268	74,632	68,972	29,478	18,225	7,552
Minnesota	12,004,740	7,500,949	2,566,366	13,537	8,408,576	5,591,583	1,948,186	3,090,358	1,377,963	452,307	505,806
Anoka-Hennepin School District 11	507,994	337,061	111,788	13,006	378,796	260,035	89,663	110,562	54,080	15,036	18,636
St Paul Public School District	602,749	396,264	154,779	16,741	417,402	278,908	112,495	153,485	80,106	27,947	31,862
Missouri	10,280,203	6,396,854	2,059,811	11,281	6,202,461	4,257,173	1,356,781	3,673,123	1,931,235	629,238	404,619
Springfield School District R-12	270,063	175,233	51,799	10,525	163,589	112,661	31,992	95,678	56,610	17,401	10,796
St. Louis Public Schools	318,718	162,640	80,500	15,003	171,039	108,412	54,198	132,859	51,179	24,772	14,820
Nebraska	4,260,617	2,500,074	940,358	12,924	2,770,057	1,837,059	698,133	1,314,494	608,106	222,523	176,066
Omaha City School District 1	676,047	373,751	157,556	12,640	451,821	284,060	118,842	197,215	80,191	34,681	27,011
Lincoln Pub School District 1	508,691	318,846	112,752	12,038	339,524	229,449	78,165	149,023	82,227	30,393	20,144
North Dakota	1,653,941	996,841	382,479	14,235	1,059,677	704,199	277,563	480,626	243,731	89,882	113,638
Bismarck School District 1	168,655	108,921	43,108	12,339	116,770	78,712	31,490	45,054	23,904	9,277	6,831
Fargo School District 1	169,153	108,789	34,821	14,683	109,328	78,550	25,903	46,390	24,197	7,447	13,435
Ohio	22,893,027	13,031,584	5,107,495	13,547	14,472,685	9,062,074	3,391,198	7,729,197	3,605,935	1,550,543	691,145
Columbus City School District	812,140	480,392	200,330	16,656	483,332	301,259	119,341	302,425	163,777	74,030	26,383
Cleveland City School District	685,009	399,276	158,560	18,441	432,537	267,306	104,502	231,130	117,991	47,223	21,342
South Dakota	1,425,926	872,090	253,581	10,206	896,043	623,924	177,034	454,387	216,221	65,902	75,496
Sioux Falls School District 49-5	234,713	150,663	51,792	9,315	153,603	105,067	36,428	66,245	36,872	12,522	14,865
Rapid City Area School District 51-4	134,775	87,115	22,206	9,895	85,746	61,722	14,958	43,129	22,807	6,104	5,900
Wisconsin	10,798,620	6,012,978	2,633,106	12,624	7,016,972	4,401,677	1,882,121	3,400,933	1,439,148	685,597	380,715
Milwaukee School District	1,077,558	510,159	281,387	14,428	684,482	344,600	189,810	343,722	139,461	78,235	49,354
Madison Metropolitan School District	411,433	254,079	104,434	15,328	268,438	179,504	72,025	133,113	62,206	27,960	9,882

See notes at end of table.

National Center for Education Statistics

**Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2020—Continued**

State and reporting district	[in thousands of dollars] <sup>1</sup>										
	All functions <sup>2</sup>				Instruction and instruction-related <sup>2,3</sup>			Support services <sup>2,4</sup>			All other functions <sup>2,5</sup>
	Total <sup>6</sup>	Salaries and wages	Employee benefits	Current expenditures per pupil <sup>7</sup>	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>
<b>West</b>											
Alaska	2,417,683	1,134,107	700,218	18,313	1,486,079	775,731	467,089	843,627	332,792	217,794	87,977
Anchorage School District	709,892	370,146	238,955	15,385	438,203	254,004	155,289	250,916	109,622	78,634	20,773
Matanuska Susitna Borough School District	282,666	142,592	84,951	14,494	169,925	97,353	57,987	106,045	42,510	25,751	6,696
Arizona	9,994,820	5,907,388	1,794,029	8,844	5,959,735	4,092,181	1,199,114	3,564,890	1,687,448	551,835	470,195
Mesa Unified School District	546,337	348,190	110,832	8,943	338,367	241,956	74,114	183,537	98,541	34,186	24,433
Chandler Unified School District 80	370,794	244,383	71,199	8,261	242,283	173,029	49,730	114,173	66,083	20,002	14,338
California	85,198,722	48,063,771	23,089,011	13,836	55,593,758	33,261,851	15,765,496	26,486,595	12,966,453	6,414,370	3,118,369
Los Angeles Unified School District	7,903,121	4,253,591	2,472,933	16,355	5,151,526	2,862,015	1,625,085	2,367,296	1,200,062	700,644	384,299
San Diego City Unified School District	1,487,042	844,576	489,946	14,540	973,336	572,646	335,807	452,089	248,019	140,833	61,617
Colorado	10,524,254	6,474,416	2,255,393	11,567	6,396,298	4,325,975	1,391,894	3,791,522	1,945,483	652,028	336,434
Denver School District 1	1,202,856	868,166	199,684	13,054	700,695	527,210	98,304	470,058	295,405	71,895	32,103
Jefferson County School District No. R-1	943,442	611,049	209,964	11,221	579,451	401,605	128,538	324,325	184,082	59,659	39,666
Hawaii	2,999,582	1,559,736	908,022	16,564	1,872,916	1,107,509	627,474	989,467	397,860	247,902	137,199
Hawaii Department of Education	2,999,582	1,559,736	908,022	16,564	1,872,916	1,107,509	627,474	989,467	397,860	247,902	137,199
Idaho	2,552,134	1,522,058	546,624	8,214	1,670,833	1,109,651	388,584	770,339	372,982	139,847	110,962
West Ada School District 2	281,799	178,001	59,764	6,941	191,876	135,384	44,853	79,490	38,600	13,196	10,433
Boise Independent School District 1	259,395	166,403	57,688	10,104	174,533	120,620	41,203	74,593	40,572	14,253	10,269
Montana	1,797,508	1,059,488	330,836	12,096	1,121,440	750,899	230,437	601,506	283,938	91,313	74,562
Billings Elem School District 2	120,994	76,857	26,932	10,472	83,971	58,386	20,280	37,023	18,471	6,651	0
Great Falls Elem School District 1	71,328	46,742	13,107	9,810	45,618	34,165	9,051	21,611	10,973	3,542	4,099
Nevada	4,747,923	2,744,897	1,175,590	9,554	3,086,720	1,924,404	811,406	1,480,066	774,316	340,460	181,137
Clark County School District	3,125,154	1,824,855	781,333	9,499	2,087,574	1,296,462	541,049	913,132	497,600	223,246	124,448
Washoe County School District	659,382	406,724	174,371	9,798	408,040	264,799	115,191	228,002	133,310	55,288	23,340
New Mexico	3,731,028	2,181,154	757,713	11,289	2,255,189	1,484,700	511,100	1,301,745	647,083	227,823	174,094
Albuquerque Public Schools	984,535	609,482	206,981	11,148	626,757	425,880	142,469	313,789	170,572	59,763	43,989
Las Cruces School District	260,526	152,355	56,476	10,626	162,470	102,988	38,526	84,153	44,655	16,217	13,903
Oregon	7,463,124	3,850,668	2,393,988	12,810	4,617,305	2,600,219	1,602,561	2,613,646	1,159,377	729,722	232,173
Portland Public Schools	720,705	403,112	200,556	14,829	428,393	261,993	133,221	274,183	131,306	62,097	18,129
Salem-Keizer Public Schools	510,268	274,620	182,887	12,210	342,701	197,166	129,148	152,912	75,450	52,476	14,655

See notes at end of table.

National Center for Education Statistics

**Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2020—Continued**

State and reporting district	[in thousands of dollars] <sup>1</sup>										
	All functions <sup>2</sup>				Instruction and instruction-related <sup>2,3</sup>			Support services <sup>2,4</sup>			All other functions <sup>2,5</sup>
	Total <sup>6</sup>	Salaries and wages	Employee benefits	Current expenditures per pupil <sup>7</sup>	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>
Utah	5,646,108	3,294,828	1,462,352	8,246	3,810,629	2,345,561	1,042,433	1,573,710	822,948	371,765	261,769
Alpine School District	629,164	350,406	187,755	7,531	449,083	256,809	139,631	155,479	81,016	41,550	24,602
Davis County School District	588,071	343,222	162,269	7,865	413,223	245,264	118,021	149,510	84,846	38,547	25,338
Washington	16,585,974	10,154,693	3,965,517	14,535	11,022,999	7,119,184	2,726,878	5,137,140	2,821,609	1,128,089	425,835
Seattle Public Schools	965,736	603,350	218,586	17,250	650,437	437,808	157,818	296,273	159,225	57,510	19,026
Lake Washington School District 414	428,401	269,958	99,611	13,450	300,082	196,232	71,695	120,559	72,249	27,248	7,760
Wyoming	1,573,539	897,121	422,536	16,631	1,009,886	625,524	289,073	515,009	254,290	123,662	48,644
Laramie County School District 1	225,369	129,614	60,857	15,628	144,499	90,506	41,133	73,960	37,055	18,102	6,910
Natrona County School District 1	202,790	112,465	66,784	15,213	139,181	81,018	46,714	58,432	29,822	18,622	5,177

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

<sup>2</sup>Interschool district expenditures are excluded to prevent double counting.

<sup>3</sup>Includes instruction and instructional staff support services current expenditures.

<sup>4</sup>Includes student support services; operation and maintenance of plant; student transportation; general administration; school administration; and business, central, and other support services.

<sup>5</sup>Includes food services and enterprise operations current expenditures.

<sup>6</sup>In addition to salaries, wages, and employee benefits, the “Total” columns in this table include purchased services, supplies, and other miscellaneous current expenditures.

<sup>7</sup>Current expenditures per pupil are calculated by dividing total current expenditures by student membership.

<sup>8</sup>School district totals also include regional educational service agency (RESA) current expenditures made on behalf of the school district.

<sup>9</sup>The “District of Columbia” totals include finances for public charter schools and other local education agencies in the District of Columbia not considered part of the District of Columbia Public Schools school district.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included within the national- and state-level amounts displayed in this table. For this table, the ranking of two largest school districts in each state by enrollment excludes independent charter school districts. Current expenditures include funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education).

SOURCE: US Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2020, Provisional Version 1a.

National Center for Education Statistics

**Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, and locale: Fiscal years (FY) 2019 and 2020**

Region and locale	Median inflation-adjusted total revenues per pupil <sup>1</sup>			Median inflation-adjusted current expenditures <sup>2</sup> per pupil <sup>3</sup>		
	FY 19 (in FY 20 dollars) <sup>4</sup>	FY 20 (in FY 20 dollars) <sup>5</sup>	Percentage change	FY 19 (in FY 20 dollars) <sup>4</sup>	FY 20 (in FY 20 dollars)	Percentage change
<b>United States</b>	<b>\$14,544</b>	<b>\$14,710</b>	<b>1.1</b>	<b>\$12,353</b>	<b>\$12,602</b>	<b>2.0</b>
City	12,858	12,557	-2.3	11,640	12,112	4.1
Suburban	16,311	16,302	-0.1	13,835	13,813	-0.2
Town	13,581	13,857	2.0	11,346	11,543	1.7
Rural	15,174	15,480	2.0	12,572	12,853	2.2
Northeast	22,128	21,670	-2.1	18,967	19,035	0.4
City	18,361	12,569	-31.5	16,284	17,488	7.4
Suburban	22,162	22,238	0.3	19,101	19,036	-0.3
Town	21,560	21,885	1.5	18,588	18,826	1.3
Rural	23,574	24,102	2.2	19,792	20,101	1.6
South	12,134	12,437	2.5	10,503	10,746	2.3
City	11,895	12,354	3.9	10,510	10,726	2.1
Suburban	11,870	12,013	1.2	10,065	10,151	0.9
Town	11,746	11,862	1.0	10,240	10,393	1.5
Rural	12,469	12,916	3.6	10,811	11,145	3.1
Midwest	14,352	14,707	2.5	11,870	12,031	1.4
City	12,112	12,924	6.7	11,192	11,312	1.1
Suburban	14,656	14,816	1.1	12,188	12,188	#
Town	13,741	14,186	3.2	11,308	11,568	2.3
Rural	14,865	15,220	2.4	12,175	12,337	1.3
West	14,208	14,095	-0.8	12,447	12,411	-0.3
City	12,757	12,563	-1.5	11,611	11,577	-0.3
Suburban	13,419	13,272	-1.1	11,650	11,624	-0.2
Town	14,135	14,101	-0.2	12,007	12,005	#
Rural	17,112	17,096	-0.1	14,721	14,553	-1.1

# Rounds to zero.

<sup>1</sup> Revenues per pupil are calculated by dividing total revenues by student membership.

<sup>2</sup> Current expenditures include funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education).

<sup>3</sup> Current expenditures per pupil are calculated by dividing total current expenditures by student membership.

<sup>4</sup> Data have been adjusted to fiscal year 2020 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. See *Digest of Education Statistics: 2020*. Retrieved January 25, 2022, from [https://nces.ed.gov/programs/digest/d20/tables/dt20\\_106.70.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_106.70.asp).

<sup>5</sup> Revenues include amounts received from federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Although the CARES Act was enacted in March 2020, 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. Most states end their fiscal year on June 30; therefore, the amounts reported for fiscal year 2020 (FY 20) are expected to be only a small portion of the total amounts allocated to LEAs. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20.

NOTE: Revenues for the Midwest region and the United States have been adjusted in this table to eliminate double counting of state funding for independent charter school districts. Ohio accounts for state funding of independent charter school districts within both the revenues of those independent charter school districts and the revenues of the (noncharter) local school districts that charter school students reside in.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2019, Final Version 2a and fiscal year 2020, Provisional Version 1a; "Local Education Agency Universe Survey," school year 2018-19, Version 1a and school year 2019-20, Version 1a.

National Center for Education Statistics

**Table 4. Median current expenditures per pupil and numbers of districts and students for the states that have reported both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2020**

State	Median current expenditures per pupil						Number of districts by type				Number of students <sup>1</sup> by district type			
	Total <sup>2</sup>		Instruction and instruction-related <sup>3</sup>		Support services <sup>4</sup>		Total		Number reporting <sup>5</sup>		Total		Number in reporting districts <sup>5</sup>	
	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed
<b>Reporting states<sup>6</sup></b>	<b>\$11,193</b>	<b>\$12,926</b>	<b>\$6,573</b>	<b>\$8,138</b>	<b>\$4,057</b>	<b>\$4,242</b>	<b>4,120</b>	<b>11,718</b>	<b>3,915</b>	<b>10,945</b>	<b>2,484,573</b>	<b>39,779,684</b>	<b>2,451,142</b>	<b>39,742,859</b>
Alabama	10,033	10,151	6,125	6,238	4,054	3,348	7	173	4	138	1,223	743,012	1,223	743,012
Arizona	8,642	10,293	4,768	5,815	3,468	3,907	441	233	423	214	212,566	917,151	212,223	916,092
Arkansas	9,127	9,860	5,004	6,247	3,669	3,053	26	250	26	234	20,716	476,211	20,716	475,846
California	11,760	13,232	7,044	8,330	4,165	4,250	1,016	1,070	958	965	533,799	5,623,806	519,713	5,622,750
Colorado	9,824	12,381	5,353	7,271	4,285	4,520	1	185	1	179	18,275	891,544	18,275	891,355
Connecticut	13,149	21,099	7,145	13,530	5,733	7,261	22	175	22	169	10,804	497,983	10,804	486,990
Delaware	12,614	15,620	7,126	9,870	4,329	5,485	23	19	22	19	16,364	123,566	16,364	123,566
District of Columbia	23,460	22,856	11,888	13,016	11,159	9,234	54	1	54	1	38,808	50,971	38,808	50,971
Georgia	10,462	11,577	5,853	7,594	3,951	3,298	40	186	33	179	33,199	1,736,286	33,199	1,735,413
Idaho	7,295	9,851	5,037	6,174	2,137	3,030	54	120	50	113	21,391	289,321	21,391	289,235
Illinois	–	15,215	–	9,412	–	5,230	11	949	0	853	4,304	1,928,674	†	1,925,813
Indiana	8,977	10,329	4,832	6,195	3,667	3,675	101	312	101	294	44,965	1,001,448	44,965	1,000,609
Louisiana	12,541	11,703	6,847	7,224	4,694	3,939	111	82	111	77	68,632	641,807	68,632	640,924
Maine	11,081	15,250	6,340	9,205	4,713	5,326	9	206	9	191	2,497	177,011	2,497	176,854
Massachusetts	16,218	18,592	9,955	12,471	5,984	5,729	81	323	81	320	48,100	900,850	48,100	900,751
Michigan	9,621	10,925	5,114	7,055	4,104	3,298	299	596	292	537	147,228	1,299,783	147,006	1,299,608
Minnesota <sup>7</sup>	13,199	12,360	8,542	8,354	4,148	3,301	179	373	168	331	62,751	824,086	62,751	823,719
Mississippi	9,004	9,819	5,377	6,009	3,407	3,241	6	148	6	143	2,128	463,874	2,128	463,785
Missouri <sup>7</sup>	13,188	10,367	6,910	6,270	5,949	3,610	37	528	37	515	25,020	886,234	25,020	885,375
Nevada	7,069	12,638	4,467	7,951	2,331	4,536	1	20	1	19	47,624	449,310	47,624	449,267
New Hampshire	–	19,895	–	12,451	–	6,509	29	165	0	161	4,227	172,460	†	168,179
New Jersey	16,667	20,355	9,096	12,966	6,559	7,048	88	596	87	563	54,912	1,355,824	54,912	1,355,142
New Mexico	11,358	13,693	5,925	7,564	4,517	5,387	51	95	49	89	14,775	315,726	14,655	315,372
New York	18,724	23,319	16,653	16,034	908	6,765	316	766	314	680	159,048	2,533,315	158,580	2,531,915
North Carolina	8,884	10,423	5,454	6,746	3,045	3,007	210	126	196	122	117,348	1,443,002	117,348	1,442,820
Ohio	10,695	12,121	5,811	7,842	4,306	3,902	315	669	312	616	107,191	1,582,676	106,745	1,580,604
Oklahoma	7,891	10,205	5,020	6,151	2,632	3,298	30	514	30	511	45,988	657,731	45,988	657,468
Oregon <sup>7</sup>	17,232	12,564	10,117	7,893	6,268	4,380	21	178	21	175	6,065	575,765	6,065	574,477
Pennsylvania	14,576	16,165	8,539	10,051	5,488	4,763	180	575	179	499	146,556	1,567,095	146,556	1,566,855
Rhode Island	15,489	17,330	7,934	11,205	7,264	5,859	20	41	20	39	9,014	134,415	9,014	134,384

See notes at end of table.



National Center for Education Statistics

**Table 4. Median current expenditures per pupil and numbers of districts and students for the states that have reported both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2020—Continued**

State	Median current expenditures per pupil						Number of districts by type				Number of students <sup>1</sup> by district type			
	Total <sup>2</sup>		Instruction and instruction-related <sup>3</sup>		Support services <sup>4</sup>		Total		Number reporting <sup>5</sup>		Total		Number in reporting districts <sup>5</sup>	
	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed
South Carolina <sup>7</sup>	16,794	11,886	13,772	7,194	2,887	3,936	2	96	2	81	30,644	756,211	30,644	755,510
Tennessee	22,947	9,438	12,501	6,296	10,073	2,577	1	146	1	141	449	1,013,901	449	1,013,083
Texas	9,631	11,243	5,700	7,046	3,497	3,610	187	1,024	182	1,019	337,479	5,157,919	337,479	5,156,214
Utah	7,182	9,177	4,739	5,977	2,184	2,745	116	42	112	41	77,575	607,119	77,575	606,880
Washington	13,761	14,302	7,650	9,305	6,403	4,580	11	312	9	296	3,161	1,137,947	3,072	1,136,371
Wisconsin	‡	12,561	‡	8,079	‡	4,057	24	424	2	421	9,747	845,650	621	845,650

– Not available.

† Not applicable.

‡ Reporting standards not met. Data were suppressed when the unweighted response rate was below 80 percent for a state or 85 percent for the reporting states total.

<sup>1</sup> The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection.

<sup>2</sup> Total current expenditures per pupil are calculated by dividing total current expenditures by student membership.

<sup>3</sup> Includes instruction and instructional staff support services current expenditures. Instruction and instruction-related current expenditures per pupil are calculated by dividing the sum of instruction and instructional staff support services current expenditures by student membership.

<sup>4</sup> Includes student support services; operation and maintenance of plant; student transportation; general administration; school administration; and business, central, and other support services. Support services current expenditures per pupil are calculated by dividing the sum of current expenditures for the aforementioned support services categories by student membership.

<sup>5</sup> Includes school districts that reported fiscal data greater than or equal to zero and student membership greater than zero.

<sup>6</sup> Reporting states include only the states that reported independent charter school districts.

<sup>7</sup> State funding or charter school policies exist within this state that may impact median current expenditures per pupil in independent charter school districts relative to noncharter and mixed school districts.

NOTE: Current expenditures include funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education). All school districts in the “Independent charter” columns are independent charter school districts where all associated schools within the districts are charter schools. The school districts in the “Noncharter and mixed” columns include 11,219 school districts that have noncharter schools only (noncharter districts) and 499 school districts that have both charter and noncharter schools (mixed districts). Among these districts, 10,458 noncharter districts and 487 mixed districts reported data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2020, Provisional Version 1a.

National Center for Education Statistics

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2020

[in thousands of dollars]												
State	Total <sup>1</sup>	Title I	Special education <sup>2</sup>	Supporting Effective Instruction <sup>3</sup>	Student Support and Academic Enrichment <sup>4</sup>	21st Century Community Learning Centers <sup>5</sup>	Vocational education <sup>6</sup>	School meals <sup>7</sup>	Bilingual education <sup>8</sup>	Other and unspecified federal revenues through state <sup>1,9</sup>	Impact aid	Other federal revenues direct to school districts <sup>10</sup>
<b>United States</b>	<b>\$60,043,132</b>	<b>\$14,760,693</b>	<b>\$11,892,880</b>	‡	‡	‡	<b>\$599,789</b>	<b>\$16,095,355</b>	‡	‡	<b>\$1,520,693</b>	‡
Alabama	938,133	241,009	175,165	\$27,636	\$15,397	\$7,461	13,046	273,925	\$3,238	‡	2,771	‡
Alaska	381,757	60,688	34,169	8,750	2,553	4,159	3,716	50,488	770	\$12,254	164,189	\$40,021
Arizona	1,376,000	343,759	203,898	32,831	10,898	15,066	24,425	361,736	11,558	162,795	199,013	10,021
Arkansas	618,370	154,053	137,163	19,643	9,940	6,327	7,754	191,443	3,060	70,754	–	18,233
California	8,275,838	1,923,043	1,969,972	200,414	97,584	93,388	49,958	2,162,325	133,126	1,117,552	117,162	‡
Colorado	847,451	149,015	158,368	21,035	9,101	7,005	7,263	193,772	9,223	214,241	47,887	30,541
Connecticut	480,645	114,784	123,425	15,625	6,677	4,776	6,752	155,567	5,816	‡	–	‡
Delaware	163,489	48,529	32,108	9,241	4,259	4,257	3,610	46,783	884	4,016	‡	‡
District of Columbia	214,054	48,870	17,309	5,707	2,985	3,126	3,304	30,726	976	71,922	29,004	125
Florida	3,379,157	869,645	663,562	86,373	–	46,356	34,499	1,020,621	29,938	383,379	8,581	‡
Georgia	1,847,692	556,757	332,791	52,262	33,733	18,454	16,376	657,281	13,581	‡	21,147	‡
Hawaii	278,259	51,083	39,754	10,651	1,690	8,005	2,664	52,254	4,518	56,829	36,773	14,038
Idaho	289,634	53,704	55,644	8,313	4,488	3,812	3,604	76,836	1,861	65,102	7,393	‡
Illinois	2,400,752	672,522	563,139	‡	‡	20,167	25,581	600,142	21,206	443,739	21,795	‡
Indiana	1,030,701	252,183	257,945	30,298	13,289	6,076	11,222	343,002	‡	‡	–	‡
Iowa	509,936	90,715	125,414	13,010	6,295	4,504	4,510	156,863	3,396	91,685	414	13,130
Kansas	523,564	96,935	–	‡	‡	‡	3,141	148,690	4,378	‡	24,556	‡
Kentucky	993,783	239,447	154,662	27,430	14,088	12,450	16,080	382,053	3,170	80,362	–	‡
Louisiana	1,135,511	323,028	173,914	38,461	13,669	3,436	8,205	326,236	4,016	166,444	8,411	‡
Maine	179,378	51,162	48,493	931	1,866	3,107	1,374	32,629	392	17,773	2,652	18,999
Maryland	889,990	242,845	198,677	23,925	–	3,600	7,270	232,080	9,907	74,721	11,420	85,545
Massachusetts	902,849	222,916	253,561	‡	‡	‡	12,165	199,778	‡	‡	–	‡
Michigan	1,961,942	460,284	425,962	79,385	31,204	14,058	19,479	537,346	4,512	206,971	10,023	172,718
Minnesota	791,870	155,943	187,445	‡	‡	‡	6,620	263,935	–	‡	27,975	‡
Mississippi	668,511	211,787	118,218	‡	‡	5,066	6,681	206,470	1,306	‡	2,063	‡

See notes at end of table.

National Center for Education Statistics

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2020—Continued

[in thousands of dollars]												
State	Total <sup>1</sup>	Title I	Special education <sup>2</sup>	Supporting Effective Instruction <sup>3</sup>	Student Support and Academic Enrichment <sup>4</sup>	21st Century Community Learning Centers <sup>5</sup>	Vocational education <sup>6</sup>	School meals <sup>7</sup>	Bilingual education <sup>8</sup>	Other and unspecified federal revenues through state <sup>1,9</sup>	Impact aid	Other federal revenues direct to school districts <sup>10</sup>
Missouri	1,020,016	247,393	181,172	31,778	17,607	9,044	13,049	218,863	4,642	‡	26,087	‡
Montana	253,600	62,843	35,748	4,384	1,344	3,432	2,922	41,609	‡	19,158	71,061	11,099
Nebraska	350,388	81,902	62,533	9,519	3,702	4,047	3,387	103,761	3,089	17,944	23,297	37,207
Nevada	434,627	142,651	73,316	‡	‡	‡	5,340	136,887	5,249	‡	6,915	‡
New Hampshire	159,663	40,483	46,527	‡	‡	‡	3,544	28,642	‡	‡	‡	‡
New Jersey	1,283,865	374,188	351,825	37,071	‡	‡	8,060	341,283	‡	147,727	20,438	‡
New Mexico	649,745	152,569	115,006	—	—	—	4,828	1,123	—	192,185	104,360	79,674
New York	3,324,225	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	1,681,592	433,827	335,439	43,402	27,739	5,669	22,018	539,986	13,098	70,532	18,879	171,003
North Dakota	192,922	40,284	33,206	‡	‡	‡	—	35,998	399	‡	30,913	‡
Ohio	1,908,307	543,446	430,825	59,014	‡	‡	32,080	435,585	110	‡	101	139,659
Oklahoma	789,898	197,589	147,801	24,046	11,056	9,816	9,756	240,689	6,219	58,529	35,140	49,257
Oregon	578,939	166,052	127,726	‡	‡	‡	5,576	125,882	5,230	‡	3,808	‡
Pennsylvania	2,299,178	663,490	440,947	72,455	41,539	30,947	30,209	531,093	14,530	315,252	4,217	‡
Rhode Island	215,332	54,641	42,568	10,030	2,119	1,959	4,190	34,267	1,813	59,714	1,822	2,209
South Carolina	894,599	245,897	179,462	22,549	11,681	10,572	10,179	298,543	3,434	110,092	2,190	—
South Dakota	240,569	47,758	34,395	9,174	5,048	859	1,582	36,160	473	9,705	83,691	11,724
Tennessee	1,122,231	300,804	221,523	31,266	—	2,139	21,461	398,822	5,115	91,205	2,599	‡
Texas	7,271,663	1,402,449	925,909	‡	‡	‡	57,539	1,939,586	1,491	‡	107,382	‡
Utah	465,727	75,236	113,353	10,513	409	1,908	9,843	150,613	3,899	‡	9,087	‡
Vermont	128,512	38,479	26,845	8,863	4,074	5,392	2,799	31,962	264	7,549	607	1,678
Virginia	1,123,175	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Washington	1,173,024	225,474	233,300	28,376	12,088	7,272	6,950	193,696	12,551	257,283	70,278	125,756
West Virginia	434,073	103,445	78,478	15,405	4,573	3,955	4,273	142,256	627	62,808	—	18,253
Wisconsin	829,800	188,022	184,745	‡	‡	‡	4,700	223,827	‡	‡	18,644	‡
Wyoming	138,196	38,421	26,775	9,422	4,547	2,447	2,395	24,482	298	5,718	23,542	149

See notes at end of table.

## National Center for Education Statistics

**Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2020—Continued**

– Not available.

‡ Reporting standards not met. Data were missing for more than 15 percent of agencies in the 50 states and the District of Columbia at the national level, or data were missing for more than 20 percent of agencies in the state at the state level. These revenues are not included within any of the program-specific categories in this table, but are included in the total. For the states where federal revenues are unable to be reported within the program-specific categories, the missing federal revenues for those categories are included in the “Other and unspecified federal revenues through state” and “Other federal revenues direct to school districts” columns of this table.

<sup>1</sup> Revenues include amounts received from federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Although the CARES Act was enacted in March 2020, 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. Most states end their fiscal year on June 30; therefore, the amounts reported for fiscal year 2020 (FY 20) are expected to be only a small portion of the total amounts allocated to LEAs. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20.

<sup>2</sup> Revenues received under the Individuals with Disabilities Education Act (IDEA).

<sup>3</sup> Teacher, principal, and school leader quality grants received under Title II, Part A of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

<sup>4</sup> Student Support and Academic Enrichment Program grants received under Title IV, Part A, Subpart 1, Section 4105 of ESEA as reauthorized by ESSA.

<sup>5</sup> 21st Century Community Learning Centers grants received under Title IV, Part B of ESEA as reauthorized by ESSA.

<sup>6</sup> Includes grants authorized by the Carl D. Perkins Career and Technical Education Act, as well as other grants directly related to vocational education.

<sup>7</sup> Revenues received under federal Child Nutrition Act programs (e.g., National School Lunch Act, School Breakfast Program, Special Milk Program).

<sup>8</sup> English Language Acquisition grants received under Title III, Part A of ESEA as reauthorized by ESSA.

<sup>9</sup> Includes revenues from the federal Rural and Low-Income School Program, federal grants for adult education, and other federal revenues through the state. Also includes federal revenues received through the state that were unable to be reported within any of the program-specific categories in this table.

<sup>10</sup> Includes direct federal grants for Indian, Native Hawaiian, and Alaskan Native education; Head Start; magnet schools, gifted and talented programs; and the federal Small, Rural School Achievement Program; as well as other federal revenues provided directly to school districts. Also includes direct federal revenues that were unable to be reported within any of the program-specific categories in this table.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table. Federal revenues were missing for 4 percent of school districts in the 50 states and the District of Columbia for Title I, 4 percent for special education, 30 percent for Supporting Effective Instruction, 39 percent for Student Support and Academic Enrichment, 33 percent for 21st Century Community Learning Centers, 4 percent for vocational education, 4 percent for school meals, 20 percent for bilingual education, 39 percent for other and unspecified revenues through state, 5 percent for impact aid, and 62 percent for other revenues direct to school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2020, Provisional Version 1a.

National Center for Education Statistics

**Table 6. Total revenue, local revenue by source, and percentages of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2020**

[in thousands of dollars] <sup>1</sup>											
State	Total revenue <sup>2,3</sup>	Total local revenue	Property taxes <sup>4</sup>	Percentage of total revenue from property tax	Other taxes <sup>4,5</sup>	Revenue from cities and counties	Fees	Parent government contributions	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions	Other local revenue <sup>6</sup>
<b>United States</b>	<b>\$795,376,073</b>	<b>\$360,760,470</b>	<b>\$229,821,316</b>	<b>28.9</b>	<b>\$10,779,949</b>	<b>\$11,661,174</b>	<b>\$13,944,660</b>	<b>\$64,677,651</b>	<b>8.1</b>	<b>37.0</b>	<b>\$29,875,720</b>
Alabama	8,729,467	2,838,019	1,365,642	15.6	7,150	943,327	248,493	†	†	15.6	273,407
Alaska	2,611,686	570,197	†	†	†	0	24,111	515,841	19.8	19.8	30,245
Arizona	12,078,233	4,550,301	3,522,711	29.2	0	316,412	269,734	0	0	29.2	441,444
Arkansas	5,825,067	2,246,020	523,380	9.0	1,990	16,750	135,898	†	†	9.0	1,568,002
California	100,686,589	35,533,093	25,566,733	25.4	740,641	2,451,479	1,030,464	1,259,741	1.3	26.6	4,484,035
Colorado	13,137,194	6,752,181	5,757,966	43.8	11,146	25,868	418,492	†	†	43.8	538,709
Connecticut	12,166,193	7,077,811	0	0	0	499,160	111,331	6,443,399	53.0	53.0	23,921
Delaware	2,643,645	783,015	722,498	27.3	0	0	12,335	†	†	27.3	48,182
District of Columbia	2,715,520	2,501,466	†	†	†	987,735	10,718	1,443,178	53.1	53.1	59,835
Florida	32,717,733	16,911,651	13,443,039	41.1	1,231,251	0	1,043,541	†	†	41.1	1,193,820
Georgia	23,975,315	10,891,276	7,100,394	29.6	2,115,098	581,439	519,736	†	†	29.6	574,609
Hawaii	3,396,555	51,323	†	†	†	0	34,624	0	0	0	16,699
Idaho	3,036,748	753,239	630,645	20.8	0	99	36,177	†	†	20.8	86,318
Illinois	38,893,055	20,764,165	18,202,112	46.8	0	403,017	569,764	†	†	46.8	1,589,272
Indiana	13,853,711	4,097,344	2,969,503	21.4	5,061	358,700	286,172	†	†	21.4	477,908
Iowa	7,402,943	2,962,102	2,450,649	33.1	199,634	4,275	141,718	†	†	33.1	165,826
Kansas	7,281,284	1,877,300	1,237,250	17.0	0	132,228	133,011	†	†	17.0	374,811
Kentucky	8,796,565	3,057,367	2,284,983	26.0	448,633	34,097	132,116	†	†	26.0	157,538
Louisiana	9,363,552	4,162,038	1,866,356	19.9	1,984,052	69,379	44,910	0	0	19.9	197,341
Maine	3,148,515	1,708,486	882,173	28.0	0	18,090	31,071	755,307	24.0	52.0	21,845
Maryland	16,890,112	8,705,662	†	†	†	0	84,487	8,259,417	48.9	48.9	361,758
Massachusetts	19,976,248	10,914,665	0	0	0	1,496,177	1,091,780	8,065,447	40.4	40.4	261,261
Michigan	22,259,690	7,294,571	6,051,436	27.2	†	32,240	628,848	†	†	27.2	582,047
Minnesota	14,753,515	4,252,407	2,847,233	19.3	0	255,528	497,267	†	†	19.3	652,379
Mississippi	5,013,458	1,830,731	1,529,456	30.5	16,834	28,897	138,593	2,765	0.1	30.6	114,186
Missouri	11,367,349	6,582,703	4,290,508	37.7	267,672	33,210	352,939	†	†	37.7	1,638,374
Montana	2,045,414	913,591	613,551	30.0	0	179,661	50,199	†	†	30.0	70,180
Nebraska	4,846,201	2,883,301	2,403,903	49.6	210,994	19,777	133,820	†	†	49.6	114,807
Nevada	5,689,807	3,121,740	1,397,081	24.6	1,623	1,292	34,388	†	†	24.6	1,687,356
New Hampshire	3,388,553	2,171,226	1,765,130	52.1	0	0	37,060	337,699	10.0	62.1	31,337
New Jersey	32,783,672	17,293,463	14,905,145	45.5	0	436,974	526,595	1,099,838	3.4	48.8	324,911
New Mexico	4,731,113	844,452	649,972	13.7	5,993	13,921	64,925	†	†	13.7	109,641
New York	77,813,998	43,555,925	20,405,395	26.2	37,390	291,917	341,119	18,708,236	24.0	50.3	3,771,868
North Carolina	16,668,906	4,660,207	†	†	†	243,053	211,357	3,769,570	22.6	22.6	436,227
North Dakota	1,930,536	679,693	508,697	26.4	0	45,313	60,043	†	†	26.4	65,640

See notes at end of table.

National Center for Education Statistics

**Table 6. Total revenue, local revenue by source, and percentages of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2020–Continued**

[in thousands of dollars] <sup>1</sup>											
State	Total revenue <sup>2,3</sup>	Total local revenue	Property taxes <sup>4</sup>	Percentage of total revenue from property tax	Other taxes <sup>4,5</sup>	Revenue from cities and counties	Fees	Parent government contributions	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions	Other local revenue <sup>6</sup>
Ohio <sup>7</sup>	26,542,680	13,911,798	11,204,078	42.2	574,966	236,250	997,662	†	†	42.2	898,842
Oklahoma	7,538,193	3,032,080	2,357,281	31.3	15,787	200,296	268,195	†	†	31.3	190,521
Oregon	9,198,231	3,704,551	3,035,701	33.0	0	161,681	150,132	†	†	33.0	357,037
Pennsylvania	34,029,764	18,702,673	14,796,185	43.5	2,596,542	61,260	357,131	†	†	43.5	891,555
Rhode Island	2,740,270	1,360,291	122,949	4.5	0	37	24,849	1,198,944	43.8	48.2	13,512
South Carolina	11,393,806	4,839,435	3,747,885	32.9	271,618	307,356	204,577	†	†	32.9	307,999
South Dakota	1,733,553	911,027	789,129	45.5	28,596	3,207	46,247	†	†	45.5	43,848
Tennessee	11,125,449	4,762,058	74,593	0.7	0	483,961	468,580	3,523,548	31.7	32.3	211,376
Texas	73,018,282	38,869,277	35,673,214	48.9	0	93,376	984,662	0	0	48.9	2,118,025
Utah	6,776,037	2,558,514	2,146,878	31.7	132	9,936	182,088	†	†	31.7	219,480
Vermont	2,046,478	59,091	240	#	159	2,679	20,762	†	†	#	35,251
Virginia	18,152,959	9,679,962	†	†	†	0	217,255	9,294,721	51.2	51.2	167,986
Washington	20,149,339	4,757,626	4,012,096	19.9	3,100	12,614	259,268	†	†	19.9	470,548
West Virginia	3,764,641	1,248,229	1,174,082	31.2	1,571	2,147	20,651	†	†	31.2	49,778
Wisconsin	12,721,604	5,845,283	4,272,057	33.6	0	18,631	237,871	0	0	33.6	1,316,724
Wyoming	1,826,645	725,844	521,407	28.5	2,316	147,728	16,894	†	†	28.5	37,499

† Not applicable.

# Rounds to zero.

<sup>1</sup> Except the percentage of total revenue from property tax, the percentage of total revenue from parent government contributions, and the percentage of total revenue from property taxes and parent government contributions, which are expressed as percentages.

<sup>2</sup> Revenues include amounts received from federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Although the CARES Act was enacted in March 2020, 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. Most states end their fiscal year on June 30; therefore, the amounts reported for fiscal year 2020 (FY 20) are expected to be only a small portion of the total amounts allocated to LEAs. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20.

<sup>3</sup> Interschool district transactions are excluded to prevent double counting.

<sup>4</sup> The “Property taxes” and “Other taxes” columns only include the tax revenues of “independent” school districts that are not fiscally and administratively dependent on another government entity. “Dependent” school districts that are fiscally and administratively dependent on another government entity have their property tax revenues included in the “Parent government contributions” column of this table.

<sup>5</sup> Includes revenues from all local nonproperty taxes, such as sales taxes and income taxes.

<sup>6</sup> Includes revenues from sale of property, interest earnings, private contributions, and other miscellaneous local revenues not classified elsewhere.

<sup>7</sup> Total revenues for Ohio have been adjusted in this table to eliminate double counting of state funding for independent charter school districts. Ohio accounts for state funding of independent charter school districts within both the revenues of those independent charter school districts and the revenues of the (noncharter) local school districts that charter school students reside in. NOTE: The “Total revenue” column includes all revenues displayed in the “Total local revenue” column, as well as total state and total federal revenues for public school districts not displayed separately in this table. The “Total local revenue” column consists of all revenues displayed in the “Property taxes,” “Other taxes,” “Revenue from cities and counties,” “Fees,” “Parent government contributions,” and “Other local revenue” columns of this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2020, Provisional Version 1a.

National Center for Education Statistics

**Table 7. Current expenditures per pupil of public elementary and secondary school districts, by poverty quarter and state: Fiscal year 2020**

State	Current expenditures per pupil <sup>1</sup>					Percentage difference between high- and low-poverty districts <sup>3</sup>	Percentage of students excluded from the analysis	Percentage of current expenditures excluded from the analysis
	Poverty quarter <sup>2</sup>							
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts			
<b>United States</b>	<b>\$13,214</b>	<b>\$13,320</b>	<b>\$11,912</b>	<b>\$14,602</b>	<b>\$13,401</b>	<b>0.6</b>	<b>5.4</b>	<b>6.6</b>
Alabama	10,117	9,999	9,961	10,163	10,629	5.9	0.5	0.5
Alaska	18,278	18,184	14,494	16,402	31,828	42.9	0.3	0.5
Arizona	8,895	8,423	8,958	9,246	9,972	15.5	19.2	18.8
Arkansas	10,087	9,689	10,316	10,015	10,806	10.3	4.1	5.9
California	13,430	12,732	13,492	14,897	13,818	7.9	9.2	11.9
Colorado	11,503	11,218	11,204	12,223	12,184	7.9	2.0	2.6
Connecticut	20,543	21,489	20,241	18,101	19,043	-12.8	5.1	5.1
Delaware	17,066	15,465	17,940	18,875	15,397	-0.4	16.7	14.8
District of Columbia <sup>4</sup>	22,856	†	†	†	†	†	43.3	43.8
Florida	9,937	9,996	10,022	9,633	10,035	0.4	0.7	0
Georgia	11,647	11,034	11,865	11,487	13,140	16.0	1.9	2.0
Hawaii <sup>4</sup>	16,564	†	†	†	†	†	0	0
Idaho	8,266	7,609	9,011	7,831	9,007	15.5	6.9	6.3
Illinois	16,894	17,527	15,594	14,860	16,749	-4.6	0.5	2.9
Indiana	10,781	10,120	10,969	11,044	13,343	24.2	4.6	5.1
Iowa <sup>5</sup>	11,330	10,757	11,638	12,215	11,520	6.6	0	5.3
Kansas	12,752	11,825	13,997	13,681	13,053	9.4	#	0
Kentucky	11,397	10,870	12,789	10,865	11,250	3.4	#	0
Louisiana	11,857	11,808	11,503	11,823	13,000	9.2	11.1	11.4
Maine	14,974	15,076	14,984	14,564	15,158	0.5	5.0	6.3
Maryland	15,489	14,756	15,750	15,762	16,083	8.3	#	0
Massachusetts	18,609	18,140	18,380	17,103	24,022	24.5	8.5	8.6
Michigan	11,635	11,155	11,469	12,767	15,115	26.2	10.2	17.9
Minnesota	12,855	11,977	13,004	12,984	16,987	29.5	7.1	11.8
Mississippi	9,652	8,943	9,961	9,900	10,887	17.9	0.8	0.9
Missouri	10,805	10,938	10,454	10,104	11,881	7.9	3.3	7.4
Montana <sup>5</sup>	12,123	11,539	11,822	11,778	15,386	25.0	1.8	1.6
Nebraska	12,490	11,759	12,250	13,014	13,810	14.8	0.1	3.5
Nevada	9,814	10,554	†	†	9,568	-10.3	10.0	7.5
New Hampshire	17,892	18,470	18,720	17,057	15,553	-18.8	4.8	0.1
New Jersey	20,056	20,209	19,438	20,237	20,317	0.5	6.4	8.6
New Mexico	11,332	10,369	11,131	11,385	13,277	21.9	4.6	4.2
New York	25,536	23,844	22,683	†	27,531	13.4	6.2	4.7
North Carolina	9,958	9,738	10,027	10,027	10,306	5.5	7.6	6.6
North Dakota	13,668	12,605	13,042	14,432	17,182	26.6	1.2	5.1
Ohio	12,781	11,993	12,408	14,094	16,579	27.7	6.7	12.0
Oklahoma	9,491	8,845	9,604	10,390	10,383	14.8	6.8	5.5
Oregon	12,130	12,528	11,280	11,795	12,889	2.8	0.4	5.6
Pennsylvania <sup>5</sup>	16,580	16,606	16,485	16,195	16,968	2.1	8.6	10.5
Rhode Island <sup>5</sup>	16,760	17,414	16,273	14,512	17,409	#	7.5	8.0

See notes at end of table.

National Center for Education Statistics

**Table 7. Current expenditures per pupil of public elementary and secondary school districts, by poverty quarter and state: Fiscal year 2020—Continued**

State	Current expenditures per pupil <sup>1</sup>					Percentage difference between high- and low-poverty districts <sup>3</sup>	Percentage of students excluded from the analysis	Percentage of current expenditures excluded from the analysis
	Poverty quarter <sup>2</sup>							
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts			
South Carolina	11,501	10,659	11,834	11,372	13,252	19.6	4.1	6.2
South Dakota	10,208	9,373	9,587	10,918	16,185	42.1	#	0
Tennessee	9,883	9,381	10,548	9,617	10,499	10.7	1.2	1.3
Texas	10,237	9,681	10,322	10,791	11,325	14.5	6.2	6.8
Utah	8,366	8,142	7,970	8,566	9,550	14.7	11.4	10.1
Vermont <sup>6</sup>	20,145	19,543	21,172	19,716	20,609	5.2	0	0
Virginia	12,904	13,857	11,571	12,534	12,638	-9.6	#	#
Washington	14,251	14,332	14,055	14,487	14,048	-2.0	0.4	2.4
West Virginia <sup>5</sup>	12,315	12,044	13,016	12,316	12,049	#	0	1.4
Wisconsin <sup>5</sup>	12,737	12,144	13,023	13,261	14,569	16.6	1.1	0.2
Wyoming	16,698	16,537	15,463	15,946	19,863	16.7	0.4	0

† Not applicable.

# Rounds to zero.

<sup>1</sup> Current expenditures per pupil are calculated by dividing total current expenditures by student membership.

<sup>2</sup> The districts in national-level quarters are based on ranking all districts by poverty rate across the nation. The districts in state-level quarters are based on ranking the districts by poverty rate within the state. The cutoff points between the quarters are different for the national-level analysis and for each state. The districts included in each national-level quarter are not the collection of the districts in the quarter from the states.

<sup>3</sup> Percentage difference was calculated by dividing the difference between current expenditures per pupil in the high-poverty districts from that in low-poverty districts by the current expenditures per pupil in high-poverty districts. A positive percentage indicates that the high-poverty districts have more current expenditures per pupil than the low-poverty districts. A negative percentage indicates that the high-poverty districts have less current expenditures per pupil than the low-poverty districts.

<sup>4</sup> Quarters are not shown for states or jurisdictions where a single district comprised 50 percent or more of the total state enrollment.

<sup>5</sup> Current expenditures have been adjusted by including the regional education service agency current expenditures on behalf of the LEA.

<sup>6</sup> Vermont's current expenditures and student membership have been aggregated to the supervisory union level to be matched with the data in the "Small Area Income and Poverty Estimate" file. The districts in each quarter are supervisory unions instead of the component school districts.

NOTE: High- and low-poverty districts represent the top and bottom quarters, respectively. Quarters were calculated based on ranking local education agencies by poverty rate, calculated as the percentage of children ages 5-17 in families living below the poverty level. Quarters are weighted by children in poverty, meaning that each quarter contains approximately the same number of children ages 5-17 in families living below the poverty level. Only school districts in both the "School District Finance Survey (F-33)" and the "Small Area Income and Poverty Estimates" data files, with student membership greater than zero, and reporting fiscal data were used in this analysis; 2,719,606 students and \$44.9 billion of current expenditures in the F-33 were excluded from the analysis due to not meeting these criteria. Among these students, 149,652 were from regular local school districts, 451 were from local school districts that were components of supervisory unions, 194 were from service agencies, 34,117 were from state agencies, 2,485,542 were from independent charter districts, 32,265 were from specialized public school districts, and 17,385 were from other education agencies. Among these current expenditures, \$5.0 billion was from regular local school districts, \$0.004 billion was from local school districts that were components of supervisory unions, \$8.1 billion was from service agencies, \$0.2 billion was from state agencies, \$28.1 billion was from independent charter districts, \$3.1 billion was from specialized public school districts, and \$0.4 billion was from other education agencies.

SOURCE: U.S. Department of Commerce, Census Bureau, "Small Area Income and Poverty Estimates," 2019; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2020, Provisional Version 1a; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency Universe Survey," 2019-20, Version 1a.



National Center for Education Statistics

Table 8. Capital outlay expenditures for public elementary and secondary school districts, by state: Fiscal year 2020

[in thousands of dollars]							
State	Total capital outlay	Construction	Land and existing structures	Total equipment <sup>1</sup>	Instructional equipment	All other equipment	Nonspecified equipment <sup>2</sup>
<b>United States</b>	<b>\$85,262,881</b>	<b>\$69,009,811</b>	<b>\$5,089,473</b>	<b>\$11,163,597</b>	<b>\$2,473,922</b>	<b>\$8,377,029</b>	<b>\$312,646</b>
Alabama	613,571	499,952	9,097	104,522	6,309	98,213	0
Alaska	153,300	87,246	49,833	16,221	3,270	12,951	0
Arizona	1,495,874	826,103	179,321	490,450	232,848	257,602	0
Arkansas	734,431	594,866	49,065	90,500	17,816	72,684	0
California	11,311,996	10,332,227	579,407	400,362	124,802	275,560	0
Colorado	1,944,863	1,465,466	246,607	232,790	40,535	192,255	0
Connecticut	781,040	650,422	0	130,618	54,367	76,251	0
Delaware	163,424	136,180	0	27,244	16,441	10,803	0
District of Columbia	535,397	464,353	30,362	40,682	12,400	27,899	383
Florida	3,267,046	2,341,175	198,333	727,538	0	727,538	0
Georgia	2,306,226	1,976,114	83,357	246,755	19,366	227,389	0
Hawaii	197,246	189,819	0	7,427	3,557	3,870	0
Idaho	223,573	174,482	0	49,091	10,495	38,596	0
Illinois	2,996,574	2,626,831	0	369,743	111,944	257,799	0
Indiana	2,026,159	1,612,422	157,930	255,807	5,349	122,448	128,010
Iowa	1,143,318	918,336	22,766	202,216	60,959	141,257	0
Kansas	974,495	659,418	78,263	236,814	140,441	96,373	0
Kentucky	867,722	686,275	20,159	161,288	49,041	112,247	0
Louisiana	549,105	440,624	22,451	86,030	18,830	67,200	0
Maine	227,064	185,070	443	41,551	8,714	32,837	0
Maryland	1,757,025	1,588,435	9,324	159,266	38,753	120,513	0
Massachusetts	1,307,125	615,250	456,709	235,166	182,562	50,850	1,754
Michigan	1,885,694	1,250,624	190,514	444,556	39,885	404,671	0
Minnesota	2,626,913	2,281,493	0	345,420	55,096	290,324	0
Mississippi	543,711	386,410	0	157,301	47,849	84,215	25,237
Missouri	1,272,586	942,473	104,696	225,417	31,463	193,954	0
Montana	312,159	235,353	10,948	65,858	4,217	55,909	5,732
Nebraska	580,170	188,992	279,710	111,468	38,820	72,648	0
Nevada	803,057	658,837	96,845	47,375	2,581	44,794	0
New Hampshire	141,655	90,264	7,654	43,737	16,204	27,533	0
New Jersey	1,646,639	1,327,304	140,978	178,357	28,345	150,012	0
New Mexico	583,928	444,931	57,117	81,880	5,497	76,383	0
New York	6,955,108	6,241,120	96,267	617,721	212,754	404,967	0
North Carolina	1,654,809	1,328,291	78,781	247,737	29,977	213,117	4,643
North Dakota	282,707	202,888	13,049	66,770	14,028	52,742	0
Ohio	2,755,356	2,238,783	14,775	501,798	156,221	267,623	77,954
Oklahoma	764,481	468,417	200,825	95,239	8,631	86,608	0
Oregon	1,949,354	1,841,650	6,263	101,441	5,251	96,190	0
Pennsylvania	2,496,843	1,716,527	153,692	626,624	109,147	517,477	0
Rhode Island	65,164	31,639	5,741	27,784	15,650	12,134	0

See notes at end of table.

National Center for Education Statistics

**Table 8. Capital outlay expenditures for public elementary and secondary school districts, by state: Fiscal year 2020—Continued**

[in thousands of dollars]							
State	Total capital outlay	Construction	Land and existing structures	Total equipment <sup>1</sup>	Instructional equipment	All other equipment	Nonspecified equipment <sup>2</sup>
South Carolina	1,484,896	1,157,581	40,582	286,733	29,583	215,070	42,080
South Dakota	249,541	215,080	0	34,461	12,116	22,345	0
Tennessee	823,218	525,448	15,323	282,447	95,599	186,848	0
Texas	11,525,297	9,977,738	309,372	1,238,187	203,978	1,034,209	0
Utah	1,184,312	767,247	285,970	131,095	35,313	95,782	0
Vermont	64,116	40,548	2,819	20,749	5,046	15,703	0
Virginia	‡	‡	‡	‡	‡	‡	‡
Washington	3,520,060	3,034,253	170,390	315,417	15,637	299,780	0
West Virginia	248,316	162,020	32,499	53,797	10,966	42,831	0
Wisconsin	1,567,565	1,283,952	79,532	204,081	31,879	145,349	26,853
Wyoming	178,115	37,315	106,386	34,414	6,224	28,190	0

‡ Reporting standards not met. Data were missing for more than 15 percent of agencies in the 50 states and the District of Columbia at the national level, or data were missing for more than 20 percent of agencies in the state at the state level. These expenditures are not included within any of the capital outlay categories in this table, but are included in the United States total.

<sup>1</sup> Includes instructional equipment, all other equipment, and nonspecified equipment.

<sup>2</sup> Includes equipment expenditures unable to be distinguished as instructional or other equipment.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2020, Provisional Version 1a.

National Center for Education Statistics

**Table 9. Coronavirus Aid, Relief, and Economic Security (CARES) Act federal revenues by fund and current expenditures from CARES Act funds for public elementary and secondary school districts, by state: Fiscal year 2020**

[in thousands of dollars]

State	Elementary and Secondary School Emergency Relief (ESSER) Fund revenue <sup>1</sup>	Governor's Emergency Education Relief (GEER) Fund revenue <sup>2</sup>	Coronavirus Relief Fund (CRF) revenue <sup>3</sup>	Current expenditures <sup>4</sup> from CARES Act funds
<b>United States</b>	‡	‡	‡	‡
Alabama	\$65,239	\$5,374	\$77,027	\$144,620
Alaska	3,108	513	362	4,261
Arizona	‡	‡	‡	‡
Arkansas	10,891	–	–	10,202
California	4,107	425	22,312	392,085
Colorado	3,091	–	115,721	91,151
Connecticut	–	–	‡	‡
Delaware	267	–	–	497
District of Columbia	4,729	–	–	4,156
Florida	42,605	–	–	42,605
Georgia	23,032	–	331	24,241
Hawaii	190	–	–	293
Idaho	3,831	–	–	4,099
Illinois	‡	‡	‡	‡
Indiana	‡	‡	‡	‡
Iowa	28,435	67	23	76,308
Kansas	‡	‡	‡	‡
Kentucky	8,624	5,089	–	11,012
Louisiana	64,239	‡	‡	‡
Maine	587	–	1,424	2,592
Maryland	18,386	829	9,025	20,696
Massachusetts	6,153	‡	1,075	1,075
Michigan	33,025	571	–	38,969
Minnesota	6,082	1,866	17,659	22,828
Mississippi	‡	‡	‡	‡
Missouri	60,348	–	1,337	91,525
Montana	2,171	‡	6,533	8,714
Nebraska	116	‡	–	17,656
Nevada	1,951	–	1,094	2,868
New Hampshire	1,657	–	–	1,657
New Jersey	29,713	–	–	29,713
New Mexico	51	–	–	3,192
New York	‡	‡	‡	‡
North Carolina	4,042	–	2,966	39,423
North Dakota	‡	‡	‡	‡
Ohio	28,728	82	–	22,857
Oklahoma	1,506	–	–	10,317
Oregon	‡	‡	‡	‡
Pennsylvania	16,071	567	–	73,108
Rhode Island	‡	–	‡	23,496

See notes at end of table.

National Center for Education Statistics

**Table 9. Coronavirus Aid, Relief, and Economic Security (CARES) Act federal revenues by fund and current expenditures from CARES Act funds for public elementary and secondary school districts, by state: Fiscal year 2020–Continued**

[in thousands of dollars]

State	Elementary and Secondary School Emergency Relief (ESSER) Fund revenue <sup>1</sup>	Governor’s Emergency Education Relief (GEER) Fund revenue <sup>2</sup>	Coronavirus Relief Fund (CRF) revenue <sup>3</sup>	Current expenditures <sup>4</sup> from CARES Act funds
South Carolina	19,840	‡	–	‡
South Dakota	5,286	–	–	5,058
Tennessee	–	–	–	–
Texas	25,987	–	–	658,697
Utah	14,612	237	–	14,572
Vermont	‡	‡	‡	‡
Virginia	‡	‡	‡	‡
Washington	13,608	–	903	13,608
West Virginia	244	–	–	4,893
Wisconsin	–	–	–	–
Wyoming	–	–	49	1,353

– Not available.

‡ Reporting standards not met. Data were missing for more than 15 percent of agencies in the 50 states and the District of Columbia at the national level, or data were missing for more than 20 percent of agencies in the state at the state level.

<sup>1</sup> Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ESSER) Fund authorized by the CARES Act. These amounts do not include ESSER Fund revenues authorized under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act or the American Rescue Plan (ARP).

<sup>2</sup> Federal revenues received from the U.S. Department of Education-administered Governor’s Emergency Education Relief (GEER) Fund authorized by the CARES Act. These amounts do not include GEER Fund revenues authorized under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.

<sup>3</sup> Federal revenues received from the U.S. Department of Treasury-administered Coronavirus Relief Fund (CRF) authorized by the CARES Act.

<sup>4</sup> Current expenditures include funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education).

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table. Revenues and expenditures were from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Although the CARES Act was enacted in March 2020, 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. Most states end their fiscal year on June 30; therefore, the amounts reported for fiscal year 2020 (FY 20) are expected to be only a small portion of the total amounts allocated to LEAs. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2020, Provisional Version 1a.