

Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 17

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) 2017.¹ Specifically, this report includes the following types of school district finance data:

- revenue, current expenditure,² 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),³ 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 and figures in this report present descriptive information on revenues and expenditures for FY 17.⁴ 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 provides capital outlay expenditure detail by state.

The selected findings discussed within the report 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.⁵

Whenever comparisons were made between FY 16 and FY 17 F-33 data, the FY 16 data were obtained from the Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 16, Final Version 2a. (Updated tables for FY 16 can be found online at https://nces.ed.gov/ccd/pub_pubdistricts.asp.)

RELATED NCES REPORTS

Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2015—16 (Fiscal Year 2016) (NCES 2019-303). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2019303>

Revenues and Expenditures for Public Elementary and Secondary Education: FY 17 (NCES 2020-301). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2020301>

DATA

This report presents data from the FY 17 F-33 provisional (version 1a) data file and the FY 16 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 2016—17 for the FY 17 F-33 data).

SEAs participate in the F-33 data collection voluntarily, following standard definitions for the data items they report.⁶ 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 special education services for school districts).

In FY 17, there were 18,680 school districts on the F-33 file in the 50 states and the District of Columbia. SEAs reported finance data for 18,117, or 97.0 percent, of school districts on the F-33 file.

For definitions of the finance terms used in this report and information about the FY 17 F-33 data

collection, see the survey documentation:

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2016—17 (Fiscal Year 2017) (NCES 2020-304). https://nces.ed.gov/ccd/pdf/2020304_FY17F33_Documentation.pdf

In FY 17, current expenditures per pupil in the 100 largest public school districts by enrollment ranged from a low of \$6,333 in Jordan School District, Utah to a high of \$25,199 in New York City School District, New York (table 1). In addition to New York City School District in the Northeast region, the districts with the highest per pupil current expenditure in each region out of the two largest school districts by enrollment in each state were District of Columbia Public Schools, District of Columbia (\$21,974) in the South; Cleveland City School District, Ohio (\$17,059) in the Midwest; and Laramie County School District 1, Wyoming (\$15,720) in the West (table 2).

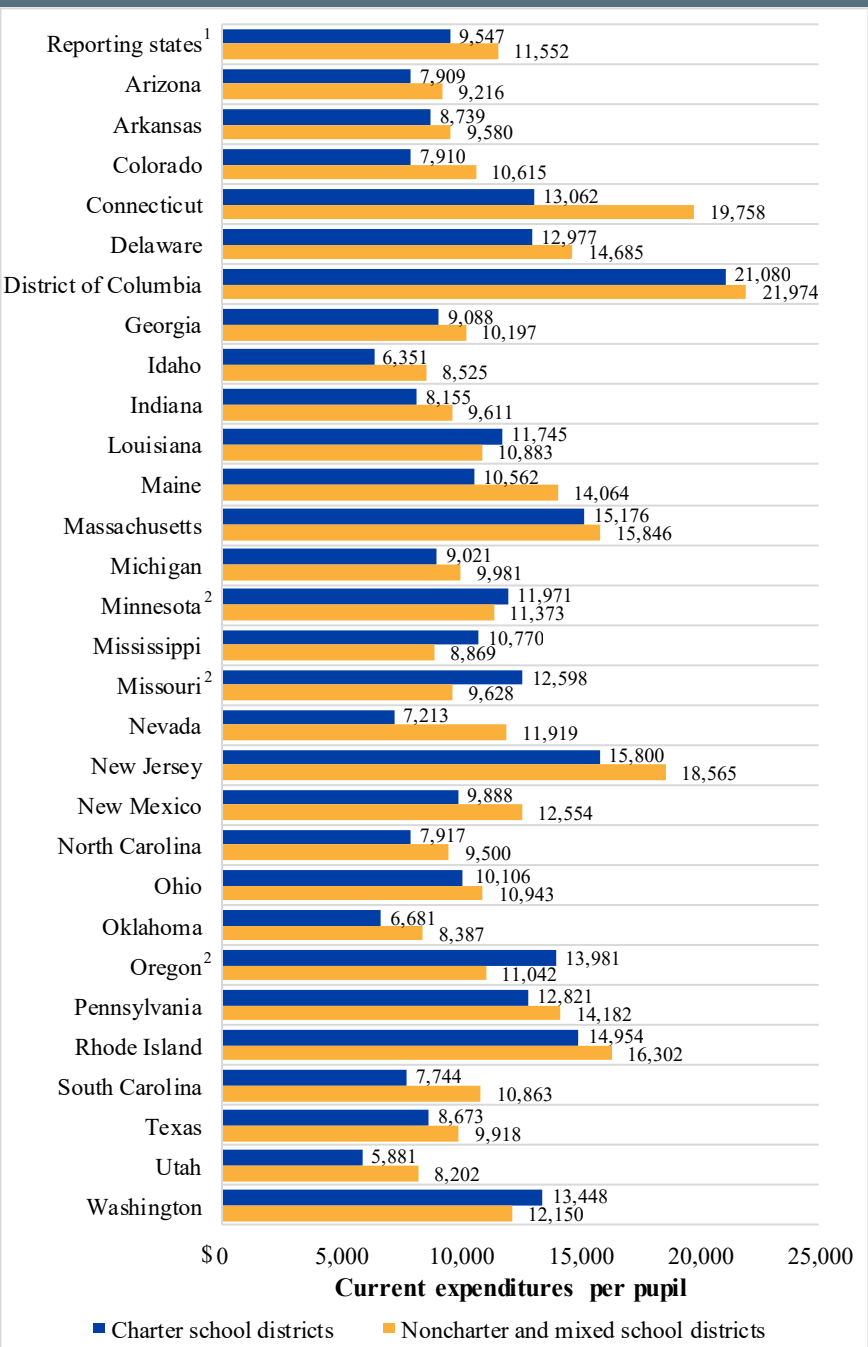
The national median of total revenues per pupil across all LEAs was \$13,334 in FY 17, which represents an increase of 1.1 percent from FY 16, after adjusting for inflation⁷ (table 3). The national median of current

expenditures per pupil among all LEAs was \$11,276 in FY 17, an increase of 1.8 percent from FY 16. On a national basis, in the absence of any geographic cost adjustment, in FY 17 median current expenditures per pupil were \$10,510 in cities, \$12,699 in the suburbs, \$10,465 in towns, and \$11,473 in rural areas.

Median current expenditures per pupil in independent charter school districts were lower than median current expenditures per pupil in noncharter and mixed school districts in 23 out of the 29 states that met reporting standards for reporting finance data for independent charter school districts (table 4). (Figure 1.)

In FY 17, school districts received \$56.8 billion from the federal government for public elementary and secondary education, which is a very slight increase of 0.4 percent from the federal revenue received in FY 16, after adjusting for inflation (table 5). In FY 17, Title I funds accounted for \$14.6 billion, or 25.7 percent, of federal revenues for education, which is an increase of 2.3 percent from FY 16 after adjusting for inflation. Special education programs received \$11.5 billion, or 20.2 percent, of federal education funding; child nutrition programs accounted for \$16.6 billion, or 29.1 percent; and Impact

FIGURE 1. Median current expenditures per pupil for states that reported data for public elementary and secondary independent charter school districts and noncharter and mixed school districts, by state: FY 17



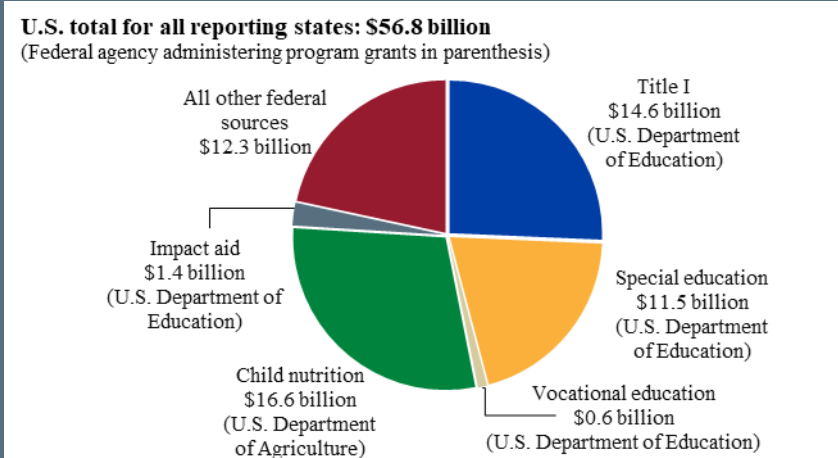
¹ Reporting states includes only those states where data are available and reporting standards are met for both independent charter districts and noncharter and mixed school districts.

² 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: Charter school districts include local education agencies where all associated schools are charter schools. Noncharter and mixed school districts are school districts that have noncharter schools only and school districts that have both charter and noncharter schools, respectively.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2017, Provisional Version 1a.

FIGURE 2. Federal revenues received by local education agencies for public elementary and secondary education, by program: FY 17



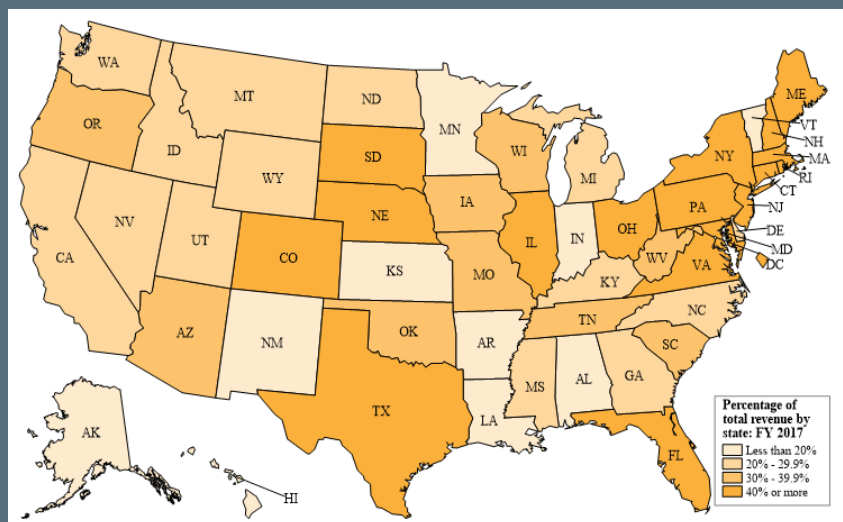
NOTE: Child nutrition federal revenues include grants received under Child Nutrition Act programs (e.g., National School Lunch Act, School Breakfast Program, Special Milk Program, etc.). Special education federal revenues include revenues received under the Individuals with Disabilities Education Act (IDEA). Vocational education federal revenues include grants authorized by the Carl D. Perkins Career and Technical Improvement Act, as well as other grants directly related to vocational education. Title I revenues arise from Title I of the Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA).

The Impact Aid law (now Title VIII of ESEA) provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or employed on eligible federal properties who do not live on federal property.

"All other" federal revenues include federal grants for math and science, safe and drug-free schools, bilingual education, 21st Century Community Learning Center programs, adult education, and other and unspecified federal revenues received through the state. "All other" also includes other federal revenues received directly by school districts, including federal grants for Indian education, Head Start, magnet schools, and gifted and talented programs, as well as all other direct federal grants.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2017, Provisional Version 1a.

FIGURE 3. Percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school systems, by state: FY 17



NOTE: Property taxes include the tax revenues of "independent" school districts that are not fiscally and administratively dependent on another government entity. Parent government contributions include revenues for a dependent school system sourced from monies appropriated to that school system by its parent government. Most of these revenues are usually derived from property tax and other tax collections of the parent government; however, there are often nontax revenue contributions that parent governments transfer to their dependent school systems that cannot be isolated and reported separately from tax revenue contributions.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2017, Provisional Version 1a.

Aid funds accounted for \$1.4 billion, or 2.4 percent. (Figure 2.)

On a national basis, \$261.1 billion, or 36.8 percent, of total revenues for public and elementary/secondary school districts were derived from local property taxes and parent government contributions⁸ in FY 17 (derived from table 6). The percentage of revenues derived from local property taxes and parent government contributions exceeded 40 percent in 17 states and the District of Columbia; fell between 30 and 40 percent in 9 states; fell between 20 and 30 percent in 14 states; and was lower than 20 percent in 10 states. (Figure 3.)

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 June 22, 2018, from <http://nces.ed.gov/pubs2015/2015347.pdf>.
- Glander, M. (2019). *Documentation to the 2016–17 Common Core of Data (CCD) Universe Files* (NCES 2019-052). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved February 22, 2019, from <https://nces.ed.gov/ccd/stnfnis.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 September 23, 2019, from <http://nces.ed.gov/statprog/2012/>.

ENDNOTES

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

² 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, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other 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.

³ 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.

⁴ 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 “Math and science” and “Bilingual education” 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.

⁵ 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.

⁶ 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.

⁷ Whenever comparisons were made between FY 16 and FY 17 data, the FY 16 data were adjusted to FY 17 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 2017*, table 106.70, https://nces.ed.gov/programs/digest/d17/tables/dt17_106.70.asp, retrieved July 1, 2019. The FY 16 amount adjusted to FY 17 dollars is equal to the FY 16 amount multiplied by the 2016–17 CPI (242.656) and then divided by the 2015–16 CPI (238.273).

⁸ Property taxes include only the property tax revenues of independent school districts that are not fiscally and administratively dependent on another government entity. Parent government contributions are revenues for a dependent school system sourced from monies appropriated to that school system by its parent government (i.e., the city, county, or township government the school system is fiscally and administratively dependent on).

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: FY 2016 and FY 2017

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil			Current expenditures [in thousands of dollars]		Current expenditures per pupil		
			Total	Federal	State	Local	FY 16	FY 17	Percent-age change	Total current ³	Instruction and instruction-related	FY 16	FY 17	Percent-age change
							(in dollars) ²	(in dollars)				(in dollars) ²	(in dollars)	
New York City School District	New York	984,462	\$29,855,533	\$2,061,297	\$11,072,732	\$16,721,504	\$28,475	\$30,327	6.5	\$24,807,192	\$18,914,470	\$24,552	\$25,199	2.6
Los Angeles Unified School District ⁴	California	633,621	10,578,715	1,146,298	6,646,350	2,786,067	16,454	16,696	1.5	8,585,030	5,621,160	13,473	13,549	0.6
City of Chicago School District 299 ⁴	Illinois	378,199	5,840,203	783,943	1,780,139	3,276,121	13,864	15,442	11.4	5,101,052	3,678,597	13,700	13,488	-1.5
Miami-Dade County Public School District ⁴	Florida	357,249	3,679,802	451,479	1,100,104	2,128,219	10,227	10,300	0.7	3,301,052	2,291,270	9,102	9,240	1.5
Clark County School District ⁴	Nevada	326,953	3,359,206	309,987	1,048,587	2,000,632	10,061	10,274	2.1	2,933,592	1,923,660	8,768	8,973	2.3
Broward County School District ⁴	Florida	271,852	2,710,577	295,473	1,052,300	1,362,804	9,866	9,971	1.1	2,461,702	1,659,159	8,932	9,055	1.4
Houston Independent School District 912 ⁴	Texas	216,106	2,467,450	298,648	198,858	1,969,944	11,714	11,418	-2.5	2,099,724	1,195,639	9,810	9,716	-1.0
Hillsborough County School District ⁴	Florida	214,386	2,121,511	302,331	1,071,868	747,312	10,084	9,896	-1.9	1,915,365	1,349,646	9,174	8,934	-2.6
Orange County Public Schools ⁴	Florida	200,674	2,331,075	223,697	805,357	1,302,021	11,650	11,616	-0.3	1,860,719	1,292,820	9,131	9,272	1.5
Palm Beach County School District ⁴	Florida	192,721	2,188,847	199,694	535,749	1,453,404	10,966	11,358	3.6	1,885,151	1,328,384	9,697	9,782	0.9
Fairfax County Public Schools	Virginia	187,467	2,855,683	126,916	626,758	2,102,009	14,983	15,233	1.7	2,717,861	1,879,556	14,248	14,498	1.8
Hawaii Department of Education ⁴	Hawaii	181,550	2,844,167	252,145	2,534,177	57,845	16,958	15,666	-7.6	2,600,074	1,607,826	14,001	14,322	2.3
Gwinnett County School District ⁴	Georgia	178,214	1,972,752	145,818	946,654	880,280	10,951	11,070	1.1	1,710,501	1,055,151	9,654	9,598	-0.6
Wake County Schools	North Carolina	160,467	1,440,668	106,392	880,794	453,482	8,906	8,978	0.8	1,379,532	964,760	8,604	8,597	-0.1
Montgomery County Public Schools	Maryland	159,010	3,089,537	116,366	862,176	2,110,995	18,877	19,430	2.9	2,561,482	1,852,422	15,474	16,109	4.1
Dallas Independent School District 905 ⁴	Texas	157,886	1,915,292	282,730	339,046	1,293,516	12,176	12,131	-0.4	1,592,399	995,191	10,144	10,086	-0.6
Charlotte-Mecklenburg Schools	North Carolina	147,428	1,443,941	149,059	808,325	486,557	9,677	9,794	1.2	1,326,550	894,433	8,893	8,998	1.2
Philadelphia School District	Pennsylvania	133,929	3,217,491	321,363	1,574,767	1,321,361	23,028	24,024	4.3	1,572,514	992,725	11,606	11,741	1.2
Prince George's County Public Schools ⁴	Maryland	130,814	2,264,929	145,542	1,210,795	908,592	17,428	17,314	-0.7	2,035,474	1,328,287	15,124	15,560	2.9
Duval County School District ⁴	Florida	129,479	1,231,819	148,120	618,022	465,677	9,551	9,514	-0.4	1,171,553	791,990	9,063	9,048	-0.2
San Diego City Unified School District ⁴	California	128,040	1,829,726	167,351	613,546	1,048,829	14,094	14,290	1.4	1,499,057	961,388	11,223	11,708	4.3
Cypress-Fairbanks Independent School District 907	Texas	114,868	1,196,041	89,206	378,394	728,441	10,504	10,412	-0.9	951,505	652,997	8,006	8,283	3.5
Cobb County School District ⁴	Georgia	113,151	1,313,927	88,228	531,330	694,369	11,199	11,612	3.7	1,125,950	785,915	9,884	9,951	0.7
Baltimore County Public Schools	Maryland	112,139	1,840,240	105,625	767,249	967,366	16,333	16,410	0.5	1,598,603	1,080,085	13,760	14,256	3.6
Shelby County School District ⁴	Tennessee	111,403	1,272,594	234,529	501,891	536,174	10,840	11,423	5.4	1,190,052	766,109	9,954	10,682	7.3
Northside Independent School District 915	Texas	106,145	1,143,346	112,764	344,252	686,330	10,837	10,772	-0.6	911,810	628,022	8,482	8,590	1.3
Pinellas County School District ⁴	Florida	102,905	1,055,688	113,961	359,483	582,244	10,201	10,259	0.6	961,132	651,391	9,426	9,340	-0.9
Polk County School District ⁴	Florida	102,295	1,009,869	128,181	547,005	334,683	9,644	9,872	2.4	933,237	661,455	8,843	9,123	3.2
Dekalb County School District ⁴	Georgia	101,284	1,244,172	100,607	496,839	646,726	11,996	12,284	2.4	1,073,861	690,769	9,975	10,602	6.3
Jefferson County School District	Kentucky	99,813	1,349,412	158,335	523,343	667,734	13,374	13,519	1.1	1,249,598	789,507	12,195	12,519	2.7

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 2016 and 2017—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil			Current expenditures [in thousands of dollars]		Current expenditures per pupil		
			Total	Federal	State	Local	FY 16	FY 17	Percent-age change	Total current ³	Instruction and instruction-related	FY 16	FY 17	Percent-age change
							(in dollars) ²	(in dollars)				(in dollars) ²	(in dollars)	
Fulton County ⁴	Georgia	96,122	1,294,478	79,910	397,464	817,104	12,745	13,467	5.7	1,017,940	669,807	10,332	10,590	2.5
Lee County School District ⁴	Florida	92,686	959,274	117,407	282,189	559,678	10,365	10,350	-0.1	844,034	548,509	9,040	9,106	0.7
Denver School District 1 ⁴	Colorado	91,138	1,351,162	119,226	354,505	877,431	14,354	14,825	3.3	1,034,063	604,745	11,405	11,346	-0.5
Albuquerque Public Schools ⁴	New Mexico	90,651	1,056,875	125,521	715,843	215,511	11,483	11,659	1.5	836,846	519,882	9,460	9,232	-2.4
Prince William County Public Schools	Virginia	89,345	1,202,380	68,000	494,354	640,026	12,884	13,458	4.5	986,896	634,658	10,810	11,046	2.2
Fort Worth Independent School District 905	Texas	87,428	967,437	129,111	398,538	439,788	11,262	11,066	-1.7	838,075	543,209	9,300	9,586	3.1
Jefferson County School District No. R-1 ⁴	Colorado	86,371	925,038	45,946	389,329	489,763	10,910	10,710	-1.8	815,876	504,772	9,118	9,446	3.6
Metro Nashville Public Schools ⁴	Tennessee	85,163	1,044,718	120,235	293,150	631,333	11,946	12,267	2.7	954,363	614,571	10,813	11,206	3.6
Austin Independent School District 901 ⁴	Texas	83,067	1,412,220	111,614	86,863	1,213,743	15,080	17,001	12.7	837,522	522,433	9,630	10,082	4.7
Baltimore City Public Schools ⁴	Maryland	82,354	1,415,593	162,251	959,194	294,148	17,285	17,189	-0.6	1,332,778	895,157	15,447	16,184	4.8
Anne Arundel County Public Schools ⁴	Maryland	81,379	1,276,972	58,216	469,274	749,482	15,287	15,692	2.6	1,117,710	771,548	13,458	13,735	2.1
Alpine School District	Utah	78,957	622,816	34,283	370,427	218,106	7,984	7,888	-1.2	512,726	364,094	6,386	6,494	1.7
Loudoun County Public Schools ⁴	Virginia	78,348	1,163,229	23,931	324,345	814,953	14,564	14,847	1.9	1,110,733	748,827	13,640	14,177	3.9
Greenville County School District ⁴	South Carolina	76,918	903,136	75,126	464,852	363,158	11,422	11,742	2.8	725,602	443,675	9,143	9,433	3.2
Long Beach Unified School District ⁴	California	76,428	1,090,404	110,084	718,731	261,589	14,073	14,267	1.4	934,507	652,328	11,555	12,227	5.8
Milwaukee School District ⁴	Wisconsin	76,206	1,250,003	186,666	666,004	397,333	15,948	16,403	2.9	1,071,828	674,511	12,948	14,065	8.6
Katy Independent School District 914	Texas	75,428	857,988	43,840	239,773	574,375	11,668	11,375	-2.5	690,141	474,367	8,908	9,150	2.7
Fort Bend Independent School District 907	Texas	74,146	758,700	48,041	227,886	482,773	10,570	10,233	-3.2	644,025	415,640	8,651	8,686	0.4
Brevard County School District ⁴	Florida	73,444	739,221	73,741	338,671	326,809	10,152	10,065	-0.9	620,962	436,560	8,687	8,455	-2.7
Fresno Unified School District ⁴	California	73,356	1,031,020	125,265	777,194	128,561	13,847	14,055	1.5	887,865	571,822	12,522	12,104	-3.3
Guilford County Schools	North Carolina	73,059	733,610	102,342	410,464	220,804	9,635	10,041	4.2	705,288	463,231	9,385	9,654	2.9
Davis County School District	Utah	72,987	604,854	46,163	344,039	214,652	8,028	8,287	3.2	489,151	342,955	6,588	6,702	1.7
Pasco County School Board ⁴	Florida	72,493	712,320	73,877	391,263	247,180	10,085	9,826	-2.6	625,048	403,498	8,927	8,622	-3.4
Aldine Independent School District 902	Texas	69,768	724,918	103,607	358,611	262,700	10,969	10,390	-5.3	708,280	450,763	9,679	10,152	4.9
Granite School District	Utah	69,580	566,956	66,276	306,269	194,411	8,101	8,148	0.6	507,404	339,332	7,127	7,292	2.3
Virginia Beach City Public Schools ⁴	Virginia	69,085	813,182	61,558	347,818	403,806	11,563	11,771	1.8	774,485	514,703	11,120	11,211	0.8
Seminole County School District ⁴	Florida	67,808	653,710	54,731	308,680	290,299	9,669	9,641	-0.3	555,161	369,919	8,408	8,187	-2.6
North East Independent School District 910	Texas	67,531	742,003	58,375	156,053	527,575	11,025	10,988	-0.3	606,202	399,895	8,658	8,977	3.7
Douglas County School District Re 1 ⁴	Colorado	67,470	694,392	18,757	321,071	354,564	10,388	10,292	-0.9	600,758	371,687	8,741	8,904	1.9
Washoe County School District ⁴	Nevada	66,671	686,170	64,866	236,201	385,103	10,128	10,292	1.6	625,997	389,684	9,250	9,389	1.5

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 2016 and 2017—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil			Current expenditures [in thousands of dollars]		Current expenditures per pupil		
			Total	Federal	State	Local	FY 16	FY 17	Percent-age change	Total current ³	Instruction and instruction-related	FY 16	FY 17	Percent-age change
							(in dollars) ²	(in dollars)				(in dollars) ²	(in dollars)	
Elk Grove Unified School District ⁴	California	63,061	766,267	56,541	558,352	151,374	11,950	12,151	1.7	701,064	483,619	10,614	11,117	4.7
Osceola County School District ⁴	Florida	63,031	639,104	74,783	322,946	241,375	9,913	10,140	2.3	525,636	364,784	8,393	8,339	-0.6
Volusia County School District ⁴	Florida	63,028	627,975	62,497	272,148	293,330	10,108	9,963	-1.4	527,240	358,236	8,469	8,365	-1.2
Mesa Unified School District	Arizona	62,419	559,251	67,395	257,598	234,258	8,712	8,960	2.8	504,409	305,405	7,852	8,081	2.9
Arlington Independent School District	Texas	62,181	669,711	68,888	263,781	337,042	10,738	10,770	0.3	553,720	373,134	8,710	8,905	2.2
Knox County School District ⁴	Tennessee	60,372	553,093	58,400	201,836	292,857	9,098	9,161	0.7	513,971	346,440	8,558	8,513	-0.5
San Francisco Unified School District ⁴	California	60,133	998,850	54,509	191,897	752,444	17,632	16,611	-5.8	693,479	459,913	11,892	11,532	-3.0
Chesterfield County Public Schools	Virginia	60,060	658,483	36,748	317,657	304,078	12,258	10,964	-10.6	578,237	402,661	9,400	9,628	2.4
Conroe Independent School District 902	Texas	59,764	605,957	35,759	138,211	431,987	10,349	10,139	-2.0	490,933	326,620	7,789	8,215	5.5
El Paso Independent School District 902	Texas	59,424	614,241	93,380	316,616	204,245	10,914	10,337	-5.3	566,365	374,080	9,567	9,531	-0.4
Garland Independent School District 909	Texas	57,133	630,006	57,936	327,808	244,262	10,585	11,027	4.2	501,864	331,008	8,616	8,784	2.0
Mobile County School District	Alabama	56,628	558,061	77,276	318,206	162,579	9,992	9,855	-1.4	531,155	307,934	9,203	9,380	1.9
Pasadena Independent School District 917	Texas	56,282	600,536	67,567	343,607	189,362	11,046	10,670	-3.4	536,340	358,385	9,373	9,530	1.7
Frisco Independent School District 905	Texas	55,923	611,317	13,372	135,095	462,850	10,979	10,931	-0.4	458,381	319,185	7,864	8,197	4.2
Howard County Public Schools	Maryland	55,626	985,502	29,160	328,277	628,065	17,625	17,717	0.5	885,646	646,130	15,761	15,921	1.0
Forsyth County-Winston Salem Schools	North Carolina	55,228	501,655	61,608	299,720	140,327	9,332	9,083	-2.7	503,584	352,315	9,034	9,118	0.9
Cherry Creek School District 5 ⁴	Colorado	54,852	655,992	27,805	279,040	349,147	11,607	11,959	3.0	567,653	408,974	10,282	10,349	0.6
Santa Ana Unified School District ⁴	California	54,505	806,802	88,330	519,178	199,294	14,292	14,802	3.6	668,148	447,966	11,855	12,258	3.4
Clayton County School District	Georgia	54,345	546,857	71,762	292,155	182,940	10,201	10,063	-1.4	533,025	345,962	9,223	9,808	6.3
Seattle School District 1	Washington	54,215	949,343	51,998	463,470	433,875	16,843	17,511	4.0	755,066	497,256	13,614	13,927	2.3
Plano Independent School District 910	Texas	54,173	768,901	34,476	59,431	674,994	13,206	14,193	7.5	513,415	346,253	9,063	9,477	4.6
Boston City Schools	Massachusetts	53,640	1,533,514	87,514	369,106	1,076,894	28,003	28,589	2.1	1,195,741	793,118	22,488	22,292	-0.9
Capistrano Unified School District ⁴	California	53,613	557,883	22,218	194,390	341,275	10,513	10,406	-1.0	475,836	331,291	8,874	8,875	#
Jordan School District	Utah	53,416	423,508	27,911	236,866	158,731	7,904	7,928	0.3	338,293	227,372	6,289	6,333	0.7
Lewisville Independent School District 902	Texas	53,257	624,244	32,844	93,834	497,566	11,720	11,721	#	473,606	319,518	8,803	8,893	1.0
Corona Norco Unified School District	California	53,157	672,025	37,378	430,799	203,848	12,356	12,642	2.3	595,679	402,009	10,477	11,206	7.0
San Bernardino City Unified School District ⁴	California	53,152	744,325	79,463	577,008	87,854	13,684	14,004	2.3	669,900	420,710	12,156	12,603	3.7
San Antonio Independent School District 907 ⁴	Texas	52,514	664,712	131,959	282,637	250,116	12,488	12,658	1.4	554,753	348,682	10,232	10,564	3.2
Omaha City School District 1	Nebraska	52,344	709,944	80,998	291,375	337,571	13,465	13,563	0.7	658,366	432,594	12,520	12,578	0.5
Atlanta Public Schools ⁴	Georgia	51,927	1,036,656	83,140	202,972	750,544	17,866	19,964	11.7	846,069	513,515	13,733	16,293	18.6

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 2016 and 2017—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil			Current expenditures [in thousands of dollars]		Current expenditures per pupil		
			Total	Federal	State	Local	FY 16	FY 17	Percent-age change	Total current ³	Instruction and instruction-related	FY 16	FY 17	Percent-age change
							(in dollars) ²	(in dollars)				(in dollars) ²	(in dollars)	
Klein Independent School District 915	Texas	51,810	544,800	35,932	214,177	294,691	10,772	10,515	-2.4	466,101	311,488	8,763	8,996	2.7
Henrico County Public Schools	Virginia	51,425	583,933	45,383	255,353	283,197	10,541	11,355	7.7	494,304	329,416	9,509	9,612	1.1
Cumberland County Schools	North Carolina	51,194	451,239	64,874	285,151	101,214	8,690	8,814	1.4	434,451	294,628	8,291	8,486	2.4
Wichita Unified School District 259	Kansas	50,600	634,437	71,902	439,511	123,024	13,319	12,538	-5.9	543,178	336,426	10,768	10,735	-0.3
Columbus City School District ⁵	Ohio	50,331	920,853	95,592	241,241	584,020	17,110	18,296	6.9	775,273	460,528	14,850	15,403	3.7
Oakland Unified School District ⁴	California	49,760	698,481	65,462	362,146	270,873	14,273	14,037	-1.7	578,050	385,815	11,234	11,617	3.4
San Juan Unified School District ⁴	California	49,255	597,918	41,090	382,377	174,451	12,543	12,139	-3.2	514,532	351,787	10,217	10,446	2.2
Manatee County School District ⁴	Florida	48,884	518,077	54,021	174,029	290,027	10,359	10,598	2.3	429,579	284,827	9,071	8,788	-3.1
Jefferson Parish School District ⁴	Louisiana	48,668	591,091	76,985	221,782	292,324	12,868	12,145	-5.6	535,781	313,588	11,451	11,009	-3.9
Charleston County School District ⁴	South Carolina	48,551	814,731	66,482	248,293	499,956	16,176	16,781	3.7	528,213	315,198	11,618	10,880	-6.4

Rounds to zero.

¹ 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.

² Data have been adjusted to fiscal year 2017 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.

³ 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, and payments to public charter schools.

⁴ The school district operates charter schools in addition to noncharter schools.

⁵ 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 2016, Final Version 2a and fiscal year 2017, Provisional Version 1a; *Digest of Education Statistics 2017*, retrieved July 1, 2019, from https://nces.ed.gov/programs/digest/d17/tables/dt17_106.70.asp.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: FY 2017

State and reporting district	[in thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
United States	\$609,072,148	\$350,005,916	\$146,479,125	\$12,089	\$397,655,681	\$250,459,783	\$104,703,722	\$186,392,219	\$87,776,016	\$37,532,608	\$25,024,248
Northeast											
Connecticut	9,736,454	5,476,008	2,679,259	18,700	6,279,707	3,998,398	1,908,104	3,097,485	1,329,767	687,706	359,262
New Haven City Schools	409,865	211,514	115,446	18,730	283,120	168,500	91,260	107,772	34,788	18,723	18,973
Bridgeport City Schools	330,642	176,363	98,955	15,715	198,616	119,093	63,131	115,708	50,113	31,655	16,318
Maine	2,527,240	1,493,451	578,361	14,099	1,583,427	1,059,061	413,266	836,778	394,394	148,959	107,035
Portland City Schools	107,711	66,924	23,796	16,050	67,771	47,877	16,876	35,649	16,731	6,295	4,291
Lewiston City Schools	69,677	39,492	15,581	12,521	44,956	31,222	12,073	20,000	6,518	2,703	4,721
Massachusetts	15,574,079	9,728,087	3,835,506	16,147	10,559,084	7,203,918	3,026,285	4,540,080	2,205,410	749,116	474,915
Boston City Schools	1,195,741	736,077	280,589	22,292	793,118	544,784	229,588	350,728	169,359	46,517	51,895
Worcester Public Schools	380,459	236,739	102,161	14,671	257,452	171,850	78,087	108,533	54,483	21,912	14,474
New Hampshire	2,804,200	1,516,436	713,674	15,756	1,851,864	1,130,175	534,000	882,953	360,129	171,789	69,383
Manchester City School District	171,156	94,402	44,148	12,037	122,368	76,322	36,052	43,546	15,802	7,269	5,242
Nashua City School District	152,096	89,594	35,429	13,069	99,838	64,576	25,941	47,496	22,917	8,811	4,762
New Jersey	26,533,063	14,919,054	7,266,028	18,839	16,334,664	10,286,165	4,879,892	9,305,227	4,334,970	2,167,498	893,172
Newark City Public Schools	752,467	438,324	214,529	18,573	433,465	273,096	131,339	291,636	157,670	72,248	27,366
Jersey City School District	625,466	374,371	173,422	21,089	402,378	261,857	118,312	204,414	103,603	49,043	18,674
New York	60,121,849	32,802,321	17,232,923	22,027	43,426,124	25,813,126	13,951,848	15,401,005	6,328,983	3,183,859	1,294,720
New York City School District	24,807,192	12,189,521	7,450,059	25,199	18,914,470	10,272,686	6,494,935	5,308,231	1,593,620	950,462	584,491
Buffalo City School District	743,538	364,020	214,291	21,682	479,592	277,064	169,024	224,791	73,745	42,687	39,155
Pennsylvania	26,650,184	13,370,080	8,263,328	15,588	17,286,003	9,778,287	5,992,655	8,358,665	3,218,302	2,043,304	1,005,516
Philadelphia School District	1,572,514	722,566	510,357	11,741	992,725	504,214	348,723	499,022	190,956	141,575	80,767
Pittsburgh City School District	456,420	242,460	144,063	20,413	287,570	169,752	99,601	151,436	67,385	41,096	17,414
Rhode Island	2,287,994	1,326,921	605,330	16,119	1,425,848	952,623	421,658	800,275	371,387	182,880	61,871
Providence City Schools	390,960	209,812	109,479	16,302	229,169	153,057	73,223	143,742	56,055	36,109	18,049
Cranston City Schools	154,203	97,544	43,337	14,806	99,816	68,960	29,209	50,898	28,545	14,109	3,489
Vermont	1,634,981	923,672	422,343	18,940	1,063,442	653,189	309,074	526,235	251,453	107,568	45,304
Burlington City Schools	76,624	47,893	20,832	19,433	60,253	37,079	17,520	15,935	9,744	3,046	436
South Burlington City School District	49,134	30,547	13,738	19,638	32,373	21,269	9,602	14,600	8,070	3,681	2,161
South											
Alabama	7,085,294	3,985,159	1,608,097	9,511	4,341,925	2,757,605	1,056,823	2,258,091	1,043,248	449,721	485,278
Mobile County School District	531,155	292,930	123,280	9,380	307,934	197,607	77,649	184,026	81,365	37,328	39,195
Jefferson County Board of Education	329,412	191,562	76,831	9,107	198,567	129,596	48,924	105,586	51,970	22,485	25,259
Arkansas	4,889,388	2,833,445	804,245	9,909	3,153,666	2,029,182	571,267	1,468,680	714,613	205,459	267,042
Little Rock School District	303,540	175,629	54,276	12,449	200,993	126,920	39,061	87,321	42,636	13,317	15,226
Springdale School District 50	218,360	137,298	38,823	9,589	149,825	100,703	28,566	56,044	32,229	9,057	12,491
Delaware	2,038,972	1,070,574	580,208	14,963	1,297,380	781,867	432,748	654,639	251,563	140,641	86,953
Red Clay Consolidated School District	257,691	134,572	74,360	16,177	174,842	99,998	56,845	70,632	28,877	16,468	12,217
Christina School District	294,196	154,647	87,788	19,814	177,152	109,628	62,130	108,068	41,247	24,966	8,976
District of Columbia ⁸	1,860,329	1,143,294	246,645	21,696	1,064,340	777,690	173,827	725,904	358,952	71,846	70,085
District of Columbia Public Schools	1,064,904	704,141	139,465	21,974	665,810	511,542	101,339	357,947	191,723	37,940	41,147

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 systems, by region, state, and two largest school districts by enrollment in each state: FY 2017
—Continued

State and reporting district	[in thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			Other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
Florida	25,429,032	14,283,130	4,562,888	9,028	17,267,701	10,031,616	3,089,177	6,844,484	3,613,277	1,246,357	1,316,847
Miami-Dade County Public School District	3,301,052	1,777,635	640,407	9,240	2,291,270	1,204,995	432,806	848,595	461,975	178,540	161,187
Broward County School District	2,461,702	1,345,478	394,370	9,055	1,659,159	910,465	260,284	689,649	356,978	110,984	112,894
Georgia	17,999,411	10,823,397	4,041,905	10,203	11,854,283	7,857,042	2,999,382	5,108,233	2,653,348	891,263	1,036,895
Gwinnett County School District	1,710,501	1,046,312	369,990	9,598	1,055,151	738,960	272,690	570,270	284,716	86,142	85,080
Cobb County School District	1,125,950	730,237	272,484	9,951	785,915	533,659	204,401	283,438	172,727	56,793	56,597
Kentucky	6,921,634	4,162,346	1,741,775	10,119	4,358,889	2,926,193	1,147,909	2,106,082	1,058,115	487,324	456,663
Jefferson County School District	1,249,598	795,219	322,585	12,519	789,507	553,592	199,124	374,719	214,250	90,800	85,372
Fayette County School District	477,706	297,048	111,123	11,495	312,764	209,494	81,825	142,457	77,324	26,043	22,485
Louisiana	8,056,385	4,289,277	2,087,589	11,236	4,878,081	3,009,267	1,428,076	2,742,968	1,132,125	571,127	435,336
Jefferson Parish School District	535,781	272,093	141,445	11,009	313,588	189,733	94,347	195,751	74,656	39,980	26,442
East Baton Rouge School District	537,547	272,760	127,212	13,247	299,077	192,014	87,038	209,240	69,843	33,782	29,230
Maryland	13,152,377	8,766,987	3,426,650	14,841	9,005,982	5,580,315	2,559,925	3,769,384	1,919,276	808,467	377,011
Montgomery County Public Schools	2,561,482	1,894,901	726,381	16,109	1,852,422	1,200,931	554,480	653,096	398,430	160,199	55,964
Prince George's County Public Schools	2,035,474	1,310,168	518,786	15,560	1,328,287	822,398	352,466	634,733	338,799	157,028	72,454
Mississippi	4,232,618	2,505,235	853,806	8,760	2,594,636	1,718,565	578,067	1,365,658	667,658	231,360	272,324
Desoto County School System	244,802	150,521	49,063	7,299	152,863	104,508	33,777	78,665	40,830	13,203	13,274
Jackson Mun Sep School District	245,405	147,785	53,853	9,107	140,496	94,555	32,497	85,678	46,306	18,488	19,231
North Carolina	13,938,521	8,683,416	2,964,100	8,992	9,253,235	6,333,795	2,130,813	3,979,901	2,059,921	723,016	705,385
Wake County Schools	1,379,532	910,937	309,787	8,597	964,760	688,346	228,883	368,671	200,393	71,592	46,101
Charlotte-Mecklenburg Schools	1,326,550	838,967	279,526	8,998	894,433	602,746	200,418	370,457	204,229	71,456	61,660
Oklahoma	5,473,827	2,995,636	1,053,954	7,888	3,292,524	2,042,656	727,546	1,787,173	836,684	279,628	394,130
Oklahoma City School District 89	332,797	173,417	77,096	8,360	200,577	122,842	53,387	106,568	43,835	18,536	25,652
Tulsa School District I	358,196	204,147	67,346	9,274	208,690	125,303	40,577	123,201	68,230	22,767	26,305
South Carolina	8,106,176	4,608,394	1,709,188	10,510	4,939,314	3,242,444	1,178,156	2,734,175	1,227,911	461,172	432,687
Greenville County School District	725,602	434,592	163,385	9,433	443,675	299,730	110,136	232,515	121,812	45,914	49,412
Charleston County School District	528,213	286,411	103,495	10,880	315,198	204,121	73,670	185,664	67,524	24,186	27,351
Tennessee	9,189,776	5,496,688	1,802,836	9,175	6,132,226	4,089,620	1,356,024	2,547,849	1,180,901	380,477	509,701
Shelby County School District	1,190,052	676,017	208,961	10,682	766,109	490,636	159,356	346,157	152,483	43,405	77,786
Metro Nashville Public Schools	954,363	541,646	211,973	11,206	614,571	390,420	158,201	291,424	134,266	46,557	48,368
Texas	50,038,015	33,830,861	5,905,071	9,334	32,110,942	24,288,448	4,080,552	15,291,231	8,541,429	1,535,387	2,635,842
Houston Independent School District 912	2,099,724	1,219,119	225,716	9,716	1,195,639	849,899	143,387	783,516	326,456	65,899	120,569
Dallas Independent School District 905	1,592,399	1,076,114	170,131	10,086	995,191	772,227	121,148	488,718	261,132	39,381	108,490
Virginia	15,293,360	9,443,478	3,777,181	11,883	10,323,739	6,848,238	2,721,136	4,377,312	2,331,623	949,842	592,309
Fairfax County Public Schools	2,717,861	1,718,014	751,839	14,498	1,879,556	1,245,457	531,444	738,247	420,718	191,337	100,058
Prince William County Public Schools	986,896	646,589	215,344	11,046	634,658	446,691	149,709	304,819	177,091	59,619	47,419
West Virginia	3,185,761	1,737,305	892,485	11,633	1,952,253	1,148,969	583,071	1,032,055	489,488	271,344	201,453
Kanawha County School District	313,523	171,708	85,198	11,776	197,255	113,075	55,229	97,038	47,309	26,030	19,230
Berkeley County School District	201,116	113,313	53,748	10,585	121,785	74,688	34,496	65,091	33,146	16,754	14,240
Midwest											
Illinois	31,045,547	14,872,180	11,190,280	15,357	20,179,581	10,629,548	7,962,060	10,007,794	3,954,922	3,046,275	858,172
City of Chicago School District 299	5,101,052	2,358,375	1,369,044	13,488	3,678,597	1,728,985	1,154,218	1,228,420	547,471	181,801	194,035
School District U-46 (Elgin Area)	575,117	263,230	254,862	14,499	364,194	178,967	170,914	192,326	76,769	77,580	18,597

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 systems, by region, state, and two largest school districts by enrollment in each state: FY 2017
—Continued

State and reporting district	[in thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
Indiana	10,424,195	5,745,625	2,972,881	9,935	6,431,473	3,968,478	2,034,214	3,472,824	1,545,117	873,643	519,898
Indianapolis Public Schools	402,898	202,325	105,067	12,992	219,482	132,267	68,507	158,939	60,760	33,104	24,477
Fort Wayne Community Schools	322,275	176,084	98,417	10,689	209,860	125,241	69,259	92,860	42,838	26,051	19,555
Iowa	5,843,282	3,735,926	1,238,234	11,461	3,907,137	2,710,924	879,564	1,689,626	913,435	321,403	246,519
Des Moines Independent Community School Dist	425,678	260,912	113,642	12,283	283,969	184,178	78,446	122,529	66,155	31,237	19,180
Cedar Rapids Community School District	196,762	139,024	35,398	11,163	135,229	102,075	23,530	53,259	30,399	10,404	8,274
Kansas	5,431,921	3,237,302	953,287	10,989	3,551,568	2,299,516	668,833	1,636,361	860,892	252,931	243,992
Wichita Unified School District 259	543,178	326,268	127,093	10,735	336,426	224,703	88,250	183,186	94,233	36,063	23,566
Olathe Unified School District 233	303,056	187,775	63,565	10,304	197,125	136,417	47,158	93,089	47,336	14,637	12,842
Michigan	17,189,949	7,824,944	5,095,832	11,611	10,747,549	5,575,811	3,641,328	5,807,660	2,127,638	1,383,509	634,740
Detroit Public Schools Community District	621,477	274,691	154,912	13,672	345,370	201,284	113,160	236,930	64,630	37,178	39,177
Utica Comm School District	279,987	152,684	95,110	10,101	207,266	122,026	76,771	65,185	28,733	17,266	7,536
Minnesota	11,009,333	6,842,740	2,277,160	12,610	7,679,808	5,117,923	1,726,723	2,814,703	1,237,688	402,397	514,822
Anoka-Hennepin Jt School District 11	465,969	302,673	98,393	12,003	344,497	233,348	78,630	101,752	48,460	13,136	19,720
St Paul Independent School District 625	584,704	380,684	145,421	15,727	414,471	270,029	105,195	144,779	76,667	27,337	25,454
Missouri	9,682,571	6,005,850	1,863,319	10,582	6,175,359	4,185,945	1,277,308	3,081,360	1,553,830	497,837	425,852
St Louis City Bd of Education	323,230	169,912	77,738	11,434	174,877	110,977	50,362	131,834	47,052	21,291	16,519
Springfield School District R-12	243,607	154,370	46,034	9,454	164,233	109,443	31,304	67,220	38,294	12,004	12,154
Nebraska	4,010,740	2,315,229	831,159	12,565	2,743,117	1,722,266	632,637	1,055,665	520,417	175,030	211,958
Omaha City School District 1	658,366	365,498	146,829	12,578	432,594	269,368	112,447	181,579	80,914	29,227	44,193
Lincoln Pub School District 1	456,244	285,837	91,973	11,375	324,108	216,858	67,432	109,146	60,929	20,811	22,990
North Dakota	1,508,965	912,743	334,716	13,755	957,322	645,729	242,818	440,074	224,805	80,034	111,569
Bismarck School District 1	159,355	100,626	37,442	12,374	104,204	71,870	26,766	45,881	25,745	9,736	9,270
Fargo School District 1	154,844	99,955	30,716	13,748	99,305	71,495	22,676	43,895	22,655	6,733	11,644
Ohio	21,267,453	11,944,592	4,583,195	12,436	13,345,871	8,301,534	3,042,232	7,209,658	3,294,461	1,385,582	711,924
Columbus City School District	775,273	455,138	194,093	15,403	460,528	288,739	116,987	285,887	152,532	70,231	28,858
Cleveland City School District	665,608	382,727	138,577	17,059	408,159	256,190	93,000	234,512	114,598	39,637	22,937
South Dakota	1,352,906	810,644	236,314	9,938	849,512	585,393	165,120	430,222	195,301	61,347	73,172
Sioux Falls School District 49-5	225,006	142,595	46,266	9,124	147,681	100,451	32,705	62,093	33,564	10,941	15,232
Rapid City Area School District 51-4	129,246	77,786	20,891	9,387	81,188	56,768	14,033	42,062	18,867	5,792	5,996
Wisconsin	10,243,925	5,648,272	2,425,817	11,851	6,543,593	4,165,789	1,734,373	3,321,470	1,324,289	635,218	378,862
Milwaukee School District	1,071,828	517,098	235,726	14,065	674,511	353,380	162,205	352,303	141,003	64,370	45,014
Madison Metropolitan School District	382,827	230,837	98,785	14,179	244,392	162,334	68,101	128,459	56,417	26,588	9,976
West											
Alaska	2,367,744	1,128,817	655,670	17,841	1,462,605	769,137	440,301	817,368	332,643	199,515	87,771
Anchorage School District	706,986	377,300	219,323	14,656	439,312	255,975	145,762	244,894	114,708	68,183	22,780
Matanuska Susitna Borough School District	284,913	143,136	81,256	15,054	168,941	97,009	54,687	108,875	43,394	25,341	7,097
Arizona	8,855,029	5,105,103	1,566,227	7,955	5,177,040	3,498,122	1,041,273	3,209,554	1,485,694	483,854	468,435
Mesa Unified School District	504,409	309,048	96,504	8,081	305,405	210,351	63,238	169,461	89,039	30,410	29,543
Tucson Unified School District 1	414,366	249,987	78,198	8,838	237,306	161,082	48,351	157,535	82,598	27,909	19,525
California	75,241,233	43,043,981	19,397,713	12,110	49,279,066	29,980,991	13,274,397	23,043,058	11,398,754	5,403,471	2,919,109
Los Angeles Unified School District	8,585,030	4,600,478	2,369,812	13,549	5,621,160	3,214,108	1,618,028	2,545,899	1,209,564	626,617	417,971
San Diego City Unified School District	1,499,057	861,219	460,498	11,708	961,388	580,055	309,333	478,739	257,760	139,307	58,930

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 systems, by region, state, and two largest school districts by enrollment in each state: FY 2017
—Continued

State and reporting district	[in thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
Colorado	8,815,378	5,514,620	1,611,540	9,772	5,460,363	3,741,733	1,088,113	3,022,659	1,594,766	468,306	332,356
Denver School District 1	1,034,063	740,212	122,455	11,346	604,745	455,019	73,868	388,801	240,620	39,059	40,517
Jefferson County School District No. R-1	815,876	530,382	155,692	9,446	504,772	358,533	104,391	274,464	151,986	45,264	36,640
Hawaii	2,600,074	1,402,480	633,336	14,322	1,607,826	1,004,189	443,186	861,359	346,059	166,753	130,889
Hawaii Department of Education	2,600,074	1,402,480	633,336	14,322	1,607,826	1,004,189	443,186	861,359	346,059	166,753	130,889
Idaho	2,201,840	1,297,135	466,997	7,412	1,424,584	944,407	331,722	668,186	316,144	118,236	109,070
Meridian School District 2	251,029	149,513	52,025	6,536	166,639	113,490	38,624	74,177	32,472	11,751	10,213
Boise City Independent School District 1	235,088	150,416	52,249	8,951	158,564	109,565	37,458	65,982	35,669	12,500	10,542
Montana	1,665,627	965,417	303,317	11,383	1,041,745	686,017	210,140	551,194	256,613	84,383	72,688
Billings Elem School District 2	107,771	67,783	22,793	9,328	75,309	51,636	17,228	32,462	16,147	5,565	0
Great Falls Elem School District 1	69,726	43,495	12,404	9,544	44,578	32,154	8,619	20,928	9,795	3,292	4,220
Nevada	4,351,833	2,546,254	1,048,095	9,186	2,801,393	1,783,525	719,487	1,379,664	720,537	310,623	170,776
Clark County School District	2,933,592	1,748,669	717,503	8,973	1,923,660	1,235,935	494,157	883,280	483,936	210,932	126,652
Washoe County School District	625,997	385,915	154,612	9,389	389,684	256,980	103,308	212,388	121,150	48,298	23,925
New Mexico	3,308,020	1,911,055	682,485	9,838	1,920,317	1,314,650	463,841	1,229,522	548,500	199,449	158,181
Albuquerque Public Schools	836,846	519,659	184,633	9,232	519,882	367,027	128,509	281,996	140,201	51,479	34,968
Las Cruces School District	222,373	134,127	50,050	8,965	135,802	92,778	34,747	74,365	37,463	13,631	12,206
Oregon	6,498,430	3,452,394	1,858,667	11,225	4,051,933	2,372,319	1,256,751	2,218,630	1,005,240	556,120	227,867
Portland Public Schools	627,720	354,154	171,362	13,031	383,728	233,931	116,037	225,138	112,399	50,972	18,854
Salem-Keizer Public Schools	463,334	255,088	141,875	11,096	307,811	184,077	101,295	138,786	70,352	40,235	16,737
Utah	4,650,799	2,644,905	1,230,301	7,049	3,145,485	1,905,547	884,472	1,246,489	627,654	292,963	258,825
Alpine School District	512,726	268,788	162,736	6,494	364,094	204,140	119,849	116,688	58,449	31,042	31,944
Davis County School District	489,151	290,419	141,915	6,702	342,955	209,461	103,354	122,599	68,484	33,044	23,597
Washington	13,191,210	7,978,044	2,957,971	11,980	8,535,605	5,580,801	2,012,614	4,132,249	2,258,739	865,423	523,356
Seattle School District 1	755,066	472,438	161,907	13,927	497,256	337,031	113,759	237,986	129,767	44,996	19,824
Spokane School District 81	376,577	233,915	87,078	12,237	255,061	172,291	61,468	105,092	56,371	20,956	16,424
Wyoming	1,553,224	905,012	409,237	16,494	1,004,550	631,035	278,934	502,348	256,951	121,196	46,326
Laramie County School District 1	222,752	131,052	58,318	15,720	144,840	91,907	39,131	71,396	37,084	17,874	6,516
Natrona County School District 1	197,189	116,412	58,592	14,806	133,188	82,320	40,856	58,385	32,408	16,481	5,616

¹ Except current expenditures per pupil, which are presented in dollars.

² Interschool system expenditures are excluded to prevent double counting.

³ Includes instruction and instructional staff support services current expenditures.

⁴ Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, business, central, and other support services.

⁵ Includes food services and enterprise operations current expenditures.

⁶ 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, and payments to public charter schools.

⁷ In addition to salaries, wages, and employee benefits, the "Total" columns in this table include purchased services, supplies, and other miscellaneous current expenditures.

⁸ The "District of Columbia" totals here 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.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2017, 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 code: FY 2016 and FY 2017

Region and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	FY 16 (in FY 17 dollars) ³	FY 17 (in FY 17 dollars)	Percentage change	FY 16 (in FY 17 dollars) ³	FY 17 (in FY 17 dollars)	Percentage change
United States	\$13,191	\$13,334	1.1	\$11,082	\$11,276	1.8
City	11,577	11,517	-0.5	10,329	10,510	1.7
Suburban	14,933	15,322	2.6	12,313	12,699	3.1
Town	12,126	12,380	2.1	10,241	10,465	2.2
Rural	13,661	13,769	0.8	11,334	11,473	1.2
Northeast	19,869	20,180	1.6	16,805	17,037	1.4
City	16,939	16,675	-1.6	14,928	14,776	-1.0
Suburban	19,928	20,275	1.7	17,010	17,310	1.8
Town	19,559	20,096	2.7	16,648	16,722	0.4
Rural	20,762	21,004	1.2	17,103	17,329	1.3
South	10,996	10,982	-0.1	9,560	9,653	1.0
City	10,907	10,987	0.7	9,435	9,716	3.0
Suburban	10,865	10,871	0.1	9,130	9,197	0.7
Town	10,677	10,640	-0.3	9,362	9,438	0.8
Rural	11,212	11,147	-0.6	9,839	9,882	0.4
Midwest	12,941	13,216	2.1	10,761	10,985	2.1
City	11,338	11,154	-1.6	10,558	10,455	-1.0
Suburban	13,136	13,506	2.8	10,872	11,263	3.6
Town	12,370	12,731	2.9	10,224	10,488	2.6
Rural	13,426	13,688	2.0	11,032	11,263	2.1
West	12,780	12,824	0.3	10,909	11,140	2.1
City	10,688	10,454	-2.2	9,348	9,482	1.4
Suburban	11,931	12,022	0.8	9,944	10,320	3.8
Town	12,199	12,396	1.6	10,483	10,754	2.6
Rural	15,097	15,044	-0.4	13,095	13,094	#

Rounds to zero.

¹ 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 non-elementary-secondary expenditures (such as adult education).

² Data for school districts with unassigned locale codes or with locale codes reported as “not applicable” in the 2016–17 Common Core of Data (CCD) Local Education Agency Universe Survey file are included in national and regional totals.

³ Data have been adjusted to fiscal year 2017 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.

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 2016, Final Version 2a and fiscal year 2017, Provisional Version 1a; “Local Education Agency Universe Survey” 2015–16 and 2016–17, Final Version 2a; and *Digest of Education Statistics 2017*, retrieved July 1, 2019, from https://nces.ed.gov/programs/digest/d17/tables/dt17_106.70.asp.

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: FY 2017

State	Median current expenditures per pupil						Number of districts by type				Number of students ¹ by district type			
	Total		Instruction and instruction-related ²		Support services ³		Total		Number reporting ⁴		Total		Number in reporting districts ⁴	
	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶
Reporting states⁷	\$9,547	\$11,552	\$5,305	\$7,270	\$3,792	\$3,779	3,053	11,579	2,620	10,804	1,688,139	39,471,650	1,531,385	39,435,692
Alabama	—	9,439	—	5,775	—	3,037	1	155	0	137	†	744,930	†	744,930
Arizona	7,909	9,216	4,152	5,125	3,265	3,575	437	248	423	217	185,649	927,467	185,331	926,219
Arkansas	8,739	9,580	4,596	6,079	3,742	2,891	25	252	25	234	14,577	478,870	14,577	478,360
California	‡	11,655	‡	7,444	‡	3,694	27	1,069	1	967	8,923	6,141,994	825	6,140,835
Colorado	7,910	10,615	4,249	6,353	3,454	3,738	1	186	1	177	16,427	885,690	16,427	885,487
Connecticut	13,062	19,758	6,574	12,331	4,704	6,469	24	179	24	169	9,573	511,093	9,573	500,039
Delaware	12,977	14,685	7,761	9,500	5,367	4,278	27	19	25	19	14,722	121,542	14,722	121,542
District of Columbia	21,080	21,974	10,629	13,739	9,848	7,386	58	1	57	1	37,237	48,462	37,237	48,462
Georgia	9,088	10,197	4,827	6,697	3,404	2,859	23	187	23	179	30,686	1,733,507	30,686	1,732,538
Idaho	6,351	8,525	4,154	5,334	1,893	2,725	40	120	40	114	17,989	279,089	17,989	279,015
Illinois	—	13,142	—	8,137	—	4,506	8	945	0	850	3,511	2,018,039	†	2,016,065
Indiana	8,155	9,611	4,403	5,954	3,147	3,272	94	312	92	295	43,079	1,006,146	42,930	1,005,342
Louisiana	11,745	10,883	6,490	6,687	4,629	3,741	106	80	103	74	56,809	660,185	56,250	659,242
Maine	10,562	14,064	6,238	8,750	5,274	4,777	9	200	9	189	1,955	176,715	1,955	176,667
Massachusetts	15,176	15,846	10,896	10,850	4,428	4,762	78	327	78	323	42,602	921,912	42,602	921,753
Michigan	9,021	9,981	4,729	6,554	3,908	2,974	304	597	291	539	148,026	1,332,478	145,317	1,332,293
Minnesota ⁸	11,971	11,373	7,510	7,683	3,808	3,042	180	375	164	331	54,121	818,961	53,956	818,782
Mississippi	10,770	8,869	5,059	5,501	5,012	2,834	3	155	3	144	523	482,627	523	481,923
Missouri ⁸	12,598	9,628	6,684	6,127	5,324	3,045	38	528	38	517	22,490	892,474	22,490	890,865
Nevada	7,213	11,919	4,609	7,210	2,540	4,659	1	18	1	18	30,654	443,090	30,654	443,090
New Hampshire	—	17,934	—	11,457	—	5,935	25	165	0	162	3,422	176,340	†	171,968
New Jersey	15,800	18,565	9,030	11,692	6,279	6,367	88	589	88	559	46,692	1,361,707	46,692	1,361,707
New Mexico	9,888	12,554	5,349	6,634	4,390	5,482	62	91	62	89	16,377	319,676	16,377	319,526
New York	—	21,362	—	14,596	—	6,174	267	767	0	681	128,784	2,600,725	†	2,598,900
North Carolina	7,917	9,500	4,983	6,187	2,698	2,782	177	120	167	116	92,281	1,457,781	92,281	1,457,600
Ohio	10,106	10,943	5,380	6,999	4,098	3,500	362	670	361	616	116,279	1,593,863	116,249	1,593,271
Oklahoma	6,681	8,387	3,884	4,942	2,490	2,761	31	516	31	513	24,248	669,655	24,248	669,462
Oregon ⁸	13,981	11,042	8,499	6,867	5,433	3,822	18	181	18	176	3,733	574,445	3,733	573,174
Pennsylvania	12,821	14,182	7,578	9,262	4,702	4,372	186	576	176	499	133,058	1,576,559	131,948	1,576,328
Rhode Island	14,954	16,302	7,568	10,552	7,500	5,464	19	41	19	37	7,032	134,911	7,032	134,053

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: FY 2017—Continued

State	Median current expenditures per pupil						Number of districts by type				Number of students ¹ by district type			
	Total		Instruction and instruction-related ²		Support services ³		Total		Number reporting ⁴		Total		Number in reporting districts ⁴	
	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶	Independent charter ⁵	Non-charter and mixed ⁶
South Carolina	7,744	10,863	4,710	6,493	2,909	3,647	1	98	1	83	21,540	749,710	21,540	748,971
Texas	8,673	9,918	5,032	6,177	3,185	3,192	184	1,027	180	1,023	272,835	5,088,014	272,835	5,086,292
Utah	5,881	8,202	3,914	5,358	1,804	2,235	117	44	108	41	71,417	588,384	71,417	588,119
Washington	13,448	12,150	7,209	7,714	5,551	3,933	8	317	8	296	1,676	1,099,397	1,676	1,098,261
Wisconsin	‡	11,732	‡	7,450	‡	3,868	24	424	3	419	9,212	855,212	1,313	854,611

— 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.

¹ 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. Student membership was not reported on the district-level CCD Local Education Agency Universe Survey for independent charter school districts in New Hampshire. As a result, the source of the student membership for both charter and noncharter school districts shown in this table for New Hampshire is state-aggregated membership from the school-level CCD Public Elementary-Secondary School Universe Survey.

² Includes instruction and instructional staff support services current expenditures.

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

⁴ Includes school districts that reported fiscal data greater than or equal to zero and student membership greater than zero.

⁵ All associated schools are charter schools.

⁶ Includes 10,925 school districts that have noncharter schools only (noncharter districts) and 654 school districts that have both charter and noncharter schools (mixed districts). Among these districts, 10,162 noncharter districts and 642 mixed districts reported data.

⁷ Reporting states include only the states that reported independent charter school districts.

⁸ 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.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2017, 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: FY 2017

[in thousands of dollars]

State	Total	Title I	Special education ¹	Math and science ²	Drug-free schools ³	Vocational education ⁴	Child nutrition ⁵	Bilingual education ⁶	Other and unspecified federal revenues through state ⁷	Impact aid	Other federal revenues direct to school districts ⁸
United States⁹	\$56,838,048	\$14,602,148	\$11,473,412	‡	‡	\$556,446	\$16,552,736	‡	\$7,428,501	\$1,363,439	‡
Alabama	811,407	237,156	175,310	32,752	—	11,751	303,753	3,946	29,444	2,356	14,939
Alaska	350,204	45,712	34,246	9,905	61	3,297	50,806	1,010	33,595	136,525	35,047
Arizona	1,323,755	291,727	156,336	32,149	21,427	21,092	360,190	11,139	233,388	179,431	16,876
Arkansas	609,552	163,101	138,187	21,488	—	7,149	192,374	3,109	52,573	—	31,571
California	7,889,651	1,834,720	1,980,357	252,621	2,037	54,428	2,240,632	136,724	943,045	77,977	367,110
Colorado	706,158	152,536	147,373	24,276	69	6,874	206,479	8,369	68,005	46,934	45,243
Connecticut	484,581	118,923	117,429	20,368	—	6,285	135,892	6,210	25,474	—	54,000
Delaware	149,418	46,406	33,042	—	—	3,817	49,439	—	16,714	—	—
District of Columbia	237,825	46,686	15,256	10,020	362	3,141	47,259	887	78,124	36,090	—
Florida	3,202,127	821,684	619,985	96,810	—	35,058	1,065,857	‡	313,358	6,684	‡
Georgia	1,862,735	577,184	328,238	58,807	‡	15,541	724,490	14,197	83,509	16,191	‡
Hawaii	252,145	50,391	41,280	835	1,782	1,815	54,850	4,098	38,272	42,019	16,803
Idaho	244,674	61,838	54,679	9,736	4,566	3,197	76,861	1,988	21,090	5,784	4,935
Illinois	2,311,275	660,253	532,325	92,807	—	25,780	593,901	26,005	293,976	21,416	‡
Indiana	989,871	245,792	239,367	2,268	310	10,512	327,687	‡	146,263	770	‡
Iowa	478,167	94,344	128,348	15,058	424	4,852	137,202	4,762	78,962	382	13,833
Kansas	538,154	115,188	—	—	—	1,770	148,584	2,751	240,023	23,900	5,938
Kentucky	911,061	223,627	150,341	31,733	234	6,541	334,165	3,240	87,414	‡	‡
Louisiana	1,142,967	284,209	172,701	46,519	1,247	8,458	321,640	3,372	244,525	8,672	51,624
Maine	185,654	50,339	51,674	9,008	5	2,134	45,261	530	16,845	2,231	7,627
Maryland	851,865	217,232	190,729	32,749	—	8,698	263,870	9,270	43,339	16,637	69,341
Massachusetts	818,045	209,491	241,045	‡	‡	11,571	208,652	‡	107,698	—	‡
Michigan	1,692,917	422,727	403,885	60,672	—	18,997	423,647	5,499	188,678	7,451	161,361
Minnesota	708,673	154,757	173,343	27,841	—	5,958	223,150	—	74,203	20,578	28,843
Mississippi	672,872	192,458	111,586	‡	1	5,927	242,494	1,264	74,007	1,763	‡
Missouri	963,441	250,182	184,427	41,361	‡	13,237	293,425	5,125	120,198	23,925	31,561
Montana	217,381	49,766	34,465	5,727	—	2,565	39,098	‡	17,513	59,071	9,176
Nebraska	341,328	75,085	71,341	11,097	—	3,603	93,645	3,384	30,428	26,083	26,662
Nevada	432,930	123,574	67,976	10,509	188	4,551	137,727	6,057	50,445	2,894	29,009
New Hampshire	168,674	41,026	33,194	‡	‡	3,329	29,114	‡	55,806	‡	‡
New Jersey	1,269,554	335,204	353,342	‡	‡	10,132	365,223	‡	184,651	20,853	‡
New Mexico	558,225	124,143	95,973	‡	‡	3,909	2,235	158	166,709	93,162	71,936
New York	3,687,152	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	1,597,910	428,544	343,210	48,199	‡	‡	537,589	14,448	63,703	14,352	147,865
North Dakota	163,451	38,929	29,417	7,427	2,504	58	27,300	641	7,504	27,992	21,679

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: FY 2017—Continued

[in thousands of dollars]

State	Total	Title I	Special education ¹	Math and science ²	Drug-free schools ³	Vocational education ⁴	Child nutrition ⁵	Bilingual education ⁶	Other and unspecified federal revenues through state ⁷	Impact aid	Other federal revenues direct to school districts ⁸
Ohio	1,837,601	559,405	405,904	—	—	33,739	465,731	79	228,897	74	143,772
Oklahoma	699,491	161,049	136,115	26,428	—	10,824	239,087	4,242	45,240	35,262	41,244
Oregon	558,120	153,812	126,770	20,356	19	6,326	151,116	6,669	86,302	3,381	3,369
Pennsylvania	2,150,655	616,155	429,585	101,615	22,624	27,521	550,740	16,170	225,143	4,510	‡
Rhode Island	189,524	49,055	40,287	10,836	91	4,637	44,159	2,304	31,462	2,249	4,444
South Carolina	877,369	246,130	184,714	33,662	—	11,054	293,184	3,636	102,809	2,180	‡
South Dakota	200,076	44,704	35,321	9,965	—	1,305	32,436	621	5,412	59,081	11,231
Tennessee	1,158,220	305,100	231,697	—	9,265	17,910	441,398	4,893	97,013	3,798	—
Texas	6,246,798	1,369,874	861,672	163,839	15	54,065	2,043,859	2,481	1,175,516	124,197	451,280
Utah	454,362	94,944	105,354	13,612	‡	6,089	140,297	3,733	47,117	7,573	35,643
Vermont	111,140	33,115	25,699	9,824	‡	2,356	25,633	370	11,364	435	2,344
Virginia	1,131,679	266,815	268,431	36,367	—	18,799	344,122	14,070	31,525	42,420	109,130
Washington	1,070,707	252,082	230,859	1,655	—	7,971	258,299	49	128,566	60,308	130,918
West Virginia	406,101	91,232	71,242	18,911	—	4,343	127,608	531	77,331	—	14,903
Wisconsin	802,599	210,314	177,799	‡	‡	5,171	207,816	‡	150,813	16,247	‡
Wyoming	117,807	34,182	23,623	10,196	2,733	2,290	21,524	303	3,237	19,604	115

— 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.

¹ Revenues received under the Individuals with Disabilities Education Act (IDEA).

² Math, science, and teacher quality grants received under Title II, Parts A and B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

³ Grants for safe and drug-free schools distributed under Title IV of ESEA as reauthorized by ESSA.

⁴ Includes grants authorized by the Carl D. Perkins Career and Technical Improvement Act, as well as other grants directly related to vocational education.

⁵ Revenues received under federal Child Nutrition Act programs (e.g., National School Lunch Act, School Breakfast Program, Special Milk Program, etc.).

⁶ Federal revenues received for bilingual education as provided under Title III of ESEA as reauthorized by ESSA.

⁷ Includes revenues from 21st Century Community Learning Center programs, 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.

⁸ Includes direct federal grants for Indian education, Head Start, magnet schools, and gifted and talented programs, 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.

⁹ Federal revenues were missing for 3 percent of school districts in the 50 states and the District of Columbia for Title I, 3 percent for special education, 18 percent for math and science, 16 percent for drug-free schools, 5 percent for vocational education, 3 percent for child nutrition, 21 percent for bilingual education, 3 percent for other and unspecified revenues through state, 5 percent for impact aid, and 32 percent for other revenues direct to school districts.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in 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 2017, 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: FY 2017

[in thousands of dollars]

State	Total revenue ¹	Total local revenue	Property taxes ²	Percentage of total revenue from property tax	Other taxes ^{2,3}	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 ⁴
United States	\$708,833,679	\$320,083,987	\$203,125,150	28.7	\$9,507,534	\$10,081,178	\$15,807,211	\$57,982,787	8.2	36.8	\$23,580,127
Alabama	7,910,333	2,748,030	1,223,603	15.5	5,073	896,661	332,938	†	†	15.5	289,755
Alaska	2,504,464	553,757	†	†	†	0	29,374	496,001	19.8	19.8	28,382
Arizona	10,162,684	4,099,577	3,183,793	31.3	0	294,459	282,752	0	0.0	31.3	338,573
Arkansas	5,589,650	2,078,053	444,547	8.0	1,049	12,474	162,353	†	†	8.0	1,457,630
California	89,116,768	30,174,460	22,136,728	24.8	619,125	1,675,518	1,124,586	1,114,961	1.3	26.1	3,503,542
Colorado	10,533,122	5,223,980	4,296,798	40.8	3,534	21,129	496,447	†	†	40.8	406,072
Connecticut	11,209,267	6,409,712	0	0.0	0	452,067	119,851	5,795,409	51.7	51.7	42,385
Delaware	2,363,958	807,826	627,772	26.6	0	0	14,599	†	†	26.6	165,455
District of Columbia	2,524,254	2,286,429	†	†	†	882,837	16,596	1,327,268	52.6	52.6	59,728
Florida	28,996,448	14,447,639	11,738,749	40.5	752,729	0	1,188,609	†	†	40.5	767,552
Georgia	20,607,457	9,332,774	6,016,704	29.2	1,842,008	401,567	527,847	†	†	29.2	544,648
Hawaii	2,844,167	57,845	†	†	†	0	42,531	0	0.0	0.0	15,314
Idaho	2,526,333	611,918	520,990	20.6	0	93	38,944	†	†	20.6	51,891
Illinois	35,274,368	19,294,885	17,082,911	48.4	52	243,411	626,261	†	†	48.4	1,342,250
Indiana	13,111,281	3,841,638	2,596,545	19.8	876	313,121	370,682	†	†	19.8	560,414
Iowa	6,898,375	2,687,871	2,187,987	31.7	179,077	4,945	179,867	†	†	31.7	135,995
Kansas	6,298,057	1,727,994	1,103,722	17.5	0	127,508	155,288	†	†	17.5	341,476
Kentucky	7,917,769	2,676,235	1,991,436	25.2	442,595	29,919	100,583	†	†	25.2	111,702
Louisiana	8,866,120	3,905,513	1,650,809	18.6	1,916,169	64,455	59,940	†	†	18.6	214,140
Maine	2,806,230	1,527,153	800,649	28.5	0	8,762	41,883	654,216	23.3	51.8	21,643
Maryland	14,913,187	7,561,502	†	†	†	0	107,196	7,337,756	49.2	49.2	116,550
Massachusetts	18,838,597	10,964,408	0	0.0	0	1,406,137	997,777	8,184,486	43.4	43.4	376,008
Michigan	20,203,125	6,285,861	5,294,687	26.2	0	36,398	590,868	†	†	26.2	363,908
Minnesota	13,214,364	3,742,718	2,449,516	18.5	0	227,591	565,235	†	†	18.5	500,376
Mississippi	4,757,184	1,668,549	1,391,596	29.3	16,825	26,537	159,803	2,631	0.1	29.3	71,157
Missouri	11,405,811	6,737,876	4,276,161	37.5	246,679	258,953	443,200	†	†	37.5	1,512,883
Montana	1,814,065	745,879	477,631	26.3	0	162,645	60,658	†	†	26.3	44,945
Nebraska	4,431,533	2,639,448	2,195,731	49.5	189,034	18,580	163,640	†	†	49.5	72,463
Nevada	4,905,093	2,691,776	1,200,554	24.5	4,041	2,005	31,570	†	†	24.5	1,453,606
New Hampshire	3,124,636	1,951,914	1,565,941	50.1	0	36	48,628	293,731	9.4	59.5	43,578
New Jersey	29,574,892	16,192,242	13,929,434	47.1	0	333,128	630,238	1,033,737	3.5	50.6	265,705
New Mexico	3,957,935	732,580	557,515	14.1	0	4,641	52,708	†	†	14.1	117,716
New York	70,076,083	37,786,759	18,699,809	26.7	32,966	266,134	460,861	16,007,201	22.8	49.5	2,319,788
North Carolina	14,796,300	4,081,374	†	†	†	266,133	265,806	3,110,322	21.0	21.0	439,113
North Dakota	1,773,481	581,699	420,710	23.7	0	44,652	70,292	†	†	23.7	46,045

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: FY 2017—Continued

[in thousands of dollars]

State	Total revenue ¹	Total local revenue	Property taxes ²	Percentage of total revenue from property tax	Other taxes ^{2,3}	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 ⁴
Ohio ⁵	24,758,651	12,434,665	10,064,661	40.7	483,624	197,605	1,058,765	†	†	40.7	630,010
Oklahoma	6,320,222	2,626,607	2,007,812	31.8	14,222	166,016	315,001	†	†	31.8	123,556
Oregon	7,654,699	3,077,684	2,520,350	32.9	0	153,743	171,298	†	†	32.9	232,293
Pennsylvania	31,409,110	17,177,343	13,601,265	43.3	2,471,574	53,359	443,692	†	†	43.3	607,453
Rhode Island	2,554,230	1,279,819	113,712	4.5	0	0	27,199	1,128,682	44.2	48.6	10,226
South Carolina	10,133,211	4,272,138	3,213,843	31.7	254,996	287,394	249,777	†	†	31.7	266,128
South Dakota	1,568,440	833,860	716,879	45.7	26,527	1,252	55,001	†	†	45.7	34,201
Tennessee	10,065,863	4,282,572	68,780	0.7	0	444,615	506,991	3,142,513	31.2	31.9	119,673
Texas	61,680,191	32,079,029	29,396,048	47.7	0	102,240	1,226,263	0	0.0	47.7	1,354,478
Utah	5,681,161	2,090,692	1,700,605	29.9	0	9,268	206,347	†	†	29.9	174,472
Vermont	1,837,363	65,812	2,784	0.2	475	1,365	30,453	†	†	0.2	30,735
Virginia	16,529,157	8,831,808	†	†	†	0	288,160	8,344,997	50.5	50.5	198,651
Washington	15,671,936	4,763,235	4,044,112	25.8	1,162	14,105	341,331	†	†	25.8	362,525
West Virginia	3,505,929	1,200,720	1,120,914	32.0	867	2,144	27,377	†	†	32.0	49,418
Wisconsin	11,686,068	5,539,436	4,003,503	34.3	0	29,266	281,138	8,876	0.1	34.3	1,216,653
Wyoming	1,930,057	670,693	486,854	25.2	2,255	136,310	18,007	†	†	25.2	27,267

† Not applicable.

¹Interschool system transactions are excluded to prevent double counting.

²The “Property taxes” and “Other taxes” columns include only 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.

³Includes revenues from all local nonproperty taxes, such as sales taxes and income taxes.

⁴Includes revenues from sale of property, interest earnings, private contributions, and other miscellaneous local revenues not classified elsewhere.

⁵Total 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.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2017, Provisional Version 1a.

National Center for Education Statistics

Table 7. Capital outlay expenditures for public elementary and secondary school districts, by state: FY 2017

[in thousands of dollars]							
State	Total capital outlay	Construction	Land and existing structures	Total equipment ¹	Instructional equipment	All other equipment	Nonspecified equipment ²
United States	\$63,975,039	\$49,568,152	\$4,281,822	\$10,125,065	\$2,106,334	\$7,555,945	\$462,786
Alabama	636,274	514,502	17,370	104,402	5,888	98,514	0
Alaska	169,578	117,027	37,953	14,598	4,218	10,380	0
Arizona	885,798	502,155	298,022	85,621	0	0	85,621
Arkansas	526,891	373,508	68,376	85,007	18,172	66,835	0
California	7,396,047	6,726,064	286,018	383,965	73,645	310,320	0
Colorado	1,182,838	785,396	173,655	223,787	61,559	162,228	0
Connecticut	461,371	343,828	0	117,543	47,264	69,746	533
Delaware	135,879	130,758	0	5,121	2,300	2,821	0
District of Columbia	510,971	483,270	131	27,570	9,163	17,333	1,074
Florida	2,292,635	1,520,058	138,286	634,291	0	634,291	0
Georgia	1,959,992	1,631,776	76,596	251,620	32,268	219,352	0
Hawaii	161,655	145,242	0	16,413	10,826	5,587	0
Idaho	115,577	66,672	0	48,905	12,604	36,301	0
Illinois	1,885,817	1,551,223	0	334,594	100,567	234,027	0
Indiana	1,110,378	475,490	159,524	475,364	38,581	312,823	123,960
Iowa	806,871	606,382	15,452	185,037	53,452	131,585	0
Kansas	856,069	627,521	30,463	198,085	116,459	81,626	0
Kentucky	745,501	584,320	17,483	143,698	45,035	98,663	0
Louisiana	687,763	540,063	63,304	84,396	19,759	64,637	0
Maine	150,069	116,429	1,413	32,227	6,710	25,517	0
Maryland	1,237,376	1,114,088	4,478	118,810	25,885	92,925	0
Massachusetts	1,094,747	556,142	452,998	85,607	29,667	54,803	1,137
Michigan	1,362,308	885,537	86,055	390,716	39,545	351,171	0
Minnesota	2,240,266	1,924,524	0	315,742	66,075	249,667	0
Mississippi	379,058	232,161	0	146,897	45,445	82,865	18,587
Missouri	817,109	581,607	82,037	153,465	32,950	120,515	0
Montana	181,195	141,394	4,940	34,861	7,832	25,895	1,134
Nebraska	688,865	441,996	31,752	215,117	22,990	68,469	123,658
Nevada	513,472	408,822	35,690	68,960	3,676	65,284	0
New Hampshire	144,110	99,094	5,243	39,773	15,131	24,642	0
New Jersey	1,371,916	1,056,432	142,737	172,747	29,194	143,553	0
New Mexico	566,873	359,913	51,766	155,194	19,156	136,038	0
New York	‡	‡	‡	‡	‡	‡	‡
North Carolina	1,443,840	1,065,479	122,814	255,547	29,291	222,953	3,303
North Dakota	286,528	206,969	18,588	60,971	10,618	50,353	0
Ohio	1,964,442	1,476,253	13,235	474,954	174,199	249,386	51,369
Oklahoma	634,608	337,565	211,315	85,728	8,114	77,610	4
Oregon	827,255	751,030	9,646	66,579	6,886	59,693	0
Pennsylvania	1,978,906	1,303,190	161,247	514,469	104,817	409,652	0
Rhode Island	63,784	24,505	2,566	36,713	24,255	12,458	0
South Carolina	1,286,718	975,620	24,721	286,377	34,001	227,426	24,950
South Dakota	152,017	113,271	0	38,746	15,979	22,767	0
Tennessee	835,643	515,565	30,323	289,755	105,564	184,191	0
Texas	9,830,291	8,448,926	384,025	997,340	181,199	816,141	0
Utah	900,967	490,103	254,123	156,741	55,876	100,865	0
Vermont	56,305	29,210	2,284	24,811	7,595	17,216	0
Virginia	1,328,798	664,666	396,500	267,632	61,080	206,552	0
Washington	2,339,488	1,889,031	186,601	263,856	8,344	255,512	0
West Virginia	200,723	132,174	27,414	41,135	14,523	26,612	0
Wisconsin	930,859	643,247	39,208	248,404	48,801	172,147	27,456
Wyoming	350,995	288,538	17,728	44,729	8,415	36,314	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 included in the United States totals.

¹Includes instructional equipment, all other equipment, and nonspecified equipment.

²Includes 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 2017, Provisional Version 1a.