

Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 21

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) 2021.¹ 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 in this report present descriptive information on revenues and expenditures for FY 21.⁴ 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 presents total current expenditures per pupil by poverty quarter for each state. Table 8 provides capital outlay expenditure detail by state.

Table 9 presents COVID-19 Federal Assistance Funds revenues and expenditures by state that were accounted for in FY 21 in response to the coronavirus disease pandemic.

These tables demonstrate the range of information available

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For questions about content, contact Stephen Cornman at stephen.cornman@ed.gov. To view this report online, go to <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2024303>. 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.

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

The source of the prior year (FY 20) F-33 data presented in tables 1 and 3 of this report is *Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 20*, Final Version 2a.⁶ (Updated tables for FY 20 can be found online at https://nces.ed.gov/ccd/data_tables.asp.)

RELATED NCES REPORTS

Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 20 (NCES 2022-303). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2022303>

Revenues and Expenditures for Public Elementary and Secondary Education: FY 21 (NCES 2023-301). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2023301>

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.

DATA

This report presents data from the FY 21 F-33 provisional (version 1a) data file with the FY 20 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 2020-21 for the FY 21 School District Finance Survey data).

SEAs participate in the F-33 data collection voluntarily, following standard definitions for the data items they report.⁷ 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 21, there were 19,554 school districts on the F-33 file in the 50 states and the District of Columbia. SEAs reported finance data for 19,063, 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 21 F-33 data collection, see the survey documentation:

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2020-21 (Fiscal Year 2021) (NCES 2024-304). https://nces.ed.gov/ccd/pdf/2024304_FY21F33_Documentation.pdf

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Statistics, Common Core of Data (CCD). (2022). “2020–21 Common Core of Data (CCD) Universe Files,” Version 1a. Retrieved April 7, 2023, from <https://nces.ed.gov/ccd/files.asp#Fiscal:2,LevelId:5,SchoolYearId:35,Page:1>.

U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD). (2023). “Fiscal Data Tables,” fiscal year (FY) 2020, Final Version 2a. Retrieved April 7, 2023, from https://nces.ed.gov/ccd/data_tables.asp.

ENDNOTES

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

² 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.

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 “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, “Career and technical education” revenues for Missouri, New York, and Virginia 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 The FY 20 data presented in tables 1 and 3 of this report were adjusted for inflation to FY 21 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 2021*, table

106.75. https://nces.ed.gov/programs/digest/d21/tables/dt21_106.75.asp, retrieved April 7, 2023. The FY 20 amount adjusted to FY 21 dollars is equal to the FY 20 amount multiplied by the 2020-21 CPI (263.151) and then divided by the 2019-20 CPI (257.230).

⁷ 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 (FYs) 2020 and 2021

Name of reporting district	State	Total students (fall membership) ³	Revenues by source [in thousands of dollars]				Revenues per pupil ¹			Current expenditures [in thousands of dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 20 (in FY 21 dollars) ⁵	FY 21 (in dollars)	Per- centage change	Total current ⁶	Instruction and instruction- related	FY 20 (in dollars) ⁵	FY 21 (in dollars)	Per- centage change
New York City School District	New York	912,994	\$34,601,886	\$1,479,671	\$11,511,691	\$21,610,524	\$37,231	\$37,899	1.8	\$27,326,725	\$20,690,924	\$29,492	\$29,931	1.5
Los Angeles Unified School District ⁷	California	460,633	11,112,479	2,056,204	5,747,927	3,308,348	20,580	24,124	17.2	8,374,426	5,351,672	16,731	18,180	8.7
City of Chicago School District 299 ⁷	Illinois	341,382	7,446,508	1,130,495	2,429,260	3,886,753	20,412	21,813	6.9	6,218,697	4,332,816	17,433	18,216	4.5
Miami-Dade County Public School District ⁷	Florida	334,261	4,324,851	717,310	1,177,529	2,430,012	11,946	12,939	8.3	3,754,105	2,567,148	10,766	11,231	4.3
Clark County School District ⁷	Nevada	315,646	3,813,021	479,670	1,043,155	2,290,196	11,755	12,080	2.8	3,193,827	2,158,797	9,718	10,118	4.1
Broward County School District ⁷	Florida	260,235	2,979,069	358,404	1,128,235	1,492,430	11,414	11,448	0.3	2,696,538	1,794,442	10,198	10,362	1.6
Hillsborough County School District ⁷	Florida	218,943	2,563,752	370,070	1,190,659	1,003,023	11,103	11,710	5.5	2,127,589	1,508,440	9,655	9,718	0.6
Orange County Public Schools ⁷	Florida	199,089	2,801,991	433,520	910,627	1,457,844	13,022	14,074	8.1	2,186,790	1,450,563	10,727	10,984	2.4
Houston Independent School District 912 ⁷	Texas	196,943	2,622,407	335,452	299,890	1,987,065	13,047	13,316	2.1	2,057,302	1,286,984	10,519	10,446	-0.7
Palm Beach County School District ⁷	Florida	187,057	2,744,547	320,128	655,190	1,769,229	13,620	14,672	7.7	2,152,854	1,501,379	11,289	11,509	2.0
Fairfax County Public Schools	Virginia	180,028	3,288,664	185,203	796,162	2,307,299	17,085	18,268	6.9	3,056,222	2,167,936	16,455	16,976	3.2
Gwinnett County School District ⁷	Georgia	177,401	2,344,890	196,341	1,053,035	1,095,514	13,341	13,218	-0.9	2,036,958	1,313,076	11,587	11,482	-0.9
Hawaii Department of Education ⁷	Hawaii	176,441	3,241,890	371,018	2,851,764	19,108	19,188	18,374	-4.2	2,920,091	1,855,591	16,946	16,550	-2.3
Montgomery County Public Schools	Maryland	160,564	3,587,838	172,565	1,009,307	2,405,966	21,502	22,345	3.9	2,850,445	2,073,813	17,081	17,753	3.9
Wake County Schools	North Carolina	159,802	1,709,851	125,922	1,036,757	547,172	10,524	10,700	1.7	1,581,865	1,120,280	9,831	9,899	0.7
Dallas Independent School District 905 ⁷	Texas	145,113	2,213,643	343,918	200,641	1,669,084	14,780	15,255	3.2	1,776,240	1,115,206	11,353	12,240	7.8
Charlotte-Mecklenburg Schools	North Carolina	142,733	1,676,922	174,113	933,614	569,195	11,127	11,749	5.6	1,503,557	1,054,406	10,038	10,534	4.9
Prince George's County Public Schools ⁷	Maryland	131,646	2,646,083	163,743	1,444,259	1,038,081	18,942	20,100	6.1	2,258,336	1,515,219	16,279	17,155	5.4
Duval County School District ⁷	Florida	126,815	1,436,463	204,517	669,274	562,672	10,439	11,327	8.5	1,280,471	863,711	9,471	10,097	6.6
Philadelphia School District	Pennsylvania	124,111	3,812,902	463,158	1,733,166	1,616,578	29,021	30,722	5.9	2,279,075	1,097,867	17,882	18,363	2.7
Cypress-Fairbanks Independent School District 907	Texas	114,881	1,391,872	186,059	417,466	788,347	11,438	12,116	5.9	1,158,150	803,295	9,419	10,081	7.0
Baltimore County Public Schools ⁷	Maryland	111,084	2,000,658	130,929	873,951	995,778	17,797	18,010	1.2	1,735,539	1,170,172	15,341	15,624	1.8
Shelby County School District ⁷	Tennessee	110,780	1,385,982	267,885	587,084	531,013	12,175	12,511	2.8	1,203,278	789,042	11,061	10,862	-1.8
Cobb County School District ⁷	Georgia	107,379	1,577,457	204,659	566,914	805,884	13,728	14,691	7.0	1,278,041	912,373	11,758	11,902	1.2
Northside Independent School District 915	Texas	103,151	1,223,549	114,010	305,017	804,522	12,157	11,862	-2.4	1,005,826	698,828	9,503	9,751	2.6
Polk County School District ⁷	Florida	100,495	1,186,101	180,292	627,924	377,885	12,071	11,803	-2.2	1,063,927	751,724	10,675	10,587	-0.8
San Diego City Unified School District	California	97,968	2,239,718	237,580	541,110	1,461,028	21,025	22,862	8.7	1,565,138	1,014,690	14,875	15,976	7.4
Pinellas County School District ⁷	Florida	96,068	1,203,245	186,028	353,875	663,342	11,408	12,525	9.8	1,060,459	687,243	10,398	11,039	6.2
Jefferson County School District	Kentucky	95,911	1,599,691	208,613	602,410	788,668	15,207	16,679	9.7	1,432,013	939,913	14,556	14,931	2.6
Lee County School District ⁷	Florida	94,927	1,185,267	136,206	350,803	698,258	12,430	12,486	0.5	931,665	595,862	9,746	9,815	0.7

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 (FYs) 2020 and 2021—Continued

Name of reporting district	State	Total students (fall membership) ³	Revenues by source [in thousands of dollars]				Revenues per pupil ¹			Current expenditures [in thousands of dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 20 (in FY 21 dollars) ⁵	FY 21 (in dollars)	Per- centage change	Total current ⁶	Instruction and instruction- related	FY 20 (in dollars) ⁵	FY 21 (in dollars)	Per- centage change
Dekalb County School District ⁷	Georgia	93,470	1,542,598	156,674	573,731	812,193	15,329	16,504	7.7	1,277,505	841,190	13,389	13,668	2.1
Fulton County ⁷	Georgia	90,300	1,425,565	107,358	405,996	912,211	15,734	15,787	0.3	1,129,322	729,889	12,690	12,506	-1.4
Prince William County Public Schools	Virginia	89,548	1,425,919	154,133	607,721	664,065	14,450	15,924	10.2	1,165,875	810,279	12,222	13,020	6.5
Denver School District 1 ⁷	Colorado	89,081	1,615,429	195,030	245,229	1,175,170	17,633	18,134	2.8	1,229,652	702,345	13,355	13,804	3.4
Katy Independent School District 914	Texas	84,176	1,079,966	77,098	369,747	633,121	12,839	12,830	-0.1	866,890	603,561	10,114	10,299	1.8
Anne Arundel County Public Schools ⁷	Maryland	83,044	1,469,198	98,300	508,725	862,173	17,540	17,692	0.9	1,281,301	897,800	14,890	15,429	3.6
Albuquerque Public Schools ⁷	New Mexico	83,031	1,169,123	100,212	853,963	214,948	14,236	14,081	-1.1	995,262	627,808	11,405	11,987	5.1
Alpine School District	Utah	82,800	803,172	76,403	443,710	283,059	9,029	9,700	7.4	667,337	478,952	7,705	8,060	4.6
Loudoun County Public Schools ⁷	Virginia	81,066	1,508,890	69,379	413,973	1,025,538	16,915	18,613	10.0	1,409,983	982,860	16,143	17,393	7.7
Metro Nashville Public Schools ⁷	Tennessee	80,494	1,508,635	199,767	419,665	889,203	15,049	18,742	24.5	1,096,646	695,899	12,391	13,624	10.0
Jefferson County School District No. R-1 ⁷	Colorado	80,099	1,066,060	104,368	382,146	579,546	13,527	13,309	-1.6	914,617	556,280	11,479	11,419	-0.5
Baltimore City Public Schools ⁷	Maryland	77,856	1,672,842	221,944	1,002,213	448,685	22,074	21,486	-2.7	1,357,308	979,148	16,455	17,434	5.9
Pasco County School Board ⁷	Florida	77,125	888,274	109,279	452,872	326,123	10,937	11,517	5.3	734,462	469,661	9,101	9,523	4.6
Fort Worth Independent School District 905 ⁷	Texas	76,858	1,140,461	191,238	337,957	611,266	12,703	14,839	16.8	895,644	583,491	10,783	11,653	8.1
Fort Bend Independent School District 907	Texas	76,735	920,232	80,334	287,773	552,125	11,940	11,992	0.4	815,709	530,851	10,370	10,630	2.5
Austin Independent School District 901 ⁷	Texas	74,871	1,634,054	121,605	77,552	1,434,897	21,470	21,825	1.7	901,264	561,404	10,952	12,038	9.9
Greenville County School District ⁷	South Carolina	74,094	1,058,506	144,844	497,814	415,848	13,299	14,286	7.4	825,239	530,561	10,630	11,138	4.8
Davis County School District	Utah	72,082	740,335	62,106	420,622	257,607	9,770	10,271	5.1	626,999	443,684	8,046	8,698	8.1
Milwaukee School District ⁷	Wisconsin	71,510	1,300,595	214,019	732,865	353,711	16,588	18,188	9.6	1,125,781	754,325	14,761	15,743	6.7
Brevard County School District ⁷	Florida	70,996	834,159	110,755	355,369	368,035	11,075	11,749	6.1	683,350	463,342	9,346	9,625	3.0
Fresno Unified School District ⁷	California	70,088	1,286,872	200,210	927,308	159,354	16,700	18,361	9.9	1,090,926	725,208	15,024	15,565	3.6
Guilford County Schools	North Carolina	70,047	819,880	115,526	471,942	232,412	11,099	11,705	5.5	788,309	537,286	10,520	11,254	7.0
Long Beach Unified School District	California	69,413	1,266,461	166,770	784,916	314,775	16,748	18,245	8.9	936,903	655,335	13,284	13,498	1.6
Osceola County School District ⁷	Florida	68,640	840,959	109,117	385,643	346,199	11,456	12,252	6.9	641,838	447,563	9,076	9,351	3.0
Seminole County School District ⁷	Florida	66,226	724,493	80,400	331,823	312,270	10,253	10,940	6.7	601,336	395,625	8,860	9,080	2.5
Virginia Beach City Public Schools ⁷	Virginia	65,612	929,419	87,459	401,480	440,480	13,036	14,165	8.7	844,363	566,884	12,305	12,869	4.6
Washoe County School District ⁷	Nevada	64,584	811,167	79,366	200,869	530,932	12,081	12,560	4.0	670,981	417,562	10,023	10,389	3.7
Conroe Independent School District 902	Texas	64,563	769,389	88,710	183,760	496,919	11,244	11,917	6.0	604,500	404,128	8,994	9,363	4.1
Frisco Independent School District 905	Texas	63,493	741,665	28,367	133,184	580,114	11,964	11,681	-2.4	596,732	420,786	9,360	9,398	0.4
Granite School District	Utah	63,430	694,821	78,960	343,723	272,138	10,491	10,954	4.4	633,603	404,883	9,193	9,989	8.7

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 (FYs) 2020 and 2021—Continued

Name of reporting district	State	Total students (fall membership) ³	Revenues by source [in thousands of dollars]				Revenues per pupil ¹			Current expenditures [in thousands of dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 20 (in FY 21 dollars) ⁵	FY 21 (in dollars)	Percentage change	Total current ⁶	Instruction and instruction-related	FY 20 (in dollars) ⁵	FY 21 (in dollars)	Percentage change
Aldine Independent School District 902	Texas	63,302	884,055	151,572	430,353	302,130	12,290	13,966	13.6	747,862	499,270	10,329	11,814	14.4
Elk Grove Unified School District ⁷	California	63,157	940,531	94,559	634,952	211,020	13,469	14,892	10.6	769,200	521,430	12,219	12,179	-0.3
Douglas County School District Re 1 ⁷	Colorado	62,979	831,121	60,819	327,351	442,951	13,010	13,197	1.4	679,671	416,898	10,995	10,792	-1.8
Idea Public Schools	Texas	62,158	830,777	122,432	675,125	33,220	13,824	13,366	-3.3	649,258	349,521	10,900	10,445	-4.2
Volusia County School District ⁷	Florida	61,088	717,538	100,610	277,862	339,066	10,896	11,746	7.8	569,917	375,045	9,180	9,329	1.6
Chesterfield County Public Schools	Virginia	60,840	757,010	58,710	397,591	300,709	11,726	12,443	6.1	662,292	466,294	10,264	10,886	6.1
North East Independent School District 910	Texas	60,483	773,233	85,017	129,431	558,785	12,046	12,784	6.1	604,046	413,706	9,814	9,987	1.8
Knox County School District ⁷	Tennessee	59,169	653,066	81,205	249,869	321,992	10,051	11,037	9.8	586,657	395,889	9,567	9,915	3.6
Howard County Public Schools	Maryland	57,293	1,158,890	43,880	376,763	738,247	18,865	20,227	7.2	957,342	698,711	16,998	16,710	-1.7
Jordan School District	Utah	57,267	553,262	47,722	303,422	202,118	9,092	9,661	6.3	492,039	338,887	7,946	8,592	8.1
Arlington Independent School District	Texas	56,840	735,050	66,164	218,395	450,491	12,432	12,932	4.0	587,325	403,906	9,970	10,333	3.6
Mesa Unified School District	Arizona	56,757	704,867	133,780	298,990	272,097	10,566	12,419	17.5	572,590	356,787	9,149	10,088	10.3
Cherry Creek School District 5 ⁷	Colorado	54,184	798,786	68,222	326,738	403,826	14,228	14,742	3.6	688,746	483,059	12,405	12,711	2.5
Seattle Public Schools	Washington	53,973	1,302,978	112,105	663,112	527,761	22,266	24,141	8.4	970,715	665,420	17,647	17,985	1.9
Garland Independent School District 909	Texas	53,921	646,979	72,949	287,172	286,858	12,168	11,999	-1.4	568,639	372,252	9,827	10,546	7.3
State-Sponsored Charter Schools	Nevada	53,223	464,850	35,690	419,720	9,440	8,776	8,734	-0.5	380,400	238,800	7,232	7,147	-1.2
Klein Independent School District 915	Texas	52,824	629,979	58,870	246,146	324,963	11,242	11,926	6.1	519,456	346,234	8,871	9,834	10.9
Mobile County School District	Alabama	52,460	675,221	134,689	350,122	190,410	11,556	12,871	11.4	564,212	347,465	10,280	10,755	4.6
Clayton County School District ⁷	Georgia	52,149	711,007	121,904	351,462	237,641	12,389	13,634	10.0	575,058	373,375	10,763	11,027	2.5
Omaha City School District 1	Nebraska	51,914	765,346	94,320	351,710	319,316	14,993	14,743	-1.7	761,335	488,666	12,931	14,665	13.4
Forsyth County-Winston Salem Schools	North Carolina	51,843	581,315	73,110	355,206	152,999	10,515	11,213	6.6	550,891	392,173	10,062	10,626	5.6
San Francisco Unified School District ⁷	California	51,790	1,228,255	95,252	445,621	687,382	22,687	23,716	4.5	901,968	617,367	17,534	17,416	-0.7
Corona Norco Unified School District	California	51,318	759,981	85,374	469,786	204,821	13,532	14,809	9.4	631,740	419,491	11,973	12,310	2.8
Forsyth County School District	Georgia	51,152	648,257	35,675	248,580	364,002	12,427	12,673	2.0	527,924	384,616	10,519	10,321	-1.9
Atlanta Public Schools ⁷	Georgia	51,012	1,127,638	95,526	194,257	837,855	24,019	22,105	-8.0	943,321	606,749	17,687	18,492	4.6
El Paso Independent School District 902	Texas	50,661	676,551	110,056	334,272	232,223	12,752	13,354	4.7	590,334	396,136	11,034	11,653	5.6
Pasadena Independent School District 917	Texas	50,614	671,489	108,486	330,685	232,318	12,553	13,267	5.7	591,464	387,460	11,333	11,686	3.1
Henrico County Public Schools	Virginia	50,191	760,463	55,225	314,818	390,420	13,915	15,151	8.9	555,655	385,826	10,887	11,071	1.7
Plano Independent School District 910	Texas	50,154	883,766	42,930	63,310	777,526	16,813	17,621	4.8	505,236	361,062	10,218	10,074	-1.4
District of Columbia Public Schools	District of Columbia	49,896	1,664,792	166,591	†	1,498,201	31,923	33,365	4.5	1,224,204	690,594	23,382	24,535	4.9

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 (FYs) 2020 and 2021—Continued

Name of reporting district	State	Total students (fall membership) ³	Revenues by source [in thousands of dollars]				Revenues per pupil ¹			Current expenditures [in thousands of dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 20 (in FY 21 dollars) ⁵	FY 21 (in FY 21 dollars)	Per-centage change	Total current ⁶	Instruction and instruction-related	FY 20 (in FY 21 dollars) ⁵	FY 21 (in FY 21 dollars)	Per-centage change
Lewisville Independent School District 902	Texas	49,361	694,752	69,364	68,241	557,147	14,418	14,075	-2.4	524,713	355,780	10,386	10,630	2.3
Cumberland County Schools	North Carolina	49,278	508,036	71,671	337,477	98,888	10,310	10,310	#	506,892	347,851	9,900	10,286	3.9
Manatee County School District ⁷	Florida	49,181	642,636	77,087	193,210	372,339	12,379	13,067	5.6	515,570	341,840	10,612	10,483	-1.2
Detroit Public Schools Community District	Michigan	48,782	932,712	302,788	549,237	80,687	17,822	19,120	7.3	841,302	460,701	16,414	17,246	5.1
Charleston County School District ⁷	South Carolina	48,330	1,040,191	90,948	329,772	619,471	19,798	21,523	8.7	689,539	413,485	12,468	14,267	14.4
Round Rock Independent School District 909	Texas	48,302	581,534	35,538	65,839	480,157	11,905	12,040	1.1	476,698	322,603	9,530	9,869	3.6
Jefferson Parish School District ⁷	Louisiana	48,160	730,466	105,009	248,383	377,074	13,786	15,167	10.0	626,977	385,369	12,214	13,019	6.6
Boston City Schools	Massachusetts	48,112	1,654,669	87,942	434,145	1,132,582	31,431	34,392	9.4	1,510,588	1,016,474	28,917	31,397	8.6
Rutherford County School District	Tennessee	47,186	501,384	48,942	244,257	208,185	9,947	10,626	6.8	456,499	321,246	9,585	9,674	0.9
Socorro Independent School District 909	Texas	47,061	561,633	71,037	334,255	156,341	11,697	11,934	2.0	479,768	325,896	9,697	10,195	5.1

† Not applicable.

Rounds to zero.

¹ Revenues per pupil are calculated by dividing total revenues by student membership.

² Current expenditures per pupil are calculated by dividing total current expenditures by student membership.

³ 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.

⁴ Revenues included funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. As a result, a small proportion of the total amount allocated under these acts is reported as revenue for fiscal year (FY) 2020. In FY 21, the revenue from these acts contributed to a large increase in total revenues in several states.

⁵ Data have been adjusted to fiscal year 2021 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: 2021*. Retrieved April 7, 2023, from https://nces.ed.gov/programs/digest/d21/tables/dt21_106.75.asp.

⁶ 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).

⁷ The school district operates charter schools in addition to noncharter schools.

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, Final Version 2a and fiscal year 2021, 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 2021

Region, 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	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
United States	\$695,768,285	\$392,623,634	\$169,415,083	\$14,147	\$457,135,435	\$281,180,930	\$120,735,784	\$216,478,861	\$100,777,331	\$44,229,584	\$22,153,989
Northeast											
Connecticut	10,815,207	5,953,341	3,096,131	21,866	6,934,683	4,287,494	2,198,569	3,579,969	1,522,483	830,563	300,555
New Haven City Schools	379,333	198,955	110,208	19,132	233,064	141,092	73,459	133,975	48,997	33,215	12,294
Bridgeport City Schools	355,071	171,410	119,721	18,420	228,406	115,077	89,719	113,257	49,802	27,020	13,408
Maine	3,032,845	1,693,066	722,135	17,642	1,896,958	1,189,509	517,624	1,048,664	462,741	187,920	87,223
Portland City Schools	126,075	76,411	31,962	19,328	84,164	54,630	23,125	38,891	18,975	7,984	3,020
Lewiston City Schools	86,654	47,489	21,119	16,716	58,310	37,060	16,659	25,183	8,754	3,712	3,161
Massachusetts	18,397,204	11,034,595	4,748,505	20,184	12,355,261	8,160,449	3,710,777	5,654,656	2,623,848	986,673	387,287
Boston City Schools	1,510,588	871,040	353,329	31,397	1,016,474	663,770	290,513	456,535	195,624	60,096	37,579
Springfield City Schools	488,487	281,782	123,035	20,153	318,887	202,801	96,097	139,018	64,611	23,126	30,582
New Hampshire	3,105,415	1,636,617	800,702	18,443	2,036,023	1,209,586	594,206	1,010,670	404,536	198,866	58,722
Manchester City School District	182,855	95,354	46,517	14,734	125,800	75,620	36,239	52,601	18,019	9,195	4,454
Nashua City School District	167,145	94,015	44,654	16,324	110,555	67,632	32,332	53,695	24,728	11,556	2,895
New Jersey	30,149,377	15,532,210	9,544,081	21,949	19,035,630	10,674,806	6,699,279	10,432,262	4,639,572	2,760,472	681,485
Newark City School System	928,834	477,131	288,763	22,978	547,449	296,435	191,018	365,131	172,331	94,092	16,254
Elizabeth City School District	585,102	312,015	190,203	20,830	371,228	210,120	129,147	203,593	97,799	58,643	10,281
New York	67,904,885	36,220,795	17,894,833	26,051	49,411,032	28,886,070	14,585,123	17,262,970	6,546,720	3,209,187	1,230,883
New York City School District	27,326,725	12,697,240	7,137,693	29,931	20,690,924	10,828,189	6,362,066	6,202,087	1,402,811	768,119	433,714
Buffalo City School District	677,623	346,892	199,708	21,561	438,516	259,663	153,647	208,701	75,278	43,040	30,406
Pennsylvania	29,483,228	14,666,065	9,493,563	17,491	19,452,309	10,734,853	6,892,141	9,156,925	3,563,562	2,368,422	873,994
Philadelphia School District ⁸	2,279,075	884,034	609,418	18,363	1,097,867	581,675	385,679	629,929	266,858	193,549	551,279
Pittsburgh City School District	459,998	254,090	156,663	21,488	302,326	177,057	107,284	146,266	71,398	45,597	11,406
Rhode Island	2,534,499	1,455,577	684,946	18,225	1,582,175	1,032,556	474,980	904,508	420,831	209,281	47,816
Providence City Schools	450,732	230,998	123,311	20,086	266,026	164,623	80,542	167,413	65,857	42,645	17,293
Cranston City Schools	168,710	106,419	48,772	16,217	104,811	71,362	31,501	61,446	35,010	17,247	2,453
Vermont	1,864,526	1,004,621	512,968	22,711	1,170,533	688,388	363,330	637,606	299,858	142,897	56,387
Champlain Valley School District	86,772	52,783	26,000	20,909	57,107	36,436	18,765	26,991	15,234	6,728	2,674
Essex Westford School District	92,694	52,611	26,337	24,196	58,642	36,686	18,522	31,733	15,092	7,522	2,319

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 2021—Continued

Region, 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	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
South											
Alabama	7,840,547	4,508,562	1,723,161	10,717	4,994,949	3,064,771	1,130,982	2,607,155	1,231,533	490,209	238,443
Mobile County School District	564,212	315,857	125,743	10,755	347,465	208,864	79,268	201,999	95,628	39,460	14,748
Jefferson County Board of Education	361,734	213,891	80,912	10,237	240,826	143,235	51,686	118,577	60,641	24,170	2,331
Arkansas	5,420,312	3,134,253	916,289	11,146	3,492,459	2,241,286	650,681	1,667,367	798,746	236,158	260,486
Springdale School District 50	242,437	154,663	45,631	10,697	162,904	112,172	33,051	66,739	37,373	11,112	12,794
Little Rock School District	302,313	173,323	54,505	13,988	200,381	127,899	39,858	93,245	40,229	12,996	8,687
Delaware	2,338,634	1,230,105	668,372	16,935	1,430,741	844,387	470,038	845,469	353,036	190,821	62,424
Red Clay Consolidated School District	283,082	151,541	85,057	18,801	164,768	90,979	59,839	110,980	56,273	24,290	7,334
Christina School District	312,549	159,812	90,666	24,111	192,029	115,707	63,790	114,121	40,575	25,894	6,399
District of Columbia ⁹	2,198,005	1,404,084	318,913	24,454	1,180,780	872,122	215,372	978,871	524,144	102,360	38,354
District of Columbia Public Schools	1,224,204	844,511	170,982	24,535	690,594	542,785	114,963	509,568	299,004	55,536	24,042
Florida	28,733,483	15,560,669	5,362,591	10,292	19,222,659	10,887,992	3,598,189	8,249,709	4,065,746	1,509,388	1,261,115
Miami-Dade County Public School District	3,754,105	1,928,547	716,524	11,231	2,567,148	1,328,248	476,539	1,056,221	512,234	204,870	130,736
Broward County School District	2,696,538	1,454,373	475,313	10,362	1,794,442	971,257	307,416	822,128	416,278	142,121	79,968
Georgia	20,883,788	12,337,813	5,033,040	12,073	13,891,951	8,922,913	3,711,938	6,088,137	3,097,813	1,159,535	903,700
Gwinnett County School District	2,036,958	1,217,495	503,416	11,482	1,313,076	867,667	371,152	653,575	324,968	119,359	70,307
Cobb County School District	1,278,041	826,557	339,247	11,902	912,373	613,436	257,372	319,025	188,308	69,942	46,643
Kentucky	7,986,708	4,433,711	2,456,489	12,123	5,175,869	3,085,219	1,676,988	2,358,865	1,141,506	644,919	451,974
Jefferson County School District	1,432,013	872,732	447,971	14,931	939,913	585,696	301,444	432,703	243,385	126,620	59,397
Fayette County School District	578,941	329,581	177,927	14,051	386,084	229,202	139,551	172,503	88,778	31,713	20,354
Louisiana	9,205,109	4,621,929	2,237,237	13,314	5,601,986	3,233,538	1,528,231	3,149,444	1,234,558	619,779	453,679
Jefferson Parish School District	626,977	302,410	154,585	13,019	385,369	211,236	105,388	220,989	82,738	44,077	20,619
East Baton Rouge School District	575,111	290,111	133,971	14,277	339,939	201,110	91,104	195,281	77,365	36,205	39,891
Maryland	14,482,081	8,557,399	3,746,376	16,410	10,101,943	6,283,866	2,784,703	4,100,135	2,152,988	904,326	280,003
Montgomery County Public Schools	2,850,445	1,777,182	778,770	17,753	2,073,813	1,309,429	590,514	727,652	444,095	177,069	48,980
Prince George's County Public Schools	2,258,336	1,342,042	579,440	17,155	1,515,219	940,343	393,987	695,712	378,118	174,874	47,405
Mississippi	4,505,612	2,662,011	944,823	10,179	2,796,417	1,875,276	649,869	1,472,144	710,675	255,991	237,051
DeSoto County School System	281,517	172,372	59,295	8,264	179,265	122,770	41,665	88,242	46,099	15,798	14,010
Jackson Public Schools	228,907	137,868	53,809	11,220	146,044	95,242	35,050	71,850	39,171	16,834	11,013

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 2021—Continued

Region, 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	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
North Carolina	15,879,183	9,518,090	3,694,264	10,490	10,739,665	6,962,261	2,657,978	4,542,685	2,279,280	915,099	596,833
Wake County Schools	1,581,865	1,019,643	401,005	9,899	1,120,280	772,236	297,698	431,826	227,838	93,130	29,759
Charlotte-Mecklenburg Schools	1,503,557	940,553	361,376	10,534	1,054,406	685,256	262,610	406,487	227,025	90,737	42,664
Oklahoma	6,973,925	3,833,247	1,301,153	10,047	4,313,172	2,651,485	904,334	2,303,451	1,063,388	347,865	357,302
Tulsa School District 1	383,153	215,734	68,096	11,764	225,097	133,142	42,609	137,501	72,093	22,063	20,555
Oklahoma City School District 89	404,893	218,078	91,893	13,050	234,473	144,387	59,453	150,243	65,817	26,656	20,177
South Carolina	9,756,236	5,254,295	2,174,812	12,723	6,253,915	3,703,477	1,505,742	3,123,125	1,420,449	595,349	379,196
Greenville County School District	825,239	503,497	211,349	11,138	530,561	348,427	144,749	252,604	140,306	57,994	42,074
Charleston County School District	689,539	371,994	147,172	14,267	413,485	264,967	104,320	248,451	89,356	34,871	27,603
Tennessee	10,328,394	6,267,399	2,032,887	10,483	6,939,881	4,652,714	1,519,793	2,921,293	1,381,002	441,676	467,220
Shelby County School District	1,203,278	725,767	205,390	10,862	789,042	525,299	159,224	359,057	171,436	40,563	55,179
Metro Nashville Public Schools	1,096,646	630,319	225,232	13,624	695,899	461,175	162,893	361,702	151,040	52,976	39,045
Texas	58,728,908	39,628,224	7,192,390	10,931	38,199,532	28,403,500	5,036,397	18,421,133	10,251,701	1,887,111	2,108,243
Houston Independent School District 912	2,057,302	1,276,713	287,520	10,446	1,286,984	873,426	188,419	709,147	364,380	83,880	61,171
Dallas Independent School District 905	1,776,240	1,255,082	205,000	12,240	1,115,206	859,052	140,116	578,600	349,360	54,104	82,434
Virginia	17,314,923	10,447,349	4,460,805	13,834	11,913,565	7,600,027	3,220,450	4,852,516	2,583,170	1,126,405	548,842
Fairfax County Public Schools	3,056,222	1,886,445	901,741	16,976	2,167,936	1,386,270	642,076	802,298	448,570	226,348	85,988
Prince William County Public Schools	1,165,875	749,047	266,395	13,020	810,279	531,490	188,935	316,005	196,491	70,987	39,591
West Virginia	3,356,620	1,852,000	866,635	13,223	2,081,015	1,213,729	561,335	1,074,504	533,635	268,052	201,101
Kanawha County School District ⁸	314,358	178,386	81,195	12,716	194,926	116,813	52,847	98,068	50,638	24,564	21,364
Berkeley County School District ⁸	227,477	133,289	56,325	11,800	139,170	88,643	35,883	72,408	38,690	17,878	15,899
Midwest											
Illinois	34,376,536	16,639,790	12,330,266	18,226	22,373,031	11,867,790	8,662,920	11,231,760	4,468,302	3,447,481	771,745
City of Chicago School District 299	6,218,697	2,838,323	1,722,565	18,216	4,332,816	2,081,972	1,353,669	1,703,344	670,349	305,220	182,537
School District U-46 (Elgin Area)	598,435	304,156	214,908	16,406	382,740	209,924	144,661	199,191	88,147	65,675	16,504
Indiana	10,548,755	6,299,799	2,122,976	10,205	6,385,141	4,298,870	1,391,579	3,717,134	1,766,595	663,006	446,480
Fort Wayne Community Schools	326,327	189,607	72,098	11,466	208,900	129,573	47,649	104,452	51,206	21,009	12,975
Indianapolis Public Schools	393,363	205,389	66,147	17,156	234,961	146,149	44,783	146,259	53,613	19,089	12,143
Iowa	6,432,124	4,052,030	1,391,735	12,695	4,244,502	2,918,083	988,277	1,934,714	1,018,931	359,914	252,908
Des Moines Independent Community School District ⁸	442,458	266,562	124,717	13,949	279,158	180,612	84,116	146,678	76,641	36,249	16,622
Cedar Rapids Community School District ⁸	214,388	147,116	43,132	13,581	146,259	107,162	29,373	59,619	34,144	11,682	8,510

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 2021—Continued

Region, 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	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
Kansas	6,483,895	3,760,338	1,300,992	13,460	4,234,607	2,635,916	901,422	2,004,268	1,034,169	360,778	245,020
Wichita School District	637,307	370,788	161,477	13,586	389,494	249,230	109,445	226,868	111,803	48,634	20,945
Olathe Unified School District 233	405,628	243,336	97,795	13,926	266,884	176,933	71,062	126,632	62,292	23,676	12,112
Michigan	19,094,927	8,425,363	5,894,337	13,641	11,870,945	5,917,748	4,166,220	6,632,458	2,390,635	1,654,261	591,524
Detroit Public Schools Community District	841,302	395,328	228,319	17,246	460,701	257,976	153,423	355,621	127,413	70,142	24,980
Utica Community School District	296,543	153,255	101,123	11,538	218,069	122,393	81,344	73,048	29,597	18,900	5,426
Minnesota	12,334,764	7,636,336	2,643,302	14,244	8,660,008	5,726,528	2,012,119	3,207,657	1,420,412	470,005	467,099
Anoka-Hennepin School District 11	506,577	340,657	113,738	13,430	382,241	264,086	91,743	110,996	55,618	15,281	13,340
St. Paul Public School District	622,912	400,907	153,579	17,834	431,070	286,350	112,077	149,036	77,757	27,611	42,806
Missouri	10,480,946	6,539,678	2,107,648	11,877	6,373,008	4,366,546	1,387,299	3,792,953	1,973,608	648,394	314,985
Springfield School District R-12	281,117	191,076	54,410	11,846	183,687	127,795	34,606	96,932	57,821	17,550	498
Rockwood School District R-6	238,181	168,339	51,933	12,016	158,090	111,533	34,884	74,382	45,304	13,837	5,709
Nebraska	4,482,193	2,582,129	990,054	13,814	2,924,751	1,902,444	734,143	1,380,808	626,048	235,253	176,634
Omaha City School District 1	761,335	385,598	162,136	14,665	488,666	294,477	121,820	249,861	81,975	36,180	22,808
Lincoln Public School District 1	516,939	321,595	118,855	12,404	345,569	231,174	81,875	150,936	83,407	32,444	20,434
North Dakota	1,740,239	1,049,140	402,335	15,138	1,128,650	746,404	292,754	499,796	253,203	93,864	111,793
Bismarck School District 1	178,134	114,973	46,079	13,261	122,986	82,634	33,302	48,531	26,207	10,381	6,617
West Fargo School District 6	153,265	89,290	44,331	13,257	108,632	65,868	34,703	34,693	18,856	7,973	9,940
Ohio	23,467,424	13,262,545	5,212,096	14,262	14,942,841	9,266,546	3,453,618	7,874,104	3,643,837	1,595,736	650,479
Columbus City School District	711,733	421,621	175,473	15,255	446,598	279,542	105,366	239,117	132,563	65,050	26,018
Cleveland City School District	673,456	385,557	166,497	19,274	430,877	256,876	106,677	227,609	115,525	53,062	14,970
South Dakota	1,525,601	914,918	261,932	10,950	960,721	653,851	182,847	485,191	226,652	68,092	79,689
Sioux Falls School District 49-5	244,846	156,462	50,584	9,846	158,367	108,273	35,313	70,871	38,830	12,527	15,608
Rapid City Area School District 51-4	139,341	85,146	24,186	10,874	87,449	59,485	16,239	46,768	23,436	6,947	5,124
Wisconsin	11,178,027	6,128,577	2,741,675	13,466	7,281,463	4,481,039	1,952,434	3,551,810	1,486,803	727,352	344,754
Milwaukee School District	1,125,781	528,853	322,594	15,743	754,325	359,672	212,630	342,027	148,241	100,041	29,429
Madison Metropolitan School District	400,749	249,168	102,199	15,324	264,264	174,589	70,543	128,559	62,033	27,525	7,926

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 2021—Continued

Region, 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	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
West											
Alaska	2,537,754	1,162,820	708,305	19,540	1,597,724	799,325	472,259	856,725	338,271	221,230	83,305
Anchorage School District	710,390	373,470	235,484	16,972	443,242	256,367	151,869	251,829	111,013	78,914	15,319
Matanuska Susitna Borough School District	308,372	151,305	89,835	16,925	188,175	104,471	61,696	113,348	44,186	26,960	6,849
Arizona	10,377,575	6,136,201	1,941,351	9,458	6,273,833	4,261,041	1,289,151	3,691,542	1,752,981	608,986	412,200
Mesa Unified School District	572,590	369,886	118,375	10,088	356,787	253,407	78,340	192,389	106,011	36,648	23,414
Chandler Unified School District 80	381,654	253,403	73,710	8,851	252,225	180,714	51,491	113,188	66,557	20,278	16,241
California	88,099,391	48,965,768	22,446,767	14,671	57,534,249	33,913,043	15,188,878	27,719,560	13,325,080	6,392,308	2,845,582
Los Angeles Unified School District	8,374,426	4,424,145	2,308,241	18,180	5,351,672	2,946,708	1,520,907	2,669,275	1,277,867	649,042	353,479
San Diego City Unified School District	1,565,138	870,401	491,186	15,976	1,014,690	594,771	330,987	480,986	254,453	147,097	69,462
Colorado	10,692,166	6,556,056	2,012,367	12,185	6,410,758	4,372,028	1,336,132	3,974,293	1,994,795	616,132	307,115
Denver School District 1	1,229,652	881,003	159,839	13,804	702,345	535,599	95,248	496,639	305,348	57,038	30,668
Jefferson County School District No. R-1	914,617	604,802	182,562	11,419	556,280	393,560	118,132	325,818	189,145	57,580	32,519
Hawaii	2,920,091	1,608,404	804,294	16,550	1,855,591	1,126,426	557,363	950,494	426,831	220,490	114,006
Hawaii Department of Education	2,920,091	1,608,404	804,294	16,550	1,855,591	1,126,426	557,363	950,494	426,831	220,490	114,006
Idaho	2,732,909	1,605,104	563,203	8,901	1,812,536	1,174,355	402,002	817,228	393,015	143,901	103,145
West Ada School District 2	298,061	184,970	61,325	7,846	204,899	141,312	46,093	83,120	39,826	13,523	10,042
Boise Independent School District 1	262,333	168,170	57,741	11,068	178,121	122,311	41,459	77,779	41,720	14,485	6,433
Montana	1,927,722	1,110,783	345,763	13,294	1,205,907	786,335	241,708	642,132	298,936	94,834	79,683
Billings Elem School District 2	131,570	82,205	28,089	11,983	89,424	61,414	21,148	42,146	20,790	6,942	0
Great Falls Elem School District 1	80,749	50,260	14,166	11,493	51,768	36,890	9,973	25,063	11,794	3,716	3,918
Nevada	4,867,105	2,803,015	1,198,376	10,090	3,185,004	1,966,580	823,743	1,542,976	794,208	351,372	139,125
Clark County School District	3,193,827	1,871,767	796,981	10,118	2,158,797	1,331,857	552,985	944,246	511,166	226,697	90,784
Washoe County School District	670,981	403,527	174,108	10,389	417,562	262,229	114,846	230,901	133,842	55,945	22,518
New Mexico	3,810,292	2,195,884	778,116	12,026	2,310,080	1,496,562	519,114	1,367,695	654,223	234,090	132,517
Albuquerque Public Schools	995,262	602,132	210,388	11,987	627,808	423,078	145,747	339,607	168,992	60,647	27,847
Las Cruces School District	259,444	154,289	57,468	10,942	162,928	104,226	39,116	87,998	45,836	16,812	8,518
Oregon	7,755,278	3,986,220	2,476,083	13,828	4,793,328	2,685,801	1,654,491	2,760,600	1,214,025	761,009	201,350
Portland Public Schools	753,733	429,047	219,379	16,049	445,342	277,229	145,035	292,756	141,998	68,615	15,635
Salem-Keizer Public Schools	533,430	286,950	190,225	13,367	355,964	203,471	132,846	168,931	81,122	55,919	8,535

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 2021—Continued

Region, 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	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
Utah	6,106,296	3,562,176	1,541,347	8,971	4,140,745	2,547,188	1,104,715	1,701,261	892,971	391,627	264,290
Alpine School District	667,337	371,562	194,366	8,060	478,952	275,952	146,693	162,185	85,262	43,483	26,200
Davis County School District	626,999	370,338	171,014	8,698	443,684	268,472	126,140	161,307	93,158	41,166	22,008
Washington	16,896,300	10,261,735	4,130,287	15,549	11,365,808	7,261,321	2,860,081	5,137,504	2,809,599	1,150,410	392,988
Seattle Public Schools	970,715	618,839	232,436	17,985	665,420	448,014	167,828	288,508	164,290	61,269	16,787
Lake Washington School District 414	457,698	286,865	108,795	14,782	323,286	209,174	78,189	130,342	76,221	29,609	4,070
Wyoming	1,680,321	930,798	441,375	18,113	1,065,101	646,886	301,466	559,965	265,680	129,735	55,255
Laramie County School District 1	242,858	134,844	65,832	17,354	158,798	93,680	44,199	76,159	38,868	19,944	7,901
Natrona County School District 1	220,865	117,647	65,517	16,847	143,370	84,406	45,825	71,671	31,472	18,323	5,824

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

² Interschool district 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; and business, central, and other support services.

⁵ Includes food services and enterprise operations current expenditures.

⁶ In addition to salaries, wages, and employee benefits, the "Total" columns in this table include purchased services, supplies, and other miscellaneous current expenditures.

⁷ Current expenditures per pupil are calculated by dividing total current expenditures by student membership.

⁸ School district totals also include regional educational service agency current expenditures made on behalf of the school district.

⁹ 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 the 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: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2021, 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 (FYs) 2020 and 2021

Region and locale	Median inflation-adjusted total revenues per pupil ¹			Median inflation-adjusted current expenditures ² per pupil ³		
	FY 20 (in FY 21 dollars) ⁴	FY 21 (in FY 21 dollars) ⁵	Percentage change	FY 20 (in FY 21 dollars) ⁴	FY 21 (in FY 21 dollars)	Percentage change
United States	\$15,051	\$16,032	6.5	\$12,891	\$13,370	3.7
City	12,846	13,795	7.4	12,391	12,695	2.5
Suburban	16,698	17,936	7.4	14,131	14,686	3.9
Town	14,176	15,096	6.5	11,809	12,328	4.4
Rural	15,837	16,804	6.1	13,148	13,738	4.5
Northeast	22,203	23,399	5.4	19,488	20,116	3.2
City	12,859	13,123	2.1	17,900	17,837	-0.4
Suburban	22,792	24,083	5.7	19,474	20,232	3.9
Town	22,389	23,688	5.8	19,301	20,019	3.7
Rural	24,657	26,074	5.7	20,564	21,337	3.8
South	12,723	13,587	6.8	10,994	11,543	5.0
City	12,638	13,307	5.3	10,973	11,494	4.8
Suburban	12,289	13,064	6.3	10,384	10,838	4.4
Town	12,135	13,136	8.2	10,632	11,211	5.4
Rural	13,214	14,137	7.0	11,401	11,873	4.1
Midwest	15,045	15,932	5.9	12,306	12,808	4.1
City	13,222	13,842	4.7	11,572	11,981	3.5
Suburban	15,157	16,125	6.4	12,469	12,919	3.6
Town	14,513	15,251	5.1	11,835	12,251	3.5
Rural	15,569	16,538	6.2	12,620	13,215	4.7
West	14,419	15,703	8.9	12,697	13,107	3.2
City	12,853	14,309	11.3	11,844	12,048	1.7
Suburban	13,577	14,824	9.2	11,892	12,087	1.6
Town	14,425	15,888	10.1	12,281	12,949	5.4
Rural	17,490	18,672	6.8	14,888	15,606	4.8

¹ Revenues per pupil are calculated by dividing total revenues by student membership.

² 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).

³ Current expenditures per pupil are calculated by dividing total current expenditures by student membership.

⁴ Data have been adjusted to fiscal year 2021 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: 2021*. Retrieved April 7, 2023, from https://nces.ed.gov/programs/digest/d21/tables/dt21_106.75.asp.

⁵ Revenues included funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. As a result, a small proportion of the total amount allocated under these acts is reported as revenue for fiscal year (FY) 2020. In FY 21, the revenue from these acts contributed to a large increase in total revenues in several states.

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 2020, Final Version 2a and fiscal year 2021, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2019–20, Version 1a and school year 2020–21, 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 2021

State	Median current expenditures per pupil						Number of districts by type				Number of students ¹ by district type			
	Total ²		Instruction and instruction-related ³		Support services ⁴		Total		Number reporting ⁵		Total		Number in reporting districts ⁵	
	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
Reporting states⁶	\$11,745	\$13,890	\$6,855	\$8,740	\$4,208	\$4,546	4,162	11,717	3,969	10,935	2,698,937	38,450,525	2,663,585	38,411,418
Alabama	‡	10,755	‡	6,666	‡	3,566	9	172	5	137	1,984	729,644	1,984	729,644
Arizona	9,315	11,315	5,275	6,328	3,639	4,305	446	233	425	214	231,160	865,618	230,775	865,296
Arkansas	9,684	10,777	5,512	6,896	4,116	3,322	25	261	25	234	23,902	462,403	23,902	462,079
California	11,825	14,088	7,174	9,009	4,073	4,545	1,001	1,067	959	970	554,839	5,450,094	540,272	5,449,095
Colorado	8,982	13,309	4,856	7,817	3,952	5,018	1	185	1	179	20,749	856,740	20,749	856,578
Connecticut	13,421	22,839	7,534	14,309	5,585	7,896	21	175	21	169	10,936	483,440	10,936	472,109
Delaware	12,650	16,182	7,090	9,926	4,473	5,598	23	19	23	19	16,902	121,190	16,902	121,190
District of Columbia	24,821	24,535	12,258	13,841	12,167	10,213	59	1	58	1	39,894	49,896	39,894	49,896
Georgia	11,174	12,144	6,118	7,903	4,588	3,499	40	186	38	179	38,682	1,691,147	38,555	1,690,416
Idaho	7,812	10,905	5,581	6,824	2,226	3,326	62	120	57	113	27,148	279,882	27,148	279,787
Illinois	—	16,261	—	10,225	—	5,460	11	948	0	846	4,700	1,881,437	†	1,875,731
Indiana	9,971	9,762	5,449	5,716	4,208	3,539	115	308	110	292	49,686	983,950	49,666	983,179
Louisiana	12,280	13,310	7,179	8,214	4,955	4,404	112	81	112	77	69,229	622,158	69,229	621,345
Maine	12,772	17,823	7,244	10,876	5,135	6,254	10	205	10	193	2,662	169,011	2,662	168,985
Massachusetts	17,429	20,117	10,315	13,482	6,889	6,285	78	323	78	319	48,578	862,887	48,578	862,595
Michigan	10,319	11,753	5,424	7,585	4,602	3,660	302	596	290	533	149,388	1,250,474	148,838	1,248,491
Minnesota ⁷	13,418	13,143	8,787	8,842	3,992	3,607	174	371	173	330	65,987	799,956	65,987	799,589
Mississippi	9,163	10,309	5,114	6,365	3,037	3,468	7	148	7	143	2,674	439,953	2,674	439,895
Missouri ⁷	13,075	10,974	7,386	6,690	5,628	3,925	36	528	36	517	25,280	857,197	25,280	856,018
Nevada	7,147	13,830	4,487	8,056	2,526	5,130	1	19	1	18	53,223	429,125	53,223	429,087
New Hampshire	—	21,558	—	13,610	—	7,292	28	165	0	161	4,536	163,841	†	159,568
New Jersey	17,717	21,952	9,982	14,149	6,652	7,475	87	596	87	563	57,520	1,316,087	57,520	1,315,587
New Mexico	11,405	14,948	6,374	8,124	5,053	6,118	52	95	52	89	16,319	300,521	16,319	300,175
New York	18,829	24,323	16,104	16,714	1,079	7,236	325	766	322	680	170,509	2,436,087	169,299	2,435,081
North Carolina	9,035	11,250	5,590	7,385	3,144	3,227	215	126	200	123	125,913	1,387,764	125,913	1,387,610
Ohio	11,485	12,886	6,400	8,352	4,532	4,128	315	668	314	616	119,100	1,526,312	119,100	1,525,825
Oklahoma	7,832	11,102	4,955	6,690	2,849	3,644	31	512	31	509	81,739	612,374	81,739	612,185
Oregon ⁷	17,647	13,656	10,022	8,388	6,953	4,908	21	181	20	174	6,188	554,003	6,188	552,719
Pennsylvania	14,713	16,995	8,682	10,745	5,767	4,921	182	576	177	499	169,251	1,516,338	169,251	1,516,168
Rhode Island	16,193	18,505	8,187	11,855	7,618	6,438	20	41	20	39	9,694	129,376	9,694	129,357

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 2021—Continued

State	Median current expenditures per pupil						Number of districts by type				Number of students ¹ by district type			
	Total ²		Instruction and instruction-related ³		Support services ⁴		Total		Number reporting ⁵		Total		Number in reporting districts ⁵	
	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 ⁷	17,268	12,834	14,373	7,935	2,783	4,322	2	97	2	81	39,523	727,296	39,523	726,601
Tennessee	8,975	10,155	5,278	6,822	3,552	2,745	1	147	1	142	1,260	983,947	1,260	981,950
Texas	10,431	12,063	6,186	7,533	3,789	3,901	192	1,022	186	1,018	367,194	5,005,612	367,194	5,004,392
Utah	7,972	10,418	5,120	6,818	2,334	3,165	115	42	114	41	79,094	601,565	79,094	601,289
Washington	15,725	15,572	8,809	10,082	6,120	5,008	12	313	12	296	3,614	1,083,014	3,614	1,081,720
Wisconsin	‡	13,507	‡	8,640	‡	4,367	31	424	2	421	9,880	820,186	623	820,186

— 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.

² Total current expenditures per pupil are calculated by dividing total current expenditures by student membership.

³ 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.

⁴ 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.

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

⁶ Reporting states include only the states that reported independent charter school districts.

⁷ 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 11,229 school districts that have noncharter schools only (noncharter districts) and 488 school districts that have both charter and noncharter schools (mixed districts). Among these districts, 10,455 noncharter districts and 480 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 2021, 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 2021

[In thousands of dollars]

State	Total ¹	Title I	Special education ²	Supporting Effective Instruction ³	Student Support and Academic Enrichment ⁴	21st Century Community Learning Centers ⁵	Career and technical education ⁶	School meals ⁷	Bilingual education ⁸	Other and unspecified federal revenues through state ^{1,9}	Impact Aid	Other federal revenues direct to school districts ¹⁰
United States	\$89,054,785	\$14,671,545	\$11,718,165	‡	‡	‡	\$629,542	\$17,393,637	‡	‡	\$1,767,891	‡
Alabama	1,476,766	265,130	183,678	\$30,111	—	\$12,798	13,331	433,014	\$3,806	‡	2,853	‡
Alaska	434,403	77,793	34,506	8,923	\$2,805	4,825	3,270	51,611	808	\$64,961	139,327	\$45,574
Arizona	2,198,556	344,203	198,573	32,377	15,250	20,187	24,687	411,170	13,110	918,470	207,006	13,523
Arkansas	1,021,937	162,877	140,008	19,435	11,574	4,832	7,784	220,223	3,463	429,702	—	22,039
California	15,557,809	1,894,206	1,921,209	173,922	124,896	98,517	46,892	2,377,058	116,779	7,998,452	361,781	444,097
Colorado	1,599,941	153,592	162,336	21,564	9,462	7,925	6,917	283,848	10,142	855,215	55,091	33,849
Connecticut	689,774	135,727	119,388	15,286	9,123	4,496	6,954	144,992	5,588	‡	—	‡
Delaware	211,068	49,594	30,286	8,954	5,468	4,701	3,195	46,469	942	51,403	—	10,056
District of Columbia	289,235	49,176	17,081	12,364	4,140	5,561	3,248	23,605	1,198	127,189	45,649	24
Florida	4,763,710	873,386	645,387	87,996	—	41,661	37,552	1,183,307	29,717	1,624,157	9,227	‡
Georgia	3,002,228	593,948	335,779	54,171	41,869	19,334	18,871	683,001	14,553	1,183,628	14,228	‡
Hawaii	371,018	55,642	34,095	7,924	2,832	5,235	3,940	29,069	2,400	190,968	27,860	11,053
Idaho	520,253	65,803	55,873	8,963	5,058	4,217	3,490	102,503	2,136	‡	7,812	‡
Illinois	3,197,010	645,061	560,242	‡	‡	18,023	24,345	607,816	19,893	1,259,936	22,173	‡
Indiana	1,282,187	241,776	269,271	29,772	14,784	6,717	12,482	407,202	‡	‡	—	‡
Iowa	866,314	98,801	128,906	14,574	6,760	4,245	5,228	254,105	3,805	333,040	372	16,478
Kansas	687,698	99,701	14,448	—	—	—	2,703	210,960	4,347	318,009	25,456	12,074
Kentucky	1,474,753	247,327	145,344	25,740	16,960	13,817	17,055	358,666	3,409	579,701	15	‡
Louisiana	1,606,640	354,909	176,630	34,025	13,837	4,633	9,175	368,765	4,403	543,507	9,715	‡
Maine	470,111	49,320	45,917	1,924	1,757	2,135	3,083	2,285	359	342,590	2,713	18,028
Maryland	1,215,921	246,983	193,814	—	—	3,207	10,685	208,824	9,412	436,621	21,201	85,174
Massachusetts	1,274,094	206,211	249,623	‡	‡	‡	12,220	148,165	‡	‡	—	‡
Michigan	3,137,174	436,772	444,492	64,174	28,077	13,178	20,769	569,520	4,512	1,301,625	7,951	246,104
Minnesota	1,456,186	162,065	183,330	23,583	12,185	—	7,670	401,803	8,404	569,136	30,662	‡
Mississippi	1,035,298	202,718	117,848	‡	‡	5,062	6,787	247,514	1,530	‡	2,317	‡

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 2021—Continued

[In thousands of dollars]												
State	Total ¹	Title I	Special education ²	Supporting Effective Instruction ³	Student Support and Academic Enrichment ⁴	21st Century Community Learning Centers ⁵	Career and technical education ⁶	School meals ⁷	Bilingual education ⁸	Other and unspecified federal revenues through state ^{1,9}	Impact Aid	Other federal revenues direct to school districts ¹⁰
Missouri	1,584,067	236,593	190,508	30,921	18,031	‡	‡	191,426	‡	‡	‡	‡
Montana	424,944	72,860	36,899	4,307	1,378	4,163	3,157	65,179	‡	154,102	71,949	10,950
Nebraska	484,645	79,068	66,245	6,378	3,496	4,788	3,169	153,892	2,621	92,298	24,907	47,783
Nevada	663,093	141,095	88,018	13,637	8,366	7,709	5,321	116,844	5,896	254,358	6,912	‡
New Hampshire	251,151	40,130	46,066	‡	‡	‡	4,109	42,159	‡	‡	‡	‡
New Jersey	1,885,344	368,681	370,409	37,750	‡	‡	10,003	482,656	‡	590,577	22,243	‡
New Mexico	621,723	117,251	84,717	11,710	7,418	3,534	3,244	90,193	2,863	106,659	102,994	91,140
New York	3,567,409	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	2,091,517	452,806	308,896	49,781	31,338	6,501	24,501	530,497	13,072	455,284	19,781	199,060
North Dakota	336,071	42,659	42,786	7,206	2,214	3,379	30	72,435	429	‡	33,289	‡
Ohio	2,665,253	551,840	423,636	56,744	‡	‡	34,284	522,755	70	‡	114	220,979
Oklahoma	1,124,394	209,982	148,932	25,837	11,629	9,472	10,659	289,061	4,872	335,303	34,656	43,991
Oregon	822,841	163,712	117,951	16,819	9,539	5,551	7,293	181,543	6,253	298,148	3,499	‡
Pennsylvania	3,263,192	635,012	468,858	72,500	41,333	20,728	29,153	547,115	14,781	1,245,331	3,575	‡
Rhode Island	288,931	51,081	42,358	8,658	2,739	1,556	3,519	39,053	1,677	126,401	2,145	9,744
South Carolina	1,381,234	263,861	186,755	26,367	19,264	9,915	12,374	312,170	12,805	536,094	1,629	—
South Dakota	373,186	48,842	35,196	9,213	5,374	1,170	1,499	61,352	635	119,462	77,677	12,766
Tennessee	1,735,906	304,001	234,357	36,172	—	4,172	19,075	429,877	6,778	611,191	2,858	‡
Texas	9,349,671	1,540,179	958,499	‡	‡	‡	59,178	1,798,241	2,067	‡	128,385	‡
Utah	704,604	77,206	119,637	11,529	934	1,447	11,574	207,173	3,758	‡	1,675	‡
Vermont	217,724	34,042	27,252	8,528	4,382	5,101	3,295	43,695	294	88,991	452	1,692
Virginia	1,748,253	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Washington	1,685,412	242,097	232,006	28,110	14,100	5,113	7,213	334,353	13,872	595,463	70,212	142,873
West Virginia	555,383	96,862	72,780	14,109	7,689	2,559	4,839	155,183	424	179,661	—	21,277
Wisconsin	1,154,865	193,033	207,796	‡	‡	‡	4,373	297,399	‡	‡	20,947	‡
Wyoming	233,888	34,053	24,583	8,078	4,745	2,109	2,297	46,449	240	90,985	20,220	129

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 2021—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.

¹ Revenues included funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. As a result, a small proportion of the total amount allocated under these acts is reported as revenue for fiscal year (FY) 2020. In FY 21, the revenue from these acts contributed to a large increase in total revenues in several states.

² Revenues received under the Individuals with Disabilities Education Act (IDEA).

³ 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).

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

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

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

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

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

⁹ 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.

¹⁰ 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, 24 percent for Supporting Effective Instruction, 32 percent for Student Support and Academic Enrichment, 29 percent for 21st Century Community Learning Centers, 7 percent for career and technical education, 5 percent for school meals, 23 percent for bilingual education, 33 percent for other and unspecified federal revenues through state, 8 percent for Impact Aid, and 50 percent for other federal 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 2021, 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 2021

State	Total revenue ^{1,2}	Local revenue [in thousands of dollars]							Percentage of total revenue from property tax	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions
		Total local revenue	Property taxes ³	Other taxes ^{3,4}	Revenue from cities and counties	Fees	Parent government contributions	Other local revenue ⁵			
United States	\$836,275,612	\$367,807,019	\$239,066,079	\$11,826,058	\$12,888,702	\$8,911,835	\$65,566,156	\$29,548,189	28.6	7.8	36.4
Alabama	9,668,689	3,004,319	1,457,122	9,901	1,046,860	199,495	†	290,941	15.1	†	15.1
Alaska	2,630,382	560,074	†	†	0	20,022	516,692	23,360	†	19.6	19.6
Arizona	12,747,356	4,574,741	3,669,317	0	321,435	139,765	0	444,224	28.8	0	28.8
Arkansas	6,333,112	2,316,490	574,234	3,005	15,257	75,837	†	1,648,157	9.1	†	9.1
California	112,431,513	36,777,021	27,074,788	796,904	2,653,105	629,583	1,338,075	4,284,566	24.1	1.2	25.3
Colorado	13,336,161	6,720,567	6,025,679	9,075	37,586	256,168	†	392,059	45.2	†	45.2
Connecticut	12,550,930	7,230,414	0	0	511,466	60,816	6,629,491	28,641	0	52.8	52.8
Delaware	2,775,136	815,488	764,824	0	2,950	11,617	†	36,097	27.6	†	27.6
District of Columbia	2,882,389	2,593,154	†	†	1,033,198	4,922	1,482,091	72,943	†	51.4	51.4
Florida	34,347,205	16,993,413	13,972,953	1,371,922	0	414,354	†	1,234,184	40.7	†	40.7
Georgia	24,994,753	11,284,677	7,350,756	2,511,465	709,650	322,116	†	390,690	29.4	†	29.4
Hawaii	3,241,890	19,108	†	†	0	9,780	0	9,328	†	0	0
Idaho	3,214,559	717,356	601,087	0	248	49,901	†	66,120	18.7	†	18.7
Illinois	40,642,603	21,299,050	18,980,727	0	425,468	325,034	†	1,567,821	46.7	†	46.7
Indiana	13,364,093	4,527,420	3,549,227	1,510	362,257	198,024	†	416,402	26.6	†	26.6
Iowa	7,933,019	3,045,808	2,612,897	186,081	10,443	79,077	†	157,310	32.9	†	32.9
Kansas	7,445,482	1,835,390	1,277,492	0	141,171	62,636	†	354,091	17.2	†	17.2
Kentucky	9,358,129	3,154,740	2,436,588	480,874	33,233	92,366	†	111,679	26.0	†	26.0
Louisiana	10,323,289	4,707,124	1,938,835	2,204,839	65,380	184,824	0	313,246	18.8	0	18.8
Maine	3,552,454	1,705,528	885,134	0	19,401	14,377	761,571	25,045	24.9	21.4	46.4
Maryland	17,408,830	8,700,731	†	†	0	42,093	8,392,460	266,178	†	48.2	48.2
Massachusetts	21,682,174	11,786,567	0	0	1,912,400	1,100,219	8,561,475	212,473	0	39.5	39.5
Michigan	23,817,288	7,230,861	6,371,230	0	30,289	417,021	†	412,321	26.8	†	26.8
Minnesota	15,382,553	4,147,879	3,036,745	0	273,532	276,347	†	561,255	19.7	†	19.7
Mississippi	5,360,724	1,849,276	1,591,577	19,747	31,283	96,035	2,833	107,801	29.7	0.1	29.7
Missouri	13,344,338	7,894,907	5,654,054	250,793	12,392	208,830	†	1,768,838	42.4	†	42.4
Montana	2,249,506	925,591	636,864	0	186,083	28,972	†	73,672	28.3	†	28.3
Nebraska	4,982,905	2,901,592	2,478,403	224,827	21,877	98,478	†	78,007	49.7	†	49.7
Nevada	5,790,309	3,205,692	1,478,133	3,901	4,969	10,435	†	1,708,254	25.5	†	25.5
New Hampshire	3,543,963	2,199,293	1,808,025	0	95	10,684	339,335	41,154	51.0	9.6	60.6
New Jersey	34,731,282	17,606,591	15,238,411	0	563,374	379,806	1,120,213	304,787	43.9	3.2	47.1
New Mexico	4,694,268	758,963	671,172	248	12,479	37,637	†	37,427	14.3	†	14.3
New York	78,196,439	45,053,845	21,109,875	41,110	322,244	161,029	18,027,827	5,391,760	27.0	23.1	50.1
North Carolina	17,306,752	4,529,102	†	†	277,237	52,939	3,813,889	385,037	†	22.0	22.0
North Dakota	2,108,795	693,897	532,645	0	38,939	37,454	†	84,859	25.3	†	25.3

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 2021—Continued

State	Local revenue [in thousands of dollars]									Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions
	Total revenue ^{1,2}	Total local revenue	Property taxes ³	Other taxes ^{3,4}	Revenue from cities and counties	Fees	Parent government contributions	Other local revenue ⁵	Percentage of total revenue from property tax		
Ohio ⁶	27,783,073	14,174,122	11,667,004	596,114	228,259	811,349	†	871,396	42.0	†	42.0
Oklahoma	7,917,507	3,180,587	2,448,804	15,016	207,250	263,793	†	245,724	30.9	†	30.9
Oregon	9,813,795	3,674,630	3,191,652	0	173,126	49,597	†	260,255	32.5	†	32.5
Pennsylvania	35,173,758	18,884,468	15,183,472	2,735,125	58,620	158,698	†	748,553	43.2	†	43.2
Rhode Island	2,908,456	1,376,053	125,414	0	156	21,864	1,213,478	15,141	4.3	41.7	46.0
South Carolina	12,069,977	4,887,554	3,910,127	328,222	332,799	90,055	†	226,351	32.4	†	32.4
South Dakota	1,912,683	932,103	835,234	26,609	1,158	31,063	†	38,039	43.7	†	43.7
Tennessee	12,083,802	4,988,225	75,993	0	512,194	330,493	3,912,428	157,117	0.6	32.4	33.0
Texas	73,801,621	37,119,774	34,847,112	0	108,253	618,807	0	1,545,602	47.2	0	47.2
Utah	7,303,937	2,598,838	2,295,649	98	10,149	133,978	†	158,964	31.4	†	31.4
Vermont	2,155,321	37,980	176	279	2,595	9,363	†	25,567	#	†	#
Virginia	19,272,524	9,685,571	†	†	0	46,763	9,454,298	184,510	†	49.1	49.1
Washington	20,583,429	4,967,308	4,464,424	4,679	14,909	81,513	†	401,783	21.7	†	21.7
West Virginia	3,922,510	1,343,020	1,266,659	982	1,413	22,606	†	51,360	32.3	†	32.3
Wisconsin	13,271,657	5,871,847	4,444,893	0	13,970	125,381	0	1,287,603	33.5	0	33.5
Wyoming	1,928,292	718,270	530,672	2,732	147,550	7,819	†	29,497	27.5	†	27.5

† Not applicable.

Rounds to zero.

¹ Revenues included funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. As a result, a small proportion of the total amount allocated under these acts is reported as revenue for fiscal year (FY) 2020. In FY 21, the revenue from these acts contributed to a large increase in total revenues in several states.

² Interschool district transactions are excluded to prevent double counting.

³ 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.

⁴ Includes revenues from all local nonproperty taxes, such as sales taxes and income taxes.

⁵ Includes revenues from sale of property, interest earnings, private contributions, and other miscellaneous local revenues not classified elsewhere.

⁶ 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 2021, 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 2021

State	Current expenditures per pupil ¹					Percentage difference between high- and low-poverty districts ³	Percentage of students excluded from the analysis	Percentage of current expenditures excluded from the analysis
	Poverty quarter ²							
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts			
United States	\$14,019	\$14,182	\$12,595	\$15,704	\$13,799	-2.8	6.0	6.8
Alabama	10,683	10,453	10,687	10,801	11,069	5.6	0.3	0.6
Alaska	19,493	18,970	†	17,676	27,542	31.1	0.3	0.5
Arizona	9,684	9,081	9,453	10,544	10,952	17.1	21.3	19.4
Arkansas	10,984	10,410	10,599	11,561	12,041	13.5	4.8	6.2
California	14,368	13,499	14,174	16,439	14,906	9.4	9.8	11.7
Colorado	12,135	11,712	11,832	12,930	13,112	10.7	2.4	2.8
Connecticut	21,878	22,911	21,576	19,710	20,266	-13.1	5.3	5.2
Delaware	17,463	15,728	17,379	20,578	16,272	3.3	17.4	14.8
District of Columbia ⁴	24,535	†	†	†	†	†	44.5	44.3
Florida	10,401	10,101	10,445	10,842	10,208	1.0	1.0	0
Georgia	12,086	11,462	12,695	12,424	12,479	8.2	2.3	2.2
Hawaii ⁴	16,550	†	†	†	†	†	0	0
Idaho	9,046	9,190	8,744	8,284	10,342	11.1	8.9	7.4
Illinois	17,816	18,381	16,360	15,671	17,928	-2.5	0.6	2.8
Indiana	10,155	9,488	10,300	10,459	12,827	26.0	5.0	5.4
Iowa ⁵	12,043	11,328	12,416	12,433	13,309	14.9	0	5.1
Kansas ⁵	13,326	12,505	14,336	14,481	13,686	8.6	#	1.0
Kentucky	12,126	11,743	12,882	11,504	12,164	3.5	#	0
Louisiana	13,413	12,926	14,435	12,366	14,198	9.0	11.5	10.8
Maine	17,404	17,457	17,114	17,535	17,497	0.2	5.0	6.3
Maryland	16,417	15,544	16,390	16,876	17,536	11.4	#	0
Massachusetts	20,260	19,679	20,014	18,165	24,148	18.5	9.1	8.7
Michigan	12,561	12,097	12,311	13,548	16,858	28.2	10.8	17.9
Minnesota	13,594	12,658	13,687	13,792	18,080	30.0	7.7	11.9
Mississippi	10,169	9,469	10,401	10,605	11,443	17.2	0.9	1.0
Missouri	11,402	11,486	11,053	11,217	12,039	4.6	3.4	7.3
Montana ⁵	13,331	12,602	12,766	13,307	16,810	25.0	2.0	1.7
Nebraska	13,354	12,274	13,082	13,883	15,170	19.1	0.1	3.4
Nevada	10,450	11,240	†	†	10,188	-10.3	11.1	7.9
New Hampshire	19,431	19,693	20,283	19,253	17,098	-15.2	5.2	0.2
New Jersey	21,548	21,659	20,637	20,909	24,223	10.6	6.8	8.5
New Mexico	12,127	11,124	11,861	12,251	13,855	19.7	5.3	4.5
New York	26,591	25,012	23,053	†	28,627	12.6	6.9	4.9
North Carolina	10,655	10,345	10,695	10,768	11,165	7.3	8.4	7.0
North Dakota	14,542	13,493	14,209	14,808	17,788	24.1	1.2	5.1
Ohio	13,491	12,665	13,279	14,592	17,115	26.0	7.5	12.5
Oklahoma	10,487	9,561	10,714	11,278	12,182	21.5	12.1	8.2
Oregon	13,033	13,405	12,469	12,578	13,292	-0.8	0.3	6.1
Pennsylvania ⁵	17,277	17,320	17,398	16,220	17,719	2.3	10.1	11.2
Rhode Island	18,269	18,652	17,544	16,266	18,900	1.3	8.3	8.1

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 2021—Continued

State	Current expenditures per pupil ¹						Percentage difference between high- and low-poverty districts ³	Percentage of students excluded from the analysis	Percentage of current expenditures excluded from the analysis
	Poverty quarter ²								
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts				
South Carolina	12,454	11,793	12,444	12,447	13,878	15.0	5.3	7.3	
South Dakota	10,952	10,006	10,639	12,173	16,760	40.3	#	0	
Tennessee	10,467	9,969	11,530	10,066	10,662	6.5	1.2	1.4	
Texas	10,893	10,329	10,954	11,746	11,666	11.5	6.9	7.2	
Utah	9,095	9,029	8,342	9,558	10,546	14.4	11.7	10.4	
Vermont ⁶	22,565	21,550	22,597	24,129	23,398	7.9	0	0.6	
Virginia	13,835	14,846	12,658	12,953	13,545	-9.6	#	#	
Washington ⁵	15,354	15,442	15,417	15,365	14,991	-3.0	0.5	1.7	
West Virginia ⁵	12,991	12,886	12,741	13,415	12,928	0.3	0.2	1.9	
Wisconsin	13,593	12,780	14,095	14,554	15,803	19.1	1.1	0.2	
Wyoming	18,144	17,880	17,227	17,803	20,221	11.6	0.2	0	

† Not applicable.

Rounds to zero.

¹ Current expenditures per pupil are calculated by dividing total current expenditures by student membership.

² 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.

³ 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.

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

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

⁶ Vermont's data in the Census Bureau Small Area Income and Poverty Estimates (SAIPE) file were reported under 12 school districts and 40 supervisory unions. Current expenditures and student membership in the School District Finance Survey (F-33) file have been aggregated to the supervisory unions to be matched with the 40 supervisory union records in the SAIPE file. The entities in the four quarters include 12 school districts and 40 supervisory unions for Vermont.

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; 2,934,802 students and \$47.4 billion of current expenditures in the F-33 were excluded from the analysis due to not meeting these criteria. Among these students, 148,759 were from regular local school districts, 440 were from local school districts that were components of supervisory unions, 367 were from service agencies, 29,674 were from state agencies, 2,697,111 were from independent charter districts, 32,698 were from specialized public school districts, and 25,753 were from other education agencies. Among these current expenditures, \$4.9 billion was from regular local school districts, \$0.005 billion was from local school districts that were components of supervisory unions, \$6.8 billion was from service agencies, \$0.2 billion was from state agencies, \$30.4 billion was from independent charter districts, \$4.7 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," 2020. U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2021, Provisional Version 1a; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency Universe Survey," 2020–21, Version 1a.

National Center for Education Statistics

Table 8. Capital outlay expenditures for public elementary and secondary school districts, by expenditure type and state: Fiscal year 2021

State	[In thousands of dollars]						
	Total capital outlay	Construction	Land and existing structures	Equipment			
				Total equipment	Instructional equipment	All other equipment	Nonspecified equipment ¹
United States	\$84,076,079	\$66,148,269	\$4,955,321	\$12,972,489	\$3,694,170	\$8,989,525	\$288,794
Alabama	653,652	541,948	18,700	93,004	6,763	86,241	0
Alaska	196,340	117,689	61,845	16,806	4,485	12,321	0
Arizona	1,800,231	866,816	249,984	683,431	322,676	360,755	0
Arkansas	670,395	438,793	108,793	122,809	25,599	97,210	0
California	10,166,131	9,388,757	360,568	416,806	92,113	324,693	0
Colorado	2,184,798	1,565,861	373,675	245,262	46,438	198,824	0
Connecticut	792,059	595,702	0	196,357	86,517	109,840	0
Delaware	135,132	120,272	0	14,860	8,587	6,273	0
District of Columbia	561,909	488,436	12,353	61,120	16,140	44,908	72
Florida	3,436,761	2,522,218	194,048	720,495	0	720,495	0
Georgia	2,290,180	1,953,784	92,787	243,609	30,516	213,093	0
Hawaii	183,785	174,485	0	9,300	6,457	2,843	0
Idaho	131,347	62,686	0	68,661	16,339	52,322	0
Illinois	2,993,742	2,487,364	0	506,378	171,427	334,951	0
Indiana	1,910,497	1,533,595	148,156	228,746	5,397	115,745	107,604
Iowa	1,114,036	870,452	13,855	229,729	84,785	144,944	0
Kansas	1,457,369	1,081,621	52,772	322,976	220,055	102,921	0
Kentucky	829,416	592,646	21,887	214,883	99,076	115,807	0
Louisiana	513,378	362,008	48,723	102,647	26,349	76,298	0
Maine	272,498	118,304	98	154,096	32,256	121,840	0
Maryland	1,480,016	1,270,965	10,418	198,633	40,050	158,583	0
Massachusetts	1,906,596	1,081,794	509,016	315,786	241,704	72,725	1,357
Michigan	2,338,120	1,551,687	191,592	594,841	89,831	505,010	0
Minnesota	2,539,819	2,133,883	0	405,936	60,479	345,457	0
Mississippi	724,332	335,246	0	389,086	211,804	151,857	25,425
Missouri	1,231,138	918,166	79,264	233,708	29,530	204,178	0
Montana	266,745	206,429	5,150	55,166	5,052	43,186	6,928
Nebraska	829,782	448,459	262,303	119,020	44,681	74,339	0
Nevada	741,469	649,977	39,844	51,648	5,673	45,975	0
New Hampshire	175,936	98,955	8,769	68,212	29,405	38,807	0
New Jersey	1,438,655	1,149,188	92,774	196,693	37,725	158,968	0
New Mexico	503,174	410,051	32,078	61,045	9,245	51,800	0
New York	6,188,113	5,352,325	91,190	744,598	353,581	391,017	0
North Carolina	1,692,358	1,354,856	44,974	292,528	49,111	238,596	4,821
North Dakota	276,145	159,362	19,426	97,357	31,693	65,664	0
Ohio	2,619,437	2,064,458	10,330	544,649	207,485	260,431	76,733
Oklahoma	813,585	440,403	272,323	100,859	8,872	91,987	0
Oregon	1,791,040	1,661,166	9,139	120,735	10,342	110,393	0
Pennsylvania	2,409,103	1,610,628	145,734	652,741	153,520	499,221	0
Rhode Island	87,980	3,376	14,598	70,006	46,216	23,790	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 expenditure type and state: Fiscal year 2021
—Continued

State	[In thousands of dollars]						
	Total capital outlay	Construction	Land and existing structures	Equipment	Instructional equipment	All other equipment	Nonspecified equipment ¹
South Carolina	1,422,194	1,045,965	118,733	257,496	41,376	180,920	35,200
South Dakota	255,604	199,431	0	56,173	24,136	32,037	0
Tennessee	918,344	403,194	33,999	481,151	268,592	212,559	0
Texas	11,383,102	10,019,289	313,800	1,050,013	182,429	867,584	0
Utah	1,007,355	632,995	231,153	143,207	39,507	103,700	0
Vermont	81,540	53,086	1,625	26,829	6,214	20,615	0
Virginia	‡	‡	‡	‡	‡	‡	‡
Washington	3,352,126	2,845,034	183,210	323,882	27,408	296,474	0
West Virginia	295,386	147,672	93,823	53,891	19,242	34,649	0
Wisconsin	1,410,804	1,145,719	49,064	216,021	34,659	150,708	30,654
Wyoming	165,625	29,975	94,481	41,169	8,088	33,081	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.

¹ 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 2021, Provisional Version 1a.

National Center for Education Statistics

Table 9. Revenue and expenditures from COVID-19 Federal Assistance Funds by local education agencies for public elementary and secondary education, by state: Fiscal year 2021

[In thousands of dollars]										
State	Revenue					Expenditure				
	Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund revenue ¹	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund revenue ²	American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund revenue ³	CARES Act Governor's Emergency Education Relief (GEER I) Fund revenue ⁴	CRRSA Act Governor's Emergency Education Relief (GEER II) Fund revenue ⁵	Coronavirus Relief Fund (CRF) revenue ⁶	Current expenditures ⁷ from COVID-19 Federal Assistance Funds ⁸	Instructional expenditures from COVID-19 Federal Assistance Funds ⁸	Support service expenditures ⁹ from COVID-19 Federal Assistance Funds ⁸	Capital outlay expenditures ¹⁰ from COVID-19 Federal Assistance Funds ⁸
United States	\$8,485,067	‡	‡	‡	‡	‡	‡	‡	‡	‡
Alabama	111,497	\$202,980	\$27,628	\$26,419	‡	\$91,975	\$419,998	\$266,624	\$146,784	\$12,281
Alaska	28,901	20,483	1,218	2,337	—	9,717	62,211	35,701	26,073	721
Arizona	188,049	138,009	9,717	2,648	‡	362,038	817,465	504,511	298,102	133,992
Arkansas	101,197	226,264	—	—	—	24,923	314,340	123,314	155,527	31,774
California	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Colorado	104,589	150,688	31,188	8,653	\$176	482,538	750,243	456,806	282,216	26,941
Connecticut	66,767	10,970	18	—	—	102,870	211,645	‡	‡	36,539
Delaware	36,441	9,445	—	395	—	—	39,138	13,115	23,192	11,071
District of Columbia	26,521	36,958	7,567	—	—	—	40,575	8,138	19,018	37,648
Florida	546,935	524,426	—	—	—	—	1,106,164	565,342	536,009	25,041
Georgia	379,971	627,665	72,840	‡	‡	‡	1,150,439	673,520	402,763	10,836
Hawaii	24,955	68,931	—	—	10	47,100	119,855	41,475	51,970	21,487
Idaho	38,704	36,096	700	‡	‡	68,640	125,105	62,352	61,776	16,002
Illinois	366,664	509,981	‡	36,206	‡	‡	942,989	542,517	246,889	132,568
Indiana	105,165	30,452	162	34,352	1,779	2	258,233	105,568	71,444	27,026
Iowa	41,675	181,508	33,849	16,861	—	5,407	252,445	132,215	80,425	61,209
Kansas	62,802	6,297	—	—	—	76,615	—	—	—	—
Kentucky	149,048	182,720	8,847	20,688	‡	129,297	432,165	262,341	141,271	73,379
Louisiana	208,963	124,585	44,774	31,883	‡	‡	362,055	255,065	100,963	4,478
Maine	17,882	13,394	1,208	—	—	292,785	224,390	77,579	142,642	115,942
Maryland	110,572	55,958	—	9,422	96	190,566	357,643	292,894	41,102	579
Massachusetts	124,564	27,259	‡	4,079	‡	219,448	‡	‡	‡	‡
Michigan	217,835	97,680	1,269	42,969	169	563,957	792,359	438,357	353,006	91,196
Minnesota	99,297	65,043	2,557	21,060	2,462	281,231	380,368	142,886	231,052	64,073
Mississippi	115,124	34,409	3,147	863	‡	184,505	86,657	23,523	49,477	237,262

See notes at end of table.

National Center for Education Statistics

Table 9. Revenue and expenditures from COVID-19 Federal Assistance Funds by local education agencies for public elementary and secondary education, by state: Fiscal year 2021
—Continued

[In thousands of dollars]										
State	Revenue					Expenditure				
	Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund revenue ¹	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) Fund revenue ²	American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund revenue ³	CARES Act Governor's Emergency Education Relief (GEER I) Fund revenue ⁴	CRRSA Act Governor's Emergency Education Relief (GEER II) Fund revenue ⁵	Coronavirus Relief Fund (CRF) revenue ⁶	Current expenditures ⁷ from COVID-19 Federal Assistance Funds ⁸	Instructional expenditures ⁸ from COVID-19 Federal Assistance Funds ⁸	Support service expenditures ⁹ from COVID-19 Federal Assistance Funds ⁸	Capital outlay expenditures ¹⁰ from COVID-19 Federal Assistance Funds ⁸
Missouri	121,318	‡	‡	‡	‡	79,269	459,839	293,346	153,155	16,352
Montana	34,417	34,324	1,205	—	—	71,715	128,259	79,311	29,150	7,007
Nebraska	46,518	15,117	2,041	‡	‡	‡	76,541	‡	‡	16,581
Nevada	68,485	2,863	138	5,929	50	61,767	248,514	166,765	77,629	1,170
New Hampshire	31,555	‡	‡	—	‡	—	—	‡	‡	‡
New Jersey	275,769	85,760	1,015	‡	‡	97,947	418,027	326,729	91,313	—
New Mexico	67,668	3,508	‡	5,014	‡	‡	122,995	67,557	44,258	—
New York	‡	‡	‡	‡	‡	‡	‡	‡	‡	2,061
North Carolina	240,424	113,299	23,182	12,296	—	50,799	648,546	371,748	229,963	‡
North Dakota	‡	‡	‡	‡	‡	‡	‡	‡	‡	11,208
Ohio	550,404	‡	‡	13,955	‡	175,308	664,779	394,016	250,910	‡
Oklahoma	104,036	167,751	1,671	5,339	12,233	‡	364,347	156,465	205,184	119,887
Oregon	99,334	85,515	15,329	19,095	—	1,190	‡	‡	‡	27,365
Pennsylvania	430,410	277,345	25,719	39,487	1,180	152,320	2,017,467	1,359,464	624,414	‡
Rhode Island	26,148	67,295	—	53	—	3,915	61,615	26,372	33,490	124,936
South Carolina	166,431	138,749	964	877	‡	140,506	‡	‡	‡	31,167
South Dakota	31,885	11,226	1,747	—	—	68,032	31,843	21,406	10,208	‡
Tennessee	203,274	199,896	728	—	—	54,907	—	—	—	12,243
Texas	1,073,980	398,224	62,780	—	—	77,404	1,631,680	1,184,978	431,930	—
Utah	45,475	51,001	50	20,361	2	29,140	165,725	123,325	40,150	22,464
Vermont	19,020	3,872	14	2,658	—	59,049	50,556	18,230	28,846	12,911
Virginia	‡	‡	‡	‡	‡	‡	‡	‡	‡	9,284
Washington	111,910	283,115	46,981	—	—	20,658	461,797	193,056	241,995	‡
West Virginia	71,968	14,850	435	2,509	—	3,534	111,449	74,394	33,970	33,984
Wisconsin	130,932	63,615	—	28,382	—	—	203,449	43,358	157,186	8,808
Wyoming	21,400	1,747	—	462	93	62,180	82,583	33,957	36,781	11,884

See notes at end of table.

National Center for Education Statistics

Table 9. Revenue and expenditures from COVID-19 Federal Assistance Funds by local education agencies for public elementary and secondary school education, by state: Fiscal year 2021—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.

¹ Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ESSER I) Fund authorized by the Coronavirus Aid, Relief, and Economic Security (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).

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

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

⁴ Federal revenues received from the U.S. Department of Education-administered Governor's Emergency Education Relief (GEER I) Fund authorized by the CARES Act. These amounts do not include GEER Fund revenues authorized under the CRRSA Act.

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

⁶ Federal revenues received from the U.S. Department of Treasury-administered Coronavirus Relief Fund (CRF) authorized by the CARES Act.

⁷ 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).

⁸ Includes expenditures paid from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021.

⁹ Includes student support services; operation and maintenance of plant; student transportation; general administration; school administration; and business, central, and other support services.

¹⁰ Capital outlay includes expenditures on property, equipment, and construction of facilities.

NOTE: The U.S. Department of Education publishes data on Education Stabilization Fund (ESF) grant funds that have been awarded to and expended by states and local education agencies (LEAs). The data are available at <https://covid-relief-data.ed.gov/>. The data contained on the ESF Transparency Portal are reported by states on the Annual Performance Report for ESSER and GEER grants. For fiscal year 2021, the reporting period for the CARES Act annual report began on October 1, 2020, and runs through the end of the state fiscal year. F-33 data are reported by school fiscal year, which for many states is July 1, 2020 through June 30, 2021. The ESF Transparency Portal does not include revenues by source of fund, as is displayed in this table. The ESF Transparency Portal reports all expenditures for grants from the ESF. On the F-33, LEAs report current expenditures and capital outlays, which are subsets of all expenditures. F-33 COVID-19 expenditure variables include expenditures from all grants authorized by the CARES Act, CRRSA, and ARP. The funding sources that are included in each F-33 COVID-19 expenditure variable are specific to each state and are noted in appendix F (question 16) of the FY 21 National Public Education Financial Survey (NPEFS) Documentation available at <https://nces.ed.gov/ccd/files.asp>. Data available in the ESF Transparency Portal may differ from data in this table due to these differences in reporting periods and data item definitions.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2021, Provisional Version 1a.