

Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2021-22 (Fiscal Year 2022)

First Look Report

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Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2021-22 (Fiscal Year 2022)

First Look

July 2024

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Introduction

This First Look 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) 2022.¹ Specifically, this report includes the following types of school district finance data:

- revenue, current expenditure, and capital outlay expenditure totals;
- revenues by source;
- current expenditures by function and object;²
- revenues and current expenditures per pupil; and
- revenues and expenditures from COVID-19 Federal Assistance Funds.

This First Look report focuses on education revenues and expenditures at the school district level, in contrast to the First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2021-22 (Fiscal Year 2022)* (NCES 2024-301) (Cornman et al. 2024b) that contains national and state totals of revenues and expenditures.

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 a group of annual public elementary/secondary data collections administered by NCES. 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 SEAs submit data for the F-33 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.

This report presents data sourced from the FY 22 F-33 provisional (version 1a) data file with the FY 21 F-33 final (version 2a) data file as the source for prior year comparisons. (Tables with data for the FY 21 F-33 can be found online at https://nces.ed.gov/ccd/data_tables.asp.) 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 2021-22 for the FY 22 F-33 data).

SEAs report financial data covering services that provide or support prekindergarten through high school for public education for a variety of types of LEAs. 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 specialized education services for school districts, such as vocational and other specialized education services for school districts). In school

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

² School district finance current expenditure functions include instruction, instructional staff support services, student 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, and supplies. See appendix B (Glossary) for definitions of finance terms pertaining to this report.

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.

year 2021-22 (FY 22),⁴ there were 19,572 school districts on the F-33 file in the 50 states and the District of Columbia.⁵ SEAs reported finance data for 19,056, or 97.4 percent, of school districts on the F-33 file.

Table 1 in this report presents the revenues and current expenditures of the 100 largest school districts in the United States in order of their enrollment, while Table 2 presents current expenditure detail of the two largest school districts by enrollment in each state by region. Table 3 presents median inflation-adjusted revenues and current expenditures per pupil by region and locale. Table 4 shows per pupil finances for independent charter school districts, noncharter districts, and “mixed” districts (i.e., those that include both noncharter and charter schools) by state. 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 group 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 22 in response to the coronavirus disease pandemic.

The purpose of this First Look report is to introduce new data through the presentation of tables containing descriptive information. The selected findings chosen for this report demonstrate the range of information available when using F-33 data files and are not intended to emphasize any particular issue(s).

Appendix A describes the survey content and methodology. Appendix B is a glossary of key terms used in this report. More information about F-33 and other CCD products is available at <http://nces.ed.gov/ccd>.

⁴ “School year 2021-22” and “FY 22” are used interchangeably throughout this report. See the “Fiscal years” section in appendix A (Methodology and Technical Notes) for more detailed information about how fiscal years correspond to school years.

⁵ The universe of LEAs on the FY 22 F-33 file is derived from the SY 2021-22 CCD Local Education Agency Universe Survey Directory file, which is based on universe information submitted by SEAs through the *EDFacts* submission system.

Selected Findings: Fiscal Year 2022

- In FY 22, current expenditures per pupil in the 100 largest public school districts by enrollment ranged from a low of \$7,800 in State-Sponsored Charter Schools, Nevada to a high of \$35,914 in New York City School District, New York (table 1). In addition to New York City School District in the Northeast region, the district with the highest per pupil current expenditure in each region out of the two largest enrollment school districts within each state were District of Columbia Public Schools, District of Columbia (\$27,425) in the South; Detroit Public Schools Community District, Michigan (\$21,771) in the Midwest; and Los Angeles Unified School District, California (\$21,940) in the West (table 2 and figure 1).
- The national median of total revenues per pupil across all LEAs was \$17,301 in FY 22, which represents an increase of 0.6 percent from FY 21, after adjusting for inflation⁶ (table 3). The national median of current expenditures per pupil among all LEAs was \$14,655 in FY 22, an increase of 2.2 percent from FY 21. On a national basis, in the absence of any geographic cost adjustment, in FY 22 median current expenditures per pupil were \$14,865 for LEAs with schools in cities, \$16,129 for LEAs with schools in the suburbs, \$13,295 for LEAs with schools in towns, and \$14,689 for LEAs with schools in rural areas.
- The median current expenditures per pupil, on a national basis, were \$13,797 for independent charter school districts and \$14,929 for noncharter and mixed school districts. Median current expenditures per pupil in independent charter school districts were lower than median current expenditures per pupil in noncharter and mixed school districts in 21 out of the 33 state equivalents that met reporting standards for reporting finance data for independent charter school districts (table 4).
- In FY 22, school districts received \$125.9 billion from the federal government for public elementary and secondary education, which is an increase of 31.9 percent from the federal revenue received in FY 21 after adjusting for inflation⁷ (derived from table 5; Cornman et al. 2023). In FY 22, Title I funds accounted for \$15.6 billion, or 12.4 percent, of federal revenues for education (figure 2), which is a decrease of 1.0 percent from FY 21 after adjusting for inflation. Special education programs received \$12.9 billion, or 10.2 percent, of federal education funding, which is an increase of 2.6 percent from FY 21 after adjusting for inflation.
- On a national basis, \$312.8 billion, or 34.3 percent, of total revenues for public and elementary/secondary school districts were derived from local property taxes and parent government contributions⁸ in FY 22 (table 6). The percentage of revenues derived from local property taxes and parent government

⁶ Whenever comparisons were made between FY 21 and FY 22 data, the FY 21 data were adjusted to FY 22 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). The FY 21 amount adjusted to FY 22 dollars is equal to the FY 21 amount multiplied by the 2021-22 CPI (282.025) and then divided by the 2020-21 CPI (263.151) (de Brey, Zhang, and Duffy 2023, table 106.75).

⁷ The FY 21 values for federal revenues after adjusting for inflation were \$95.4 billion for total federal revenue, \$15.7 billion for Title I revenue, and \$12.6 billion for special education.

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

contributions exceeded 40 percent in 16 states and the District of Columbia, was between 30 and 40 percent in 9 states, was between 20 and 30 percent in 13 states, and was lower than 20 percent in 12 states (figure 3).

- On a national basis, current expenditures per pupil were 2.7 percent lower in low-poverty districts than in high-poverty districts, based on poverty groups calculated by ranking LEAs by poverty rate (i.e., the percentage of children ages 5-17 in families living below the poverty level) weighted by the number of children in poverty (table 7). Total current expenditures per pupil in high-poverty districts were less than those in low-poverty districts in 7 states, with the percentage difference exceeding 5 percent in 4 states.
- In FY 22, total capital outlay expenditures for public elementary and secondary school districts were \$88.7 billion. Of all capital outlay expenditures, construction accounted for \$66.9 billion, or 75.4 percent; land and existing structures accounted for \$7.8 billion, or 8.8 percent; total equipment accounted for \$14.0 billion, or 15.7 percent; and instructional equipment accounted for \$3.6 billion, or 4.1 percent (derived from table 8).
- For FY 22, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Emergency Relief (ESSER II) Fund revenues were reportable for 41 states and the District of Columbia. The median of ESSER II Fund revenue was \$247.4 million among reporting states (derived from table 9). ESSER II Fund revenue ranged from \$47.9 million in Wyoming to \$2.2 billion in Texas. American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund revenues were reportable for 42 states and the District of Columbia. The median of ARP ESSER Fund revenue was \$247.9 million among reporting states. ARP ESSER Fund revenue ranged from \$9 million in Wyoming to \$2.9 billion in Texas.
- Current expenditures from COVID-19 Federal Assistance Funds were reportable for 41 states and the District of Columbia, with a state median of \$407.3 million (derived from table 9). At the state level, current expenditures from COVID-19 funds ranged from \$29.1 million in Pennsylvania to \$4.5 billion in Texas. Capital outlay expenditures from COVID-19 Federal Assistance Funds were reportable for 39 states and the District of Columbia, with a state median of \$44.9 million. At the state level, capital outlay expenditures from COVID-19 funds ranged from \$1.8 million in Nevada to \$608.6 million in Illinois.

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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) 2021 and 2022

Name of school district	State	Total students (fall membership) ³	Revenues by source [in thousands of FY 22 dollars]				Revenues per pupil ¹			Current expenditures [in thousands of FY 22 dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 21 (in FY 22 dollars) ⁵	FY 22 (in FY 22 dollars)	Per-centage change	Total current ⁶	Instruction and instruction-related	FY 21 (in FY 22 dollars) ⁵	FY 22 (in FY 22 dollars)	Per-centage change
New York City School District	New York	859,514	\$38,497,408	\$2,551,151	\$11,476,486	\$24,469,771	\$40,618	\$44,790	10.3	\$30,868,702	\$23,155,277	\$32,078	\$35,914	12.0
Los Angeles Unified School District ⁷	California	435,958	12,512,859	2,399,925	6,816,142	3,296,792	25,854	28,702	11.0	9,564,980	5,692,424	19,483	21,940	12.6
City of Chicago School District 299 ⁷	Illinois	329,836	8,436,144	1,465,282	2,519,508	4,451,354	23,377	25,577	9.4	6,943,032	4,757,679	19,523	21,050	7.8
Miami-Dade County Public School District ⁷	Florida	328,589	4,420,200	863,227	1,028,285	2,528,688	13,867	13,452	-3.0	4,027,824	2,786,474	12,037	12,258	1.8
Clark County School District ⁷	Nevada	315,787	4,573,131	778,743	3,012,535	781,853	12,946	14,482	11.9	3,652,202	2,453,158	10,844	11,565	6.7
Broward County School District ⁷	Florida	256,037	3,298,175	634,157	1,028,156	1,635,862	12,269	12,882	5.0	2,923,727	1,921,280	11,105	11,419	2.8
Hillsborough County School District ⁷	Florida	224,149	2,826,973	456,486	1,149,166	1,221,321	12,550	12,612	0.5	2,204,427	1,545,133	10,415	9,835	-5.6
Orange County Public Schools ⁷	Florida	203,224	3,040,658	547,108	876,951	1,616,599	15,083	14,962	-0.8	2,352,842	1,589,960	11,772	11,578	-1.6
Houston Independent School District 912 ⁷	Texas	194,607	2,943,174	683,805	234,725	2,024,644	14,271	15,124	6.0	2,341,246	1,376,883	11,195	12,031	7.5
Palm Beach County School District ⁷	Florida	187,943	2,919,151	446,890	634,039	1,838,222	15,725	15,532	-1.2	2,391,979	1,641,101	12,335	12,727	3.2
Gwinnett County School District ⁷	Georgia	179,581	2,665,902	365,030	1,120,820	1,180,052	14,166	14,845	4.8	2,354,781	1,513,099	12,306	13,113	6.6
Fairfax County Public Schools	Virginia	178,479	3,501,815	353,099	814,910	2,333,806	19,578	19,620	0.2	3,208,442	2,229,807	18,194	17,977	-1.2
Hawaii Department of Education ⁷	Hawaii	173,178	3,564,705	517,246	3,019,577	27,882	19,692	20,584	4.5	3,016,836	1,847,710	17,737	17,420	-1.8
Wake County Schools	North Carolina	160,099	1,990,753	330,158	1,084,788	575,807	11,467	12,435	8.4	1,898,595	1,325,322	10,609	11,859	11.8
Montgomery County Public Schools	Maryland	158,231	3,540,288	364,477	838,473	2,337,338	23,948	22,374	-6.6	2,864,178	2,008,628	19,026	18,101	-4.9
Dallas Independent School District 905	Texas	143,558	2,315,525	454,559	185,558	1,675,408	16,349	16,130	-1.3	1,816,005	1,147,628	13,118	12,650	-3.6
Charlotte-Mecklenburg Schools	North Carolina	143,244	1,900,334	296,769	990,972	612,593	12,591	13,266	5.4	1,697,879	1,148,310	11,290	11,853	5.0
Duval County School District ⁷	Florida	128,948	1,605,573	317,453	630,968	657,152	12,140	12,451	2.6	1,379,280	867,727	10,821	10,696	-1.2
Prince George's County Public Schools ⁷	Maryland	128,770	2,899,648	350,773	1,482,580	1,066,295	21,542	22,518	4.5	2,476,743	1,611,270	18,385	19,234	4.6
Philadelphia School District	Pennsylvania	118,053	4,490,034	1,044,760	1,783,227	1,662,047	32,925	38,034	15.5	2,624,166	1,270,103	19,680	22,229	12.9
Cypress-Fairbanks Independent School District 907	Texas	117,217	1,487,768	230,666	423,895	833,207	12,985	12,692	-2.3	1,199,348	828,785	10,804	10,232	-5.3
Baltimore County Public Schools ⁷	Maryland	111,136	2,139,698	257,408	870,197	1,012,093	19,302	19,253	-0.3	1,837,978	1,203,667	16,744	16,538	-1.2
Cobb County School District ⁷	Georgia	106,970	1,692,053	202,070	599,127	890,856	15,744	15,818	0.5	1,412,309	1,012,941	12,756	13,203	3.5
Shelby County School District ⁷	Tennessee	105,596	1,636,671	465,895	606,058	564,718	13,408	15,499	15.6	1,441,379	917,236	11,641	13,650	17.3
Polk County School District ⁷	Florida	105,422	1,422,094	299,115	622,505	500,474	12,649	13,490	6.6	1,207,494	849,709	11,346	11,454	0.9
Northside Independent School District 915	Texas	102,377	1,399,094	246,280	302,736	850,078	12,712	13,666	7.5	1,086,689	735,845	10,450	10,615	1.6
Lee County School District ⁷	Florida	97,264	1,354,517	230,152	338,473	785,892	13,382	13,926	4.1	1,049,327	667,896	10,518	10,788	2.6
Pinellas County School District ⁷	Florida	95,446	1,209,070	220,667	303,018	685,385	13,423	12,668	-5.6	1,105,427	725,680	11,830	11,582	-2.1
San Diego City Unified School District	California	95,233	2,543,224	366,560	639,133	1,537,531	24,501	26,705	9.0	1,777,484	1,175,617	17,121	18,665	9.0
Jefferson County School District	Kentucky	94,393	2,005,898	447,291	619,563	939,044	17,875	21,250	18.9	1,640,203	1,047,855	16,002	17,376	8.6

See notes at end of table.

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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) 2021 and 2022—Continued

Name of school district	State	Total students (fall membership) ³	Revenues by source [in thousands of FY 22 dollars]				Revenues per pupil ¹			Current expenditures [in thousands of FY 22 dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 21 (in FY 22 dollars) ⁵	FY 22 (in FY 22 dollars)	Per-centage change	Total current ⁶	Instruction and instruction-related	FY 21 (in FY 22 dollars) ⁵	FY 22 (in FY 22 dollars)	Per-centage change
Dekalb County School District ⁷	Georgia	93,473	1,790,521	281,911	585,383	923,227	17,687	19,155	8.3	1,457,579	922,537	14,648	15,594	6.5
Fulton County ⁷	Georgia	90,355	1,638,902	190,853	440,883	1,007,166	16,919	18,138	7.2	1,264,894	812,831	13,403	13,999	4.4
Prince William County Public Schools	Virginia	90,070	1,448,272	125,002	639,072	684,198	17,066	16,079	-5.8	1,253,120	844,893	13,953	13,913	-0.3
Denver School District 1 ⁷	Colorado	88,911	1,763,790	225,870	295,554	1,242,366	19,435	19,838	2.1	1,363,511	761,468	16,285	15,336	-5.8
Katy Independent School District 914	Texas	88,368	1,209,378	120,663	430,334	658,381	13,750	13,686	-0.5	978,090	677,375	11,037	11,068	0.3
Alpine School District	Utah	86,275	894,474	107,127	461,890	325,457	10,396	10,368	-0.3	729,738	523,990	8,638	8,458	-2.1
Anne Arundel County Public Schools ⁷	Maryland	83,163	1,670,884	189,785	538,873	942,226	18,961	20,092	6.0	1,382,138	939,390	16,536	16,620	0.5
Albuquerque Public Schools ⁷	New Mexico	81,762	1,290,622	187,049	877,551	226,022	15,090	15,785	4.6	1,059,990	675,531	12,846	12,964	0.9
Pasco County School Board ⁷	Florida	81,157	998,863	177,896	458,328	362,639	12,343	12,308	-0.3	782,392	515,767	10,206	9,640	-5.5
Loudoun County Public Schools ⁷	Virginia	81,131	1,605,997	80,404	435,244	1,090,349	19,948	19,795	-0.8	1,537,644	1,059,968	18,641	18,953	1.7
Metro Nashville Public Schools ⁷	Tennessee	80,381	1,737,014	258,854	458,726	1,019,434	20,086	21,610	7.6	1,239,570	803,268	14,601	15,421	5.6
Baltimore City Public Schools ⁷	Maryland	77,807	1,886,400	288,309	970,132	627,959	23,027	24,245	5.3	1,421,652	961,563	18,684	18,272	-2.2
Fort Bend Independent School District 907	Texas	77,545	992,109	146,039	266,530	579,540	12,852	12,794	-0.5	844,701	552,249	11,393	10,893	-4.4
Greenville County School District ⁷	South Carolina	76,939	1,176,922	176,842	537,767	462,313	15,408	15,297	-0.7	912,417	584,111	11,932	11,859	-0.6
Jefferson County School District No. R-1 ⁷	Colorado	76,904	1,145,335	89,381	422,829	633,125	14,264	14,893	4.4	1,009,303	616,463	12,544	13,124	4.6
Fort Worth Independent School District 905 ⁷	Texas	74,850	1,186,532	280,268	301,689	604,575	15,903	15,852	-0.3	963,613	624,298	12,489	12,874	3.1
Austin Independent School District 901 ⁷	Texas	74,602	1,172,722	212,761	77,574	882,387	23,390	15,720	-32.8	931,897	569,652	12,901	12,492	-3.2
Davis County School District	Utah	74,486	808,123	102,014	417,441	288,668	11,007	10,849	-1.4	689,144	487,363	9,322	9,252	-0.8
Brevard County School District ⁷	Florida	72,497	893,622	158,697	331,574	403,351	12,592	12,326	-2.1	751,663	501,242	10,316	10,368	0.5
Osceola County School District ⁷	Florida	72,427	941,144	134,389	397,609	409,146	13,130	12,994	-1.0	711,073	486,180	10,021	9,818	-2.0
Fresno Unified School District ⁷	California	69,873	1,562,239	331,249	1,043,946	187,044	19,677	22,358	13.6	1,312,456	876,802	16,681	18,783	12.6
Guilford County Schools	North Carolina	69,173	997,484	267,189	487,088	243,207	12,544	14,420	15.0	901,745	601,601	12,061	13,036	8.1
Milwaukee School District ⁷	Wisconsin	69,115	1,325,944	199,381	765,218	361,345	19,492	19,185	-1.6	1,233,488	771,614	16,872	17,847	5.8
Idea Public Schools	Texas	67,988	961,939	195,892	738,868	27,179	14,324	14,149	-1.2	809,870	442,025	11,194	11,912	6.4
Conroe Independent School District 902	Texas	67,761	825,795	105,782	206,768	513,245	12,772	12,187	-4.6	675,775	446,162	10,034	9,973	-0.6
Long Beach Unified School District	California	67,292	1,308,145	201,493	786,467	320,185	19,553	19,440	-0.6	1,078,554	748,717	14,465	16,028	10.8
Seminole County School District ⁷	Florida	66,729	742,898	109,894	310,249	322,755	11,724	11,133	-5.0	624,079	400,824	9,731	9,352	-3.9
Frisco Independent School District 905	Texas	65,825	803,787	66,625	131,283	605,879	12,519	12,211	-2.5	651,075	453,600	10,072	9,891	-1.8
Washoe County School District ⁷	Nevada	65,538	881,617	105,895	601,598	174,124	13,461	13,452	-0.1	718,070	431,438	11,134	10,957	-1.6
Virginia Beach City Public Schools ⁷	Virginia	65,450	1,041,568	142,494	413,496	485,578	15,181	15,914	4.8	924,031	600,850	13,792	14,118	2.4

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) 2021 and 2022—Continued

Name of school district	State	Total students (fall membership) ³	Revenues by source [in thousands of FY 22 dollars]				Revenues per pupil ¹			Current expenditures [in thousands of FY 22 dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 21 (in FY 22 dollars) ⁵	FY 22 (in FY 22 dollars)	Per-centage change	Total current ⁶	Instruction and instruction-related	FY 21 (in FY 22 dollars) ⁵	FY 22 (in FY 22 dollars)	Per-centage change
Douglas County School District Re. 1 ⁷	Colorado	63,596	899,879	57,857	366,901	475,121	14,143	14,150	#	753,489	466,435	13,435	11,848	-11.8
Volusia County School District ⁷	Florida	62,666	779,084	143,817	268,671	366,596	12,588	12,432	-1.2	618,094	401,275	9,999	9,863	-1.4
Granite School District	Utah	62,544	750,199	115,835	342,843	291,521	11,740	11,995	2.2	645,785	419,493	10,705	10,325	-3.6
Chesterfield County Public Schools	Virginia	62,445	887,662	89,336	418,421	379,905	13,335	14,215	6.6	762,293	532,830	11,667	12,207	4.6
Elk Grove Unified School District ⁷	California	62,229	1,028,562	125,553	675,663	227,346	15,959	16,529	3.6	879,532	600,317	13,052	14,134	8.3
Aldine Independent School District 902	Texas	61,633	929,011	219,543	396,441	313,027	14,967	15,073	0.7	731,169	463,597	12,662	11,863	-6.3
Knox County School District ⁷	Tennessee	60,426	721,246	105,252	256,413	359,581	11,829	11,936	0.9	636,774	426,022	10,626	10,538	-0.8
North East Independent School District 910	Texas	59,830	824,639	125,555	119,902	579,182	13,701	13,783	0.6	643,362	442,422	10,703	10,753	0.5
Jordan School District	Utah	59,363	597,220	68,758	312,169	216,293	10,354	10,060	-2.8	516,973	357,170	9,208	8,709	-5.4
Mesa Unified School District	Arizona	57,447	748,827	135,595	333,211	280,021	13,310	13,035	-2.1	641,080	400,645	10,812	11,160	3.2
Howard County Public Schools	Maryland	57,325	1,241,400	96,001	366,550	778,849	21,678	21,655	-0.1	1,030,209	797,882	17,908	17,971	0.4
Arlington Independent School District	Texas	56,311	818,024	156,260	195,509	466,255	13,859	14,527	4.8	646,959	433,591	11,074	11,489	3.7
State-Sponsored Charter Schools	Nevada	55,415	510,463	79,895	417,204	13,364	9,360	9,212	-1.6	432,250	267,371	7,660	7,800	1.8
Garland Independent School District 909	Texas	53,674	716,353	133,350	270,162	312,841	12,859	13,346	3.8	595,354	374,999	11,302	11,092	-1.9
Cherry Creek School District 5 ⁷	Colorado	53,587	881,997	71,551	381,930	428,516	15,799	16,459	4.2	757,544	526,586	13,623	14,137	3.8
Klein Independent School District 915	Texas	53,294	699,558	117,353	243,451	338,754	12,781	13,126	2.7	570,448	380,649	10,539	10,704	1.6
Forsyth County School District	Georgia	52,757	719,850	50,273	276,556	393,021	13,582	13,645	0.5	576,536	413,297	11,061	10,928	-1.2
Forsyth County-Winston Salem Schools	North Carolina	52,681	723,767	163,175	377,311	183,281	12,017	13,739	14.3	686,745	475,664	11,388	13,036	14.5
Mobile County School District	Alabama	52,614	759,666	183,895	376,237	199,534	13,794	14,438	4.7	639,931	363,618	11,526	12,163	5.5
Clayton County School District ⁷	Georgia	52,335	741,889	112,187	381,858	247,844	14,612	14,176	-3.0	635,131	384,106	11,818	12,136	2.7
Omaha City School District 1	Nebraska	51,626	844,786	133,216	337,180	374,390	15,800	16,364	3.6	733,186	498,109	15,717	14,202	-9.6
Seattle Public Schools	Washington	51,443	1,360,052	127,148	688,415	544,489	25,873	26,438	2.2	1,050,991	686,391	19,275	20,430	6.0
Corona Norco Unified School District	California	50,889	843,735	102,779	515,521	225,435	15,871	16,580	4.5	697,764	469,846	13,193	13,711	3.9
El Paso Independent School District 902	Texas	50,769	719,499	161,462	317,180	240,857	14,312	14,172	-1.0	620,176	406,772	12,488	12,216	-2.2
Manatee County School District ⁷	Florida	50,248	712,445	113,400	183,806	415,239	14,004	14,179	1.2	547,698	357,504	11,235	10,900	-3.0
Atlanta Public Schools ⁷	Georgia	49,994	1,350,201	212,193	210,240	927,768	23,691	27,007	14.0	1,143,954	714,468	19,818	22,882	15.5
Henrico County Public Schools	Virginia	49,991	768,425	56,663	323,871	387,891	16,238	15,371	-5.3	632,806	428,145	11,865	12,658	6.7
Plano Independent School District 910	Texas	49,400	726,621	87,260	52,994	586,367	18,885	14,709	-22.1	553,430	381,262	10,796	11,203	3.8
Charleston County School District ⁷	South Carolina	49,331	1,178,091	156,974	326,200	694,917	23,055	23,881	3.6	750,460	462,538	15,280	15,213	-0.4
Pasadena Independent School District 917	Texas	49,326	749,440	185,611	325,924	237,905	14,218	15,194	6.9	652,159	416,905	12,524	13,221	5.6

See notes at end of table.

National Center for Education Statistics

Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years (FYs) 2021 and 2022—Continued

Name of school district	State	Total students (fall membership) ³	Revenues by source [in thousands of FY 22 dollars]				Revenues per pupil ¹			Current expenditures [in thousands of FY 22 dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 21 (in FY 22 dollars) ⁵	FY 22 (in FY 22 dollars)	Per-centage change	Total current ⁶	Instruction and instruction-related	FY 21 (in FY 22 dollars) ⁵	FY 22 (in FY 22 dollars)	Per-centage change
Rutherford County School District	Tennessee	49,253	564,274	71,865	256,026	236,383	11,388	11,457	0.6	499,489	343,106	10,368	10,141	-2.2
Lewisville Independent School District 902	Texas	49,205	742,517	74,085	58,135	610,297	15,084	15,090	#	567,145	361,760	11,393	11,526	1.2
San Francisco Unified School District	California	49,204	1,532,567	183,203	478,291	871,073	25,416	31,147	22.5	1,163,890	792,310	18,664	23,654	26.7
Cumberland County Schools	North Carolina	48,860	634,788	163,311	366,587	104,890	11,049	12,992	17.6	606,430	405,144	11,024	12,412	12.6
District of Columbia Public Schools	District of Columbia	48,635	1,597,449	221,113	†	1,376,336	35,758	32,846	-8.1	1,333,801	756,802	26,295	27,425	4.3
Detroit Public Schools Community District	Michigan	48,536	1,327,276	254,045	553,704	519,527	20,491	27,346	33.5	1,056,684	572,678	18,483	21,771	17.8
Humble Independent School District 913	Texas	48,112	640,421	94,840	266,865	278,716	13,947	13,311	-4.6	497,616	334,468	11,083	10,343	-6.7
St Johns County School District ⁷	Florida	48,032	570,087	38,105	212,928	319,054	12,732	11,869	-6.8	443,470	281,796	9,400	9,233	-1.8
Collier County School District ⁷	Florida	47,617	740,327	100,474	83,461	556,392	16,007	15,548	-2.9	606,505	400,219	13,015	12,737	-2.1
Socorro Independent School District 909	Texas	47,278	603,971	108,953	328,882	166,136	12,790	12,775	-0.1	508,007	330,072	10,926	10,745	-1.7

† 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.

⁵ Data have been adjusted to fiscal year 2022 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 2022*. Retrieved January 26, 2024, from https://nces.ed.gov/programs/digest/d22/tables/dt22_106.75.asp.

⁶ Current expenditures include funds spent operating local public schools and LEAs, 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 2021, Final Version 2a and fiscal year 2022, 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 2022

Region, state, and school 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	\$761,877,181	\$420,162,938	\$179,917,611	\$15,486	\$493,093,186	\$299,064,874	\$128,039,142	\$240,192,440	\$108,977,958	\$47,047,371	\$28,591,555
Northeast											
Connecticut	11,653,726	6,268,626	3,363,108	23,481	7,451,877	4,499,534	2,390,434	3,800,021	1,596,138	884,932	401,828
New Haven City Schools	421,037	208,314	125,597	21,911	274,450	153,194	93,287	127,831	45,964	27,472	18,756
Bridgeport City Schools	399,029	184,116	119,918	20,908	252,109	121,533	85,287	124,215	52,755	29,532	22,705
Maine	3,085,958	1,792,221	755,507	17,847	1,911,413	1,248,451	539,704	1,070,654	498,236	198,484	103,891
Portland City Schools	132,298	81,519	33,558	20,442	87,231	57,810	24,199	41,111	20,507	8,468	3,956
Lewiston City Schools	88,606	51,291	21,767	17,099	58,115	39,278	16,912	26,632	9,981	4,046	3,859
Massachusetts	19,907,023	11,808,177	5,074,998	21,839	13,220,902	8,568,712	4,006,162	6,335,300	3,024,676	1,017,486	350,821
Boston City Schools	1,608,287	950,884	351,095	34,835	1,036,624	681,258	281,403	508,482	225,746	60,910	63,181
Springfield City School	548,966	331,768	131,775	23,067	342,569	217,260	98,330	164,446	80,070	25,311	41,951
New Hampshire	3,464,852	1,687,366	864,170	20,457	2,314,303	1,244,378	641,940	1,064,912	417,545	213,586	85,637
Manchester City School District	202,392	99,152	52,774	16,178	136,546	78,835	41,755	59,475	18,355	9,664	6,371
Nashua City School District	179,958	99,886	47,655	17,617	117,488	72,083	34,336	57,366	25,776	12,501	5,104
New Jersey	34,128,172	16,345,881	10,867,371	24,869	21,585,224	11,151,348	7,708,527	11,539,005	4,895,154	3,067,639	1,003,943
Newark City School System	1,034,199	490,332	314,724	25,301	616,817	305,298	212,611	389,155	176,768	98,380	28,227
Elizabeth City School District	683,110	337,119	219,561	24,380	406,957	222,973	150,021	255,227	105,520	66,495	20,926
New York	74,707,999	38,437,701	18,653,552	29,324	53,945,738	30,651,791	15,263,958	19,223,802	6,855,622	3,275,561	1,538,459
New York City School District	30,868,702	13,600,680	7,489,286	35,914	23,155,277	11,619,488	6,699,115	7,198,230	1,495,803	782,624	515,195
Buffalo City School District	759,862	374,214	206,382	24,652	484,370	273,384	157,560	238,625	81,879	45,469	36,867
Pennsylvania	31,694,982	15,377,141	9,855,233	18,909	20,533,165	11,185,182	7,163,883	10,066,133	3,785,251	2,470,761	1,095,684
Philadelphia School District ⁸	2,624,166	960,788	650,861	22,229	1,270,103	623,715	413,989	759,879	300,119	208,548	594,184
Pittsburgh City School District	488,825	263,732	160,403	24,314	311,678	183,584	109,821	161,884	74,867	47,007	15,263
Rhode Island	2,752,007	1,538,959	713,119	19,876	1,671,464	1,085,737	491,695	1,007,988	448,109	219,596	72,555
Providence Public School District	488,041	242,808	127,905	22,536	278,175	172,562	83,362	191,915	69,503	44,085	17,951
Cranston City Schools	182,693	112,440	49,586	17,810	111,689	74,038	31,924	66,163	37,921	17,487	4,841
Vermont	2,059,388	1,071,367	608,439	24,614	1,287,453	724,321	432,227	707,253	327,569	168,774	64,682
Champlain Valley School District	94,613	55,032	30,556	22,463	62,074	37,601	22,257	28,955	16,007	7,668	3,584
Essex Westford School District	103,665	56,699	31,583	27,102	65,397	38,965	22,324	34,796	16,407	8,833	3,472

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 2022—Continued

Region, state, and school 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	8,854,169	4,826,454	1,811,699	11,833	5,383,134	3,287,089	1,192,381	2,911,893	1,301,057	511,743	559,142
Mobile County School District	639,931	326,518	129,048	12,163	363,618	222,622	83,154	237,485	90,652	38,466	38,828
Jefferson County Board of Education	411,805	231,747	85,262	11,497	244,155	151,704	53,897	138,703	69,438	26,236	28,947
Arkansas	5,907,588	3,266,264	1,015,150	12,067	3,751,296	2,331,379	720,246	1,842,551	840,275	263,550	313,741
Springdale School District 50	259,245	159,545	49,843	11,376	174,215	116,386	36,316	70,414	38,117	11,990	14,616
Little Rock School District	321,929	176,951	58,749	14,597	210,910	130,479	42,982	99,988	41,045	13,973	11,031
Delaware	2,618,635	1,331,741	712,495	18,713	1,546,368	912,736	498,624	986,927	383,266	206,225	85,340
Red Clay Consolidated School District	315,535	162,839	89,273	21,267	178,633	98,676	62,480	126,019	59,308	25,842	10,883
Christina School District	357,157	170,047	94,616	26,659	209,893	123,336	66,223	138,576	42,922	27,388	8,688
District of Columbia ⁹	2,450,576	1,499,612	338,666	27,651	1,303,920	953,327	230,055	1,070,010	541,104	107,604	76,646
District of Columbia Public Schools	1,333,801	885,948	176,094	27,425	756,802	593,568	121,699	530,686	289,686	53,847	46,313
Florida	31,073,257	16,354,133	5,645,020	10,968	20,612,686	11,344,816	3,781,968	8,960,881	4,345,664	1,594,885	1,499,690
Miami-Dade County Public School District	4,027,824	2,007,368	742,290	12,258	2,786,474	1,362,602	488,579	1,084,433	546,910	215,710	156,917
Broward County School District	2,923,727	1,513,609	499,855	11,419	1,921,280	1,006,161	323,761	899,319	433,290	149,035	103,128
Georgia	23,573,107	13,624,888	5,283,084	13,542	15,471,063	9,763,878	3,907,183	6,920,253	3,483,943	1,214,261	1,181,791
Gwinnett County School District	2,354,781	1,365,036	541,428	13,113	1,513,099	973,238	404,361	744,037	363,307	124,275	97,645
Cobb County School District	1,412,309	898,374	354,083	13,203	1,012,941	665,955	271,781	338,952	201,908	70,722	60,416
Kentucky	8,881,860	4,801,333	2,579,402	13,576	5,684,905	3,330,353	1,764,726	2,681,342	1,266,323	698,925	515,613
Jefferson County School District	1,640,203	968,174	477,326	17,376	1,047,855	644,839	319,220	524,863	289,221	142,482	67,485
Fayette County School District	656,367	370,597	188,682	15,849	428,159	254,043	146,336	196,397	101,680	36,311	31,811
Louisiana	10,176,179	4,863,257	2,300,053	14,946	5,913,273	3,392,447	1,562,322	3,742,521	1,311,734	649,821	520,385
Jefferson Parish School District	782,007	308,944	156,823	16,675	367,747	209,058	104,255	387,317	91,283	47,601	26,943
East Baton Rouge School District	640,448	308,953	136,926	15,604	369,615	213,018	92,718	226,768	84,095	37,706	44,065
Maryland	15,641,404	9,293,313	3,846,781	17,745	10,663,080	6,835,036	2,888,676	4,555,898	2,281,072	903,081	422,426
Montgomery County Public Schools	2,864,178	1,938,853	630,513	18,101	2,008,628	1,444,444	461,210	788,112	468,383	157,119	67,438
Prince George's County Public Schools	2,476,743	1,420,229	628,887	19,234	1,611,270	990,267	434,448	789,654	403,504	183,854	75,819
Mississippi	4,877,183	2,799,442	995,684	11,034	2,979,504	1,946,999	682,399	1,598,346	757,832	270,105	299,333
Desoto County School System	302,557	178,814	62,062	8,778	190,224	127,075	43,677	95,134	47,955	16,498	17,199
Jackson Public Schools	235,178	136,276	52,417	12,155	147,371	93,190	34,374	74,148	39,503	16,152	13,659

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 2022—Continued

Region, state, and school 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	18,466,489	11,072,599	4,148,319	12,107	12,289,688	8,080,891	2,970,008	5,347,418	2,648,025	1,037,916	829,383
Wake County Schools	1,898,595	1,235,116	457,252	11,859	1,325,322	937,209	339,453	516,478	269,649	105,614	56,795
Charlotte-Mecklenburg Schools	1,697,879	1,057,745	392,262	11,853	1,148,310	763,946	281,720	484,710	262,351	101,953	64,859
Oklahoma	7,450,456	3,951,751	1,365,840	10,663	4,433,207	2,704,830	939,708	2,586,471	1,121,570	374,536	430,778
Tulsa School District 1	404,452	231,618	71,644	12,178	230,731	141,891	43,978	149,253	77,691	23,794	24,468
Oklahoma City School District 89	434,107	233,530	98,383	13,529	254,402	153,306	63,491	155,243	71,502	28,908	24,462
South Carolina	10,337,426	5,580,064	2,310,957	13,238	6,512,611	3,913,127	1,597,701	3,341,019	1,528,414	636,211	483,796
Greenville County School District	912,417	531,156	226,207	11,859	584,111	366,425	154,921	267,146	147,891	61,687	61,160
Charleston County School District	750,460	401,006	163,629	15,213	462,538	285,198	116,091	252,288	95,637	38,364	35,634
Tennessee	11,163,303	6,584,463	2,137,947	11,200	7,410,902	4,866,805	1,597,921	3,186,107	1,466,629	466,720	566,294
Shelby County School District	1,441,379	794,674	227,856	13,650	917,236	581,192	176,971	456,886	181,415	44,779	67,257
Metro Nashville Public Schools	1,239,570	690,181	258,955	15,421	803,268	507,094	191,136	375,540	161,184	57,721	60,762
Texas	63,866,319	42,244,391	7,689,351	11,765	40,928,821	30,022,271	5,357,071	19,982,455	11,045,947	2,010,133	2,955,043
Houston Independent School District 912	2,341,246	1,364,160	293,310	12,031	1,376,883	915,759	187,888	861,213	407,700	90,429	103,150
Dallas Independent School District 905	1,816,005	1,281,120	208,087	12,650	1,147,628	870,071	142,111	580,267	363,503	55,299	88,110
Virginia	18,818,789	11,362,557	4,685,833	15,057	12,691,282	8,140,828	3,357,409	5,424,900	2,869,592	1,189,301	702,607
Fairfax County Public Schools	3,208,442	2,021,767	912,954	17,977	2,229,807	1,457,325	641,083	869,066	481,807	228,690	109,569
Prince William County Public Schools	1,253,120	805,039	281,411	13,913	844,893	559,513	195,449	362,141	215,544	76,432	46,086
West Virginia	3,522,734	1,920,441	883,239	13,939	2,167,040	1,256,944	573,254	1,142,940	555,463	273,339	212,754
Kanawha County School District ⁸	322,653	183,673	82,313	13,228	202,024	120,816	53,834	99,330	50,973	24,970	21,299
Berkeley County School District ⁸	250,655	140,401	59,401	12,709	155,360	93,659	38,744	78,797	40,597	18,162	16,498
Midwest											
Illinois	35,265,867	17,629,155	11,042,088	18,874	22,422,367	12,507,341	7,747,274	11,861,857	4,760,288	3,085,311	981,643
City of Chicago School District 299	6,943,032	3,036,734	1,931,737	21,050	4,757,679	2,188,388	1,502,745	1,966,536	739,895	364,570	218,817
School District U-46 (Elgin Area)	643,652	323,606	232,208	17,947	411,247	222,568	155,870	215,218	94,891	71,878	17,187
Indiana	12,707,247	6,726,063	3,433,525	12,261	7,697,742	4,573,083	2,313,987	4,448,776	1,899,662	1,047,753	560,729
Fort Wayne Community Schools	381,223	194,823	110,914	13,247	242,541	131,934	74,852	121,860	53,455	32,342	16,822
Indianapolis Public Schools	431,477	204,026	106,018	19,511	250,660	143,087	73,528	163,890	55,846	30,281	16,927
Iowa	6,770,836	4,252,385	1,406,859	13,259	4,439,053	3,059,621	1,008,072	2,054,286	1,070,208	371,213	277,497
Des Moines Independent Community School District ⁸	448,174	270,999	115,470	14,308	276,093	182,610	76,815	153,951	77,554	34,601	18,130
Cedar Rapids Community School District ⁸	219,616	147,779	41,260	13,963	144,944	105,312	28,562	65,628	37,987	11,974	9,044

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 2022—Continued

Region, state, and school 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	6,993,578	4,015,848	1,361,350	14,468	4,518,137	2,813,563	944,028	2,167,987	1,101,660	378,348	307,454
Wichita School District	716,715	419,900	164,866	15,361	426,758	281,205	111,971	256,273	126,468	49,165	33,684
Olathe Unified School District 233	429,323	260,451	104,008	14,650	284,894	189,944	75,106	128,803	65,974	25,894	15,626
Michigan	21,313,911	9,100,802	6,452,606	15,278	13,005,278	6,343,716	4,532,323	7,540,921	2,621,148	1,833,603	767,712
Detroit Public Schools Community District	1,056,684	449,229	262,320	21,771	572,678	299,021	180,355	452,483	141,153	76,640	31,523
Utica Comm School District	323,491	160,325	109,694	12,513	227,548	126,561	87,357	86,405	31,735	21,068	9,538
Minnesota	13,284,913	8,074,107	2,722,675	15,363	9,137,581	5,994,616	2,060,306	3,561,508	1,535,888	491,612	585,824
Anoka-Hennepin School District 11	545,359	359,368	117,731	14,265	403,716	277,332	94,513	120,152	59,276	16,298	21,491
St Paul Public School District	684,796	440,144	160,761	20,457	457,828	302,225	115,750	192,503	101,107	30,990	34,465
Missouri	11,299,294	6,844,914	2,177,676	12,713	6,704,955	4,541,014	1,431,574	4,097,884	2,089,209	671,128	496,455
Springfield School District R-12	303,518	194,239	54,549	13,404	181,695	124,678	34,061	108,046	63,344	18,193	13,777
Rockwood School District R-6	245,649	168,885	52,604	11,739	161,823	113,211	35,356	75,979	43,904	14,110	7,847
Nebraska	4,671,832	2,674,294	1,025,206	14,272	3,040,236	1,966,007	758,413	1,422,893	652,014	245,782	208,703
Omaha City School District 1	733,186	400,052	169,242	14,202	498,109	303,508	126,668	203,557	86,796	38,371	31,520
Lincoln Pub School District 1	535,655	326,025	120,657	12,831	353,755	235,087	82,788	158,514	83,924	33,469	23,386
North Dakota	1,852,230	1,080,673	415,144	15,849	1,176,864	766,124	301,749	535,967	262,506	97,199	139,399
Bismarck School District 1	193,256	120,982	48,338	14,037	131,351	86,670	34,659	49,191	27,850	11,162	12,714
West Fargo School District 6	165,077	93,478	46,538	13,475	114,399	68,901	36,478	38,142	19,654	8,318	12,536
Ohio	25,614,355	14,199,018	5,499,932	15,323	16,011,340	9,871,132	3,653,743	8,768,821	3,937,304	1,669,395	834,194
Columbus City School District	925,714	562,651	224,099	20,324	536,739	353,501	130,580	350,292	185,010	81,632	38,683
Cincinnati City School District	651,249	366,877	118,465	18,181	388,253	239,103	74,843	242,673	101,358	34,110	20,323
South Dakota	1,630,797	959,420	276,343	11,562	1,015,620	680,483	192,236	522,994	241,677	72,494	92,183
Sioux Falls School District 49-5	269,224	169,609	56,547	10,788	169,172	115,425	38,893	80,884	43,608	14,387	19,168
Rapid City Area School District 51-4	143,776	86,142	24,245	11,191	89,283	59,704	16,361	48,353	24,179	6,908	6,140
Wisconsin	11,893,646	6,366,120	2,799,499	14,341	7,581,383	4,613,109	1,986,762	3,861,068	1,568,437	744,359	451,195
Milwaukee School District	1,233,488	540,060	311,669	17,847	771,614	350,348	203,579	415,596	164,597	95,566	46,278
Madison Metropolitan School District	438,052	262,978	101,280	17,181	277,208	183,452	69,051	149,767	67,219	28,407	11,077

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 2022—Continued

Region, state, and school 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	2,623,690	1,198,424	713,412	20,191	1,651,086	825,572	475,387	881,928	346,702	223,172	90,676
Anchorage School District	740,543	391,505	241,394	17,200	465,513	271,571	156,627	253,582	113,313	79,911	21,448
Matanuska Susitna Borough School District	312,408	154,629	90,716	16,171	187,689	105,341	61,208	116,677	46,627	28,323	8,042
Arizona	11,478,026	6,594,999	2,052,223	10,294	6,802,502	4,523,214	1,363,615	4,100,068	1,925,692	641,196	575,456
Mesa Unified School District	641,080	399,186	122,713	11,160	400,645	268,466	80,063	209,850	119,223	39,057	30,585
Chandler Unified School District 80	420,904	268,267	78,663	9,696	266,848	185,075	53,227	131,013	75,661	23,073	23,043
California	98,515,530	53,425,057	25,024,754	16,741	63,252,878	36,787,307	16,899,326	31,758,391	14,731,884	7,194,705	3,504,261
Los Angeles Unified School District	9,564,980	4,819,041	2,533,269	21,940	5,692,424	3,203,430	1,660,689	3,427,688	1,409,165	731,012	444,868
San Diego City Unified School District	1,777,484	942,638	534,710	18,665	1,175,617	642,949	359,991	508,147	273,693	160,458	93,720
Colorado	11,719,147	6,999,783	2,420,675	13,378	6,975,817	4,639,007	1,490,228	4,325,979	2,143,174	718,163	417,351
Denver School District 1	1,363,511	922,848	218,074	15,336	761,468	556,946	103,863	551,083	318,945	83,514	50,960
Jefferson County School District No. R-1	1,009,303	644,317	219,167	13,124	616,463	421,617	134,649	347,261	195,404	62,702	45,579
Hawaii	3,016,836	1,601,079	777,652	17,420	1,847,710	1,121,432	534,451	1,011,316	422,729	214,934	157,810
Hawaii Department of Education	3,016,836	1,601,079	777,652	17,420	1,847,710	1,121,432	534,451	1,011,316	422,729	214,934	157,810
Idaho	2,984,894	1,728,826	598,607	9,506	1,955,885	1,260,789	427,720	899,553	423,049	151,877	129,456
West Ada School District 2	331,885	200,516	66,086	8,438	225,571	150,197	48,888	92,764	45,169	15,155	13,550
Boise Independent School District 1	285,710	181,065	59,194	12,278	191,868	132,488	42,485	83,714	43,721	14,649	10,128
Montana	2,023,373	1,157,765	361,211	13,576	1,257,922	819,654	251,242	673,798	311,583	100,261	91,653
Billings Elem School District 2	138,893	85,280	29,391	12,537	97,070	64,115	22,050	41,823	21,167	7,340	0
Great Falls Elem School District 1	88,344	52,926	15,467	12,418	53,311	37,680	10,631	30,329	13,641	4,328	4,704
Nevada	5,470,380	3,046,584	1,233,762	11,241	3,544,089	2,159,227	851,021	1,733,835	840,835	368,312	192,456
Clark County School District	3,652,202	2,035,899	825,445	11,565	2,453,158	1,469,604	574,759	1,081,113	534,294	242,489	117,931
Washoe County School District	718,070	431,877	176,467	10,957	431,438	279,701	115,177	256,299	143,439	57,655	30,333
New Mexico	4,178,246	2,361,935	832,399	13,190	2,513,432	1,595,556	557,929	1,487,265	713,041	254,822	177,549
Albuquerque Public Schools	1,059,990	641,476	226,767	12,964	675,531	448,029	156,503	345,215	180,571	65,445	39,244
Las Cruces School District	290,881	173,199	61,866	12,237	180,558	118,286	42,160	98,160	50,497	18,206	12,163
Oregon	8,684,720	4,484,550	2,528,340	15,706	5,282,467	2,987,905	1,673,371	3,147,025	1,396,280	793,119	255,228
Portland Public Schools	832,467	468,153	224,142	18,429	489,378	300,322	147,603	324,303	155,727	70,458	18,786
Salem-Keizer Public Schools	613,457	321,655	196,346	15,528	404,862	220,407	133,941	194,724	98,362	60,717	13,871

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 2022—Continued

Region, state, and school 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	6,533,223	3,753,613	1,611,653	9,456	4,439,171	2,685,051	1,154,994	1,795,169	940,379	410,960	298,883
Alpine School District	729,738	400,033	211,980	8,458	523,990	296,333	161,127	175,756	92,478	46,244	29,992
Davis County School District	689,144	397,072	175,463	9,252	487,363	290,173	128,618	172,378	97,656	42,980	29,403
Washington	18,498,310	11,237,116	4,194,128	17,110	12,076,529	7,835,939	2,862,836	5,853,508	3,169,906	1,208,745	568,273
Seattle Public Schools	1,050,991	656,328	227,121	20,430	686,391	467,848	160,383	342,954	181,575	63,203	21,646
Lake Washington School District 414	499,960	316,875	110,313	16,269	339,896	229,791	79,038	147,891	85,150	30,381	12,173
Wyoming	1,718,719	946,266	450,875	18,512	1,078,823	651,202	306,373	582,643	276,493	133,733	57,253
Laramie County School District 1	247,260	138,327	68,837	17,457	155,231	93,691	45,871	84,047	42,487	21,289	7,982
Natrona County School District 1	213,992	118,487	66,371	16,139	143,815	84,942	46,715	64,257	31,986	18,333	5,920

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

² Interschool system expenditures are excluded to prevent double counting.

³ Includes instruction and instructional staff support services current expenditures.

⁴ Includes student support services; operation and maintenance of plant; student transportation; general administration; school administration; 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 (RESA) 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 2022, 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) 2021 and 2022

Region and locale	Median inflation-adjusted total revenues per pupil ¹			Median inflation-adjusted current expenditures ² per pupil ³		
	FY 21 (in FY 22 dollars) ⁴	FY 22 (in FY 22 dollars) ⁵	Percentage change	FY 21 (in FY 22 dollars) ⁴	FY 22 (in FY 22 dollars)	Percentage change
United States	\$17,198	\$17,301	0.6	\$14,337	\$14,655	2.2
City	14,844	15,715	5.9	13,625	14,865	9.1
Suburban	19,237	19,145	-0.5	15,742	16,129	2.5
Town	16,216	16,177	-0.2	13,226	13,295	0.5
Rural	18,015	17,906	-0.6	14,726	14,689	-0.3
Northeast	25,078	25,102	0.1	21,559	22,254	3.2
City	14,064	12,926	-8.1	19,116	21,342	11.6
Suburban	25,811	25,904	0.4	21,684	22,174	2.3
Town	25,387	26,058	2.6	21,455	21,709	1.2
Rural	27,944	27,646	-1.1	22,868	23,239	1.6
South	14,558	14,963	2.8	12,372	12,617	2.0
City	14,261	14,974	5.0	12,318	13,194	7.1
Suburban	13,991	14,173	1.3	11,616	11,687	0.6
Town	14,078	14,427	2.5	12,015	12,167	1.3
Rural	15,147	15,538	2.6	12,722	12,921	1.6
Midwest	17,109	16,806	-1.8	13,751	13,692	-0.4
City	15,007	16,090	7.2	13,039	13,848	6.2
Suburban	17,326	17,168	-0.9	13,858	13,839	-0.1
Town	16,377	16,122	-1.6	13,160	12,949	-1.6
Rural	17,735	17,225	-2.9	14,178	13,891	-2.0
West	16,829	17,226	2.4	14,054	14,838	5.6
City	15,335	15,992	4.3	12,939	14,134	9.2
Suburban	15,887	16,252	2.3	12,969	13,952	7.6
Town	17,028	16,880	-0.9	13,878	14,188	2.2
Rural	20,011	20,358	1.7	16,725	17,190	2.8

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 2022 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 2022*. Retrieved January 26, 2024, from https://nces.ed.gov/programs/digest/d22/tables/dt22_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.

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 2021, Final Version 2a and fiscal year 2022, Provisional Version 1a; "Local Education Agency Universe Survey," school year 2020–21, Version 1a and school year 2021–22, 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 public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2022

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	\$13,797	\$14,929	\$7,946	\$9,262	\$4,853	\$4,979	4,216	11,734	4,001	11,033	2,694,685	38,673,800	2,651,436	38,636,574
Alabama	13,791	12,006	8,704	7,254	5,484	3,880	9	140	8	138	3,096	745,178	3,096	745,178
Arizona	10,342	12,098	5,671	7,032	4,117	4,591	440	233	422	221	231,636	882,963	230,563	882,575
Arkansas	11,879	11,814	6,500	7,367	4,934	3,693	25	260	25	233	24,515	465,050	24,515	464,751
California	14,367	15,908	8,449	10,112	4,967	5,249	1,007	1,064	941	975	549,329	5,335,210	529,444	5,334,326
Colorado	10,869	14,776	6,096	8,530	4,507	5,405	1	185	1	179	19,614	856,398	19,614	856,236
Connecticut	14,947	24,012	8,403	15,104	5,914	8,214	21	176	21	171	11,047	485,033	11,047	485,033
Delaware	14,720	17,680	8,181	10,765	5,476	6,232	23	19	23	19	17,201	122,734	17,201	122,734
District of Columbia	29,418	27,425	13,932	15,561	14,423	10,912	62	1	59	1	39,948	48,635	39,888	48,635
Georgia	12,597	13,413	7,802	8,747	4,517	3,906	40	184	40	179	40,671	1,700,028	40,671	1,699,250
Idaho	8,366	11,146	5,986	7,011	2,327	3,623	66	120	62	114	27,353	286,649	27,353	286,538
Illinois	—	15,930	—	9,707	—	5,529	11	950	0	848	4,897	1,863,585	†	1,861,261
Indiana	12,551	11,564	6,470	6,931	4,842	4,130	116	308	116	292	50,073	986,306	50,073	985,729
Louisiana	15,540	14,851	8,159	8,944	6,377	4,962	117	81	116	77	68,848	611,997	68,848	611,211
Maine	12,895	18,368	8,196	11,103	5,886	6,444	10	205	10	193	2,732	169,788	2,732	169,634
Massachusetts	21,747	21,161	11,478	14,172	9,775	6,720	78	323	78	320	48,399	863,130	48,399	863,039
Michigan	11,670	13,059	6,401	8,268	4,774	4,181	297	596	291	535	150,378	1,244,733	150,253	1,244,451
Minnesota ⁷	14,990	14,028	9,515	9,294	4,847	3,847	191	370	178	330	66,595	798,148	66,463	797,771
Mississippi	11,394	11,536	6,185	6,872	4,497	3,796	7	145	7	141	2,921	439,079	2,921	439,005
Missouri ⁷	16,117	11,780	8,590	7,023	6,711	4,070	37	528	36	515	24,500	864,317	24,500	863,111
Nevada	7,800	14,541	4,825	8,872	2,576	5,400	1	19	1	18	55,415	431,233	55,415	431,204
New Hampshire	—	25,246	—	16,728	—	7,495	28	165	0	161	4,934	164,436	†	160,220
New Jersey	20,158	24,612	12,030	15,851	6,920	8,104	87	594	87	564	58,808	1,313,522	58,808	1,313,074
New Mexico	12,857	16,470	7,415	9,000	5,088	6,553	55	95	52	89	17,230	299,555	17,136	299,234
New York	22,306	26,145	18,907	17,924	1,921	7,670	330	763	326	679	173,341	2,374,355	172,049	2,373,501
North Carolina	10,447	13,036	6,545	8,448	3,673	3,693	218	125	203	123	131,624	1,393,599	131,539	1,393,445
Ohio	13,227	13,891	7,016	8,919	5,394	4,481	324	668	324	645	115,021	1,556,609	115,021	1,556,100
Oklahoma	8,926	11,719	5,441	6,795	3,077	4,102	32	512	32	509	59,753	638,943	59,753	638,821
Oregon ⁷	18,812	15,351	11,076	9,421	6,417	5,560	21	183	21	175	6,929	545,510	6,929	544,339
Pennsylvania	17,427	17,998	10,154	11,228	6,862	5,382	179	576	179	498	163,494	1,512,677	163,494	1,508,928
Rhode Island	18,713	19,503	9,132	12,428	9,058	6,851	22	41	22	39	10,537	127,921	10,537	127,872

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 public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2022—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	14,725	13,639	11,019	8,377	3,460	4,566	2	97	2	78	41,506	739,372	41,506	736,795
Tennessee	13,069	10,684	7,284	7,088	5,785	2,935	1	147	1	140	1,775	994,928	1,775	984,331
Texas	12,064	12,970	7,061	8,056	4,302	4,247	193	1,024	186	1,019	377,959	5,050,650	377,959	5,048,430
Utah	8,540	10,702	5,540	7,122	2,590	3,220	114	43	113	42	76,724	614,210	76,724	613,942
Washington	17,692	17,190	9,494	10,933	8,034	5,660	17	313	16	295	4,571	1,076,552	4,571	1,075,103
West Virginia	—	13,832	—	8,387	—	4,544	3	57	0	57	†	252,720	†	252,720
Wisconsin	‡	14,229	‡	8,974	‡	4,614	31	424	2	421	11,311	818,047	639	818,047

— 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 public elementary and secondary noncharter school districts and 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 11,246 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, 10,553 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 2022, 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 2022

[In thousands of dollars]

State	Total ¹	Title I ²	Special education ³	Supporting Effective Instruction ⁴	Student Support and Academic Enrichment ⁵	21st Century Community Learning Centers ⁶	Career and technical education ⁷	School meals ⁸	Bilingual education ⁹	Other and unspecified federal revenues through state ^{1, 10}	Impact Aid ¹¹	Other federal revenues direct to school districts ¹²
United States	\$125,893,993	\$15,559,659	\$12,884,198	‡	‡	‡	\$670,471	\$29,532,176	‡	‡	\$1,747,672	‡
Alabama	1,860,744	265,155	190,392	33,940	—	15,080	13,809	507,979	4,053	‡	2,528	‡
Alaska	571,188	70,037	39,132	8,243	2,737	4,813	5,178	81,620	1,441	170,014	135,896	52,077
Arizona	2,785,316	333,999	209,494	34,785	13,282	20,734	21,272	673,043	12,540	1,265,120	187,127	13,920
Arkansas	1,411,896	169,790	134,966	20,828	11,042	6,850	9,738	338,867	3,175	378,210	—	338,430
California	16,780,827	2,072,450	2,182,954	208,039	125,464	98,988	50,412	3,520,101	127,392	7,558,520	340,969	495,538
Colorado	1,520,174	152,138	179,201	21,763	9,264	7,787	7,925	439,215	9,769	603,490	47,622	42,000
Connecticut	1,123,037	145,261	137,150	17,318	8,385	7,043	8,747	317,537	6,282	‡	—	‡
Delaware	377,339	54,095	35,961	9,227	4,319	4,630	4,673	86,492	1,193	166,311	—	10,438
District of Columbia	388,608	47,253	19,389	8,003	4,454	4,191	2,536	58,207	1,379	208,403	33,744	1,049
Florida	6,598,372	888,782	654,237	91,325	‡	49,112	45,225	1,577,660	40,652	‡	8,172	‡
Georgia	4,492,293	543,793	346,002	61,624	36,039	23,978	19,135	1,150,495	15,600	2,237,892	10,095	‡
Hawaii	517,246	51,976	37,845	9,284	2,915	4,794	705	96,282	4,108	251,517	39,987	17,833
Idaho	650,338	65,188	61,823	10,002	5,358	4,076	3,797	153,755	2,192	328,883	7,301	‡
Illinois	4,572,042	669,667	542,161	‡	‡	26,745	26,958	948,677	20,399	2,242,680	34,538	‡
Indiana	2,033,946	241,149	272,291	34,668	15,742	7,125	16,303	584,824	‡	‡	—	‡
Iowa	1,107,372	102,667	144,803	15,200	6,977	3,930	5,049	340,426	3,278	467,324	351	17,367
Kansas	779,519	107,251	—	17,028	8,786	—	2,650	319,440	4,439	279,602	31,293	9,030
Kentucky	2,109,005	254,640	166,227	27,714	18,422	15,002	17,881	495,357	4,073	1,040,082	4	‡
Louisiana	2,226,482	333,162	180,908	37,885	12,297	5,965	9,301	495,853	4,081	1,033,497	8,510	‡
Maine	363,546	48,588	49,649	6,741	1,998	2,754	2,063	70,735	606	169,723	2,673	8,016
Maryland	2,141,011	283,563	223,925	—	—	4,540	10,841	526,089	11,833	863,665	24,485	192,070
Massachusetts	2,120,038	247,663	286,865	—	—	—	14,291	568,385	—	944,214	—	58,620
Michigan	3,822,275	435,222	437,474	58,815	29,176	‡	21,876	826,005	5,910	‡	7,574	217,367
Minnesota	1,931,049	175,371	187,602	24,478	9,503	—	8,399	569,994	9,463	872,318	27,212	‡
Mississippi	1,345,725	225,439	127,633	‡	‡	6,901	6,764	353,718	1,881	‡	3,937	‡

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 2022—Continued

[In thousands of dollars]

State	Total ¹	Title I ²	Special education ³	Supporting Effective Instruction ⁴	Student Support and Academic Enrichment ⁵	21st Century Community Learning Centers ⁶	Career and technical education ⁷	School meals ⁸	Bilingual education ⁹	Other and unspecified federal revenues through state ^{1, 10}	Impact Aid ¹¹	Other federal revenues direct to school districts ¹²
Missouri	2,122,131	242,080	207,577	31,896	16,787	‡	‡	516,447	‡	‡	‡	‡
Montana	492,651	77,620	38,103	4,331	1,364	4,770	3,094	88,307	‡	197,167	67,175	10,720
Nebraska	648,435	93,428	93,773	9,890	6,285	4,240	4,290	220,413	4,245	144,430	23,167	44,274
Nevada	1,073,318	192,551	88,823	14,109	6,527	8,170	8,207	239,017	6,825	487,910	5,735	‡
New Hampshire	321,221	39,346	47,998	‡	‡	‡	4,137	94,180	‡	‡	‡	‡
New Jersey	3,039,119	369,625	418,245	35,297	‡	‡	9,883	839,514	‡	1,342,983	20,078	‡
New Mexico	915,237	123,419	80,498	13,346	8,271	3,922	3,367	172,259	3,697	276,851	134,481	95,126
New York	7,974,842	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	3,969,866	456,259	327,058	54,003	32,278	12,159	24,224	956,725	14,429	1,819,616	19,075	254,040
North Dakota	402,103	46,869	38,112	7,264	1,896	3,294	—	89,988	359	‡	29,350	‡
Ohio	4,359,538	575,294	447,127	62,021	‡	‡	35,094	1,017,065	6	‡	28	228,244
Oklahoma	1,699,680	203,760	158,374	24,922	11,176	10,970	9,718	416,545	5,781	776,863	39,565	42,006
Oregon	1,160,744	171,264	149,928	19,291	10,292	8,983	8,376	266,630	5,959	505,482	3,451	‡
Pennsylvania	5,203,786	698,900	460,794	67,208	40,142	21,069	30,168	1,056,773	13,035	2,695,327	3,861	‡
Rhode Island	372,677	54,058	45,474	9,606	2,564	2,480	4,158	69,221	2,036	166,518	1,905	14,657
South Carolina	2,014,649	274,209	186,017	29,914	19,744	10,771	18,642	519,991	5,561	948,488	1,312	—
South Dakota	433,140	51,343	40,658	9,511	5,148	662	1,679	89,190	576	139,824	81,843	12,706
Tennessee	2,557,893	313,492	244,494	36,645	—	5,596	20,669	708,707	7,629	1,116,977	2,057	‡
Texas	14,340,934	1,507,557	953,406	187,528	—	16,842	58,746	3,374,724	2,551	7,468,812	108,351	662,417
Utah	1,004,528	81,299	127,578	11,478	812	1,702	12,223	336,660	3,848	‡	2,850	‡
Vermont	240,404	37,372	28,906	9,683	4,060	5,920	3,438	54,601	260	91,896	616	3,652
Virginia	2,546,995	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Washington	2,712,241	297,449	271,229	31,150	15,468	5,906	7,995	526,206	14,768	1,331,269	73,815	136,986
West Virginia	750,737	91,857	79,673	14,016	6,015	179,557	4,641	3,747	355	347,096	—	23,780
Wisconsin	1,641,807	190,348	215,162	‡	‡	‡	4,048	492,478	‡	‡	19,338	‡
Wyoming	265,929	43,486	33,807	10,739	5,565	2,290	2,658	52,895	454	95,586	18,323	126

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 2022—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.

² Revenues from Title I of the Elementary and Secondary Education Act of 1965 (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

³ Revenues received under the Individuals with Disabilities Education Act (IDEA).

⁴ 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).

⁵ Student Support and Academic Enrichment Program grants received under Title IV, Part A, Subpart 1, Section 4105 of ESEA as reauthorized by ESSA.

⁶ 21st Century Community Learning Centers grants received under Title IV, Part B of ESEA as reauthorized by ESSA.

⁷ Includes grants authorized by the Carl D. Perkins Career and Technical Education Act, as well as other grants directly related to vocational education.

⁸ Revenues received under federal Child Nutrition Act programs (e.g., National School Lunch Act, School Breakfast Program, Special Milk Program, etc.).

⁹ English Language Acquisition grants received under Title III, Part A of ESEA as reauthorized by ESSA.

¹⁰ 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.

¹¹ Direct federal grants authorized by the Impact Aid law (now Title VII of ESEA). Impact Aid provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or who are employed on eligible federal properties but do not live on federal property.

¹⁰ Includes direct federal grants for Indian, Native Hawaiian, and Alaska 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, 5 percent for special education, 17 percent for Supporting Effective Instruction, 26 percent for Student Support and Academic Enrichment, 27 percent for 21st Century Community Learning Centers, 7 percent for career and technical education, 4 percent for school meals, 21 percent for bilingual education, 31 percent for other and unspecified revenues through state, 8 percent for Impact Aid, and 43 percent for other revenues direct to school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2022, 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 2022

State	Total revenue ^{1, 2}	Local revenue [in thousands of dollars]							Percentage of total revenue from property taxes	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 ⁵	Other local revenue ⁶			
United States	\$910,862,844	\$385,474,418	\$245,313,112	\$13,482,589	\$13,322,412	\$12,672,031	\$67,496,220	\$33,188,054	26.9	7.4	34.3
Alabama	10,707,102	3,290,654	1,546,294	11,054	1,119,252	291,043	†	323,011	14.4	†	14.4
Alaska	2,769,266	594,452	†	†	0	31,239	539,458	23,755	†	19.5	19.5
Arizona	14,811,361	4,890,067	3,809,677	0	331,756	219,024	0	529,610	25.7	0	25.7
Arkansas	6,909,452	2,406,336	590,458	1,402	17,040	105,657	†	1,691,779	8.5	†	8.5
California	122,405,991	39,242,744	27,925,732	829,832	2,800,251	907,267	1,393,673	5,385,989	22.8	1.1	24.0
Colorado	14,383,420	7,183,490	6,290,696	13,828	36,970	406,924	†	435,072	43.7	†	43.7
Connecticut	13,690,235	7,533,973	0	0	503,785	89,474	6,900,118	40,596	0	50.4	50.4
Delaware	2,863,284	839,896	792,386	0	0	20,601	†	26,909	27.7	†	27.7
District of Columbia	2,929,954	2,541,346	†	†	1,105,548	14,530	1,365,273	55,995	†	46.6	46.6
Florida	37,243,199	18,623,335	14,576,140	1,844,433	0	556,804	†	1,645,958	39.1	†	39.1
Georgia	28,380,025	12,407,332	7,862,284	2,822,474	807,206	500,991	†	414,377	27.7	†	27.7
Hawaii	3,564,705	27,882	†	†	0	12,819	0	15,063	†	0	0
Idaho	3,578,475	782,314	600,116	0	121	72,177	†	109,900	16.8	†	16.8
Illinois	42,900,777	23,384,763	19,721,345	0	398,117	491,758	†	2,773,543	46.0	†	46.0
Indiana	15,816,043	4,608,898	3,537,300	1,021	365,623	224,284	†	480,670	22.4	†	22.4
Iowa	8,339,427	3,076,144	2,649,118	183,618	4,336	96,222	†	142,850	31.8	†	31.8
Kansas	7,730,410	1,910,544	1,303,305	0	134,682	84,493	†	388,064	16.9	†	16.9
Kentucky	10,624,645	3,494,365	2,632,532	544,396	30,630	169,665	†	117,142	24.8	†	24.8
Louisiana	11,639,692	5,161,984	1,953,209	2,519,889	55,643	250,058	0	383,185	16.8	0	16.8
Maine	3,544,738	1,734,542	895,861	0	19,788	20,756	774,055	24,082	25.3	21.8	47.1
Maryland	18,692,902	8,977,979	†	†	0	96,829	8,400,146	481,004	†	44.9	44.9
Massachusetts	22,084,340	11,094,667	0	0	1,700,978	1,122,123	7,981,842	289,724	0	36.1	36.1
Michigan	25,561,060	7,680,777	6,511,132	0	33,790	642,740	†	493,115	25.5	†	25.5
Minnesota	16,140,356	4,336,643	3,072,222	0	309,587	444,496	†	510,338	19.0	†	19.0
Mississippi	5,787,378	1,895,684	1,607,764	22,624	33,518	132,430	2,062	97,286	27.8	#	27.8
Missouri	14,064,814	8,017,206	5,878,813	282,996	16,552	304,934	†	1,533,911	41.8	†	41.8
Montana	2,354,527	929,937	642,732	0	184,959	49,046	†	53,200	27.3	†	27.3
Nebraska	5,348,208	3,093,848	2,631,277	233,150	24,451	125,779	†	79,191	49.2	†	49.2
Nevada	6,711,828	1,042,672	768,577	162	1,356	14,898	†	257,679	11.5	†	11.5
New Hampshire	3,646,520	2,253,818	1,832,537	0	191	19,531	352,803	48,756	50.3	9.7	59.9
New Jersey	38,566,094	18,290,948	15,480,159	0	682,558	607,078	1,134,084	387,069	40.1	2.9	43.1
New Mexico	5,259,107	918,578	795,606	64	15,414	51,161	†	56,333	15.1	†	15.1
New York	87,026,227	48,270,041	21,438,564	43,913	358,576	261,121	19,297,659	6,870,208	24.6	22.2	46.8
North Carolina	20,086,692	4,798,426	†	†	270,490	150,823	3,933,462	443,651	†	19.6	19.6
North Dakota	2,205,869	721,493	552,054	0	52,293	55,163	†	61,983	25.0	†	25.0

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 2022—Continued

State	Total revenue ^{1, 2}	Local revenue [in thousands of dollars]							Percentage of total revenue from property taxes	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 ⁵	Other local revenue ⁶			
Ohio ⁷	30,074,599	14,863,694	12,174,357	690,082	257,896	1,051,644	†	689,715	40.5	†	40.5
Oklahoma	8,875,103	3,264,045	2,510,532	16,121	211,892	272,516	†	252,984	28.3	†	28.3
Oregon	10,655,403	3,866,549	3,293,140	0	165,792	108,256	†	299,361	30.9	†	30.9
Pennsylvania	38,247,025	19,672,649	15,551,327	3,007,980	58,496	271,343	†	783,503	40.7	†	40.7
Rhode Island	3,067,321	1,406,364	128,011	0	91	32,444	1,230,244	15,574	4.2	40.1	44.3
South Carolina	13,396,284	5,306,084	4,132,596	380,208	367,437	173,636	†	252,207	30.8	†	30.8
South Dakota	1,998,759	953,665	853,496	26,021	1,053	33,394	†	39,701	42.7	†	42.7
Tennessee	13,459,089	5,429,920	79,140	0	544,782	429,443	4,238,290	138,265	0.6	31.5	32.1
Texas	79,341,279	38,030,178	35,270,608	0	108,628	953,303	0	1,697,639	44.5	0	44.5
Utah	7,955,920	2,844,032	2,474,548	66	9,904	163,883	†	195,631	31.1	†	31.1
Vermont	2,287,909	48,230	8,586	463	352	14,241	†	24,588	0.4	†	0.4
Virginia	20,909,291	10,224,130	†	†	0	88,101	9,953,051	182,978	†	47.6	47.6
Washington	21,943,632	5,340,419	4,677,740	2,972	13,409	185,785	†	460,513	21.3	†	21.3
West Virginia	4,059,700	1,380,092	1,260,402	1,160	1,815	33,960	†	82,755	31.0	†	31.0
Wisconsin	14,173,327	6,070,772	4,463,764	0	28,317	207,346	0	1,371,345	31.5	0	31.5
Wyoming	2,050,080	715,817	536,975	2,660	137,087	8,798	†	30,297	26.2	†	26.2

† 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.

² Interschool system 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 Parent government contributions include revenues for a dependent school system sourced from monies appropriated to that school system by its parent government. Most of these revenues are usually derived from property tax and other tax collections of the parent government; however, there are often nontax revenue contributions that parent governments transfer to their dependent school systems that cannot be isolated and reported separately from tax revenue contributions.

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

⁷ 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 2022, Provisional Version 1a.

National Center for Education Statistics

Table 7. Current expenditures per pupil of public elementary and secondary school districts, by poverty group and state: Fiscal year 2022

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 group ²							
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts			
United States	\$15,308	\$15,138	\$13,917	\$17,564	\$15,565	2.7	6.0	7.1
Alabama	11,819	11,429	11,538	12,182	12,670	9.8	0.4	0.5
Alaska	20,155	19,997	16,171	19,339	25,087	20.3	0.3	0.5
Arizona	10,423	9,589	10,526	11,058	12,116	20.9	21.0	20.0
Arkansas	11,850	11,141	11,321	13,075	13,168	15.4	4.9	6.6
California	16,355	15,370	15,812	16,860	18,581	17.3	9.9	11.9
Colorado	13,308	12,718	13,008	14,409	14,090	9.7	2.3	2.8
Connecticut	23,502	24,071	23,735	21,858	22,159	-8.6	5.5	5.4
Delaware	19,317	17,468	19,659	23,687	19,012	8.1	17.4	14.8
District of Columbia ⁴	27,425	†	†	†	†	†	45.1	45.6
Florida	11,076	11,082	11,456	11,271	10,513	-5.4	1.0	0
Georgia	13,555	12,542	13,127	15,406	14,061	10.8	2.4	2.3
Hawaii ⁴	17,420	†	†	†	†	†	0	0
Idaho	9,665	9,141	10,516	8,761	10,570	13.5	8.7	7.2
Illinois	18,468	18,442	16,500	†	19,813	6.9	0.4	2.5
Indiana	12,200	11,322	12,248	12,798	15,216	25.6	5.0	5.4
Iowa ⁵	12,579	11,801	12,918	13,287	13,502	12.6	0	5.1
Kansas ⁵	14,255	12,993	15,050	15,197	15,770	17.6	#	1.5
Kentucky	13,549	12,833	15,028	12,722	13,796	7.0	#	0.2
Louisiana	14,955	15,500	14,250	14,685	15,333	-1.1	11.6	11.6
Maine	17,692	17,616	18,155	17,316	17,598	-0.1	5.1	6.0
Maryland	17,753	16,920	17,456	19,074	18,684	9.4	#	0
Massachusetts	21,767	20,706	22,054	20,225	27,468	24.6	9.1	9.4
Michigan	14,057	13,418	13,504	15,269	20,383	34.2	10.8	17.9
Minnesota	14,606	13,598	14,227	14,764	20,001	32.0	7.8	12.3
Mississippi	10,983	9,895	11,099	12,000	12,703	22.1	0.9	1.4
Missouri	12,138	12,091	11,862	11,570	13,858	12.7	3.2	7.6
Montana ⁵	13,628	12,629	13,033	14,010	17,348	27.2	2.3	1.9
Nebraska	13,789	13,043	13,710	14,692	15,121	13.7	0.1	3.5
Nevada	11,677	11,821	†	†	11,629	-1.7	11.4	8.0
New Hampshire	21,521	22,310	22,374	20,691	18,830	-18.5	5.4	0.5
New Jersey	24,347	24,106	24,033	24,522	26,357	8.5	7.0	8.9
New Mexico	13,260	11,936	12,839	13,243	15,672	23.8	5.5	5.0
New York	29,898	26,725	25,540	†	34,114	21.7	7.1	5.3
North Carolina	12,298	11,882	12,120	12,601	13,087	9.2	8.7	7.3
North Dakota	15,269	14,008	15,207	15,240	19,203	27.1	1.2	4.8
Ohio	14,600	13,478	14,079	16,409	19,221	29.9	8.3	12.6
Oklahoma	10,878	9,830	11,348	11,586	12,494	21.3	8.9	7.0
Oregon	14,818	15,531	14,277	14,780	14,382	-8.0	0.3	5.9
Pennsylvania ⁵	18,469	18,235	18,081	18,385	20,616	11.6	10.0	12.1
Rhode Island	19,860	19,853	18,892	17,139	21,503	7.7	8.9	9.0

See notes at end of table.

National Center for Education Statistics

Table 7. Current expenditures per pupil of public elementary and secondary school districts, by poverty group and state: Fiscal year 2022—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 group ²							
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts			
South Carolina	13,207	12,042	13,479	13,478	15,029	19.9	6.0	6.3
South Dakota	11,564	10,660	10,990	12,091	17,768	40.0	#	0
Tennessee	11,314	10,420	10,947	12,455	12,768	18.4	1.2	0.2
Texas	11,664	10,755	11,724	12,438	13,417	19.8	7.1	7.9
Utah	9,552	9,249	8,998	9,796	11,314	18.3	11.3	10.4
Vermont ⁶	24,472	23,349	24,710	25,549	25,514	8.5	0	0.6
Virginia	15,058	15,085	15,023	14,734	15,646	3.6	#	#
Washington	16,831	16,290	17,279	17,087	17,196	5.3	0.6	2.2
West Virginia ⁵	13,761	13,571	13,794	13,873	13,909	2.4	0.2	1.5
Wisconsin ⁵	14,500	13,515	14,575	15,689	17,971	24.8	1.3	0.2
Wyoming	18,529	17,709	17,607	17,634	22,482	21.2	0.1	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 groups are based on ranking all districts by poverty rate across the nation and then dividing into four groups with approximately the same number of children ages 5–17 in families living below the poverty level in each group. The districts in state-level groups are based on ranking the districts by poverty rate within the state and then dividing into four groups with approximately the same number of children ages 5–17 in poverty in each group. The poverty-rate cutoff points between the groups are different for the national-level analysis and for each state. The districts included in each national-level group are not the collection of the districts in the group 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 Groups are not shown for states 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 local education agency.

⁶ Vermont's data in the Census Bureau Small Area Income and Poverty Estimates (SAIPE) file were reported under 51 supervisory unions. Current expenditures and student membership in the School District Finance Survey (F-33) file have been aggregated to the supervisory unions to match the 51 supervisory union records in the SAIPE file. The entities in the four groups include the 51 supervisory unions for Vermont.

NOTE: High- and low-poverty districts represent the top and bottom groups, respectively. Groups were determined 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. Groups are weighted by children in poverty, meaning that each group contains approximately the same number of children ages 5–17 in families living below the poverty level. For the United States, there are 2.2 million children in poverty in each of the low-poverty, low-middle poverty, high-middle poverty, and high-poverty groups. There are 25.0 million children ages 5–17 in the low-poverty group, 13.0 million children in the low-middle poverty group, 9.7 million children in the high-middle poverty group, and 6.9 million children in the high-poverty group for the United States. 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; 3.0 million students and \$53.9 billion of current expenditures in the F-33 were excluded from the analysis due to not meeting these criteria. Among these students, 0.1 million were from regular local school districts, 413 were from local school districts that were components of supervisory unions, 0.02 million were from service agencies, 0.03 million were from state agencies, 2.7 million were from independent charter districts, 0.04 million were from specialized public school districts, and 0.03 million were from other education agencies. Among these current expenditures, \$5.6 billion was from regular local school districts, \$0.02 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, \$35.3 billion was from independent charter districts, \$5.4 billion was from specialized public school districts, and \$0.5 billion was from other education agencies.

SOURCE: U.S. Department of Commerce, Census Bureau, "Small Area Income and Poverty Estimates," 2021; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2022, Provisional Version 1a; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency Universe Survey," 2021–22, 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 2022

State	[In thousands of dollars]						
	Total capital outlay	Construction	Land and existing structures	Total equipment	Equipment		
					Instructional equipment	All other equipment	Nonspecified equipment ¹
United States	\$88,656,524	\$66,867,825	\$7,836,457	\$13,952,242	\$3,611,794	\$10,014,042	\$326,406
Alabama	972,647	844,384	31,992	96,271	11,369	84,902	0
Alaska	215,515	122,730	58,155	34,630	4,813	29,817	0
Arizona	1,920,472	1,072,687	140,985	706,800	378,821	327,979	0
Arkansas	699,600	443,418	82,892	173,290	31,727	141,563	0
California	10,374,248	9,537,147	385,341	451,760	94,205	357,555	0
Colorado	2,033,534	1,426,557	330,681	276,296	41,044	235,252	0
Connecticut	893,123	0	712,536	180,587	78,302	102,285	0
Delaware	182,242	135,482	0	46,760	29,700	17,060	0
District of Columbia	549,991	423,087	74,022	52,882	17,465	34,977	440
Florida	3,298,621	2,354,064	240,505	704,052	0	704,052	0
Georgia	2,244,592	1,827,227	111,340	306,025	41,087	264,938	0
Hawaii	322,234	304,496	0	17,738	12,856	4,882	0
Idaho	137,618	63,781	0	73,837	13,540	60,297	0
Illinois	3,500,766	2,771,224	0	729,542	256,580	463,038	9,924
Indiana	2,054,356	1,648,044	173,721	232,591	9,006	102,448	121,137
Iowa	1,241,749	967,236	14,568	259,945	78,792	181,153	0
Kansas	890,291	606,479	25,057	258,755	146,170	112,585	0
Kentucky	945,761	683,961	19,986	241,814	108,648	133,166	0
Louisiana	732,853	552,144	69,885	110,824	27,307	83,517	0
Maine	139,787	86,126	437	53,224	11,278	41,942	4
Maryland	1,772,432	1,541,993	8,324	222,115	67,577	154,538	0
Massachusetts	3,919,878	1,413,824	2,410,424	95,630	79,245	16,228	157
Michigan	2,688,147	1,858,762	218,108	611,277	77,767	531,810	1,700
Minnesota	2,390,595	2,040,331	0	350,264	58,524	291,740	0
Mississippi	559,448	360,110	0	199,338	70,669	115,750	12,919
Missouri	1,708,700	1,253,641	154,829	300,230	40,304	259,926	0
Montana	249,600	197,030	5,154	47,416	5,391	36,061	5,964
Nebraska	672,111	283,064	245,029	144,018	56,189	87,829	0
Nevada	682,309	582,615	45,872	53,822	8,660	45,162	0
New Hampshire	182,115	111,418	10,659	60,038	23,749	36,289	0
New Jersey	1,637,796	1,268,895	145,101	223,800	41,043	182,757	0
New Mexico	619,564	516,087	40,581	62,896	16,528	46,368	0
New York	6,537,118	5,558,513	126,778	851,827	395,074	456,753	0
North Carolina	1,757,237	1,393,946	62,550	300,741	43,170	254,020	3,551
North Dakota	266,455	176,229	10,954	79,272	22,874	56,398	0
Ohio	2,640,431	2,007,762	9,007	623,662	220,189	331,762	71,711
Oklahoma	912,383	456,056	318,204	138,123	16,313	121,810	0
Oregon	1,567,730	1,403,842	6,951	156,937	12,065	144,872	0
Pennsylvania	3,224,549	1,993,767	249,147	981,635	161,727	819,908	0
Rhode Island	86,279	29,455	5,337	51,487	30,740	20,747	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 2022—Continued

[In thousands of dollars]							
State	Total capital outlay	Construction	Land and existing structures	Equipment			
				Total equipment	Instructional equipment	All other equipment	Nonspecified equipment ¹
South Carolina	1,531,165	956,046	127,674	447,445	59,480	349,769	38,196
South Dakota	248,552	183,993	0	64,559	22,106	42,453	0
Tennessee	1,051,685	579,338	13,554	458,793	202,834	255,959	0
Texas	11,495,118	9,929,602	365,726	1,199,790	288,955	910,835	0
Utah	958,552	573,956	236,396	148,200	42,793	105,407	0
Vermont	76,780	51,371	1,661	23,748	5,192	18,556	0
Virginia	‡	‡	‡	‡	‡	‡	‡
Washington	2,705,227	2,114,631	219,879	370,717	25,669	345,048	0
West Virginia	297,580	138,764	100,870	57,946	21,716	36,230	0
Wisconsin	1,207,672	961,580	29,054	217,038	30,038	126,297	60,703
Wyoming	137,662	28,604	78,141	30,917	5,182	25,735	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 2022, 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 2022

[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 (CRRSA) Act 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 from COVID-19 Federal Assistance Funds ^{7,8}	Instructional expenditures from COVID-19 Federal Assistance Funds ⁸	Support service expenditures from COVID-19 Federal Assistance Funds ^{8,9}	Capital outlay expenditures from COVID-19 Federal Assistance Funds ^{8,10}
United States	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Alabama	\$19,388	\$325,891	\$364,549	\$16,203	\$1,970	—	‡	‡	‡	‡
Alaska	2,616	85,102	59,174	769	—	\$5,445	\$143,800	\$103,846	\$38,539	\$7,368
Arizona	‡	‡	‡	‡	‡	‡	993,182	511,156	369,078	‡
Arkansas	6,885	221,152	316,281	84	—	—	513,120	155,057	210,691	194,680
California	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Colorado	19,199	223,291	247,916	9,665	2,214	637	479,527	257,086	221,495	32,507
Connecticut	22,930	215,143	156,062	—	5,000	12,240	368,380	‡	‡	45,218
Delaware	85,225	—	71,437	4,570	—	—	130,811	55,938	72,631	52,981
District of Columbia	6,615	80,758	84,426	—	—	—	147,400	37,143	35,365	22,977
Florida	111,608	1,516,721	990,470	‡	‡	‡	2,502,239	1,476,483	1,015,163	84,514
Georgia	50,169	809,080	1,142,851	496	339	‡	1,837,036	1,132,541	675,867	93,798
Hawaii	13,590	112,850	74,680	2,854	6,686	—	212,350	118,565	92,080	3,899
Idaho	5,723	116,925	68,777	‡	‡	35,556	211,302	105,836	103,431	29,707
Illinois	64,236	1,042,682	700,017	9,162	3,714	‡	1,606,576	969,644	585,082	608,634
Indiana	63,868	315,859	270,178	18,126	4,922	—	583,213	338,030	241,707	144,317
Iowa	1,201	100,289	262,438	2,204	5,301	295	272,019	181,401	88,694	88,353
Kansas	—	—	—	—	—	—	—	—	—	—
Kentucky	14,705	445,725	454,804	2,057	4,216	19	760,498	460,952	293,539	116,878
Louisiana	40,409	373,348	376,147	202	‡	‡	627,419	395,979	202,953	34,118
Maine	14,420	68,405	69,195	32	—	4,453	157,930	76,475	79,547	20,681
Maryland	64,678	315,700	330,453	3,074	5,440	675	740,186	562,690	177,233	105,229
Massachusetts	57,049	377,148	275,785	2,489	278	—	518,618	312,552	200,400	17,558
Michigan	60,693	921,724	529,802	14,898	12,080	28,035	1,431,623	872,530	402,709	110,818
Minnesota	33,438	357,360	222,524	6,479	21,666	3,260	676,764	361,680	312,338	41,156
Mississippi	34,417	253,947	196,206	457	‡	‡	261,123	143,941	116,091	122,749

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 2022—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 (CRRSA) Act 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 from COVID-19 Federal Assistance Funds ^{7,8}	Instructional expenditures from COVID-19 Federal Assistance Funds ⁸	Support service expenditures from COVID-19 Federal Assistance Funds ^{8,9}	Capital outlay expenditures from COVID-19 Federal Assistance Funds ^{8,10}
Missouri	15,972	423,577	340,390	8,042	2,253	3	686,401	490,305	193,612	44,972
Montana	5,617	77,320	90,845	—	—	261	146,945	99,725	41,399	27,289
Nebraska	11,140	63,098	26,440	‡	‡	‡	124,273	‡	‡	33,994
Nevada	22,174	226,789	147,063	2,747	162	1,772	409,176	246,660	144,933	1,754
New Hampshire	87,565	‡	‡	—	‡	—	61,294	33,810	27,203	23,855
New Jersey	48,551	663,251	435,094	‡	‡	1,898	1,232,631	‡	‡	‡
New Mexico	26,447	171,812	29,078	4,649	‡	‡	253,872	161,459	90,075	31,045
New York	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	126,181	738,568	703,911	37,289	—	2,672	1,546,926	1,015,168	425,900	73,806
North Dakota	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Ohio	1,910,871	‡	‡	24,023	‡	16,515	1,383,159	848,881	515,529	310,355
Oklahoma	20,980	282,457	335,998	2,052	—	—	639,874	281,316	354,050	104,477
Oregon	15,136	225,119	165,778	332	1,489	983	—	—	—	—
Pennsylvania	73,535	810,156	849,036	20,823	70,922	‡	29,147	8,132	17,904	5,417
Rhode Island	3,142	88,205	31,537	—	—	198	109,107	52,962	53,281	16,843
South Carolina	25,927	427,730	357,866	1,385	‡	7,589	‡	‡	‡	‡
South Dakota	3,885	64,594	60,605	—	—	—	64,463	43,964	19,209	63,055
Tennessee	51,315	423,610	412,298	—	—	1,694	—	—	—	—
Texas	123,267	2,237,520	2,859,093	—	—	—	4,495,373	3,068,979	1,385,812	128,000
Utah	2,456	136,255	137,071	7,447	3,323	212	262,717	208,017	54,654	24,183
Vermont	10,167	55,783	13,355	663	—	52	76,445	34,296	41,761	6,226
Virginia	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Washington	4,280	349,137	521,934	—	—	56,197	1,036,397	485,182	541,664	52,625
West Virginia	10,309	160,077	77,428	1,832	1,727	—	217,135	149,732	63,394	44,909
Wisconsin	10,467	240,803	89,465	12,317	—	108,626	405,376	197,266	207,220	76,118
Wyoming	24,535	47,851	9,055	1,258	858	2,037	94,773	58,981	34,911	7,310

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 2022—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 the 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 (LEAs), 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 CARES Act of 2020, the CRRSA Act of 2021, and the ARP of 2021.

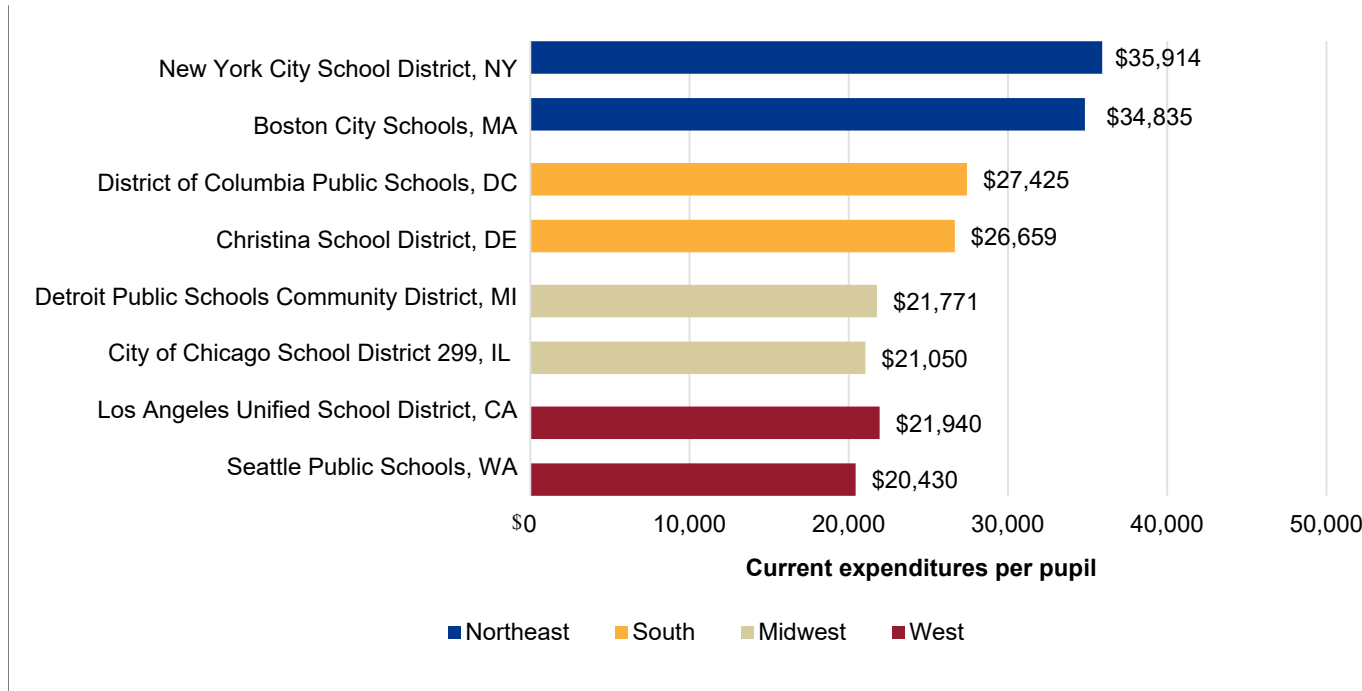
⁹ Support service includes student support services; operation and maintenance of plant; student transportation; general administration; school administration; and business, central, and other support services.

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 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 (APR) for ESSER and GEER grants. The ESF Transparency Portal does not include revenues by source of fund, as is displayed in this table. ESF Transparency Portal reports all expenditures for grants from the Education Stabilization Fund. On the School District Finance Survey (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 Act, 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 22 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 2022, Provisional Version 1a.

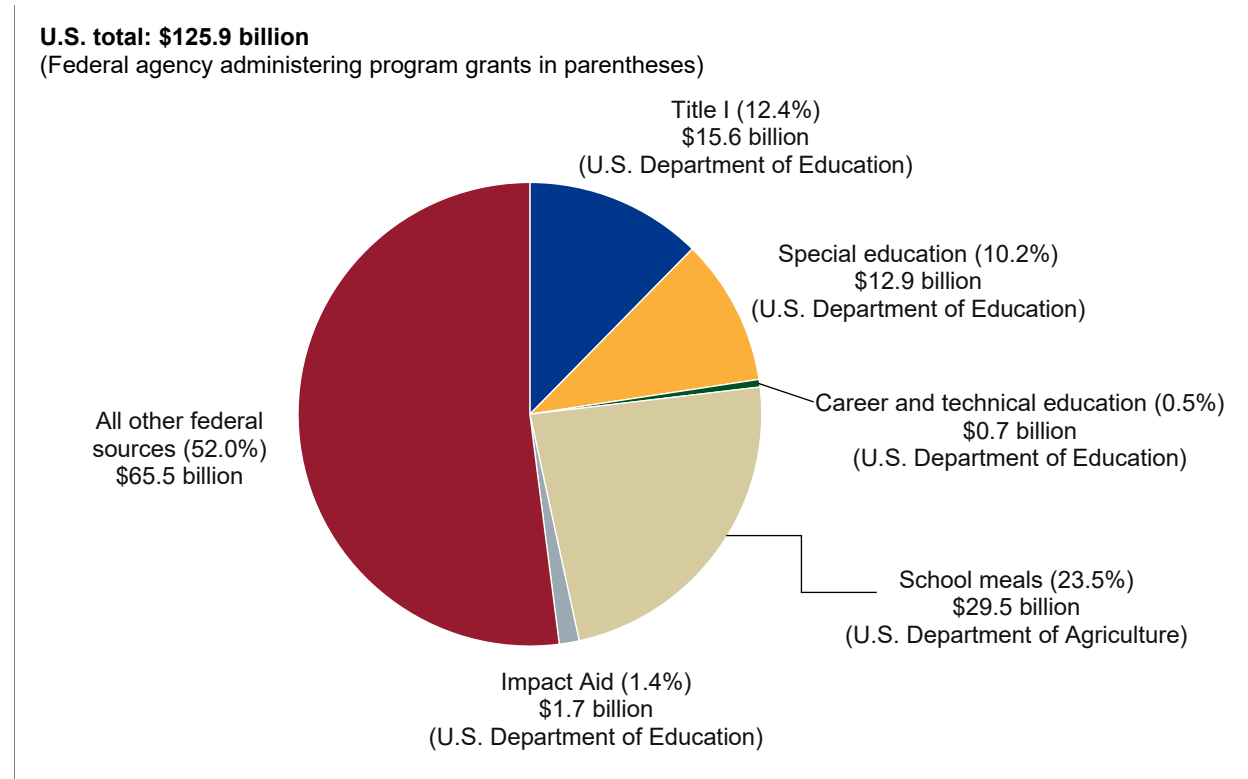
Figure 1. Two districts with the highest current expenditures per pupil in each region, among the two districts with the largest enrollment in each state: Fiscal year 2022



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). Interschool system expenditures are excluded to prevent double counting. The ranking of the two largest school districts in each state by enrollment excludes independent charter school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2022 Provisional Version 1a.

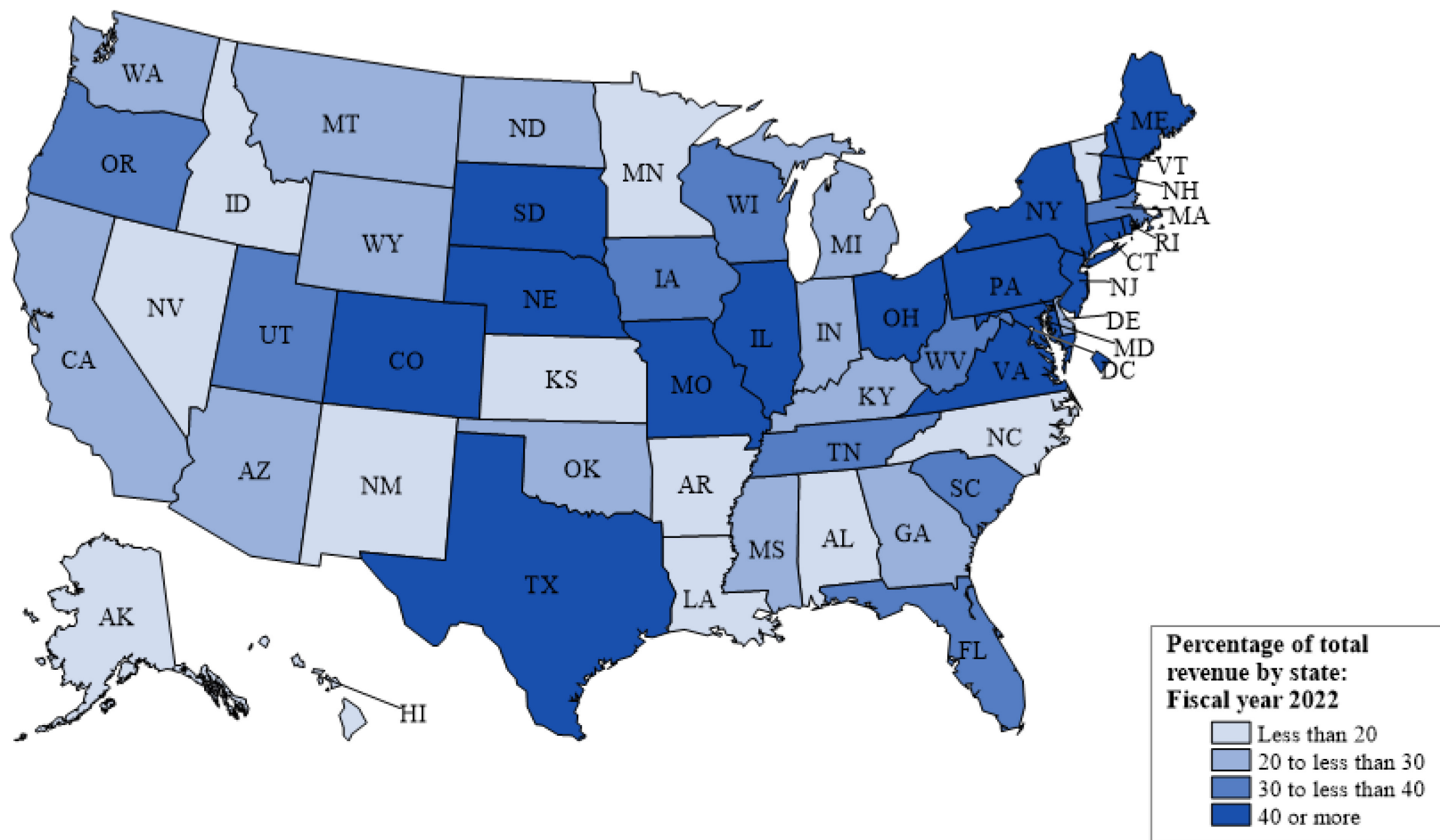
Figure 2. Federal revenues received by local education agencies for public elementary and secondary education, by program: Fiscal year 2022



NOTE: School meals federal revenues include grants received under federal Child Nutrition Act programs (e.g., National School Lunch Act, School Breakfast Program, Special Milk Program, etc.). Special education federal revenues include revenues received under the Individuals with Disabilities Education Act (IDEA). Career and technical education federal revenues include grants authorized by the Carl D. Perkins Career and Technical Improvement Act, as well as other grants directly related to vocational education. Title I revenues arise from Title I of the Elementary and Secondary Education Act of 1965 (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA). The Impact Aid law (now Title VII of ESEA) provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or who are employed on eligible federal properties but do not live on federal property. “All other” federal revenues include federal grants for teacher, principal, and school leader quality; Student Support and Academic Enrichment programs, English Language Acquisition and other federal bilingual education programs, 21st Century Community Learning Centers programs, the Rural and Low-Income School Program, grants for adult education, and other and unspecified federal revenues received through the state. “All other” also includes other federal revenues received directly by school districts, including federal grants for Indian, Native Hawaiian, and Alaska Native education; Head Start; magnet schools; the Small, Rural School Achievement Program; and gifted and talented programs, as well as all other direct federal grants.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2022, Provisional Version 1a.

Figure 3. Percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school systems, by state: Fiscal year 2022



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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2022, Provisional Version 1a.

References and Related Data Files

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Related Data Files

Data files for all CCD surveys used in this report can be found on the “Data Files” page of the NCES CCD website at <http://nces.ed.gov/ccd/ccddata.asp>.

Electronic versions of the tables included in this report can be found on the “Data Tables” page of the NCES CCD website at https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1,LevelId:5,Page:1.

Appendix A: Methodology and Technical Notes

Common Core of Data (CCD) survey system. The Common Core of Data (CCD) is one of NCES's primary survey programs on public elementary and secondary education in the United States. The CCD is an annual comprehensive national statistical collection that includes all public elementary and secondary schools and local education agencies (also referred to as school districts). The CCD contains both nonfiscal and fiscal components. The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency (LEA) Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the School District Finance Survey (F-33), the National Public Education Financial Survey (NPEFS), and the School-Level Finance Survey (SLFS) are the fiscal components.

State education agencies (SEAs) report data for these CCD surveys annually to NCES. The U.S. Census Bureau (Census Bureau) conducts the data collection for the CCD fiscal surveys on behalf of NCES. NCES collects data for all three CCD nonfiscal universe surveys through the *EDFacts* submission system.¹ The membership (i.e., enrollment) data used in this report come from the LEA Universe Survey. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

F-33 data collection. The School District Finance Survey (F-33) is a collaborative effort of NCES and the Census Bureau.² Each year NCES and the Census Bureau work closely with SEAs to provide training and instruction on data definitions for fiscal data variables collected through the F-33. SEAs report the F-33 data primarily through an online data collection site. The Census Bureau and NCES then process, edit, and verify the data before publication. The fiscal year (FY) 22 F-33 collection opened on January 25, 2023, and closed on November 22, 2023. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency's financial accounting format. When SEAs report data in their state agency format, Census Bureau analysts conform state-formatted data to the format for variables in the F-33. For a detailed synopsis of which SEAs reported F-33 data in their own format as opposed to the F-33 variable format, please see the FY 22 F-33 survey documentation (Cornman, Ampadu, and Hanak 2024). All 50 states and the District of Columbia reported data in the FY 22 F-33 collection.

Editing data to ensure quality. *NCES Statistical Standards* require that all NCES data be edited to ensure data are of high quality (U.S. Department of Education 2014). Data editing is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. When F-33 data are uploaded into the survey processing system, the system applies a series of edit checks (often referred to as business rules) to detect potential errors or inconsistencies in the reported data. F-33 analysts review the editing of F-33 data submissions and ask state fiscal coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the

¹ *EDFacts* is a U.S. Department of Education initiative to collect, analyze, report on, and promote the use of high-quality, kindergarten through grade 12 (K-12) performance data for use in education planning, policymaking, and management and budget decisionmaking to improve outcomes for students. *EDFacts* centralizes data provided by SEAs, LEAs, and schools, and provides users with the ability to easily analyze and report on submitted data.

² The F-33 survey is also part of the Census Bureau's Annual Surveys of State and Local Government Finances. Census Bureau data files and publications including F-33 data can be found at <https://www.census.gov/programs-surveys/school-finances.html>.

state's data submissions in previous years. If an SEA does not provide a correction or reasonable explanation for anomalous data, F-33 survey analysts will edit the data based on a defined set of business rules or in some cases suppress data that do not meet quality standards and cannot be corrected.

Missing data. When reporting totals for a state, if the F-33 data of interest are missing for more than 20 percent of the school districts, NCES suppresses the totals for that state (U.S. Department of Education 2014). When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals. If the F-33 data of interest are missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as totals for “reporting states” (rather than as totals for the entire United States). For example, the national totals for the “Supporting Effective Instruction,” “Student Support and Academic Enrichment,” “21st Century Community Learning Centers,” and “Bilingual education” federal revenue categories in table 5 of this report were suppressed because finances for these programs were reported as missing for over 15 percent of school districts nationally. At the state level, “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.

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, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly, both across and within states and districts.

Comparing expenditures across districts. 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 several schools and programs that provide special education. 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 the 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. Also, the analyses in this report do not take into account geographic cost differences across districts.

Comparing NPEFS and F-33. NPEFS reports many of the same data items as the F-33, but there are differences between the two collections. The survey coverage is different as NPEFS includes special federally operated school districts that are not included in the F-33. Expenditures on federally run schools are included in NPEFS, but are excluded from the F-33. The data availability also varies because some data might be available at the state but not the district level. As a result, totals from the F-33 aggregated from the district to the state level could differ from the state totals in NPEFS. The data may also vary because of different “crosswalk” procedures that are utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format.³ If a state submits NPEFS and F-33 data in its own format, the state is designated by NCES and the Census Bureau as an “SEA format” state. In these instances, Census Bureau analysts have to crosswalk the state-formatted data to NCES formatted data. Differences in expenditures for similar data items between the two surveys can occur based on the methodology that the Census Bureau uses to crosswalk data submitted in the SEA format to F-33 variables, or due to how the state respondents crosswalk their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data please see Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2021-22 (Fiscal Year 2022) (NCES 2024-302) and Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2021-22 (Fiscal Year 2022) (NCES 2024-304).

Comparing NCES and Census Bureau data files from the F-33 data collection. The F-33 data collection produces two data files: one entitled the “School District Finance Survey” for distribution and reporting by NCES, and another entitled the “Annual Survey of School System Finances” for distribution and reporting by the Census Bureau. Researchers, policymakers, and the public should be aware that the data files, while similar, are not completely identical. Specific differences between the data files include:

- Inclusion of independent charter school districts—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. The majority of states report school finance data for all charter schools in the NCES F-33 data file. By contrast, the F-33 data file and report produced by Census include only school districts that meet the Census Bureau’s definition of a government entity. Only charter schools with an oversight board or entity that is either popularly elected or appointed by an elected official are considered government entities by the Census Bureau; most independent charter schools are not included within the Census F-33 data file under this definition. For example, the finances for most charter schools in the District of Columbia are not included on the Census F-33 data file because the oversight boards for those charter schools are not popularly elected or publicly appointed (thus, these charter schools would not be considered government entities).

³ The “crosswalk” translates the amounts states report in state education agency format to amounts for each F-33 survey variable.

- State payments on behalf of school districts—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items. By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.
- Classification of state and local tax revenues—NCES classifies tax revenues as being from local or state sources, according to how they were identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue. Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau.

Inflation-adjusted data. When comparing dollar amounts between two or more fiscal years, NCES adjusts the older data for inflation to the most recent fiscal year using the Consumer Price Index (CPI) that has been converted from a calendar year basis to a fiscal year basis (July through June).⁴ The CPI is published by the U.S. Labor Department, 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.

Fiscal years. The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and Washington, DC runs from October 1 through September 30, and the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. NCES does not adjust F-33 data to conform to a uniform fiscal year across states. A fiscal year corresponds to a school year as the latter year of the school year range. For example, FY 22 corresponds to school year 2021-22.

Revenues and expenditures from COVID-19 Federal Assistance Funds. Beginning in FY 20, NCES added several revenue and expenditure data items to the F-33 data collection to track billions of dollars in federal funding set aside specifically for school districts in response to the coronavirus disease 2019 (COVID-19) pandemic. The data items added capture school district funding authorized by the U.S. Congress under the following three pieces of COVID-19 economic assistance legislation: (1) the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Public Law 116-136), (2) the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Public Law 116–260), and (3) the American Rescue Plan (ARP) Act of 2021 (Public Law 117–2). Funds authorized under these three pieces of legislation are collectively referred to in the F-33 data collection as “COVID-19 Federal Assistance Funds.” Table 9 of this report presents select COVID-19 Federal Assistance Funds revenues and expenditures by state that were collected through the F-33 for FY 22.

For a more comprehensive explanation of the methodology utilized by the F-33, please see the FY 22 F-33 survey documentation (Cornman, Ampadu, and Hanak 2024).

The F-33 files can be accessed at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,LevelId:5,Page:1>.

⁴ The FY 21 data presented in tables 1 and 3 of this report were adjusted for inflation to FY 22 dollars. The FY 21 amount adjusted to FY 22 dollars is equal to the FY 21 amount multiplied by the 2021-22 CPI (282.025) and then divided by the 2020-21 CPI (263.151) (de Brey, Zhang, and Duffy 2023, table 106.75).

Appendix B: Glossary

This glossary applies to the Common Core of Data School District Finance Survey. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015).

capital outlay—Direct expenditure for construction of buildings, roads, and other improvements and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditures for repairs to fixed works and structures are classified as current expenditures for operations.

career and technical education school—A public elementary/secondary school that focuses primarily on providing secondary students with an occupationally relevant or career-related curriculum, including formal preparation for technical or professional occupations. Also referred to as a vocational school.

CCD—Common Core of Data. A group of public elementary/secondary education surveys of NCES. CCD data are collected from the administrative records systems of each state’s department of education.

charter school—A charter school is a public school that is exempt from a variety of state and local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the public chartering agency and provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements; complies with federal civil rights laws; and operates in accordance with state law. Charter schools may be operated by a regular school district or they may be self-governing entities.

construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes both construction undertaken on a contractual basis by private contractors or through a government’s own staff (i.e., force account).

COVID-19 Federal Assistance Funds expenditures—Expenditures made from any federal funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pub. L. 116–136), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Pub. L. 116–260), or the American Rescue Plan (ARP) Act of 2021 (Pub. L. 117–2).

COVID-19 Federal Assistance Funds revenues—Federal revenues received from any funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Pub. L. 116–

136), the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Pub. L. 116–260), or the American Rescue Plan (ARP) of 2021 (Pub. L. 117–2)

current expenditures—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.

current expenditures per pupil— Current expenditures per pupil are calculated by dividing total current expenditures by student membership. The student membership data are derived from the Local Education Agency Universe Survey.

debt—Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Debt excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and obligations to individuals from school system employee-retirement funds.

dependent LEA—A local education agency (LEA) that lacks either fiscal or administrative independence. Dependent LEAs are classified by the Census Bureau as subunits of other government units, such as a state, county, municipality, or township.

district urban-centric locale code—The locale code is an indicator of a district’s location relative to a populous area. Locale code is a variable that NCES has created for general description, sampling, and other statistical purposes. It is based upon the location of the school buildings in the district and in some cases may not reflect the entire attendance area or residences of enrolled students. NCES district urban-centric locale code assignments are based on enrollment-weighted locale assignments of the schools operated by the district. If a single locale accounts for the majority of students in schools, that locale is also assigned to the district. If the district lacks a majority locale, the assignment is determined by first identifying whether a majority of students in schools are attributable to a basic locale type (i.e., city, suburban, town, or rural), and the district is assigned to the subtype that accounts for a plurality of students in its schools. If the district lacks a majority basic locale type, the district is assigned to the locale that accounts for a plurality of enrollment-weighted schools.

The 12 urban-centric locale code categories are defined below. Locale codes are divided into four main locale types (city, suburb, town, and rural) and each of the four locale types has three subtypes (large, midsize, and small for city and suburb locale types and fringe, distant, and remote for town and rural locale types).

City, Large: Territory inside an urbanized area and inside a principal city with a population of 250,000 or more.

City, Midsize: Territory inside an urbanized area and inside a principal city with a population less than 250,000 and greater than or equal to 100,000.

City, Small: Territory inside an urbanized area and inside a principal city with a population less than 100,000.

Suburb, Large: Territory outside a principal city and inside an urbanized area with a population of 250,000 or more.

Suburb, Midsize: Territory outside a principal city and inside an urbanized area with a population less than 250,000 and greater than or equal to 100,000.

Suburb, Small: Territory outside a principal city and inside an urbanized area with a population less than 100,000.

Town, Fringe: Territory inside an urban cluster that is less than or equal to 10 miles from an urbanized area.

Town, Distant: Territory inside an urban cluster that is more than 10 miles and less than or equal to 35 miles from an urbanized area.

Town, Remote: Territory inside an urban cluster that is more than 35 miles from an urbanized area.

Rural, Fringe: Census-defined rural territory that is less than or equal to 5 miles from an urbanized area, as well as rural territory that is less than or equal to 2.5 miles from an urban cluster.

Rural, Distant: Census-defined rural territory that is more than 5 miles but less than or equal to 25 miles from an urbanized area, as well as rural territory that is more than 2.5 miles but less than or equal to 10 miles from an urban cluster.

Rural, Remote: Census-defined rural territory that is more than 25 miles from an urbanized area and is also more than 10 miles from an urban cluster.

education service agency—An LEA whose primary function is to provide specialized services or programs to other LEAs.

elementary/secondary education—Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

enterprise operations—Activities that are financed, at least in part, by user charges, similar to a private business. Enterprise operations include operations that are operated as a business, and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities). Food services expenditures are reported under food services, even if they are run as an enterprise.

equipment—Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditures for construction or for purchase of land and existing structures.

expenditures—All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Expenditures include only external transactions of a school system and exclude noncash transactions such as the provision of perquisites or other in-kind payments.

F-33—School District Finance Survey, the LEA-level (i.e., district-level) school finance survey component of the CCD. “F-33” is the form number utilized for the School District Finance Survey’s data collection instrument; thus, the School District Finance Survey is commonly called the F-33.

fall membership—Total count of pupils on October 1 (or the closest school day to October 1) for all grade levels (including prekindergarten and kindergarten) and ungraded pupils. Also called enrollment, student enrollment, or student membership. Membership includes pupils both present and absent on the measurement day.

federal revenues—Revenues from the federal government, including direct grant-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes to compensate a school district for nontaxable federal institutions within a district’s boundary.

fees—Amounts received from individuals and other private sources for the performance of specific services or the sale of specific commodities. Includes tuition and transportation fees from parents, pupils, and other private sources, textbook sales and rentals, school lunch revenues, student fees (e.g., locker and equipment fees), and revenues from the rental of real or personal property owned by the school district.

fiscal year—The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

food services—Activities that provide food to students and staff in a school or LEA. These services include preparing and serving regular and incidental meals or snacks in connection with school activities as well as delivery of food to schools.

function—A category of expenditure defining the activity supported by the service or commodity bought.

general administration expenditures– Expenditures for the board of education and superintendent’s office for the administration of LEAs, including salaries and benefits for the superintendent, the school board, and their staff.

independent charter school district–A school district that includes only charter schools.

independent LEA–A local education agency that has both fiscal and administrative independence.

instruction-related expenditures–Expenditures for instruction and instructional staff support services. These are expenditures directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures in that all instruction-related expenditures are accounted for, including salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students but outside the classroom), supplies, and purchased services related to these activities.

instruction expenditures–Expenditures for activities related to the interaction between teachers and students. Current instruction expenditures include expenditures for activities related to the interaction between teachers and students, including salaries and benefits for teachers and teacher aides, textbooks, supplies, and purchased services. These expenditures also include expenditures relating to extracurricular and co-curricular activities.

instructional equipment expenditures–Includes expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function.

instructional staff support services–Activities that include instructional staff training, educational media (library and audiovisual), and other instructional staff support services.

interest on debt expenditures–Expenditures for interest incurred on both long-term and short-term debt.

local education agency (LEA)–The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services. Also referred to as a school district.

local revenues–Revenues raised within the boundaries of the LEA. Includes revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues.

long-term debt–Debt payable more than 1 year after the date of issue.

magnet school or program–A special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation (50 percent or more minority enrollment); and/or to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language).

NCES—National Center for Education Statistics, an organization within the Institute of Education Sciences (IES), part of the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing, and reporting data related to education.

noncharter school district—A school district or LEA for which all schools associated with the district are not charter schools.

nonelementary/secondary expenditures—Expenditures for nonelementary/secondary education programs. Included in this category are community services, adult education, and other nonelementary/secondary programs.

object—A category of expenditure defining the service or commodity bought.

operation and maintenance expenditures—Expenditures for the operation of buildings, the care and upkeep of grounds and equipment, vehicle operations (other than student transportation) and maintenance, and security.

operations expenditures—Expenditures for the operation and maintenance of schools and school district facilities, and expenditures related to student transportation, food services, and enterprise operations.

other elementary/secondary education current expenditures—Current expenditures for activities other than instruction and support services. Includes food services, enterprise operations, and other miscellaneous elementary/secondary current expenditures.

parent government contributions—Revenues for a dependent school system sourced from monies appropriated to that school system by its parent government (i.e., the city, county, or township government the school system is fiscally and administratively dependent on). Most of these revenues are usually derived from property tax and other tax collections of the parent government; however, there are often nontax revenue contributions that parent governments transfer to their dependent school systems that cannot be isolated and reported separately from tax revenue contributions. Therefore, these local revenue amounts are identified as “parent government contributions” in this report and on the data collection form this report is compiled from.

payments to state and local governments—Payments to state and local governments (except LEAs), including debt service payments to agencies that incur debt instead of the LEA.

property taxes—Taxes conditioned on ownership of property and measured by its value. This includes general property taxes relating to property as a whole, real and personal, or tangible and intangible, whether taxed at a single rate or at classified rates. In the F-33 data collection, local property tax revenues are reported by independent school districts as property tax revenue, but are reported as “parent government contributions” local revenues by dependent school districts.

public school—An institution that provides educational services and (1) has one or more grade groups (prekindergarten through grade 12) or is ungraded, (2) has one or more teachers to give instruction, (3) is located in one or more buildings or sites, (4) has an assigned administrator, (5) receives public funds as primary support, and (6) is operated by an education agency.

regular school district—All elementary and secondary school districts reporting membership, matching the nonfiscal LEA Universe Survey, and excluding independent charter school districts. Regular school districts provide instruction and education services that do not focus primarily on special education, vocational education, or alternative education. These school districts are defined by the F-33 school level code “01” (elementary school system only), “02” (secondary system only), and “03” (elementary/secondary school system).

revenues—Additions to assets that do not incur an obligation that must be met at some future date, do not represent exchanges of fixed assets, and are available for expenditure by the LEAs in the state. Revenues include funds from local, intermediate, state, and federal sources.

revenues from cities and counties—Revenues received by LEAs from cities, counties, and townships. Includes tax revenues levied and other funds appropriated by city, county, and township governments and transferred to the LEAs, as well as tuition and transportation fees received from cities, counties, and townships. Excludes revenues where the LEA is, within legal limits, the final authority in determining the amount of money to be received (e.g., tax revenues levied by independent school districts). Also excludes revenues received by a dependent school district from their parent city, county, or township government. (These revenues are identified separately as “parent government contributions” in this report and on the data collection form this report is compiled from.)

revenues per pupil—Revenues per pupil are calculated by dividing total revenues by student membership. The student membership data are derived from the LEA Universe Survey.

salaries—Salaries include the gross salaries of permanent and temporary staff on the payroll of LEAs, including temporary staff substituting for permanent employees. Salaries for full- and part-time staff are included along with overtime and salaries for staff on sabbatical leave. Also included are supplemental amounts for additional duties such as coaching or supervising extracurricular activities, bus supervision, and summer school teaching. Salaries for teachers and staff that are contracted out by an LEA are not included.

school administration expenditures—Expenditures for directing and managing the operation of a school. Expenditures include salaries, benefits, purchased services, and supplies for the office of the principal and full-time department chairpersons.

school district—An education agency or administrative unit that operates under a public board of education. Also referred to as a local education agency (LEA).

special education school—A public elementary/secondary school that focuses primarily on special education—including instruction for students with: autism, deaf-blindness, developmental delay, hearing impairment, intellectual disabilities, multiple disabilities, orthopedic impairment, serious emotional disturbance, specific learning disability, speech or language impairment, traumatic brain injury, visual impairment, and other health impairments—and that adapts curriculums, materials, or instruction for students served.

state education agency (SEA)—An agency of the state charged with primary responsibility for coordinating and supervising public instruction, including setting standards for elementary and secondary instructional programs.

state revenues—Revenues from the state government, including grants-in-aid (both unrestricted and restricted) from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district's boundary.

student membership—Annual headcount of students enrolled in school on October 1 or the school day closest to that date. In any given year, some small schools will not have any students. LEA Membership is the count of students for whom the LEA receives funding and is therefore responsible for educating. The student membership is a headcount, not full-time equivalency (FTE). The term membership is often used interchangeably with enrollment in education policy reports and literature.

student—An individual for whom instruction is provided in an elementary or secondary education program that is not an adult education program and is under the jurisdiction of a school, school system, or other educational institution.

student support services—Activities for attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

student transportation support services—Activities for the transportation of public school students, including vehicle operation, monitoring, and vehicle servicing and maintenance associated with transportation services. Expenditures for purchasing buses are reported under equipment.

support services—An expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operation and maintenance, student transportation, and other support services.

teacher—A professional school staff member who instructs students in prekindergarten, kindergarten, grades 1-12, or ungraded classes, and maintains daily student attendance records.

Title I program—This federal program, funded under Title I of the Elementary and Secondary Education Act of 1965, as amended, is the U.S. government's largest funding program for elementary and secondary education. The purpose of Title I is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps. The program provides financial assistance through state education agencies to LEAs and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Title I funds are currently allocated based primarily on census poverty estimates and the state per pupil expenditure from the National Public Education Financial Survey (NPEFS), one of the three fiscal components of the CCD program.

total expenditures—The sum of current expenditures, nonelementary/secondary expenditures, capital outlay, and interest payments on debts.

total revenues—The sum of revenue contributions emerging from local, state, and federal sources. Revenue received from bond sales or the sale of property or equipment is not included.

ungraded—A class that is not organized on the basis of grade grouping and has no standard grade designation. This includes regular classes that have no grade designations and special classes for exceptional students that have no grade designations. Such a class is likely to contain students of different ages who, frequently, are identified according to level of performance in one or more areas of instruction rather than according to grade level or age level.

unified school district—A school district that provides both elementary and secondary education services and instruction.