

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

First Look Report

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

First Look

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Introduction

This First Look report introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2022. Specifically, this report includes the following school finance data:

- revenue and expenditure totals;
- revenues by source;
- expenditures by function, subfunction, and object;
- current expenditures;
- revenues and current expenditures per pupil;
- expenditures from Title I funds; and
- revenues and expenditures from COVID-19 Federal Assistance Funds.

The expenditure functions include instruction, support services, food services, and enterprise operations. The support services function is further broken down into seven subfunctions: instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services).¹ Objects reported within a function or subfunction include salaries and wages, employee benefits, purchased services, supplies, and equipment.

The finance data used in this report are from the National Public Education Financial Survey (NPEFS), a component of the Common Core of Data (CCD). The CCD is one of NCES's primary survey programs on public elementary and secondary education in the United States. State education agencies (SEAs) in each of the 50 states, the District of Columbia, and the five other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands report these data annually to NCES. The NPEFS instructions ask SEAs to report revenues and expenditures covering prekindergarten through high school public education in regular, special, and vocational schools; charter schools; and state-run education programs (such as special education schools or education programs for incarcerated youth).

The data and findings included in this report are from the FY 22 NPEFS provisional (version 1a) data file and the FY 21 NPEFS final (version 2a) data file.² The student membership data used in this report come from the State Nonfiscal Public Elementary/Secondary Education Survey, school years 2019-20 through 2021-22.³ The Title I allocation amounts used in this report are derived from the U.S. Department of Education state budget tables.⁴

The purpose of a 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 NPEFS. They do not represent all of the data and are not meant to emphasize any particular issue. While the tables in this report include data for all NPEFS respondents, the selected findings are limited to the 50 states and the District of Columbia.

¹ Finance terms are defined in appendix B, Glossary.

² Tables for FY 21 can be found online at https://nces.ed.gov/ccd/data_tables.asp.

³ U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2019-20 through 2021-22, Provisional Version 1a.

⁴ U.S. Department of Education, Budget Service. Retrieved December 12, 2023, from <https://www2.ed.gov/about/overview/budget/statetables/23stbyprogram.xlsx>.

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

Selected Findings: Fiscal Year 2022

- The 50 states and the District of Columbia⁵ reported \$909.2 billion in revenues collected for public elementary and secondary education in FY 22 (table 1). State and local governments provided \$784.3 billion, or 86.3 percent of all revenues (derived from table 1). The federal government contributed \$124.9 billion, or 13.7 percent of all revenues. Total revenues increased by 1.3 percent after adjusting for inflation⁶ (from \$897.2 to \$909.2 billion) from FY 21 to FY 22, local revenues decreased by 2.0 percent (from \$391.1 to \$383.5 billion), state revenues decreased by 2.6 percent (from \$411.3 to \$400.8 billion), and federal revenues increased by 31.8 percent (from \$94.8 to \$124.9 billion) (tables 1 and 9).
- Total revenues per pupil averaged \$18,461 on a national basis in FY 22 (table 2). This reflects an increase of 1.3 percent between FY 21 and FY 22, after adjusting for inflation, and follows an increase of 5.9 percent from FY 20 to FY 21. Total revenues per pupil increased in 26 states between FY 21 and FY 22. Total revenues per pupil decreased in the District of Columbia and 24 states⁷ between FY 21 and FY 22.
- Current expenditures for public elementary and secondary education across the nation increased by 1.8 percent between FY 21 and FY 22, after adjusting for inflation (from \$754.0 to \$767.8 billion) (tables 3 and 9). Within that increase, expenditures for instruction decreased by -0.2 percent (from \$457.7 to \$457.0 billion), and student support services expenditures increased by 4.9 percent between FY 21 and FY 22, after adjusting for inflation (from \$48.9 to \$51.2 billion) (table 9).
- Current expenditures per pupil⁸ on a national basis increased by 1.8 percent between FY 21 and FY 22, after adjusting for inflation (from \$15,321 to \$15,591), following an increase of 3.5 percent between FY 20 and FY 21 (tables 4, 5, and 9).
- In FY 22, current expenditures per pupil ranged from \$9,496 in Utah to \$29,284 in New York (table 5 and figure 1). The states with the largest increases in current expenditures per pupil from FY 21 to FY 22, after adjusting for inflation, were North Carolina (7.5 percent), Louisiana (6.4 percent), and California (6.3 percent). The states with the largest decreases in current expenditures per pupil from FY 21 and FY 22, after adjusting for inflation, were Wyoming (-4.9 percent), Montana (-4.7 percent), and Maine (-4.5 percent).
- In FY 22, salaries and wages (\$416.7 billion) in conjunction with employee benefits (\$178.3 billion) accounted for 77.5 percent (\$595.0 billion) of current expenditures for public elementary and

⁵ Totals and percentages in the selected findings are calculated with data from the 50 states and the District of Columbia.

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). CPI values are available in the *Digest of Education Statistics 2022*, Table 106.75, https://nces.ed.gov/programs/digest/d22/tables/dt22_106.75.asp. Retrieved December 12, 2023. 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).

⁷ The percentage change from FY 21 to FY 22 for Michigan is rounded to zero in table 2, but the actual value is -0.00462. See NCES Standard 5-3-1, which provides in pertinent part that “Calculations performed to produce summary data, and computations performed to estimate standard errors must be done on numbers and percentages that are carried out to at least four decimal places...”

⁸ The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. See the “Student membership” information in appendix A for further detail.

secondary education (derived from table 6). Expenditures for instruction and instructional staff support services comprised 64.7 percent (\$497.1 billion) of total current expenditures.

- Total expenditures increased by 1.0 percent after adjusting for inflation (from \$872.0 to \$880.7 billion) between FY 21 and FY 22 (tables 7 and 9). Of the \$880.7 billion in total expenditures, 87.2 percent are current expenditures, 9.3 percent are capital outlay expenditures, 2.4 percent are interest on debt, and 1.1 percent are expenditures for other programs (derived from table 7).
- In FY 22, current expenditures from federal Title I grants for economically disadvantaged students⁹ (including carryover expenditures) accounted for \$15.6 billion, or 2.0 percent of current expenditures for public elementary and secondary education (derived from table 8). Title I expenditures per pupil¹⁰ were \$316 on a national level and ranged from \$126 in Utah to \$547 in Mississippi.
- Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education totaled \$43.2 billion, or 34.6 percent of all federal revenues in FY 22 (derived from tables 9 and 10). Revenues from ESSER II¹¹ accounted for \$20.1 billion, or 46.5 percent of total revenues from COVID-19 Federal Assistance Funds. Revenues from ARP ESSER¹² accounted for \$17.9 billion, or 41.4 percent of total revenues from COVID-19 Federal Assistance Funds. Revenues from ESSER I¹³ accounted for \$3.8 billion, or 8.9 percent of total revenues from COVID-19 Federal Assistance Funds.
- In FY 22, current expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education totaled \$38.1 billion (table 11). Instructional expenditures accounted for \$22.1 billion, or 58.0 percent of current expenditures paid from COVID-19 Federal Assistance Funds, and support services expenditures accounted for \$13.6 billion, or 35.7 percent of current expenditures paid from COVID-19 Federal Assistance Funds.

⁹ FY 21 U.S. Department of Education funds are available for spending by school districts beginning with the 2021-22 school year. Title I grants data are from U.S. Department of Education, Budget Service. Retrieved December 12, 2023, from <https://www2.ed.gov/about/overview/budget/statetables/23stbyprogram.xlsx>. See the Title I grants and expenditures information in appendix A for further detail.

¹⁰ Title I expenditures per pupil are calculated as current and carry-over expenditures divided by total membership, which includes both Title I eligible students and noneligible students. See Title I grants and expenditures information in appendix A for further detail.

¹¹ ESSER II refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021.

¹² ARP ESSER refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the American Rescue Plan (ARP) Act of 2021.

¹³ ESSER I refers to federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief Fund authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020.

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Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2022

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
United States⁶	\$909,221,141	\$383,508,706	\$400,832,906	\$124,879,530	\$880,677,256^{7, 8, 9}	\$767,839,772^{7, 8}	\$81,745,302^{7, 8}	\$31,092,181^{7, 9}
Alabama	10,792,202	3,304,721	5,556,327	1,931,155	10,173,350	8,875,933	1,009,884	287,533
Alaska	2,773,741	594,177	1,604,694	574,870	2,867,695	2,623,057	215,519	29,120
Arizona	14,672,339	4,875,885	7,011,647	2,784,806	14,153,640	11,613,658	2,023,414	516,568
Arkansas	6,651,819	2,361,743	2,856,142	1,433,935	6,832,187	5,956,507	701,322	174,358
California	121,355,886	38,406,625	66,101,993	16,847,268	114,015,869 ⁷	98,626,726 ⁷	10,527,981 ⁷	4,861,162 ⁷
Colorado	14,420,051	7,220,419	5,679,461	1,520,172	14,624,463	11,841,762	2,033,586	749,116
Connecticut	13,239,291	7,380,663	4,771,384	1,087,244	13,486,456 ^{8, 9}	12,166,704	894,511 ⁸	425,240 ⁹
Delaware	2,865,156	841,735	1,646,054	377,366	2,845,630	2,629,809	182,234	33,588
District of Columbia	2,929,959	2,541,347	†	388,612	3,146,856	2,500,789	455,358	190,709
Florida	39,273,621	18,509,848	14,045,015	6,718,759	37,674,115	33,093,963	3,298,645	1,281,507
Georgia	28,379,630	12,350,094	11,464,480	4,565,056	26,157,226	23,621,641	2,245,420	290,165
Hawaii	3,564,706	27,882	3,019,578	517,246	3,356,413	3,016,836	322,234	17,342
Idaho	3,625,661	763,320	2,201,523	660,819	3,429,970	3,036,239	280,401	113,330
Illinois	43,096,693	23,589,212	14,935,423	4,572,058	40,815,071	35,758,841	3,708,633	1,347,596
Indiana	15,704,938	4,588,646	9,081,115	2,035,177	14,402,194	12,727,384	1,198,484	476,325
Iowa	8,323,604	3,036,246	4,155,915	1,131,442	8,227,570	6,796,509	1,248,553	182,508
Kansas	7,772,650	1,959,204	5,040,683	772,764	7,386,426	6,658,054	496,600	231,772
Kentucky	10,484,757	3,463,850	4,922,194	2,098,713	10,005,606	8,785,382	924,954	295,270
Louisiana	11,578,806	5,077,170	4,248,786	2,252,851	11,141,762	10,266,195	730,949	144,619
Maine	3,572,182	1,736,335	1,475,710	360,138	3,483,276	3,258,518	141,489	83,270
Maryland	18,821,341	8,976,883	7,704,198	2,140,259	18,050,484	16,035,524	1,771,940	243,019
Massachusetts	21,970,717	11,390,024	8,441,887	2,138,805	22,147,788	20,982,747	748,364	416,677
Michigan	25,399,046	7,545,970	14,123,026	3,730,050	25,151,751	21,313,631	2,727,962	1,110,158
Minnesota	16,201,682	4,309,202	9,930,488	1,961,992	16,702,908	13,342,607	2,296,702	1,063,599
Mississippi	5,798,181	1,894,566	2,557,895	1,345,720	5,494,939	4,899,615	485,807	109,517
Missouri	14,094,582	8,001,797	3,971,830	2,120,955	13,646,485	11,424,602	1,725,981	495,902
Montana	2,362,676	921,580	942,787	498,309	2,356,166	2,034,040	257,629	64,497
Nebraska	5,357,134	3,087,486	1,605,972	663,676	5,450,408	4,649,305	670,896	130,206
Nevada	6,734,655	1,036,254	4,605,898	1,092,504	6,403,020	5,462,635	682,318	258,066
New Hampshire	3,646,234	2,250,656	1,072,086	323,491	3,598,499	3,371,459	182,176	44,865
New Jersey	39,545,314	18,202,270	18,279,946	3,063,098	37,834,807	35,064,411	1,853,744	916,652
New Mexico	5,353,522	965,909	3,472,738	914,876	4,942,332	4,250,834	621,972	69,526
New York	84,359,192	48,095,175	30,084,073	6,179,944	79,620,819	72,722,179	3,444,067	3,454,573
North Carolina	19,783,607	4,632,121	11,212,921	3,938,564	20,199,931	18,485,450	1,618,099	96,382
North Dakota	2,208,876	713,426	1,082,225	413,225	2,157,002	1,853,360	247,356	56,287

See notes at end of table.

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Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2022—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
Ohio	29,997,293	14,732,542	10,886,151	4,378,599	29,400,238	25,783,179	2,575,150	1,041,909
Oklahoma	8,913,854	3,261,418	3,921,713	1,730,723	8,526,176	7,489,405	912,413	124,357
Oregon	10,707,493	3,919,507	5,628,093	1,159,893	10,844,437	8,701,283	1,568,006	575,147
Pennsylvania	38,213,766	19,603,882	13,405,446	5,204,437	37,220,893	32,420,288	3,236,605	1,564,000
Rhode Island	3,077,564	1,406,315	1,292,244	379,005	3,105,972	2,840,339	157,266	108,367
South Carolina	13,474,785	5,246,550	6,184,537	2,043,698	12,009,349	10,061,386	1,519,931	428,033
South Dakota	2,011,553	954,190	618,551	438,813	1,941,770	1,648,363	250,486	42,920
Tennessee	13,314,504	5,260,478	5,492,640	2,561,387	12,750,501	11,240,808	1,185,274	324,419
Texas	79,559,851	38,004,218	26,966,566	14,589,067	80,587,407	64,538,159	11,503,000	4,546,248
Utah	8,016,314	2,845,578	4,152,684	1,018,052	7,782,173	6,561,368	963,386	257,419
Vermont	2,067,775	40,294	1,786,828	240,653	2,201,864	2,105,521	76,506	19,838
Virginia	21,015,780	10,269,170	8,199,624	2,546,987	20,573,899	18,862,116	1,523,939	187,844
Washington	21,905,230	5,259,419	13,928,583	2,717,228	21,850,310 ⁸	18,469,193 ⁸	2,692,244	688,874
West Virginia	4,114,694	1,396,115	1,939,544	779,035	3,969,646	3,569,531	325,108	75,007
Wisconsin	14,062,023	5,937,194	6,455,274	1,669,555	14,060,483	12,081,097	1,143,288	836,099
Wyoming	2,054,207	719,395	1,068,335	266,477	1,869,023	1,720,829	137,518	10,675
Other jurisdictions								
American Samoa	167,604	0	23,548 ¹⁰	144,056	168,582	94,335	67,942	6,306
Guam	389,230	226,961	†	162,268	380,258	346,193	29,965	4,099
Commonwealth of the Northern Mariana Islands								
	131,445	0	24,558 ¹⁰	106,887	136,753	124,079	2,058	10,616
Puerto Rico	2,705,072	59	1,401,671 ¹⁰	1,303,342	3,174,715	2,903,264	206,123	65,328
U.S. Virgin Islands	390,034	170,230	†	219,804	191,530	191,530	0	0

† Not applicable.

¹ Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.

² Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) 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.

³ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

⁴ Capital outlay includes expenditures on property and construction of facilities.

⁵ Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of preK–12 public education.

⁶ United States totals are for the 50 states and the District of Columbia.

⁷ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these overall expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

⁸ Value affected by redistribution of reported values to account for missing data items and/or to distribute state direct support expenditures.

⁹ Value contains imputation for missing data.

¹⁰ Reported state revenue data are revenues received from the central government of the jurisdiction.

NOTE: Detail may not sum to totals because of rounding. Total revenues do not include proceeds from bond sales or the sale of property or equipment, nor do they include the use of existing assets or securities. Expenditures made from these funds are included. Therefore, in some instances, total expenditures may exceed total revenues.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 22, Provisional Version 1a.

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Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: FY 2020 through FY 2022

State or jurisdiction	Total revenues per pupil ^{1, 2}				
	FY 20 (inflation- adjusted to FY 22 dollars)	FY 21 (inflation- adjusted to FY 22 dollars)	Percentage change FY 20– FY 21	FY 22	Percentage change FY 21– FY 22
United States³	\$17,223	\$18,232	5.9	\$18,461	1.3
Alabama	12,822	14,057	9.6	14,423	2.6
Alaska	21,716	21,748	0.1	21,346	-1.8
Arizona	11,806	12,630	7.0	13,140	4.0
Arkansas	12,961	14,056	8.4	13,587	-3.3
California	17,813	19,964	12.1 ⁴	20,596	3.2
Colorado	15,833	16,249	2.6	16,375	0.8
Connecticut	24,881	26,176	5.2	25,972	-0.8
Delaware	20,714	21,527	3.9	20,475	-4.9
District of Columbia	32,982	34,421	4.4	32,955	-4.3
Florida	13,016	13,741	5.6	13,862	0.9
Georgia	14,762	15,549	5.3	16,302	4.8
Hawaii	20,564	19,692	-4.2	20,584	4.5
Idaho	10,862	11,391	4.9	11,537	1.3
Illinois	22,095	23,245	5.2	23,126	-0.5
Indiana	14,367	15,048	4.7	15,150	0.7
Iowa	15,700	16,732	6.6	16,300	-2.6
Kansas	16,201	16,570	2.3	16,012	-3.4
Kentucky	13,875	14,997	8.1	16,026	6.9 ⁵
Louisiana	14,576	15,966	9.5	16,948	6.1 ⁶
Maine	19,342	22,310	15.3 ⁷	20,623	-7.6 ⁷
Maryland	20,514	21,295	3.8	21,352	0.3
Massachusetts	22,608	24,455	8.2	23,851	-2.5
Michigan	16,191	17,638	8.9	17,637	#
Minnesota	18,198	18,949	4.1	18,612	-1.8
Mississippi	11,840	13,020	10.0 ⁸	13,118	0.8
Missouri	14,869	15,936	7.2	15,858	-0.5
Montana	15,022	16,552	10.2 ⁹	15,731	-5.0 ⁹
Nebraska	16,112	16,470	2.2	16,354	-0.7
Nevada	12,604	12,936	2.6	13,842	7.0 ¹⁰
New Hampshire	21,423	23,090	7.8	22,089	-4.3
New Jersey	26,155	27,823	6.4	28,815	3.6
New Mexico	15,877	16,071	1.2	16,900	5.2 ¹¹
New York	32,258	32,577	1.0	33,970	4.3
North Carolina	11,541	12,116	5.0	12,971	7.1 ¹²
North Dakota	18,254	19,665	7.7	18,901	-3.9
Ohio	17,140	17,988	4.9	17,817	-0.9
Oklahoma	11,795	12,246	3.8	12,758	4.2
Oregon	17,405	18,846	8.3	19,362	2.7
Pennsylvania	21,547	22,123	2.7	22,544	1.9
Rhode Island	20,969	22,419	6.9	22,210	-0.9
South Carolina	15,574	17,001	9.2	17,256	1.5
South Dakota	13,692	14,782	8.0	14,235	-3.7
Tennessee	12,008	13,103	9.1	13,358	1.9
Texas	14,089	14,556	3.3	14,656	0.7
Utah	10,951	11,581	5.7	11,602	0.2

See notes at end of table.

National Center for Education Statistics

Table 2. Amounts and percentage changes of inflation-adjusted total revenues per pupil, by year and state or jurisdiction: FY 2020 through FY 2022—Continued

State or jurisdiction	Total revenues per pupil ^{1, 2}				
	FY 20 (inflation- adjusted to FY 22 dollars)	FY 21 (inflation- adjusted to FY 22 dollars)	Percentage change FY 20– FY 21	FY 22	Percentage change FY 21– FY 22
Vermont	23,972	25,842	7.8	24,624	-4.7
Virginia	15,338	16,490	7.5	16,815	2.0
Washington	19,351	20,281	4.8	20,248	-0.2
West Virginia	15,743	16,803	6.7	16,282	-3.1
Wisconsin	16,768	17,610	5.0	16,955	-3.7
Wyoming	21,208	22,318	5.2	22,066	-1.1
Other jurisdictions					
American Samoa	7,636	15,178	98.8	—	—
Guam	12,195	13,520	10.9	13,704	1.4
Commonwealth of the Northern Mariana Islands	—	—	—	14,286	—
Puerto Rico	8,292	9,243	11.5	10,423	12.8 ¹³
U.S. Virgin Islands	22,412	37,356	66.7 ¹⁴	38,112	2.0

Rounds to zero.

— Not available. For FY 20 and FY 21, data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership. For FY 22, data are missing for American Samoa because the jurisdiction did not report student membership.

¹ Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. As a result, a small proportion of the total amount allocated under these acts is reported as revenue for FY 20. In FY 21 and FY 22, the revenue from these acts contributed to a large increase in total revenues in several states.

² Revenues per pupil are calculated by dividing total revenues by student membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21 and FY 22, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 20, FY 21, and FY 22.

³ United States totals are for the 50 states and the District of Columbia.

⁴ In California for FY 21, Grants-in-Aid from the Federal Government through the State increased approximately \$7.6 billion from the prior year after adjusting for inflation. The increase was mainly due to the increased COVID-19 federal assistance funds.

⁵ In Kentucky for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

⁶ In Louisiana for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

⁷ In Maine for FY 21, Grants-in-Aid from the Federal Government through the State increased \$311 million, of which \$292.9 million were from the Coronavirus Relief Fund (CRF), after adjusting for inflation. In FY 22, revenue from the CRF was only \$4.5 million, and revenue from ESSER II and ARP ESSER increased by a total of \$121.9 million, after adjusting for inflation.

⁸ In Mississippi for FY 21, revenue from Grants-in-Aid from the Federal Government through the State increased \$377 million, after adjusting for inflation.

⁹ In Montana for FY 21, revenue from Grants-in-Aid from the Federal Government increased \$176 million, after adjusting for inflation. In FY 22, revenue from Grants-in-Aid from the Federal Government increased \$244 million, after adjusting for inflation.

¹⁰ In Nevada for FY 22, total revenue coming from federal revenue was higher due to the influx of COVID-19 federal assistance funds.

¹¹ In New Mexico for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

¹² In North Carolina for FY 22, revenue from ARPA, CRRSA, and CARES COVID-19 federal assistance funds increased.

¹³ In Puerto Rico for FY 22, revenue from Grants-in-Aid from the Federal Government increased \$474 million, after adjusting for inflation.

¹⁴ U.S. Virgin Islands received \$193 million in COVID-19 Federal assistance funds. These funds are recorded as revenue for FY 21.

NOTE: Data have been adjusted to FY 22 dollars to account for inflation using the Consumer Price Index (CPI), which 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. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Final Version 2a; FY 21, Final Version 2a; and FY 22, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2019–20 through 2021–22, Provisional Version 1a; and *Digest of Education Statistics 2022*, table 106.75. Retrieved December 12, 2023, from https://nces.ed.gov/programs/digest/d22/tables/dt22_106.75.asp.

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022

Current expenditures ¹ [in thousands of dollars]												
State or jurisdiction	Support services ²											
	Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ³
United States⁵	\$767,839,772^{6,7}	\$457,020,666^{6,7}	\$281,872,257^{6,7}	\$51,239,904^{6,7}	\$40,106,636^{6,7}	\$14,853,931^{6,7}	\$42,717,466^{6,7}	\$71,403,367^{6,7}	\$30,245,458^{6,7}	\$31,305,494^{6,7}	\$27,850,425^{6,7}	\$1,096,423⁷
Alabama	8,875,933	4,997,173	3,319,680	668,527	397,059	240,572	512,010	854,113	434,609	212,791	559,079	0
Alaska	2,623,057	1,398,135	1,134,263	200,268	252,337	37,446	156,028	295,164	76,554	116,466	79,535	11,123
Arizona	11,613,658	6,302,675 ⁶	4,735,917 ⁶	1,001,031 ⁶	606,718 ⁶	216,241 ⁶	623,820 ⁶	1,300,045 ⁶	427,604 ⁶	560,459 ⁶	573,835	1,230
Arkansas	5,956,507	3,246,016 ⁶	2,395,227 ⁶	332,164 ⁶	533,847 ⁶	158,870 ⁶	294,906 ⁶	659,803 ⁶	208,228 ⁶	207,410 ⁶	312,268 ⁶	2,997
California	98,626,726 ⁷	56,925,711 ^{6,7}	38,148,293 ^{6,7}	7,856,710 ^{6,7}	6,153,542 ^{6,7}	1,536,255 ^{6,7}	6,384,858 ^{6,7}	9,156,353 ^{6,7}	1,937,593 ^{6,7}	5,122,980 ^{6,7}	3,366,368 ⁷	186,354 ⁷
Colorado	11,841,762	6,369,511	5,031,659	856,752	663,359	222,102	883,848	1,132,293	337,368	935,937	386,552	54,040
Connecticut	12,166,704	7,476,619 ⁶	4,319,391 ⁶	921,441 ⁶	447,791 ⁶	261,868 ⁶	675,368 ⁶	1,006,072 ⁶	618,136 ⁶	388,716 ⁶	279,748 ⁶	90,946
Delaware	2,629,809	1,456,520	1,087,978	293,991	109,640	25,412	128,698	297,647	134,979	97,610	85,275	36
District of Columbia	2,500,789	1,225,038	1,199,107	255,589	129,401	129,523	161,474	244,679	135,420	143,021	76,380	264
Florida	33,093,963	19,883,129 ⁶	11,711,149 ⁶	1,707,583 ⁶	2,137,078 ⁶	410,008 ⁶	1,746,679 ⁶	3,520,389 ⁶	1,162,848 ⁶	1,026,563 ⁶	1,499,685	0
Georgia	23,621,641	14,297,452 ⁶	8,149,192 ⁶	1,435,069 ⁶	1,238,613 ⁶	371,991 ⁶	1,444,294 ⁶	1,761,004 ⁶	1,067,700 ⁶	830,521 ⁶	1,098,660	76,338
Hawaii	3,016,836	1,756,019	1,103,007	315,420	91,691	7,065	206,885	328,437	62,708	90,801	157,810	0
Idaho	3,036,239	1,800,944 ⁶	1,104,152 ⁶	177,538 ⁶	191,981 ⁶	76,920 ⁶	165,396 ⁶	270,373 ⁶	126,613 ⁶	95,329 ⁶	129,716 ⁶	1,427
Illinois	35,758,841	21,778,866 ⁶	13,073,442 ⁶	2,856,962 ⁶	1,377,357 ⁶	1,031,238 ⁶	1,808,525 ⁶	3,107,519 ⁶	1,538,601 ⁶	1,353,239 ⁶	906,533	0
Indiana	12,727,384	7,174,599	4,994,106	760,083	616,544	268,088	828,909	1,452,427	647,124	420,930	558,679	0
Iowa	6,796,509	4,000,480	2,494,572	420,560	439,582	170,524	388,674	616,941	245,126	213,165	293,774	7,682
Kansas	6,658,054	3,912,185	2,438,411	480,427	285,385	176,661	377,116	660,946	266,012	191,864	307,457	0
Kentucky	8,785,382	5,169,535	3,128,278	471,518	480,593	186,478	504,366	759,943	464,808	260,572	464,808	22,762
Louisiana	10,266,195	5,451,092 ⁶	4,307,229 ⁶	604,847 ⁶	535,482 ⁶	260,292 ⁶	628,160 ⁶	1,427,647 ⁶	534,283 ⁶	316,519 ⁶	507,573	300
Maine	3,258,518	1,891,423	1,261,356	244,231	172,055	125,068	169,119	347,930	155,885	47,068	105,610	129
Maryland	16,035,524	10,173,282 ⁶	5,439,816 ⁶	792,763 ⁶	833,097 ⁶	139,840 ⁶	1,019,764 ⁶	1,394,135 ⁶	786,757 ⁶	473,461 ⁶	422,426	0
Massachusetts	20,982,747	13,213,976	7,235,758	1,793,946	1,067,225	423,846	885,915	1,736,396	928,011	400,418	533,013	0
Michigan	21,313,631	11,823,651	8,722,269	1,900,712	1,181,613	457,784	1,144,133	1,910,493	797,961	1,329,574	767,711	0
Minnesota	13,342,607	8,480,809 ⁶	4,275,972 ⁶	502,688 ⁶	700,684 ⁶	530,114 ⁶	514,812 ⁶	903,772 ⁶	772,406 ⁶	351,495 ⁶	560,956	24,871
Mississippi	4,899,615	2,771,944	1,852,493	277,070	245,777	164,956	279,346	497,877	226,127	161,339	274,990	187
Missouri	11,424,602	6,324,983	4,578,346	797,129	456,138	697,889	643,937	1,142,890	576,907	263,457	521,274	0
Montana	2,034,040	1,194,490	743,265	136,726	65,657	63,863	111,602	204,912	93,318	67,187	93,482	2,802
Nebraska	4,649,305	2,883,810	1,556,433	249,662	138,328	110,427	233,502	424,318	133,647	266,548	204,099	4,964
Nevada	5,462,635	3,153,861	2,122,815	338,650	388,977	81,482	379,326	486,356	185,665	262,359	185,408	552
New Hampshire	3,371,459	2,111,351	1,174,470	276,405	109,537	119,237	187,071	276,606	155,787	49,827	85,637	0
New Jersey	35,064,411	20,758,026	13,318,284	3,613,927	1,713,698	697,305	1,682,181	3,301,062	1,454,676	855,434	773,567	214,534
New Mexico	4,250,834	2,422,473	1,650,609	458,463	110,885	140,789	229,569	445,824	117,088	147,992	177,752	0
New York	72,722,179	48,580,914	22,663,647	2,076,853	3,199,049	471,792	3,553,129	6,389,518	3,879,167	3,094,140	1,477,584	34
North Carolina	18,485,450	11,599,708 ⁶	6,064,415 ⁶	1,108,444 ⁶	651,791 ⁶	366,165 ⁶	1,104,240 ⁶	1,474,226 ⁶	726,333 ⁶	633,217 ⁶	821,328 ⁶	0
North Dakota	1,853,360	1,112,226	601,396	77,032	65,439	75,884	92,208	160,865	71,270	58,698	90,937	48,801

See notes at end of table.

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022—Continued

		Current expenditures ¹ [in thousands of dollars]										
		Support services ²										
State or jurisdiction	Total	Instruction	Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ³
Ohio	25,783,179	15,122,505	9,836,563	1,979,306	1,049,373	879,430	1,329,036	2,165,554	1,166,353	1,267,510	823,138	972
Oklahoma	7,489,405	4,127,281	2,903,139	554,389	321,086	222,396	400,813	898,561	206,651	299,242	409,615	49,370
Oregon	8,701,283	4,937,775	3,508,297	788,549	363,071	124,430	546,809	663,283	360,888	661,267	253,070	2,141
Pennsylvania	32,420,288	19,938,025	11,368,206	2,036,170	1,229,732	882,769	1,472,291	2,895,665	1,493,016	1,358,563	944,203	169,853
Rhode Island	2,840,339	1,664,870	1,097,039	314,203	120,852	44,451	136,098	229,795	129,209	122,432	78,022	408
South Carolina	10,061,386	5,607,712	3,970,077	784,408	614,569	90,907	665,082	973,696	371,745	469,671	464,178	19,419
South Dakota	1,648,363	962,676	587,901	97,682	62,794	56,079	80,023	171,201	60,148	59,973	90,254	7,533
Tennessee	11,240,808	6,665,795	4,008,239	677,128	769,565	237,857	678,899	868,754	419,982	356,053	566,773	0
Texas	64,538,159	37,359,411	23,935,275	3,589,484	3,620,955	909,444	3,670,581	6,911,801	1,874,573	3,358,438	3,243,473	0
Utah	6,561,368	4,148,685	2,133,226	379,193	317,269	74,526	428,842	542,868	185,063	205,466	278,969	489
Vermont	2,105,521	1,290,340	753,865	189,073	93,206	34,685	124,849	163,881	71,190	76,983	60,169	1,146
Virginia	18,862,116	11,266,509	6,893,004	1,048,566	1,467,693	291,700	1,070,437	1,723,668	938,231	352,708	696,147	6,456
Washington	18,469,193 ⁶	10,801,947 ⁶	7,108,056	1,521,390	1,313,669	190,792	1,087,383	1,483,551	660,038	851,232	473,624	85,567
West Virginia	3,569,531	2,062,277	1,289,339	217,911	132,122	50,207	183,801	368,678	263,816	72,806	217,915	0
Wisconsin	12,081,097	6,943,516 ⁶	4,682,772 ⁶	687,606 ⁶	764,517 ⁶	266,445 ⁶	603,263 ⁶	1,222,391 ⁶	477,057 ⁶	661,494 ⁶	454,808	0
Wyoming	1,720,829	1,002,715	660,858	113,663	78,213	43,818	89,393	171,047	80,179	84,546	56,556	700
Other jurisdictions												
American Samoa	94,335	28,513	43,502	1,995	8,302	837	13,647	13,180	1,175	4,366	22,319	0
Guam	346,193	139,820	190,761	34,912	70,674	5,130	18,270	30,983	7,661	23,130	15,613	0
Commonwealth of the Northern Mariana Islands												
Mariana Islands	124,079	50,415	61,011	19,343	15,085	10,243	1,930	6,583	2,379	5,447	12,653	0
Puerto Rico	2,903,264	1,094,371	1,552,048	795,018	65,423	49,198	90,785	346,546	65,640	139,439	256,846	0
U.S. Virgin Islands	191,530	122,422	59,971	13,121	7,420	6,947	12,917	5,060	2,943	11,562	8,856	282

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

³ 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).

⁴ Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁵ United States totals are for the 50 states and the District of Columbia.

⁶ Value affected by redistribution of reported values to account for missing data items and/or to distribute state direct support expenditures.

⁷ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 22, Provisional Version 1a.

National Center for Education Statistics

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022

State or jurisdiction	School year 2021–22 student membership ¹	Current expenditures per pupil ²											
		Total	Instruction	Support services ³								Food services	Enterprise operations ⁴
				Total support services	Student support services ⁵	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services		
United States⁶	49,250,394	\$15,591^{7,8}	\$9,280^{7,8}	\$5,723^{7,8}	\$1,040^{7,8}	\$814^{7,8}	\$302^{7,8}	\$867^{7,8}	\$1,450^{7,8}	\$614^{7,8}	\$636^{7,8}	\$565^{7,8}	\$22⁸
Alabama	748,274	11,862	6,678	4,436	893	531	322	684	1,141	581	284	747	0
Alaska	129,944	20,186	10,760	8,729	1,541	1,942	288	1,201	2,271	589	896	612	86
Arizona	1,116,643	10,401	5,644 ⁷	4,241 ⁷	896 ⁷	543 ⁷	194 ⁷	559 ⁷	1,164 ⁷	383 ⁷	502 ⁷	514	1
Arkansas	489,565	12,167	6,630 ⁷	4,893 ⁷	678 ⁷	1,090 ⁷	325 ⁷	602 ⁷	1,348 ⁷	425 ⁷	424 ⁷	638 ⁷	6
California	5,892,073	16,739 ⁸	9,661 ^{7,8}	6,475 ^{7,8}	1,333 ^{7,8}	1,044 ^{7,8}	261 ^{7,8}	1,084 ^{7,8}	1,554 ^{7,8}	329 ^{7,8}	869 ^{7,8}	571 ⁸	32 ⁸
Colorado	880,597	13,447	7,233	5,714	973	753	252	1,004	1,286	383	1,063	439	61
Connecticut	509,748	23,868	14,667 ⁷	8,474 ⁷	1,808 ⁷	878 ⁷	514 ⁷	1,325 ⁷	1,974 ⁷	1,213 ⁷	763 ⁷	549 ⁷	178
Delaware	139,935	18,793	10,409	7,775	2,101	784	182	920	2,127	965	698	609	#
District of Columbia	88,908	28,128	13,779	13,487	2,875	1,455	1,457	1,816	2,752	1,523	1,609	859	3
Florida	2,833,186	11,681	7,018 ⁷	4,134 ⁷	603 ⁷	754 ⁷	145 ⁷	617 ⁷	1,243 ⁷	410 ⁷	362 ⁷	529	0
Georgia	1,740,875	13,569	8,213 ⁷	4,681 ⁷	824 ⁷	711 ⁷	214 ⁷	830 ⁷	1,012 ⁷	613 ⁷	477 ⁷	631	44
Hawaii	173,178	17,420	10,140	6,369	1,821	529	41	1,195	1,897	362	524	911	0
Idaho	314,258	9,662	5,731 ⁷	3,514 ⁷	565 ⁷	611 ⁷	245 ⁷	526 ⁷	860 ⁷	403 ⁷	303 ⁷	413 ⁷	5
Illinois	1,863,585	19,188	11,687 ⁷	7,015 ⁷	1,533 ⁷	739 ⁷	553 ⁷	970 ⁷	1,667 ⁷	826 ⁷	726 ⁷	486	0
Indiana	1,036,625	12,278	6,921	4,818	733	595	259	800	1,401	624	406	539	0
Iowa	510,661	13,309	7,834	4,885	824	861	334	761	1,208	480	417	575	15
Kansas	485,424	13,716	8,059	5,023	990	588	364	777	1,362	548	395	633	0
Kentucky	654,239	13,428	7,902	4,782	721	735	285	771	1,162	710	398	710	35
Louisiana	683,216	15,026	7,979 ⁷	6,304 ⁷	885 ⁷	784 ⁷	381 ⁷	919 ⁷	2,090 ⁷	782 ⁷	463 ⁷	743	#
Maine	173,215	18,812	10,920	7,282	1,410	993	722	976	2,009	900	272	610	1
Maryland	881,461	18,192	11,541 ⁷	6,171 ⁷	899 ⁷	945 ⁷	159 ⁷	1,157 ⁷	1,582 ⁷	893 ⁷	537 ⁷	479	0
Massachusetts	921,180	22,778	14,345	7,855	1,947	1,159	460	962	1,885	1,007	435	579	0
Michigan	1,440,090	14,800	8,210	6,057	1,320	821	318	794	1,327	554	923	533	0
Minnesota	870,506	15,327	9,742 ⁷	4,912 ⁷	577 ⁷	805 ⁷	609 ⁷	591 ⁷	1,038 ⁷	887 ⁷	404 ⁷	644	29
Mississippi	442,000	11,085	6,271	4,191	627	556	373	632	1,126	512	365	622	#
Missouri	888,823	12,854	7,116	5,151	897	513	785	724	1,286	649	296	586	0
Montana	150,195	13,543	7,953	4,949	910	437	425	743	1,364	621	447	622	19
Nebraska	327,564	14,194	8,804	4,752	762	422	337	713	1,295	408	814	623	15
Nevada	486,524	11,228	6,482	4,363	696	800	167	780	1,000	382	539	381	1
New Hampshire	165,071	20,424	12,791	7,115	1,674	664	722	1,133	1,676	944	302	519	0
New Jersey	1,372,381	25,550	15,126	9,705	2,633	1,249	508	1,226	2,405	1,060	623	564	156
New Mexico	316,785	13,419	7,647	5,211	1,447	350	444	725	1,407	370	467	561	0
New York	2,483,362	29,284	19,563	9,126	836	1,288	190	1,431	2,573	1,562	1,246	595	#
North Carolina	1,525,223	12,120	7,605 ⁷	3,976 ⁷	727 ⁷	427 ⁷	240 ⁷	724 ⁷	967 ⁷	476 ⁷	415 ⁷	538 ⁷	0
North Dakota	116,864	15,859	9,517	5,146	659	560	649	789	1,377	610	502	778	418

See notes at end of table.

National Center for Education Statistics

Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2022—Continued

State or jurisdiction	School year 2021–22 student membership ¹	Current expenditures per pupil ²											
		Total	Instruction	Support services ³							Food services	Enterprise operations ⁴	
				Total support services	Student support services ⁵	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation			Other support services
Ohio	1,683,612	15,314	8,982	5,843	1,176	623	522	789	1,286	693	753	489	1
Oklahoma	698,696	10,719	5,907	4,155	793	460	318	574	1,286	296	428	586	71
Oregon	553,012	15,734	8,929	6,344	1,426	657	225	989	1,199	653	1,196	458	4
Pennsylvania	1,695,092	19,126	11,762	6,707	1,201	725	521	869	1,708	881	801	557	100
Rhode Island	138,566	20,498	12,015	7,917	2,268	872	321	982	1,658	932	884	563	3
South Carolina	780,878	12,885	7,181	5,084	1,005	787	116	852	1,247	476	601	594	25
South Dakota	141,307	11,665	6,813	4,160	691	444	397	566	1,212	426	424	639	53
Tennessee	996,709	11,278	6,688	4,021	679	772	239	681	872	421	357	569	0
Texas	5,428,613	11,889	6,882	4,409	661	667	168	676	1,273	345	619	597	0
Utah	690,934	9,496	6,004	3,087	549	459	108	621	786	268	297	404	1
Vermont	83,975	25,073	15,366	8,977	2,252	1,110	413	1,487	1,952	848	917	717	14
Virginia	1,249,815	15,092	9,015	5,515	839	1,174	233	856	1,379	751	282	557	5
Washington	1,081,835	17,072 ⁷	9,985 ⁷	6,570	1,406	1,214	176	1,005	1,371	610	787	438	79
West Virginia	252,720	14,124	8,160	5,102	862	523	199	727	1,459	1,044	288	862	0
Wisconsin	829,359	14,567	8,372 ⁷	5,646 ⁷	829 ⁷	922 ⁷	321 ⁷	727 ⁷	1,474 ⁷	575 ⁷	798 ⁷	548	0
Wyoming	93,093	18,485	10,771	7,099	1,221	840	471	960	1,837	861	908	608	8
Other jurisdictions													
American Samoa	—	—	—	—	—	—	—	—	—	—	—	—	—
Guam	28,402	12,189	4,923	6,716	1,229	2,488	181	643	1,091	270	814	550	0
Commonwealth of the Northern Mariana Islands	9,201	13,485	5,479	6,631	2,102	1,639	1,113	210	715	259	592	1,375	0
Puerto Rico	259,535	11,186	4,217	5,980	3,063	252	190	350	1,335	253	537	990	0
U.S. Virgin Islands	10,234	18,715	11,962	5,860	1,282	725	679	1,262	494	288	1,130	865	28

— Not available. Data are missing for American Samoa because the jurisdiction did not report student membership.

Rounds to zero.

¹ The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 22, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 22.

² Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures per pupil are calculated by dividing current expenditures by student membership.

³ Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

⁴ 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).

⁵ Student support services include attendance and social work, guidance, health, psychological services, speech pathology, audiology, and other student support services.

⁶ United States totals are for the 50 states and the District of Columbia.

⁷ Value affected by redistribution of reported expenditure values to account for missing data items and/or to distribute state direct support expenditures.

⁸ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 22, Provisional Version 1a; and "State Nonfiscal Public Elementary/Secondary Education Survey," school year 2021–22, Provisional Version 1a.

National Center for Education Statistics

Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2020 through FY 2022

State or jurisdiction	Current expenditures per pupil ^{1, 2}				
	FY 20 (inflation- adjusted to FY 22 dollars)	FY 21 (inflation- adjusted to FY 22 dollars)	Percentage change FY 20– FY 21	FY 22	Percentage change FY 21– FY 22
United States³	\$14,797⁴	\$15,321⁴	3.5	\$15,591⁴	1.8
Alabama	11,118	11,497	3.4	11,862	3.2
Alaska	20,078	20,941	4.3	20,186	-3.6
Arizona	9,532	10,257	7.6	10,401	1.4
Arkansas	11,368	12,045	6.0	12,167	1.0
California	15,175 ⁴	15,751 ⁴	3.8	16,739 ⁴	6.3 ⁴
Colorado	12,769	13,110	2.7	13,447	2.6
Connecticut	22,903	23,809	4.0	23,868	0.2
Delaware	18,394	17,779	-3.3	18,793	5.7 ⁵
District of Columbia	26,044	26,938	3.4	28,128	4.4
Florida	11,298	11,599	2.7	11,681	0.7
Georgia	12,812	12,976	1.3	13,569	4.6
Hawaii	18,161	17,737	-2.3	17,420	-1.8
Idaho	9,140	9,703	6.2	9,662	-0.4
Illinois	19,168	19,856	3.6	19,188	-3.4
Indiana	11,838	12,230	3.3	12,278	0.4
Iowa	13,141	13,626	3.7	13,309	-2.3
Kansas	13,113	13,705	4.5	13,716	0.1
Kentucky	12,466	12,878	3.3	13,428	4.3
Louisiana	13,167	14,129	7.3	15,026	6.4 ⁶
Maine	17,616	19,704	11.9	18,812	-4.5 ⁷
Maryland	17,461	18,083	3.6	18,192	0.6
Massachusetts	21,651	23,073	6.6	22,778	-1.3
Michigan	13,511	14,308	5.9	14,800	3.4
Minnesota	14,804	15,232	2.9	15,327	0.6
Mississippi	10,541	10,782	2.3	11,085	2.8
Missouri	12,495	12,860	2.9	12,854	#
Montana	13,228	14,213	7.4	13,543	-4.7
Nebraska	14,065	14,725	4.7	14,194	-3.6
Nevada	10,468	10,795	3.1	11,228	4.0
New Hampshire	19,544	20,787	6.4	20,424	-1.7
New Jersey	23,446	24,397	4.1	25,550	4.7
New Mexico	12,737	12,931	1.5	13,419	3.8
New York	27,709	27,969	0.9	29,284	4.7
North Carolina	10,858	11,273	3.8	12,120	7.5 ⁸
North Dakota	15,626	16,225	3.8	15,859	-2.3
Ohio	15,052	15,421	2.5	15,314	-0.7
Oklahoma	10,301	10,807	4.9	10,719	-0.8
Oregon	14,076	14,811	5.2	15,734	6.2 ⁹
Pennsylvania	18,827	19,100	1.5	19,126	0.1
Rhode Island	19,433	20,159	3.7	20,498	1.7
South Carolina	12,245	13,010	6.2	12,885	-1.0
South Dakota	11,394	11,891	4.4	11,665	-1.9
Tennessee	10,936	11,329	3.6	11,278	-0.5
Texas	11,396	11,842	3.9	11,889	0.4
Utah	9,085	9,661	6.3	9,496	-1.7

See notes at the end of table.

National Center for Education Statistics

Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2020 through FY 2022—Continued

State or jurisdiction	Current expenditures per pupil ^{1,2}				
	FY 20 (inflation- adjusted to FY 22 dollars)	FY 21 (inflation- adjusted to FY 22 dollars)	Percentage change FY 20– FY 21	FY 22	Percentage change FY 21– FY 22
Vermont	24,257	25,775	6.3	25,073	-2.7
Virginia	14,189	14,850	4.7	15,092	1.6
Washington	15,944	16,735	5.0	17,072	2.0
West Virginia	13,866	14,232	2.6	14,124	-0.8
Wisconsin	14,027	14,669	4.6	14,567	-0.7
Wyoming	18,272	19,441	6.4	18,485	-4.9
Other jurisdictions					
American Samoa	7,613	8,090	6.3	—	—
Guam	12,310	13,580	10.3	12,189	-10.2 ¹⁰
Commonwealth of the Northern Mariana Islands	—	—	—	13,485	—
Puerto Rico	7,919 ¹¹	8,155	3.0	11,186	37.2 ¹¹
U.S. Virgin Islands	17,208	17,551	2.0	18,715	6.6 ¹²

— Not available. For FY 20 and FY 21, data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership. For FY 22, data are missing for American Samoa because the jurisdiction did not report student membership.

Rounds to zero.

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures per pupil are calculated by dividing current expenditures by student membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21 and FY 22, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 20, FY 21, and FY 22.

² Includes current expenditures from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) 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 begin making expenditures from those funds. As a result, a small proportion of the total amount allocated under these acts was expending during FY 20. In FY 21 and FY 22, expenditures from these funds contributed to a large increase in current expenditures in several states.

³ United States totals are for the 50 states and the District of Columbia.

⁴ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. For FY 19 through FY 22, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California. In FY 22, the large increase in current expenditures per pupil in California can be attributed to an increase in spending from COVID-19 Federal assistance funds and an increase in state funds for student learning supports as well as a decrease in membership.

⁵ In FY 22, Delaware's increase in current expenditures per pupil from the prior year is due increases in student support services and operations and maintenance expenditures.

⁶ In FY 22, Louisiana's increase in current expenditures per pupil from the prior year is due to a decrease in student membership combined with increases in instruction and operations and maintenance expenditures.

⁷ In FY 22, Maine's increase in current expenditures per pupil from the prior year is due to increases in instruction and student transportation expenditures.

⁸ In FY 22, North Carolina's increase in current expenditures per pupil from the prior year is due to increases in instruction, food services, and student transportation expenditures.

⁹ In FY 22, Oregon's increase in current expenditures per pupil from the prior year is due to increases in instruction and student support services expenditures.

¹⁰ In FY 21, Guam's increase in current expenditures per pupil from the prior year is due to increases in instructional support and operations and maintenance expenditures to respond to COVID-19. In FY 22, Guam's current expenditures per pupil decreased due to a decrease in salaries and benefits for operations and maintenance support services and a reduction in food services operations resulting from a reduction of "to go" lunches served in the first year of COVID-19.

¹¹ In FY 20, Puerto Rico's schools were closed for certain periods of time due to both earthquakes in the southern area of the island and precautionary measures for COVID-19. These closures affected the provision of services for the school year. In FY 22, an increase in federal revenues contributed to increases in expenditures for instruction and student support services. At the same time, there was a decrease in student membership in Puerto Rico schools. This pattern has continued over the past three years.

¹² In FY 22, U.S. Virgin Islands' increase in current expenditures per pupil from the prior year is due to a decrease in membership combined with increases in school administration and other support services expenditures.

NOTE: Data have been adjusted to FY 22 dollars to account for inflation using the Consumer Price Index (CPI), which 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. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Final Version 2a; FY 21, Final Version 2a; and FY 22, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2019–20 through 2021–22, Provisional Version 1a; and *Digest of Education Statistics 2022*, table 106.75. Retrieved December 12, 2023, from https://nces.ed.gov/programs/digest/d22/tables/dt22_106.75.asp.

National Center for Education Statistics

Table 6. Total current expenditures and current expenditures for salaries and wages and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2022

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Non-instruction-related support services ³			
	Total ^{5, 6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	All other functions ⁴
United States⁷	\$767,839,772^{8, 9}	\$416,695,327^{8, 9}	\$178,299,942^{8, 9}	\$497,127,302^{8, 9}	\$298,649,836^{8, 9}	\$127,272,970^{8, 9}	\$241,765,621^{8, 9}	\$109,477,026^{8, 9}	\$47,509,012^{8, 9}	\$28,946,849^{8, 9}
Alabama	8,875,933	4,752,538	1,797,674	5,394,232	3,288,286	1,192,631	2,922,622	1,301,969	511,942	559,079
Alaska	2,623,057	1,195,151	713,239	1,650,473	825,571	475,388	881,926	346,700	223,176	90,658
Arizona	11,613,658	6,638,595 ⁸	2,066,587 ⁸	6,909,393 ⁸	4,553,313 ⁸	1,373,356 ⁸	4,129,200 ⁸	1,939,564 ⁸	645,810 ⁸	575,065
Arkansas	5,956,507	3,352,872 ⁸	1,037,643 ⁸	3,779,863 ⁸	2,406,935 ⁸	740,152 ⁸	1,861,380 ⁸	869,197 ⁸	271,115 ⁸	315,265 ⁸
California	98,626,726 ⁹	52,881,109 ^{8, 9}	25,121,760 ^{8, 9}	63,079,253 ^{8, 9}	36,639,362 ^{8, 9}	17,185,129 ^{8, 9}	31,994,751 ^{8, 9}	15,046,599 ^{8, 9}	7,346,282 ^{8, 9}	3,552,722 ⁹
Colorado	11,841,762	6,941,628	2,261,375	7,032,870	4,639,002	1,489,529	4,368,300	2,143,154	718,162	440,592
Connecticut	12,166,704	6,354,833 ⁸	3,386,749 ⁸	7,924,410 ⁸	4,589,341 ⁸	2,413,313 ⁸	3,871,600 ⁸	1,627,379 ⁸	897,861 ⁸	370,694 ⁸
Delaware	2,629,809	1,331,740	712,494	1,566,160	912,740	498,621	978,338	383,267	206,234	85,311
District of Columbia	2,500,789	1,498,720	338,667	1,354,439	952,384	230,056	1,069,706	541,103	107,603	76,644
Florida	33,093,963	17,174,954 ⁸	5,938,503 ⁸	22,020,207 ⁸	12,120,326 ⁸	4,040,769 ⁸	9,574,071 ⁸	4,643,038 ⁸	1,704,023 ⁸	1,499,685
Georgia	23,621,641	13,632,073 ⁸	5,293,585 ⁸	15,536,064 ⁸	9,798,177 ⁸	3,921,110 ⁸	6,910,579 ⁸	3,491,905 ⁸	1,218,318 ⁸	1,174,998
Hawaii	3,016,836	1,593,205	775,058	1,847,710	1,121,432	534,451	1,011,316	422,729	214,935	157,810
Idaho	3,036,239	1,750,126 ⁸	605,386 ⁸	1,992,926 ⁸	1,277,082 ⁸	431,635 ⁸	912,170 ⁸	431,285	155,376 ⁸	131,143 ⁸
Illinois	35,758,841	17,525,533 ⁸	11,012,043 ⁸	23,156,223 ⁸	12,519,743 ⁸	7,797,363 ⁸	11,696,085 ⁸	4,762,086 ⁸	3,111,201 ⁸	906,533
Indiana	12,727,384	6,654,532	3,414,467	7,791,144	4,580,073	2,356,487	4,377,562	1,901,622	1,008,256	558,679
Iowa	6,796,509	4,231,252	1,399,303	4,440,063	3,059,609	1,008,072	2,054,990	1,070,210	371,211	301,456
Kansas	6,658,054	4,004,469	1,358,351	4,197,570	2,818,333	944,298	2,153,027	1,096,008	376,335	307,457
Kentucky	8,785,382	4,740,518	2,541,696	5,650,128	3,316,337	1,759,056	2,647,685	1,262,012	692,968	487,569
Louisiana	10,266,195	4,871,414 ⁸	2,304,534 ⁸	5,986,574 ⁸	3,403,661 ⁸	1,567,552 ⁸	3,771,747 ⁸	1,316,263 ⁸	652,064 ⁸	507,873
Maine	3,258,518	1,802,370	760,392	2,063,478	1,257,545	543,416	1,089,301	504,950	201,169	105,739
Maryland	16,035,524	9,337,748 ⁸	3,870,611 ⁸	11,006,379 ⁸	6,889,115 ⁸	2,890,598 ⁸	4,606,720 ⁸	2,299,120 ⁸	924,992 ⁸	422,426
Massachusetts	20,982,747	11,813,533	4,865,718	14,281,201	8,630,586	3,839,867	6,168,533	3,004,219	980,592	533,013
Michigan	21,313,631	9,100,813	6,452,611	13,005,264	6,343,718	4,532,340	7,540,656	2,621,136	1,833,614	767,711
Minnesota	13,342,607	7,735,583 ⁸	2,619,511 ⁸	9,181,493 ⁸	6,023,061 ⁸	2,070,318 ⁸	3,575,287 ⁸	1,543,332 ⁸	494,016 ⁸	585,826
Mississippi	4,899,615	2,776,020	990,507	3,017,720	1,944,676	682,404	1,606,716	757,825	270,132	275,178
Missouri	11,424,602	6,770,744	2,147,677	6,781,121	4,557,603	1,431,638	4,122,208	2,096,728	671,142	521,274
Montana	2,034,040	1,165,963	363,751	1,260,147	820,838	251,855	677,609	316,708	102,178	96,284
Nebraska	4,649,305	2,660,536	1,020,751	3,022,138	1,953,898	754,429	1,418,105	652,025	245,778	209,062
Nevada	5,462,635	3,047,053	1,233,763	3,542,837	2,159,226	851,018	1,733,838	840,831	368,309	185,960
New Hampshire	3,371,459	1,684,084	863,209	2,220,888	1,244,373	641,935	1,064,933	417,543	213,587	85,637
New Jersey	35,064,411	16,574,651	10,897,329	22,471,724	11,427,557	7,710,327	11,604,586	4,879,223	3,128,727	988,101
New Mexico	4,250,834	2,372,259	835,923	2,533,358	1,597,689	558,579	1,539,724	724,547	258,648	177,752
New York	72,722,179	35,675,899	17,277,874	51,779,963	28,543,243	13,737,561	19,464,598	6,656,270	3,440,859	1,477,618
North Carolina	18,485,450	10,969,332	4,141,173 ⁸	12,251,499 ⁸	8,034,563	2,988,852 ⁸	5,412,624 ⁸	2,637,547	1,043,545 ⁸	821,328 ⁸
North Dakota	1,853,360	1,066,528	410,410	1,177,665	766,124	301,755	535,957	262,504	97,205	139,738

See notes at end of table.

National Center for Education Statistics

Table 6. Total current expenditures and current expenditures for salaries and wages and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2022—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Non-instruction-related support services ³			All other functions ⁴
	Total ^{5,6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	
Ohio	25,783,179	14,061,741	5,448,846	16,171,879	9,871,131	3,653,735	8,787,190	3,937,596	1,668,484	824,110
Oklahoma	7,489,405	4,166,907	1,361,108	4,448,367	2,939,918	945,967	2,582,053	1,121,564	370,181	458,985
Oregon	8,701,283	4,452,530	2,511,455	5,300,846	2,987,920	1,673,379	3,145,226	1,396,286	792,944	255,211
Pennsylvania	32,420,288	15,325,223	9,840,227	21,167,757	11,256,514	7,212,876	10,138,474	3,803,955	2,485,504	1,114,056
Rhode Island	2,840,339	1,536,705	715,803	1,785,722	1,085,732	528,274	976,188	448,115	186,950	78,430
South Carolina	10,061,386	5,553,948	2,300,487	6,222,280	3,892,265	1,599,271	3,355,508	1,546,774	643,302	483,597
South Dakota	1,648,363	957,274	283,372	1,025,470	678,338	197,048	525,107	246,852	75,534	97,786
Tennessee	11,240,808	6,542,094	2,135,393	7,435,361	4,877,485	1,604,990	3,238,674	1,476,838	469,449	566,773
Texas	64,538,159	42,031,748	7,797,940	40,980,366	30,027,287	5,415,941	20,314,320	11,006,067	2,046,105	3,243,473
Utah	6,561,368	3,746,490	1,611,824	4,465,954	2,707,393	1,163,413	1,815,956	947,119	414,391	279,458
Vermont	2,105,521	1,071,356	542,919	1,383,546	727,527	419,967	660,660	327,817	116,148	61,315
Virginia	18,862,116	11,244,078	4,642,348	12,734,202	8,148,049	3,360,018	5,425,311	2,869,820	1,189,401	702,604
Washington	18,469,193 ⁸	11,135,972	4,146,735	12,115,616 ⁸	7,853,041	2,867,952	5,794,386	3,121,870	1,186,782	559,190
West Virginia	3,569,531	1,905,818	880,775	2,194,398	1,278,518	573,572	1,157,218	557,625	272,925	217,915
Wisconsin	12,081,097	6,340,534 ⁸	2,800,079 ⁸	7,708,033 ⁸	4,651,991 ⁸	2,004,340 ⁸	3,918,256 ⁸	1,581,642 ⁸	749,812 ⁸	454,808
Wyoming	1,720,829	944,531	450,307	1,080,927	651,205	306,370	582,645	276,489	133,734	57,257
Other jurisdictions										
American Samoa	94,335	48,085	8,353	36,815	23,311	3,778	35,200	17,489	3,213	22,319
Guam	346,193	175,515	63,051	210,493	113,665	42,340	120,087	60,660	20,205	15,613
Commonwealth of the Northern Mariana Islands	124,079	47,145	18,761	65,500	40,217	11,655	45,926	6,928	7,107	12,653
Puerto Rico	2,903,264	1,765,392	221,938	1,159,793	869,771	109,344	1,486,625	767,937	96,542	256,846
U.S. Virgin Islands	191,530	115,509	57,425	129,842	83,795	41,723	52,551	26,670	12,723	9,138

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Includes instruction and instructional staff support services current expenditures. Expenditures for instruction and instructional staff support services include expenditures that are 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. Specifically, the instruction and instruction-related expenditures category includes 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), and supplies and purchased services related to those activities.

³ Includes student support services, general administration, school administration, operations and maintenance, student transportation, and other support services.

⁴ Includes food services and enterprise operations current expenditures.

⁵ Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions.

⁶ The total column includes expenditures other than salaries and wages and employee benefits (e.g., purchased services and supplies, etc.). These details are not presented in this table.

⁷ United States totals are for the 50 states and the District of Columbia.

⁸ Value affected by redistribution of reported values to account for missing data items and/or to distribute state direct support expenditures.

⁹ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 22, Provisional Version 1a.

National Center for Education Statistics

Table 7. Total expenditures for public elementary and secondary education, by type of expenditure and state or jurisdiction: FY 2022

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment ³	Other programs ²	
United States⁴	\$880,677,256^{5, 6}	\$767,839,772^{5, 6}	\$60,422,731^{5, 6}	\$6,144,627^{5, 6}	\$15,177,944^{5, 6, 7}	\$9,585,189^{5, 7}	\$21,506,993⁵
Alabama	10,173,350	8,875,933	758,747	154,571	96,567	120,896	166,637
Alaska	2,867,695	2,623,057	122,732	58,154	34,633	9,389	19,730
Arizona	14,153,640	11,613,658	1,072,697	140,482	810,234	136,523	380,045
Arkansas	6,832,187	5,956,507	443,441	82,892	174,988	33,299	141,059
California	114,015,869 ⁵	98,626,726 ⁵	9,228,583 ⁵	384,198 ⁵	915,200 ⁵	1,176,316 ⁵	3,684,846 ⁵
Colorado	14,624,463	11,841,762	1,426,617	330,678	276,291	94,625	654,491
Connecticut	13,486,456 ^{6,7}	12,166,704	583,232 ⁶	95,795 ⁶	215,484 ^{6,7}	317,687 ⁷	107,553
Delaware	2,845,630	2,629,809	135,474	0	46,760	11,008	22,580
District of Columbia	3,146,856	2,500,789	315,077 ⁶	74,022	66,258 ⁶	24,652	166,057
Florida	37,674,115	33,093,963	2,354,066	240,507	704,072	731,294	550,213
Georgia	26,157,226	23,621,641	1,808,062	100,406	336,952	40,386	249,779
Hawaii	3,356,413	3,016,836	304,496	0	17,738	17,342	0
Idaho	3,429,970	3,036,239	164,905	21,958	93,539	53,856	59,474
Illinois	40,815,071	35,758,841	2,260,751 ⁶	371,326 ⁶	1,076,557	249,285	1,098,311
Indiana	14,402,194	12,727,384	785,236	276,735	136,514	101,055	375,270
Iowa	8,227,570	6,796,509	967,226	14,566	266,761	37,814	144,694
Kansas	7,386,426	6,658,054	247,827	21,754	227,019	6,045	225,728
Kentucky	10,005,606	8,785,382	649,634	36,336	238,983	97,188	198,081
Louisiana	11,141,762	10,266,195	550,235	70,276	110,438	16,449	128,170
Maine	3,483,276	3,258,518	82,752	438	58,300	32,872	50,398
Maryland	18,050,484	16,035,524	1,541,994	8,325	221,622	47,932	195,087
Massachusetts	22,147,788	20,982,747	402,827	216,907	128,631	78,704	337,974
Michigan	25,151,751	21,313,631	1,891,274	229,216	607,471	327,068	783,091
Minnesota	16,702,908	13,342,607	1,752,484 ⁶	287,843 ⁶	256,374	569,520	494,079
Mississippi	5,494,939	4,899,615	178,517	135,122 ⁶	172,168 ⁶	43,164	66,353
Missouri	13,646,485	11,424,602	1,275,951 ⁶	17,182	432,848	178,239	317,663
Montana	2,356,166	2,034,040	196,241	14,188	47,200	10,704	53,793
Nebraska	5,450,408	4,649,305	281,853	217,555	171,488	5,366	124,841
Nevada	6,403,020	5,462,635	582,613	45,871	53,834	23,516	234,551
New Hampshire	3,598,499	3,371,459	111,395	7,931 ⁶	62,850 ⁶	5,357	39,508
New Jersey	37,834,807	35,064,411	1,284,505	232,207	337,032	341,736	574,915
New Mexico	4,942,332	4,250,834	517,690	40,581	63,701	3,117	66,409
New York	79,620,819	72,722,179	2,478,261	76,036	889,770	1,780,169	1,674,404
North Carolina	20,199,931	18,485,450	1,303,973	47,329	266,797	57,582	38,799
North Dakota	2,157,002	1,853,360	169,089	10,953	67,314	17,886	38,400
Ohio	29,400,238	25,783,179	1,821,834	7,582	745,734	529,289	512,620
Oklahoma	8,526,176	7,489,405	456,054	278,495	177,864	30,938	93,419
Oregon	10,844,437	8,701,283	1,437,953	6,956	123,097	50,669	524,478
Pennsylvania	37,220,893	32,420,288	1,993,711	182,508	1,060,386	578,949	985,052
Rhode Island	3,105,972	2,840,339	29,456	5,337	122,473	68,055	40,312
South Carolina	12,009,349	10,061,386	840,730	256,183	423,017	78,977	349,056
South Dakota	1,941,770	1,648,363	140,783 ⁶	23,123 ⁶	86,579	7,311	35,609
Tennessee	12,750,501	11,240,808	586,171	208,331	390,772	85,991	238,429
Texas	80,587,407	64,538,159	9,952,642	365,731	1,184,627	541,355	4,004,893
Utah	7,782,173	6,561,368	574,470	237,006	151,910	52,667	204,751

See notes at end of table.

National Center for Education Statistics

Table 7. Total expenditures for public elementary and secondary education, by type of expenditure and state or jurisdiction: FY 2022—Continued

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment ³	Other programs ²	
Vermont	2,201,864	2,105,521	50,666	1,909	23,931	10,731	9,107
Virginia	20,573,899	18,862,116	1,032,410	89,299 ⁶	402,230 ⁶	76,376	111,468
Washington	21,850,310 ⁶	18,469,193 ⁶	2,114,996	219,875	357,373	40,905	647,969
West Virginia	3,969,646	3,569,531	169,539	92,762	62,806	61,857	13,150
Wisconsin	14,060,483	12,081,097	962,257	29,054	151,977	563,333	272,766
Wyoming	1,869,023	1,720,829	28,603	78,136	30,779	9,744	931
Other jurisdictions							
American Samoa	168,582	94,335	36,689	28,679	2,573	6,306	0
Guam	380,258	346,193	0	0	29,965	0	4,099
Commonwealth of the Northern Mariana Islands							
	136,753	124,079	0	0	2,058	10,616	0
Puerto Rico	3,174,715	2,903,264	31,941	0	174,182	65,328	0
U.S. Virgin Islands	191,530	191,530	0	0	0	0	0

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

² Other program expenditures include expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

³ Equipment includes expenditures for initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles. Equipment may be purchased for instruction, support services, food services, enterprise operations, facilities acquisition and construction, or other programs.

⁴ United States totals are for the 50 states and the District of Columbia.

⁵ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

⁶ Value affected by redistribution of reported values to account for missing data items and/or to distribute state direct support expenditures.

⁷ Value contains imputation for missing data.

NOTE: Detail may not sum to totals because of rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 22, Provisional Version 1a.

National Center for Education Statistics

Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2022

State or jurisdiction	Title I grants for the disadvantaged, FY 21 ¹ [in thousands of dollars]	School year 2021–22 student membership ²	Current expenditures ³ [in thousands of dollars]			Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
			Total ⁶	Title I expenditures ⁷	Title I carryover expenditures ⁸		
United States⁹	\$16,709,080	49,250,394	\$767,839,772^{10,11}	\$12,896,781	\$2,689,562	\$15,591¹⁰	\$316
Alabama	275,129	748,274	8,875,933	232,751	32,864	11,862	355
Alaska	71,508	129,944	2,623,057	70,751	0	20,186	544
Arizona	373,471	1,116,643	11,613,658	251,739	0	10,401	225
Arkansas	174,134	489,565	5,956,507	165,365	0	12,167	338
California	2,185,457	5,892,073	98,626,726 ¹⁰	1,476,805	593,718	16,739 ¹⁰	351
Colorado	175,693	880,597	11,841,762	140,800	1,100	13,447	161
Connecticut	160,194	509,748	12,166,704	107,685	39,087	23,868	288
Delaware	58,277	139,935	2,629,809	29,948	23,134	18,793	379
District of Columbia	52,343	88,908	2,500,789	40,748	2,426	28,128	486
Florida	944,248	2,833,186	33,093,963	876,403	13,517	11,681	314
Georgia	589,222	1,740,875	23,621,641	472,386	83,336	13,569	319
Hawaii	63,392	173,178	3,016,836	44,044	7,305	17,420	297
Idaho	67,716	314,258	3,036,239	60,121	0	9,662	191
Illinois	698,936	1,863,585	35,758,841	448,912	220,187	19,188	359
Indiana	261,876	1,036,625	12,727,384	237,769	0	12,278	229
Iowa	110,929	510,661	6,796,509	89,249	14,134	13,309	202
Kansas	121,528	485,424	6,658,054	89,539	12,791	13,716	211
Kentucky	265,301	654,239	8,785,382	181,076	75,636	13,428	392
Louisiana	373,444	683,216	10,266,195	186,907	173,359	15,026	527
Maine	60,492	173,215	3,258,518	23,606	26,743	18,812	291
Maryland	291,972	881,461	16,035,524	154,590	64,439	18,192	248
Massachusetts	268,003	921,180	20,982,747	173,090	65,141	22,778	259
Michigan	499,190	1,440,090	21,313,631	435,715	0	14,800	303
Minnesota	188,289	870,506	13,342,607	177,951	0	15,327	204
Mississippi	229,904	442,000	4,899,615	241,556	0	11,085	547
Missouri	270,643	888,823	11,424,602	259,842	39,535	12,854	337
Montana	56,997	150,195	2,034,040	72,121	3,401	13,543	503
Nebraska	79,463	327,564	4,649,305	75,162	0	14,194	229
Nevada	153,369	486,524	5,462,635	139,411	13,617	11,228	315
New Hampshire	48,027	165,071	3,371,459	39,343	0	20,424	238
New Jersey	372,998	1,372,381	35,064,411	369,621	0	25,550	269
New Mexico	135,005	316,785	4,250,834	115,805	1,058	13,419	369
New York	1,246,690	2,483,362	72,722,179	928,228	197,264	29,284	453
North Carolina	509,980	1,525,223	18,485,450	467,385	0	12,120	306
North Dakota	47,448	116,864	1,853,360	47,214	0	15,859	404
Ohio	611,287	1,683,612	25,783,179	621,805	25,730	15,314	385
Oklahoma	207,835	698,696	7,489,405	183,147	10,384	10,719	277
Oregon	180,540	553,012	8,701,283	167,742	13,929	15,734	329
Pennsylvania	728,744	1,695,092	32,420,288	593,627	63,944	19,126	388
Rhode Island	59,524	138,566	2,840,339	52,639	10,285	20,498	454
South Carolina	278,435	780,878	10,061,386	270,435	0	12,885	346
South Dakota	55,590	141,307	1,648,363	29,135	27,102	11,665	398
Tennessee	332,618	996,709	11,240,808	196,678	110,659	11,278	308
Texas	1,646,644	5,428,613	64,538,159	1,076,890	467,130	11,889	284
Utah	94,573	690,934	6,561,368	33,840	53,306	9,496	126

See notes at end of table.

National Center for Education Statistics

Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2022—Continued

State or jurisdiction	Title I grants for the disadvantaged, FY 21 ¹ [in thousands of dollars]	School year 2021–22 student membership ²	Current expenditures ³ [in thousands of dollars]				
			Total ⁶	Title I expenditures ⁷	Title I carryover expenditures ⁸	Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
Vermont	41,448	83,975	2,105,521	36,111	5,268	25,073	493
Virginia	301,806	1,249,815	18,862,116	283,556	0	15,092	227
Washington	320,614	1,081,835	18,469,193 ¹⁰	150,521	126,580	17,072	256
West Virginia	103,809	252,720	3,569,531	70,852	24,732	14,124	378
Wisconsin	220,378	829,359	12,081,097	185,401	28,711	14,567	258
Wyoming	43,968	93,093	1,720,829	20,766	18,009	18,485	417
Other jurisdictions							
American Samoa	20,650	—	94,335	28,065	0	—	—
Guam	22,795	28,402	346,193	0	0	12,189	0
Commonwealth of the Northern Mariana Islands							
	12,527	9,201	124,079	0	0	13,485	0
Puerto Rico	418,940	259,535	2,903,264	256,808	69,159	11,186	1,256
U.S. Virgin Islands	11,001	10,234	191,530	0	6,650	18,715	650

— Not available. Data are missing for American Samoa because the jurisdiction did not report student membership.

¹ FY 2021 (for primary use in school year 2021–22) State educational agency (SEA) and local educational agency (LEA) allocations for Title I, Part A (Basic, Concentration, Targeted, and Education Finance Incentive Grants), Title I, Part B (State Assessment), Title I, Part C (Education of Migratory Children, and Prevention), and Title I, Part D (Intervention Programs for Children and Youths Who are Neglected, Delinquent or At-Risk: SEA Programs).

² The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 22, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 22.

³ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, which includes expenditures from funds received from Title I programs (including expenditures from carryover funds in prior year), but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

⁴ Current expenditures per pupil are calculated by dividing current expenditures by student membership.

⁵ Title I expenditures per pupil are calculated as current and carry-over expenditures divided by total student membership, which includes both Title I eligible students and noneligible students. Title I expenditures per pupil are included in current expenditures per pupil.

⁶ Total current expenditures includes expenditures from funds received from Title I programs, including expenditures from carryover funds in prior year.

⁷ Title I expenditures include expenditures against Title I funds, all parts, that were appropriated for the school year in operation during FY 22.

⁸ Title I carryover expenditures include expenditures against Title I funds made against funds appropriated for the prior fiscal year which remained available for obligation in the reporting period.

⁹ United States totals are for the 50 states and the District of Columbia.

¹⁰ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

¹¹ Value affected by redistribution of reported values to account for missing data items and/or to distribute state direct support expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey (NPEFS),” FY 22, Provisional Version 1a; “State Nonfiscal Public Elementary/Secondary Education Survey,” school year 2021–22, Provisional Version 1a; and U.S. Department of Education, Budget Service. Retrieved December 12, 2023, from

<https://www2.ed.gov/about/overview/budget/statetables/23stbyprogram.xlsx>.

National Center for Education Statistics

Table 9. Revenues and select expenditures for public elementary and secondary education in the United States, by source of revenues and type, function, and subfunction of expenditures: FY 2021 and FY 2022

Revenue or expenditure (United States total ¹)	[in thousands of dollars] ²			Percentage change FY 21 inflation- adjusted ³ and FY 22
	FY 21 (in FY 21 dollars)	FY 21 (inflation-adjusted ³ to FY 22 dollars)	FY 22 (in FY 22 dollars)	
Total revenues	\$837,182,214	\$897,227,500	\$909,221,141	1.3
Local revenues	364,964,821	391,141,222	383,508,706	-2.0
State revenues	383,806,597	411,334,388	400,832,906	-2.6
Federal revenues	88,410,795 ⁴	94,751,889 ⁴	124,879,530 ⁴	31.8
Total expenditures⁵	813,670,057⁶	872,028,979⁶	880,677,256⁶	1.0
Current expenditures ⁷	703,501,135 ⁶	753,958,403 ⁶	767,839,772 ⁶	1.8
Expenditures for instruction	427,082,514 ⁶	457,714,187 ⁶	457,020,666 ⁶	-0.2
Total support services expenditures	254,060,383 ⁶	272,282,376 ⁶	281,872,257 ⁶	3.5
Student support services expenditures	45,598,403 ⁶	48,868,861 ⁶	51,239,904 ⁶	4.9
Current expenditures per pupil ⁸	14,296 ⁶	15,321 ⁶	15,591 ⁶	1.8
Expenditures for construction	59,977,517 ⁶	64,279,290 ⁶	60,422,731 ⁶	-6.0
Expenditures for land and existing structures	5,701,547 ⁶	6,110,480 ⁶	6,144,627 ⁶	0.6
Expenditures for equipment	13,694,739 ⁶	14,676,968 ⁶	15,177,944 ⁶	3.4
Expenditures for interest on debt	21,669,253 ⁶	23,223,439 ⁶	21,506,993 ⁶	-7.4

¹ United States totals are for the 50 states and the District of Columbia.

² Except current expenditures per pupil, which are presented in dollars.

³ Data have been adjusted to FY 22 dollars to account for inflation using the Consumer Price Index (CPI), which 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. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June).

⁴ Revenues include funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) 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 The subcategories of total expenditures do not include expenditures for other programs (e.g., community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education).

⁶ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

⁷ The subcategories of current expenditures do not include food services and enterprise operations.

⁸ Current expenditures per pupil are calculated by dividing current expenditures by student membership.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Final Version 2a; and FY 22, Provisional Version 1a; and *Digest of Education Statistics 2022*, table 106.75. Retrieved December 12, 2023, from https://nces.ed.gov/programs/digest/d22/tables/dt22_106.75.asp.

National Center for Education Statistics

Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2022

State or jurisdiction	Revenues from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]						
	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Relief (GEER I) Fund ⁵	Governor's Emergency Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds (SLFRF) ⁸
United States⁹	\$3,836,831	\$20,074,310	\$17,864,865	\$344,590	\$250,725	\$270,683	\$508,607
Alabama	16,203	325,885	366,283	16,203	1,970	0	†
Alaska	2,615	85,102	59,172	768	0	5,446	136
Arizona	—	—	—	—	†	—	†
Arkansas	7,220	221,253	317,369	584	†	0	†
California	339,278	3,290,116	2,673,079	109,037	61,745	4,676	—
Colorado	19,207	223,293	247,912	9,664	2,215	638	949
Connecticut	28,423	216,892	166,711	193	5,000	11,853	†
Delaware	85,218	0	71,438	4,565	0	0	265
District of Columbia	6,616	80,940	86,249	0	0	†	314
Florida	111,612	1,516,721	990,473	†	†	†	†
Georgia	52,772	814,998	1,183,038	497	339	6,143	†
Hawaii	13,590	112,850	74,680	2,854	6,686	0	2,250
Idaho	5,725	116,911	6,878	†	†	†	22,997
Illinois	64,215	1,042,692	700,030	9,163	3,715	†	0
Indiana	64,920	319,522	271,947	18,307	7,457	0	†
Iowa	1,200	100,277	262,432	2,203	5,301	295	93
Kansas	23,677	215,788	27,421	†	†	†	†
Kentucky	14,514	448,506	454,274	2,271	4,404	13,372	348
Louisiana	27,381	350,471	352,852	0	†	†	†
Maine	14,570	69,952	64,927	29	0	4,493	4
Maryland	64,678	315,698	330,455	3,074	5,440	393	†
Massachusetts	57,060	377,588	275,793	2,677	277	0	0
Michigan	60,693	921,685	529,814	14,680	12,044	28,020	28,564
Minnesota	33,309	357,372	222,526	6,458	21,521	3,251	109,278
Mississippi	34,534	255,854	196,845	457	†	0	†
Missouri	15,984	423,579	340,362	8,047	2,252	3	†
Montana	5,624	77,320	99,692	0	0	0	12
Nebraska	11,141	63,099	26,438	—	†	†	†
Nevada	22,173	226,789	147,063	2,748	162	1,772	107
New Hampshire	5,771	58,975	24,502	0	0	0	0
New Jersey	48,556	663,241	435,086	0	0	1,900	29,383
New Mexico	27,156	178,214	28,998	4,827	0	0	1,396
New York	—	—	—	—	—	—	—
North Carolina	125,451	732,329	837,519	36,843	†	2,283	17,879
North Dakota	—	—	—	—	—	—	—
Ohio	1,910,887	†	†	24,018	†	16,493	†
Oklahoma	20,353	282,466	336,007	2,052	629	0	†
Oregon	14,970	217,595	162,144	420	1,861	983	†
Pennsylvania	73,420	810,158	848,954	20,812	70,924	0	0
Rhode Island	3,143	88,206	31,535	0	0	198	149
South Carolina	59,009	427,110	192,970	0	†	0	†
South Dakota	3,884	64,599	60,607	0	0	0	†
Tennessee	51,312	421,090	434,736	†	†	1,694	†
Texas	124,311	2,245,288	2,868,185	1,275	30,842	2	†
Utah	2,521	136,284	140,153	8,792	3,359	179	†

See notes at end of table.

National Center for Education Statistics

Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2022—Continued

State or jurisdiction	Revenues from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]						
	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Education Relief (GEER I) Fund ⁵	Governor's Emergency Education Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds (SLFRF) ⁸
Vermont	10,169	55,783	13,355	661	0	52	0
Virginia	102,996	314,797	202,843	14,772	†	†	4,953
Washington	3,230	349,155	521,697	†	†	56,593	289,529
West Virginia	10,309	160,239	77,316	1,831	1,726	17	0
Wisconsin	10,698	249,778	93,052	12,548	†	108,618	†
Wyoming	24,536	47,850	9,056	1,261	856	1,317	0
Other jurisdictions							
American Samoa	95,447 ¹⁰	†	†	0 ¹¹	†	†	†
Guam	86,820 ¹⁰	†	†	0 ¹¹	†	†	†
Commonwealth of the Northern Mariana Islands	53,281 ¹⁰	†	†	0 ¹¹	†	†	†
Puerto Rico	26,503	†	†	†	†	†	†
U.S. Virgin Islands	193,150 ¹⁰	†	†	2,204 ¹¹	†	†	†

— Not available.

† Not applicable. State education agencies were instructed to report data as not applicable when the funds were not awarded to local education agencies (LEAs) for use during that school year or LEAs were otherwise not able to receive these funds.

¹ Revenues include funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) 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 Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ESSER I) Fund authorized by the CARES Act. These amounts do not include ESSER Fund revenues authorized under the CRRSA Act or the ARP.

³ 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.

⁴ 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.

⁵ 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.

⁶ 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.

⁷ Federal revenues received from the U.S. Department of Treasury-administered Coronavirus Relief Fund (CRF) authorized by the CARES Act and extended under the CRRSA Act.

⁸ Federal revenues received from the U.S. Department of Treasury-administered Coronavirus State and Local Fiscal Recovery Funds (SLFRF) authorized by the ARP Act of 2021.

⁹ United States totals are for the 50 states and the District of Columbia.

¹⁰ Amounts reported were awarded under the Education Stabilization Fund and American Rescue Plan to the Outlying Areas to the State Educational Agency. These amounts include funds authorized under the CARES Act, CRRSA Act, and ARP.

¹¹ Amounts reported were awarded under the Education Stabilization Fund and American Rescue Plan to the Outlying Areas to the Governor's office. These amounts include funds authorized under the CARES Act, CRRSA Act, and ARP.

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 or outlying areas and local education agencies. 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. The data available in the ESF Transparency Portal may differ from data in this table due to these differences in data item definitions, data sources, and reporting requirements.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 22, Provisional Version 1a.

National Center for Education Statistics

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2022

Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]								
State or jurisdiction	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures ⁵	Food services operations expenditures
United States⁶	\$38,147,168	\$22,125,285	\$13,635,700	\$4,795,986	‡	‡	\$2,840,487	\$360,128
Alabama	600,408	339,231	260,843	84,587	\$77,550	\$993	40,127	334
Alaska	143,802	103,845	38,541	7,368	—	—	8,418	1,415
Arizona	993,173	576,044	379,358	262,879	130,376	19,171	117,634	11,938
Arkansas	429,403	206,973	210,775	532,682	66,165	33,518	50,843	7,598
California	5,972,707	3,600,755	2,303,759	502,216	—	—	398,111	66,528
Colorado	479,529	257,115	221,463	32,506	45,277	6,417	20,147	592
Connecticut	370,477	†	†	45,227	†	†	†	†
Delaware	130,811	55,938	72,629	53,254	22,880	14,761	19,009	2,244
District of Columbia	145,674	36,362	35,345	23,306	5,533	20,460	4,788	37
Florida	2,502,238	1,476,484	1,015,163	82,212	300,675	51,758	135,612	10,591
Georgia	1,881,457	1,164,166	688,675	47,574	431,109	16,411	171,529	28,532
Hawaii	212,350	118,565	92,080	3,899	6,448	2,267	60,303	1,590
Idaho	176,976	89,361	86,205	29,879	10,678	4,555	32,087	915
Illinois	1,606,572	969,646	585,080	645,709	89,327	147,215	116,778	51,847
Indiana	602,860	356,591	243,709	131,335	110,193	4,261	55,559	2,560
Iowa	272,061	181,409	88,736	88,348	14,048	24,962	28,555	1,904
Kansas	262,601	166,726	92,220	40,316	8,764	23,962	33,942	3,656
Kentucky	740,816	434,605	286,364	114,188	65,756	64,897	43,647	3,795
Louisiana	603,344	397,503	201,684	58,431	76,672	3,586	32,843	4,157
Maine	160,284	78,392	79,825	20,894	8,842	4,937	37,919	1,904
Maryland	740,185	562,691	177,233	65,188	†	†	57,012	262
Massachusetts	519,138	311,466	199,777	35,031	3,040	29,552	57,669	5,672
Michigan	1,431,391	872,498	403,598	110,789	—	—	105,357	605
Minnesota	676,769	361,686	312,328	41,156	60,595	12,006	29,812	2,755
Mississippi	262,849	145,178	116,583	123,990	1,868	728	23,868	1,087
Missouri	690,621	492,174	196,031	44,967	37,937	12,456	49,768	2,416
Montana	146,169	100,957	31,930	28,318	†	†	12,563	720
Nebraska	133,237	—	—	34,475	26,647	6,552	—	127
Nevada	409,046	246,481	145,365	1,754	43,179	430	20,477	2,073
New Hampshire	61,297	33,813	27,200	25,027	2,479	5,738	7,980	283
New Jersey	1,131,935	460,174	464,540	205,322	†	—	—	†
New Mexico	203,631	119,955	2,861	875	651	0	1,884	36
New York	—	—	—	—	—	—	—	—
North Carolina	1,933,030	1,341,742	548,224	75,382	176,437	14,674	124,912	43,063
North Dakota	—	—	—	—	—	—	—	—
Ohio	1,383,152	848,876	515,527	307,770	95,804	43,161	126,139	18,515
Oklahoma	639,887	281,317	354,055	104,474	102,131	5,985	192,570	4,291
Oregon	353,939	188,010	162,748	46,208	43,106	1,200	24,962	2,665
Pennsylvania	29,155	8,222	20,933	5,908	399	2,824	5,727	0
Rhode Island	109,099	52,963	53,474	16,847	8,079	12,478	5,012	202
South Carolina	1,428,190	409,252	304,205	127,943	—	—	23	—
South Dakota	64,464	43,965	19,188	63,052	—	—	4,029	895
Tennessee	—	—	—	—	—	—	—	—
Texas	4,495,364	3,068,976	1,385,820	127,998	†	†	366,738	40,568
Utah	249,835	200,156	49,617	24,180	34,638	7,988	8,225	62

See notes at end of table.

National Center for Education Statistics

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2022—Continued

State or jurisdiction	Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]							
	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures ⁵	Food services operations expenditures
Vermont	76,440	34,292	41,760	6,224	3,064	820	9,282	389
Virginia	924,469	434,067	265,806	183,878	98,261	19,180	73,024	22,926
Washington	1,036,171	485,157	542,168	52,434	71,920	3,061	42,154	4,550
West Virginia	217,216	149,832	63,400	44,937	21,547	10,308	15,714	2,924
Wisconsin	418,170	202,691	213,964	77,739	80,586	4,174	62,936	904
Wyoming	94,776	58,984	34,911	7,312	10,361	1,303	4,799	0
Other jurisdictions								
American Samoa	42,617	10,796	17,575	13,949	4,328	2,500	11,509	500
Guam	8,447	6,558	1,889	†	5,796	†	2	†
Commonwealth of the Northern Mariana Islands	46,678	21,111	24,628	1,987	177	1,616	1,234	56
Puerto Rico	655,460	112,951	75,913	2,108	5,082	2,108	†	16,020
U.S. Virgin Islands	21,310	8,384	2,348	†	10,521	†	†	58

– Not available.

† Not applicable. State education agencies were instructed to report data as not applicable when the funds were not awarded to local education agencies (LEAs) for use during that school year or LEAs were otherwise not able to receive these funds.

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

¹ Includes expenditures paid from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021.

² Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.

³ Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.

⁴ Capital outlay includes expenditures on property and construction of facilities.

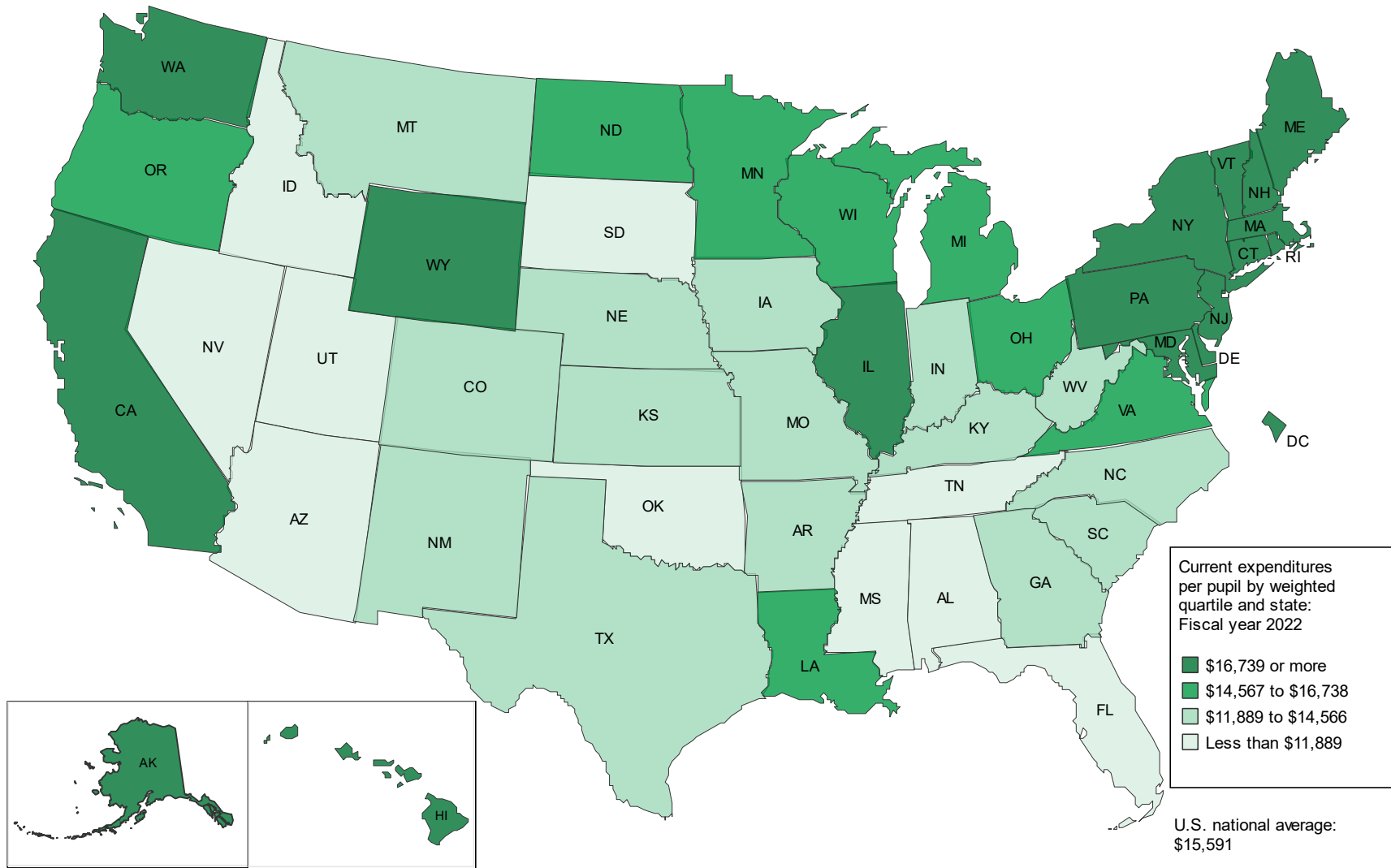
⁵ Expenditures reported in this column are also included in the support services expenditures.

⁶ United States totals are for the 50 states and the District of Columbia.

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 or outlying areas and local education agencies. 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 reports all expenditures for grants from the ESF. On the National Public Education Financial Survey (NPEFS), SEAs report current expenditures and capital outlay, which are subsets of all expenditures. NPEFS expenditure variables include expenditures from all grants authorized by the CARES Act, CRRSA, and ARP. The funding sources that are included are specific to each state and are noted in the FY 22 NPEFS documentation available at <https://nces.ed.gov/ccd/files.asp>. The data available in the ESF Transparency Portal may differ from data in this table due to differences in data item definitions, data sources, and reporting requirements.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 22, Provisional Version 1a.

Figure 1. Current expenditures per pupil for public elementary and secondary education, by state: Fiscal year 2022



NOTE: Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures per pupil are calculated by dividing current expenditures by student membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 22, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. The NPEFS total student membership variable excludes all prekindergarten membership for California in FY 22. States are grouped by pupil-weighted quartile. Quartiles are calculated from current expenditures per pupil weighted by enrollment, meaning that each quartile contains approximately the same number of students. This figure does not account for geographic cost differences.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," fiscal year 2022, Provisional Version 1a and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2021–22, Provisional Version 1a.

References and Related Data Files

References

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Related Data Files

Data files for all surveys used in this report may be found on the data page of the CCD website at <http://nces.ed.gov/ccd/ccdata.asp>.

Electronic versions of the tables included in this report may be found on the data tables page of the CCD website at https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1,LevelId:2,Page:1.

Appendix A: Methodology and Technical Notes

Common Core of Data 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 Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F-33), 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 conducts the data collection for the CCD fiscal surveys on behalf of NCES. NCES collects data for the CCD nonfiscal surveys through the *EDFacts* submission system. The membership data used in this report come from the State Nonfiscal Survey of Public Elementary/Secondary Education. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

NPEFS data collection. Each year SEAs enter the NPEFS data online through a web application during the NPEFS collection period. SEAs enter new data for the current fiscal year, but also have the opportunity to make revisions to the prior fiscal year data.¹ The NPEFS data are certified by an authorizing official from each SEA after submission of data via the NPEFS web form. NPEFS survey analysts then process, edit, and verify the data before publication. The fiscal year (FY) 2022 NPEFS collection opened on January 31, 2023. SEAs were urged to submit accurate and complete FY 22 data by March 31, 2023. The deadline for the final submission of FY 22 data, including any revisions to previously submitted data, was August 15, 2023. All states, the District of Columbia, and the five U.S. Outlying Areas reported data in the FY 22 NPEFS collection.

Editing data to ensure data quality. *NCES Statistical Standards* require that all NCES data be edited to ensure data quality. Data editing is an iterative and interactive process that includes procedures for detecting and correcting errors in the data (U.S. Department of Education 2014). When SEA coordinators enter data into the NPEFS collection system, the system applies a set of automated procedures (sometimes referred to as business rules) to detect potential errors or inconsistencies in the reported data. CCD survey analysts review the data submitted from state coordinators and work with state fiscal coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's reports in previous years. If an SEA does not provide a correction or reasonable explanation for anomalous data, NCES will edit the data based on a set of defined business rules.

Imputation for missing data. Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing values in a data file (U.S. Department of Education 2014). Imputations modify values for cases or records where data are missing (i.e., not reported or suppressed because they did not meet NCES data quality standards). In the case of

¹ Prior year revised tables are released with the version 2a data file and may be found on the data page of the CCD website at <http://nces.ed.gov/ccd/ccdata.asp>.

missing data, an imputation assigns a value to the missing item using a consistent statistical methodology. As a result, subtotals that include this item are also adjusted. The same imputation methodology is used for both revenues and expenditures. Revenues are imputed based on total revenues in reporting states, and expenditures are imputed based on total expenditures in reporting states. All imputed values in the tables in this report are noted. Imputed values are not used in the imputation of other values. In some instances, redistribution of reported values to account for missing data items may affect state values. Totals and subtotals in tables are noted if the value in the table differs from the value reported by the state in the survey.

Student membership. Each school year, SEAs report student membership counts by grade on the State Nonfiscal Public Elementary/Secondary Education Survey. The FY 22 NPEFS data file includes total student membership reported on the school year 2021-22 State Nonfiscal Public Elementary/Secondary Education Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 22 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Public Elementary/Secondary Education Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS.

Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS excluded prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership variable. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher; therefore, the NPEFS total student membership variable excludes all prekindergarten membership counts reported in the State Nonfiscal Public Elementary/Secondary Education Survey for California in FY 20, FY 21, and FY 22. For these years, California reported expenditures for the California State Preschool Program separately, and these expenditures were excluded from the amounts in these tables of this report. However, expenditures for special education preschool programs are included along with K-12 expenditures.

Totals. National totals reported in the tables are limited to the 50 states and the District of Columbia and do not include data from the five other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands.

Current expenditures. Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time 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.

Comparing the NCES School District Finance Survey (F-33) and NPEFS. NPEFS reports many of the same data items as the School District Finance Survey (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.² 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).³

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

Title I allocations and expenditures. Title I, Part A of the Elementary and Secondary Education Act of 1965, as amended, is the U.S. government’s largest formula grant 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. Title I, Part A provides financial assistance to LEAs and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging academic standards. Title I, Part B provides funds for the development of the additional state assessments and

² The “crosswalk” translates the amounts states report in state agency format to NPEFS and F-33 survey variables.

³ Documentation for CCD Fiscal surveys is released following the publication of this report. Data files and documentation may be found on the data files page of the CCD website at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,Page:1>.

⁴ FY 21 data used for comparisons in the selected findings and FY 20 and FY 21 data in tables 2, 5, and 9 were adjusted to FY 22 dollars. The FY 20 amount adjusted to FY 22 dollars is equal to the FY 20 amount multiplied by the 2021-22 CPI (282.025) and then divided by the 2019-20 CPI (257.230). 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).

standards required by ESEA section 1111(b) to support the administration of those assessments or other activities related to ensuring that the state's schools and LEAs are held accountable for results. Title I, Part C provides funds to support high quality education programs for migratory children to ensure that all migratory children reach challenging academic standards and graduate with a high school diploma (or complete a HSED) that prepares them for responsible citizenship, further learning, and productive employment. Title I, Part D, Subpart 1 allocates funds to State educational agencies (SEAs) for supplementary education services. These services help provide education continuity for children and youth in state-run neglected and delinquent institutions for juveniles, community day programs, and adult correctional institutions, so that these children and youth can make successful transitions to school or employment after they are released.

Table 8 of this report presents the calculated allocation amounts for Title I grants under the Elementary and Secondary Education Act for the following formula grant programs: Improving Basic Programs Operated by Local Educational Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants), Education of Migratory Children, and Prevention and Intervention Programs for Children and Youths Who are Neglected, Delinquent or At-Risk: SEA Programs. Title I allocations data are from U.S. Department of Education, Budget Service. Retrieved December 12, 2023, from <https://www2.ed.gov/about/overview/budget/statetables/23stbyprogram.xlsx>. Allocations were made in FY 21 first became available for use in the 2021-22 school year. Actual amounts received by LEAs may be smaller than those presented due to state-level adjustments to Federal Title I allocations and permitted state reservations for administration and school improvement activities.

States report Title I expenditures are reported by states on NPEFS as either current year or carryover expenditures. Federal law permits states to retain Title I allocations for up to 27 months in order to allow entities to spend the money at a later date. States report expenditures against Title I funds which were made against funds that were appropriated for the prior fiscal year but remained for obligations under the carryover provision in the Title I statutes. Some states did not separate carryover expenditures from current year expenditures in their NPEFS reporting. As a result, current year expenditures may exceed the total allocation amount for a particular state.

Title I expenditures reported on NPEFS include all expenditures for Title I programs, including both formula and competitive grants. While these programs account for a small proportion of total Title I funds, the inclusion of these programs may cause expenditures to exceed the total allocation amount for a particular state.

In Table 8, Title I expenditures per pupil are calculated by dividing the total of Title I current year and carryover expenditures by student membership, which includes both Title I eligible students and noneligible students. For more information on the distribution of Title I funds, see <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2019016>.

COVID-19 Federal Assistance Funds. NCES added data items to the NPEFS survey to capture revenues and expenditures from three pieces of legislation which provide funding to school districts to aid in responding to the Coronavirus pandemic. The allocations arising from these laws are referred to in this report as "COVID-19 Federal Assistance Funds" and include: Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 (Public Law 116-136), the Coronavirus Response

and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Public Law 116-260), and the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2).

For a more comprehensive explanation of the methodology utilized by NPEFS, 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).

The NPEFS data files can be accessed at <https://nces.ed.gov/ccd/files.asp#Fiscal:1,LevelId:2>.

Appendix B: Glossary

This glossary applies to the Common Core of Data National Public Education Financial 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).

administration expenditures—Expenditures for school administration (the school principal’s office), general administration (the superintendent and board of education and their immediate staff), and other support services expenditures (local education agency [LEA] planners/ researchers, personnel, fiscal services, warehousing, and other activities of an LEA).

capital outlay—Direct expenditures 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.

charter school—A school providing free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other recognized public chartering agency, and designated by such authority to be a charter school.

COVID-19 expenditures—Expenditures paid from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021.

COVID-19 revenues—Revenues from all COVID-19 Federal Assistance Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021.

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 State Nonfiscal Public Elementary/Secondary Education 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. It 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.

direct support for and on behalf of school districts—Expenditures for public education that are spent directly by the state government. State expenditure for staff retirement programs is the most common form of direct support. States often report these expenditures as lump sums to NCES, which distributes the amounts to specific functions and objects for reporting purposes.

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

employee benefits expenditures—Expenditures made in addition to gross salary that are not paid directly to employees. Employee benefits include amounts paid by, or on behalf of, an LEA for retirement contributions, health insurance, social security contributions, unemployment compensation, worker’s compensation, tuition reimbursements, and other employee benefits.

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).

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.

facilities acquisition and construction services—An expenditure function that includes the acquisition of land and buildings; building construction, remodeling, and additions; the initial installation or extension of service systems and other built-in equipment; and site improvement.

federal revenues—Revenues from the federal government, including direct grants-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 the district’s boundaries.

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.

instruction and instruction-related expenditures—Expenditures for instruction and instructional staff support services. These are expenditures that are 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. Specifically, the instruction and instruction-related expenditures category includes 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), and supplies and purchased services related to those 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 cocurricular activities.

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—Interest expenditures on long-term debt.

intermediate sources of revenues—Education agencies with fundraising capabilities that operate between the state and local government levels. Intermediate revenues are included in local revenue totals.

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. This term may be used interchangeably with the term “school district.”

local revenues—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. Local revenues include revenues from intermediate sources.

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

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 operations and maintenance, student transportation, food services, and enterprise operations.

other program expenditures—Expenditures for community services, adult education, community colleges, private schools, and other programs that are not part of public elementary and secondary education.

other support services expenditures—Expenditures for business support services (activities concerned with the fiscal operation of the LEA), central support services (activities, other than general administration, which support each of the other instructional and support services programs, including planning, research, development, evaluation, information, and data processing services), and other support services expenditures not reported elsewhere.

purchased services expenditures—Expenditures for professional and technical services and the renting of equipment.

replacement equipment expenditures—Expenditures for equipment for schools that are not new or recently renovated. Equipment is generally defined as items that last more than 1 year, are repaired rather than replaced, and have a cost over a level set by the state or LEAs.

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 per pupil—Revenues per pupil are calculated by dividing total revenues by student membership. The student membership data are derived from the State Nonfiscal Public Elementary/Secondary Education 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 the office of the principal, full-time department chairpersons, and graduation expenses.

state revenues—Revenues received by LEAs from the state, including unrestricted grants-in-aid, restricted grants-in-aid, revenue in lieu of taxes, and payments for, or on behalf of, LEAs.

student membership—The official unduplicated student enrollment in the state, including students both present and absent within the state on October 1 or the school day closest to that date.

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

student transportation services—Expenditures for 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, operations and maintenance, student transportation, and other support services.

technology-related equipment expenditures—Expenditures for purchases of network equipment, servers, personal computers, printers, scanners, and other electronic devices.

technology-related supplies and purchased services expenditures—Expenditures for data processing, coding, and other technical services; repairs and maintenance services for technology equipment that are not directly provided by school district personnel; rentals or leases of computers and related equipment; and purchased communications services, such as software and information technology arrangements.

total expenditures—The sum of current expenditures, other program 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.