

Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2022–23 (Fiscal Year 2023)

First Look Report

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Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2022–23 (Fiscal Year 2023)

FirstLook

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National Center for Education Statistics

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Introduction

This First Look report presents data on public elementary and secondary education revenues and expenditures at the local education agency (LEA) or school district level for fiscal year (FY) 2023.¹ Specifically, this report includes the following types of school district finance data:

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

This First Look report focuses on education revenues and expenditures at the school district level, in contrast to the First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2022–23 (Fiscal Year 2023): First Look* (NCES 2025-302) (Cornman et al. 2025) that contains national and state totals of revenues and expenditures.

The finance data used in this report are from the School District Finance Survey (F-33),³ a component of the Common Core of Data (CCD). The CCD is a group of annual public elementary/secondary data collections administered by NCES. The F-33 survey consists of LEA-level finance data submitted annually to the U.S. Census Bureau (Census Bureau) by state education agencies (SEAs) in the 50 states and the District of Columbia. The SEAs submit data for the F-33 in conformance with *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), the NCES handbook that provides guidance to SEAs and LEAs in establishing and maintaining their school financial accounting systems.

This report presents data sourced from the FY 23 F-33 provisional (version 1a) data file with the FY 22 F-33 final (version 2a) data file as the source for prior year comparisons. (Tables with data for the FY 22 F-33 can be found online at <https://ies.ed.gov/use-work/resource-library>.) The student membership data used in this report come from the CCD's Local Education Agency Universe Survey data files for the corresponding school years (e.g., school year 2022–23 for the FY 23 F-33 data).

SEAs report financial data covering services that provide or support prekindergarten through high school for public education for a variety of types of LEAs. These LEAs include regular school districts, independent charter school districts, as well as a substantial number of administrative and operating LEAs that are unlike typical school districts (e.g., education service agencies that provide specialized education services for school districts, such as vocational and other specialized education services for school districts). In school year 2022–23 (FY 23),⁴ there were 19,570 school districts on the F-33 file in the 50 states and the District of Columbia.⁵ SEAs reported finance data for 18,982, or 97.0 percent, of school districts on the F-33 file.

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

² School district finance current expenditure functions include instruction, instructional staff support services, student support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, and enterprise operations. Objects reported within a function include salaries, employee benefits, purchased services, and supplies. See appendix B (Glossary) for definitions of finance terms pertaining to this report.

³ The term "F-33" is the form number utilized for the School District Finance Survey collection instrument. The School District Finance Survey is commonly called the F-33.

⁴ "School year 2022–23" and "FY 23" are used interchangeably throughout this report. See the "Fiscal years" section in appendix A (Methodology and Technical Notes) for more detailed information about how fiscal years correspond to school years.

⁵ The universe of LEAs on the FY 23 F-33 file is derived from the SY 2022-23 CCD Local Education Agency Universe Survey Directory file, which is based on universe information submitted by SEAs through the ED*Facts* submission system.

Table 1 in this report presents the revenues and current expenditures of the 100 largest school districts in the United States in order of their enrollment, while Table 2 presents current expenditure detail of the two largest school districts by enrollment in each state by region. Table 3 presents median inflation-adjusted revenues and current expenditures per pupil by region and locale. Table 4 shows per pupil finances for independent charter school districts, noncharter districts, and “mixed” districts (i.e., those that include both noncharter and charter schools) by state. Tables 5 and 6 present federal and local revenues, respectively, by specific source of revenue and state. Table 7 presents total current expenditures per pupil by poverty group for each state. Table 8 provides capital outlay expenditure detail by state. Table 9 presents COVID-19 Federal Assistance Funds revenues and expenditures by state that were accounted for in FY 23 in response to the coronavirus disease pandemic.

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

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

Selected Findings: Fiscal Year 2023

- In FY 23, current expenditures per pupil in the 100 largest public school districts by enrollment ranged from a low of \$7,980 in State-Sponsored Charter Schools, Nevada to a high of \$33,387 in New York City School District, New York (table 1). The district with the highest per pupil current expenditure in each region out of the two largest enrollment school districts within each state were Boston City Schools, Massachusetts (\$36,906); Christina School District, Delaware (\$33,954) in the South; Indianapolis Public Schools, Indiana (\$23,197) in the Midwest; and Los Angeles Unified School District, California (\$22,606) in the West (table 2 and figure 1).
- The national median of total revenues per pupil across all LEAs was \$18,715 in FY 23, which represents an increase of 1.8 percent from FY 22, after adjusting for inflation⁶ (table 3). The national median of current expenditures per pupil among all LEAs was \$15,684 in FY 23, an increase of 0.7 percent from FY 22. On a national basis, in the absence of any geographic cost adjustment, in FY 23 median current expenditures per pupil were \$16,181 for LEAs with schools in cities, \$17,476 for LEAs with schools in the suburbs, \$14,085 for LEAs with schools in towns, and \$15,554 for LEAs with schools in rural areas.
- The median current expenditures per pupil, on a national basis, was \$15,050 for independent charter school districts and \$15,772 for noncharter and mixed school districts. Median current expenditures per pupil in independent charter school districts were lower than median current expenditures per pupil in noncharter and mixed school districts in 23 out of the 32 state equivalents that met reporting standards for reporting finance data for independent charter school districts (table 4).
- In FY 23, school districts received \$126.4 billion from the federal government for public elementary and secondary education, which is a decrease of 5.5 percent from the federal revenue received in FY 22 after adjusting for inflation⁷ (derived from table 5; Cornman et al. 2024). In FY 23, Title I funds accounted for \$16.8 billion, or 13.3 percent, of federal revenues for education (figure 2), which is an increase of 1.7 percent from FY 22 after adjusting for inflation. Special education programs received \$13.2 billion, or 10.4 percent, of federal education funding, which is a decrease of 3.8 percent from FY 22 after adjusting for inflation.
- On a national basis, \$328.2 billion, or 33.4 percent, of total revenues for public elementary and secondary school districts were derived from local property taxes and parent government contributions⁸ in FY 23 (table 6). The percentage of revenues derived from local property taxes and parent government contributions exceeded 40 percent in 14 states and the District of Columbia, was between 30 and 40 percent in 10 states, was between 20 and 30 percent in 15 states, and was lower than 20 percent in 11 states (figure 3).

⁶ Whenever comparisons were made between FY 22 and FY 23 data, the FY 22 data were adjusted to FY 23 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted published by the U.S. Department of Labor, Bureau of Labor Statistics (BLS series ID CUUR0000SA0). 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 from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved May 2, 2025, from <https://www.bls.gov/data/>. The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

⁷ The FY 22 values for federal revenues after adjusting for inflation were \$133.8 billion for total federal revenue, \$16.5 billion for Title 1 revenue, and \$13.7 billion for special education.

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

- On a national basis, current expenditures per pupil were 4.7 percent lower in low-poverty districts than in high-poverty districts, based on poverty groups calculated by ranking LEAs by poverty rate (i.e., the percentage of children ages 5–17 in families living below the poverty level) weighted by the number of children in poverty (table 7). Total current expenditures per pupil in high-poverty districts were less than those in low-poverty districts in 4 states, with the percentage difference exceeding 5 percent in 2 states.
- In FY 23, total capital outlay expenditures for public elementary and secondary school districts were \$99.1 billion. Of all capital outlay expenditures, construction accounted for \$77.0 billion, or 77.7 percent; land and existing structures accounted for \$5.4 billion, or 5.4 percent; total equipment accounted for \$16.7 billion, or 16.9 percent; and instructional equipment accounted for \$3.5 billion, or 3.6 percent (derived from table 8).
- For FY 23, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Emergency Relief (ESSER II) Fund revenues were reportable for 43 states and the District of Columbia. The median of ESSER II Fund revenue was \$143.2 million among reporting states (derived from table 9). ESSER II Fund revenue ranged from \$5 thousand in Hawaii to \$2.1 billion in Texas. American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund revenues were reportable for 44 states and the District of Columbia. The median of ARP ESSER Fund revenue was \$349.6 million among reporting states. ARP ESSER Fund revenue ranged from \$66.2 million in Vermont to \$4.0 billion in Texas.
- Current expenditures from COVID-19 Federal Assistance Funds were reportable for 42 states and the District of Columbia, with a state median of \$447.2 million (derived from table 9). At the state level, current expenditures from COVID-19 funds ranged from \$7.4 million in Pennsylvania to \$4.7 billion in Texas. Capital outlay expenditures from COVID-19 Federal Assistance Funds were reportable for 39 states and the District of Columbia, with a state median of \$76.6 million. At the state level, capital outlay expenditures from COVID-19 funds ranged from \$1.3 million in District of Columbia to \$903.4 million in Illinois.

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Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years (FYs) 2022 and 2023

Name of school district	State	Total students (fall membership) ³	Revenues by source [in thousands of FY 23 dollars]				Revenues per pupil ¹			Current expenditures [in thousands of FY 23 dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 22 (in FY 23 dollars) ⁵	FY 23 (in FY 23 dollars)	Per-centage change	Total current ⁶	Instruction and instruction-related	FY 22 (in FY 23 dollars) ⁵	FY 23 (in FY 23 dollars)	Per-centage change
New York City School District	New York	847,030	\$37,450,045	\$4,641,089	\$13,529,432	\$19,279,524	\$47,594	\$44,213	-7.1	\$28,279,950	\$20,512,428	\$38,163	\$33,387	-12.5
Los Angeles Unified School District ⁷	California	427,795	14,773,154	2,776,118	8,119,978	3,877,058	30,500	34,533	13.2	9,670,917	6,241,479	23,314	22,606	-3.0
Miami-Dade County Public School District ⁷	Florida	334,090	4,922,614	962,170	1,135,526	2,824,918	14,294	14,734	3.1	4,389,392	3,000,936	13,026	13,138	0.9
City of Chicago School District 299 ⁷	Illinois	321,666	8,737,096	1,487,979	2,399,914	4,849,203	27,178	27,162	-0.1	7,301,354	4,857,691	22,368	22,699	1.5
Clark County School District ⁷	Nevada	309,787	4,488,178	764,040	2,957,430	766,708	15,389	14,488	-5.9	3,583,997	2,407,219	12,290	11,569	-5.9
Broward County School District ⁷	Florida	254,732	3,491,043	587,565	1,113,068	1,790,410	13,688	13,705	0.1	3,087,706	2,032,723	12,134	12,121	-0.1
Hillsborough County School District ⁷	Florida	224,538	3,089,516	553,769	1,234,229	1,301,518	13,402	13,759	2.7	2,377,574	1,657,171	10,450	10,589	1.3
Orange County Public Schools ⁷	Florida	207,561	3,342,752	495,410	930,320	1,917,022	15,899	16,105	1.3	2,429,707	1,647,129	12,303	11,706	-4.8
Houston Independent School District 912 ⁷	Texas	189,934	3,056,160	800,882	213,855	2,041,423	16,071	16,091	0.1	2,482,847	1,527,446	12,784	13,072	2.3
Palm Beach County School District ⁷	Florida	188,843	3,307,503	443,301	643,830	2,220,372	16,505	17,515	6.1	2,648,380	1,840,171	13,524	14,024	3.7
Gwinnett County School District ⁷	Georgia	181,814	2,853,490	310,281	1,140,083	1,403,126	15,775	15,695	-0.5	2,608,700	1,644,629	13,934	14,348	3.0
Fairfax County Public Schools	Virginia	179,858	3,724,572	289,461	929,109	2,506,002	20,849	20,708	-0.7	3,412,793	2,375,175	19,102	18,975	-0.7
Hawaii Department of Education ⁷	Hawaii	170,209	4,337,804	465,067	3,817,300	55,437	21,873	25,485	16.5	3,413,653	2,074,311	18,511	20,056	8.3
Montgomery County Public Schools	Maryland	160,554	3,827,101	274,591	1,040,655	2,511,855	23,775	23,837	0.3	3,123,745	2,375,707	19,235	19,456	1.2
Wake County Schools	North Carolina	159,778	1,962,914	211,213	1,108,288	643,413	13,213	12,285	-7.0	1,868,018	1,300,134	12,601	11,691	-7.2
Charlotte-Mecklenburg Schools	North Carolina	144,197	2,055,483	373,679	1,012,094	669,710	14,097	14,255	1.1	1,758,968	1,187,812	12,595	12,198	-3.2
Dallas Independent School District 905	Texas	141,169	2,577,044	612,712	169,428	1,794,904	17,140	18,255	6.5	2,042,681	1,286,243	13,442	14,470	7.6
Prince George's County Public Schools ⁷	Maryland	131,133	2,970,798	334,621	1,504,346	1,131,831	23,928	22,655	-5.3	2,595,036	1,665,254	20,438	19,789	-3.2
Duval County School District ⁷	Florida	128,657	1,750,596	365,556	662,348	722,692	13,231	13,607	2.8	1,501,419	974,581	11,366	11,670	2.7
Philadelphia School District	Pennsylvania	118,335	4,533,864	618,623	2,042,588	1,872,653	40,416	38,314	-5.2	2,725,062	1,254,336	23,621	23,028	-2.5
Cypress-Fairbanks Independent School District 907	Texas	118,010	1,641,224	244,529	449,006	947,689	13,487	13,907	3.1	1,261,852	876,165	10,873	10,693	-1.7
Baltimore County Public Schools ⁷	Maryland	111,082	2,446,303	281,829	1,051,797	1,112,677	20,459	22,022	7.6	2,073,433	1,358,051	17,574	18,666	6.2
Shelby County School District ⁷	Tennessee	109,797	1,742,342	565,905	604,381	572,056	16,470	15,869	-3.7	1,503,647	958,192	14,505	13,695	-5.6
Polk County School District ⁷	Florida	109,558	1,458,819	278,289	678,251	502,279	14,334	13,315	-7.1	1,286,983	889,178	12,171	11,747	-3.5
Cobb County School District ⁷	Georgia	106,703	1,838,612	193,504	625,726	1,019,382	16,809	17,231	2.5	1,566,390	1,122,140	14,030	14,680	4.6
Northside Independent School District 915	Texas	102,719	1,445,455	219,330	266,762	959,363	14,522	14,072	-3.1	1,092,128	732,069	11,279	10,632	-5.7
Lee County School District ⁷	Florida	99,354	1,546,967	264,264	325,966	956,737	14,798	15,570	5.2	1,203,002	741,795	11,464	12,108	5.6
Jefferson County School District	Kentucky	95,230	1,988,226	313,717	713,409	961,100	22,581	20,878	-7.5	1,732,104	1,087,749	18,464	18,189	-1.5
San Diego City Unified School District	California	93,893	2,992,954	390,683	927,698	1,674,573	28,406	31,876	12.2	1,951,413	1,300,643	19,833	20,783	4.8
Pinellas County School District ⁷	Florida	93,702	1,327,289	238,696	307,211	781,382	13,461	14,165	5.2	1,172,631	761,972	12,307	12,514	1.7

See notes at end of table.

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Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years (FYs) 2022 and 2023—Continued

Name of school district	State	Total students (fall membership) ³	Revenues by source [in thousands of FY 23 dollars]				Revenues per pupil ¹			Current expenditures [in thousands of FY 23 dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 22 (in FY 23 dollars) ⁵	FY 23 (in FY 23 dollars)	Per-centage change	Total current ⁶	Instruction and instruction-related	FY 22 (in FY 23 dollars) ⁵	FY 23 (in FY 23 dollars)	Per-centage change
Katy Independent School District 914	Texas	92,667	1,333,424	127,272	437,414	768,738	14,543	14,389	-1.1	1,045,675	723,552	11,761	11,284	-4.1
Dekalb County School District ⁷	Georgia	92,368	1,789,697	192,183	574,958	1,022,556	20,355	19,376	-4.8	1,419,502	869,588	16,570	15,368	-7.3
Prince William County Public Schools	Virginia	91,101	1,740,252	172,790	732,198	835,264	17,086	19,102	11.8	1,400,520	935,258	14,784	15,373	4.0
Fulton County ⁷	Georgia	89,935	1,709,866	165,910	455,993	1,087,963	19,274	19,012	-1.4	1,365,450	877,906	14,876	15,183	2.1
Denver School District 1 ⁷	Colorado	87,883	1,963,438	217,971	395,110	1,350,357	21,080	22,341	6.0	1,512,152	821,608	16,296	17,206	5.6
Alpine School District	Utah	87,136	978,727	90,663	514,217	373,847	11,017	11,232	2.0	807,412	574,948	8,988	9,266	3.1
Anne Arundel County Public Schools ⁷	Maryland	84,452	1,803,435	177,195	611,972	1,014,268	21,350	21,355	#	1,488,411	996,923	17,660	17,624	-0.2
Pasco County School Board ⁷	Florida	84,049	1,084,526	160,359	494,698	429,469	13,078	12,903	-1.3	841,040	562,662	10,244	10,007	-2.3
Loudoun County Public Schools ⁷	Virginia	81,678	1,726,434	61,446	483,756	1,181,232	21,035	21,137	0.5	1,628,206	1,109,308	20,139	19,934	-1.0
Metro Nashville Public Schools ⁷	Tennessee	80,651	1,859,593	322,896	467,779	1,068,918	22,963	23,057	0.4	1,436,200	916,943	16,387	17,808	8.7
Albuquerque Public Schools ⁷	New Mexico	79,805	1,452,050	212,430	995,747	243,873	16,774	18,195	8.5	1,205,656	780,426	13,776	15,108	9.7
Fort Bend Independent School District 907	Texas	79,660	1,012,105	118,697	247,330	646,078	13,595	12,705	-6.5	838,030	546,008	11,575	10,520	-9.1
Greenville County School District ⁷	South Carolina	77,978	1,259,409	158,046	583,270	518,093	16,255	16,151	-0.6	965,006	597,747	12,602	12,375	-1.8
Baltimore City Public Schools ⁷	Maryland	75,995	2,061,215	416,887	1,189,844	454,484	25,763	27,123	5.3	1,746,128	1,198,740	19,416	22,977	18.3
Jefferson County School District No. R-1 ⁷	Colorado	75,327	1,231,746	85,182	482,200	664,364	15,826	16,352	3.3	1,090,950	660,616	13,946	14,483	3.8
Idea Public Schools	Texas	74,217	1,015,966	189,668	810,905	15,393	15,035	13,689	-8.9	880,021	496,220	12,658	11,857	-6.3
Brevard County School District ⁷	Florida	74,125	1,006,623	185,701	356,681	464,241	13,098	13,580	3.7	822,814	559,820	11,017	11,100	0.8
Osceola County School District ⁷	Florida	73,558	1,024,431	162,423	417,366	444,642	13,808	13,927	0.9	763,768	528,828	10,433	10,383	-0.5
Davis County School District	Utah	73,459	858,745	75,516	454,938	328,291	11,529	11,690	1.4	733,563	520,947	9,831	9,986	1.6
Austin Independent School District 901 ⁷	Texas	73,384	1,256,472	216,841	81,781	957,850	16,704	17,122	2.5	950,297	570,553	13,274	12,950	-2.4
Fort Worth Independent School District 905 ⁷	Texas	72,783	1,243,752	258,989	272,844	711,919	16,845	17,088	1.4	996,413	652,412	13,680	13,690	0.1
Conroe Independent School District 902	Texas	70,783	898,917	97,355	193,978	607,584	12,950	12,700	-1.9	732,514	480,962	10,597	10,349	-2.3
Fresno Unified School District ⁷	California	69,668	1,868,856	325,236	1,349,528	194,092	23,975	26,825	11.9	1,456,722	947,775	19,960	20,909	4.8
Guilford County Schools	North Carolina	68,894	971,361	177,344	497,246	296,771	15,323	14,099	-8.0	888,494	575,401	13,852	12,897	-6.9
Milwaukee School District ⁷	Wisconsin	67,500	1,495,202	364,940	745,679	384,583	20,386	22,151	8.7	1,270,014	766,246	18,964	18,815	-0.8
Frisco Independent School District 905	Texas	66,916	868,646	52,723	117,918	698,005	12,976	12,981	#	683,672	473,346	10,510	10,217	-2.8
Seminole County School District ⁷	Florida	66,680	797,592	114,163	330,662	352,767	11,830	11,961	1.1	683,010	436,929	9,938	10,243	3.1
Long Beach Unified School District	California	65,554	1,706,636	227,381	1,067,950	411,305	20,886	26,034	24.6	1,207,436	820,560	17,032	18,419	8.1
Virginia Beach City Public Schools ⁷	Virginia	65,456	1,088,062	130,142	462,128	495,792	16,910	16,623	-1.7	974,503	618,675	15,002	14,888	-0.8
Washoe County School District ⁷	Nevada	64,443	859,828	103,072	586,951	169,805	14,294	13,342	-6.7	700,461	420,910	11,643	10,869	-6.6

See notes at end of table.

National Center for Education Statistics

Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years (FYs) 2022 and 2023—Continued

Name of school district	State	Total students (fall membership) ³	Revenues by source [in thousands of FY 23 dollars]				Revenues per pupil ¹			Current expenditures [in thousands of FY 23 dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 22 (in FY 23 dollars) ⁵	FY 23 (in FY 23 dollars)	Percentage change	Total current ⁶	Instruction and instruction-related	FY 22 (in FY 23 dollars) ⁵	FY 23 (in FY 23 dollars)	Percentage change
Chesterfield County Public Schools	Virginia	63,916	966,752	92,481	478,467	395,804	15,105	15,125	0.1	816,579	551,503	12,972	12,776	-1.5
Volusia County School District ⁷	Florida	63,365	862,825	168,874	278,829	415,122	13,211	13,617	3.1	679,730	440,669	10,481	10,727	2.3
Douglas County School District Re. 1 ⁷	Colorado	62,341	950,602	36,083	405,181	509,338	15,036	15,248	1.4	806,830	497,702	12,590	12,942	2.8
Elk Grove Unified School District ⁷	California	62,061	1,227,276	141,721	837,960	247,595	17,601	19,775	12.4	988,075	676,369	15,019	15,921	6.0
Granite School District	Utah	61,197	808,595	105,907	370,130	332,558	12,746	13,213	3.7	673,167	429,569	10,972	11,000	0.3
Knox County School District ⁷	Tennessee	60,609	762,072	99,387	266,144	396,541	12,683	12,574	-0.9	678,063	451,151	11,198	11,187	-0.1
Aldine Independent School District 902	Texas	60,074	1,035,978	306,173	378,209	351,596	16,017	17,245	7.7	797,064	517,328	12,606	13,268	5.3
State-Sponsored Charter Schools	Nevada	59,670	560,029	89,711	451,278	19,040	9,788	9,385	-4.1	476,152	291,915	8,289	7,980	-3.7
Jordan School District	Utah	59,421	676,432	51,790	325,726	298,916	10,690	11,384	6.5	561,514	380,972	9,254	9,450	2.1
North East Independent School District 910	Texas	59,007	872,055	146,385	91,190	634,480	14,646	14,779	0.9	661,548	442,526	11,427	11,211	-1.9
Howard County Public Schools	Maryland	57,676	1,283,674	58,139	417,308	808,227	23,012	22,257	-3.3	1,110,623	862,160	19,097	19,256	0.8
Mesa Unified School District	Arizona	56,815	876,418	196,531	401,480	278,407	13,851	15,426	11.4	688,677	423,055	11,858	12,121	2.2
Arlington Independent School District	Texas	56,167	876,993	153,342	185,625	538,026	15,437	15,614	1.1	659,718	439,679	12,208	11,746	-3.8
Forsyth County School District	Georgia	54,077	777,794	28,789	297,074	451,931	14,499	14,383	-0.8	648,546	469,966	11,612	11,993	3.3
Klein Independent School District 915	Texas	53,712	705,894	89,844	239,114	376,936	13,948	13,142	-5.8	575,723	379,759	11,374	10,719	-5.8
Garland Independent School District 909	Texas	52,767	730,410	117,970	258,279	354,161	14,182	13,842	-2.4	661,391	406,266	11,787	12,534	6.3
Forsyth County-Winston Salem Schools	North Carolina	52,717	747,119	175,753	386,334	185,032	14,599	14,172	-2.9	728,081	480,738	13,852	13,811	-0.3
Cherry Creek School District 5 ⁷	Colorado	52,392	925,679	47,788	425,565	452,326	17,490	17,668	1.0	794,143	540,781	15,022	15,158	0.9
Clayton County School District ⁷	Georgia	52,186	836,443	159,558	381,328	295,557	15,063	16,028	6.4	762,367	456,844	12,896	14,609	13.3
Mobile County School District	Alabama	51,979	793,189	189,331	394,158	209,700	15,343	15,260	-0.5	688,456	404,199	12,924	13,245	2.5
Omaha City School District 1	Nebraska	51,754	931,943	173,874	363,051	395,018	17,388	18,007	3.6	858,360	567,892	15,091	16,585	9.9
Seattle Public Schools	Washington	51,238	1,397,833	77,705	716,233	603,895	28,094	27,281	-2.9	1,117,293	724,113	21,710	21,806	0.4
Manatee County School District ⁷	Florida	51,234	814,498	113,556	182,581	518,361	15,066	15,898	5.5	583,071	383,375	11,582	11,381	-1.7
Corona Norco Unified School District	California	50,790	1,096,671	72,248	767,809	256,614	17,802	21,592	21.3	772,965	517,623	14,570	15,219	4.5
Rutherford County School District	Tennessee	50,707	597,615	58,601	277,295	261,719	12,174	11,786	-3.2	542,990	380,743	10,776	10,708	-0.6
Jefferson Parish School District ⁷	Louisiana	50,628	900,124	180,071	257,414	462,639	18,059	17,779	-1.5	716,638	401,163	17,720	14,155	-20.1
Henrico County Public Schools	Virginia	50,389	803,617	78,011	348,123	377,483	16,334	15,948	-2.4	653,673	436,851	13,451	12,973	-3.6
Atlanta Public Schools ⁷	Georgia	50,325	1,354,257	171,803	214,287	968,167	28,698	26,910	-6.2	1,159,804	707,222	24,315	23,046	-5.2
St Johns County School District ⁷	Florida	50,155	665,413	43,742	245,022	376,649	12,612	13,267	5.2	501,011	318,131	9,811	9,989	1.8
El Paso Independent School District 902	Texas	50,031	734,483	171,941	295,925	266,617	15,059	14,681	-2.5	646,963	424,962	12,981	12,931	-0.4

See notes at end of table.

National Center for Education Statistics

Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years (FYs) 2022 and 2023—Continued

Name of school district	State	Total students (fall membership) ³	Revenues by source [in thousands of FY 23 dollars]				Revenues per pupil ¹			Current expenditures [in thousands of FY 23 dollars]		Current expenditures per pupil ²		
			Total ⁴	Federal ⁴	State	Local	FY 22 (in FY 23 dollars) ⁵	FY 23 (in dollars)	Per-centage change	Total current ⁶	Instruction and instruction-related	FY 22 (in dollars) ⁵	FY 23 (in dollars)	Per-centage change
Charleston County School District ⁷	South Carolina	49,929	1,326,466	183,273	365,907	777,286	26,935	26,567	-1.4	830,567	490,523	17,449	16,635	-4.7
District of Columbia Public Schools	District of Columbia	49,687	1,881,552	204,740	†	1,676,812	34,902	37,868	8.5	1,571,564	918,865	29,142	31,629	8.5
Cumberland County Schools	North Carolina	49,661	658,750	170,263	366,309	122,178	13,806	13,265	-3.9	601,779	388,047	13,189	12,118	-8.1
Lewisville Independent School District 902	Texas	49,060	763,182	63,482	60,212	639,488	16,035	15,556	-3.0	603,380	370,795	12,248	12,299	0.4
Plano Independent School District 910	Texas	48,921	758,098	59,920	58,540	639,638	15,630	15,496	-0.9	556,937	371,598	11,905	11,384	-4.4
San Francisco Unified School District	California	48,785	1,455,777	97,501	572,066	786,210	33,098	29,841	-9.8	1,116,190	720,518	25,136	22,880	-9.0
Humble Independent School District 913	Texas	48,758	671,697	64,118	279,335	328,244	14,145	13,776	-2.6	524,764	348,387	10,991	10,763	-2.1
Pasadena Independent School District 917	Texas	48,726	770,656	172,365	311,976	286,315	16,145	15,816	-2.0	671,771	435,106	14,049	13,787	-1.9
Detroit Public Schools Community District	Michigan	48,548	1,458,971	655,823	687,775	115,373	28,013	30,052	7.3	1,068,171	570,593	23,134	22,002	-4.9
Collier County School District ⁷	Florida	48,082	867,985	123,246	86,029	658,710	16,521	18,052	9.3	678,122	452,806	13,535	14,103	4.2

† Not applicable.

Rounds to zero.

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

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

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

⁴ Revenues included funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

⁵ Whenever comparisons were made between FY 22 and FY 23 data, the FY 22 data were adjusted to FY 23 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted published by the U.S. Department of Labor, Bureau of Labor Statistics (BLS series ID CUUR0000SA0). 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 from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved May 2, 2025, from <https://www.bls.gov/data/>. The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2022, Final Version 2a and fiscal year 2023, Provisional Version 1a.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2023

Region, state, and school district	[In thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ⁶	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
United States	\$810,171,693	\$442,410,889	\$193,211,678	\$16,398	\$519,997,606	\$312,944,535	\$135,821,077	\$259,340,138	\$116,498,119	\$51,075,094	\$30,833,949
Northeast											
Connecticut	12,369,516	6,631,640	3,529,076	24,743	7,746,538	4,712,040	2,475,520	4,193,967	1,743,705	967,956	429,011
Bridgeport City Schools	396,676	190,700	119,868	20,514	253,867	127,850	84,630	129,197	55,721	32,462	13,612
New Haven City Schools	431,698	211,569	122,645	22,543	276,551	155,457	91,704	136,678	47,508	26,377	18,469
Maine	3,246,598	1,872,683	780,895	18,706	1,963,019	1,297,491	555,286	1,165,271	524,969	207,203	118,308
Portland City Schools	138,302	85,806	34,797	21,356	88,741	60,343	24,682	45,313	21,787	9,099	4,248
Lewiston City Schools	96,703	56,057	22,727	19,006	61,167	42,138	17,416	31,008	11,537	4,426	4,528
Massachusetts	21,193,668	12,587,082	5,251,635	22,953	13,891,218	9,073,034	4,107,500	6,911,169	3,283,478	1,087,506	391,281
Boston City Schools	1,711,234	996,293	363,107	36,906	1,108,801	730,610	293,667	546,721	243,356	64,942	55,712
Worcester Public Schools	548,438	341,100	143,417	22,198	401,327	255,104	115,761	147,111	85,637	27,566	0
New Hampshire	3,450,043	1,737,878	892,809	20,500	2,230,676	1,274,642	657,937	1,135,898	436,323	225,844	83,469
Manchester City School District	218,064	107,236	55,665	18,014	151,375	85,127	43,729	60,682	19,879	10,467	6,007
Nashua City School District	191,759	103,350	47,600	19,168	125,790	74,495	34,083	60,935	26,920	12,829	5,034
New Jersey	36,103,288	17,016,710	11,283,504	26,090	22,662,764	11,521,145	7,935,076	12,373,082	5,162,719	3,252,893	1,067,442
Newark City School System	1,193,129	543,915	333,191	28,631	731,693	346,815	218,656	433,388	188,473	109,744	28,048
Elizabeth City School District	703,912	355,021	219,512	24,903	429,110	230,095	147,404	249,634	115,375	68,289	25,168
New York	74,798,409	38,515,282	19,215,212	29,533	53,050,801	30,562,367	15,623,057	20,087,395	7,131,528	3,472,827	1,660,213
New York City School District	28,279,950	12,583,351	7,370,871	33,387	20,512,428	10,592,460	6,540,687	7,184,078	1,462,689	822,810	583,444
Buffalo City School District	885,850	452,544	227,497	29,407	563,249	331,273	174,189	279,880	97,327	48,028	42,721
Pennsylvania	33,209,543	15,966,751	10,261,376	19,834	21,282,018	11,550,385	7,423,288	10,745,406	3,988,515	2,609,355	1,182,119
Philadelphia School District ⁸	2,725,062	1,005,754	682,851	23,028	1,254,336	635,551	426,772	829,906	330,223	227,996	640,820
Pittsburgh City School District	480,968	245,683	157,752	24,008	303,851	173,071	110,183	157,750	66,235	43,511	19,367
Rhode Island	2,896,479	1,599,797	737,895	21,093	1,740,594	1,117,471	501,912	1,077,652	476,963	233,980	78,233
Providence Public School District	512,595	254,488	125,643	24,733	288,691	175,332	78,801	202,539	78,364	46,381	21,365
Cranston City Schools	193,086	120,215	53,358	18,884	116,465	78,707	34,037	71,579	40,988	19,115	5,042
Vermont	2,191,897	1,126,879	643,303	26,292	1,346,911	757,448	453,144	766,551	347,365	182,215	78,435
Champlain Valley School District	98,972	57,244	31,858	23,370	65,333	39,107	23,092	29,694	16,596	8,098	3,945
Essex Westford School District	110,881	60,461	33,949	29,600	69,579	41,253	23,814	37,840	17,901	9,759	3,462

See notes at end of table.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2023—Continued

Region, state, and school district	[In thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ⁶	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
South											
Alabama	9,573,261	5,235,422	1,903,768	12,749	5,809,081	3,565,731	1,256,316	3,157,046	1,413,601	536,242	607,134
Mobile County School District	688,456	353,480	133,948	13,245	404,199	240,128	86,318	241,295	98,186	40,020	42,962
Jefferson County Board of Education	438,387	246,608	88,592	12,194	258,913	160,646	55,848	148,286	74,750	27,472	31,188
Arkansas	6,241,401	3,436,848	1,090,353	12,659	3,913,421	2,444,653	771,539	1,980,413	889,986	285,029	347,567
Springdale School District 50	276,256	168,479	53,247	12,146	180,107	120,075	37,954	78,970	43,003	13,635	17,179
Little Rock School District	342,416	188,285	61,353	15,959	219,363	136,531	44,177	108,190	44,358	14,888	14,863
Delaware	2,903,595	1,444,132	757,532	20,525	1,668,284	983,203	530,076	1,141,197	422,063	219,281	94,114
Red Clay Consolidated School District	326,352	167,822	90,715	22,094	187,644	101,577	63,486	126,385	61,100	26,256	12,323
Christina School District	444,527	185,053	100,483	33,954	226,114	133,967	70,322	208,961	47,300	29,084	9,452
District of Columbia ⁹	2,772,117	1,777,112	340,017	30,462	1,500,380	1,136,710	215,384	1,192,063	634,712	123,659	79,674
District of Columbia Public Schools	1,571,564	1,109,600	181,545	31,629	918,865	747,793	116,144	610,028	358,901	64,816	42,671
Florida	33,702,968	17,198,338	6,008,327	11,741	22,308,611	11,828,017	4,009,935	9,725,090	4,621,268	1,701,177	1,669,267
Miami-Dade County Public School District	4,389,392	2,072,997	778,179	13,138	3,000,936	1,374,461	504,530	1,204,418	584,598	230,935	184,038
Broward County School District	3,087,706	1,533,688	535,154	12,121	2,032,723	1,007,238	342,786	940,653	446,639	162,409	114,330
Georgia	25,100,482	14,022,336	6,092,716	14,337	16,331,465	9,967,727	4,596,707	7,494,337	3,674,960	1,334,211	1,274,680
Gwinnett County School District	2,608,700	1,449,105	624,815	14,348	1,644,629	1,030,553	478,306	851,825	388,382	133,585	112,246
Cobb County School District	1,566,390	969,426	412,884	14,680	1,122,140	713,936	322,750	375,517	222,141	78,134	68,733
Kentucky	9,645,153	4,900,987	3,073,799	14,613	6,135,684	3,363,268	2,145,605	2,932,582	1,307,246	800,050	576,887
Jefferson County School District	1,732,104	941,896	564,058	18,189	1,087,749	631,361	377,543	560,990	277,497	161,610	83,365
Fayette County School District	758,773	394,746	235,271	18,318	492,314	263,213	188,783	232,071	114,974	40,219	34,388
Louisiana	10,579,955	5,206,973	2,391,603	14,732	6,337,935	3,634,758	1,633,648	3,705,365	1,400,899	666,955	536,655
Jefferson Parish School District	716,638	333,724	160,008	14,155	401,163	225,073	106,833	283,639	99,108	47,599	31,836
East Baton Rouge School District	669,150	329,010	138,565	15,471	398,018	227,876	94,103	233,677	87,499	37,509	37,455
Maryland	16,801,245	9,917,405	3,985,235	18,879	11,523,496	7,425,370	2,970,425	4,817,301	2,288,045	957,133	460,448
Montgomery County Public Schools	3,123,745	1,991,830	816,136	19,456	2,375,707	1,647,756	626,407	680,571	317,204	177,332	67,467
Prince George's County Public Schools	2,595,036	1,526,080	607,050	19,789	1,665,254	1,046,751	404,376	850,538	449,255	191,653	79,244
Mississippi	5,337,651	3,041,495	1,068,767	12,123	3,289,662	2,143,387	739,399	1,731,272	810,525	286,847	316,717
Desoto County School System	333,393	198,115	67,742	9,525	211,501	142,868	47,918	105,678	51,217	17,900	16,214
Rankin County School District	211,959	125,472	43,178	11,323	138,283	89,744	30,670	62,421	32,014	10,871	11,255

See notes at end of table.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2023—Continued

Region, state, and school district	[In thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2, 3}			Support services ^{2, 4}			All other functions ^{2, 5}
	Total ⁶	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
North Carolina	18,968,888	10,967,059	4,442,669	12,304	12,397,616	7,932,218	3,164,302	5,697,238	2,684,138	1,128,219	874,034
Wake County Schools	1,868,018	1,175,981	488,978	11,691	1,300,134	884,020	361,562	509,420	262,960	113,169	58,464
Charlotte-Mecklenburg Schools	1,758,968	1,050,481	418,433	12,198	1,187,812	754,121	300,477	500,486	264,543	108,894	70,670
Oklahoma	7,711,064	4,022,556	1,403,875	10,995	4,455,906	2,720,877	960,049	2,806,918	1,174,746	392,595	448,240
Tulsa School District 1	402,143	230,883	71,440	11,873	218,813	134,645	43,281	158,506	84,794	24,650	24,824
Oklahoma City School District 89	443,327	231,995	96,291	13,335	248,321	151,343	62,217	171,384	72,761	28,676	23,622
South Carolina	11,221,966	5,861,948	2,514,897	14,219	7,005,072	4,068,010	1,723,972	3,702,576	1,643,531	703,613	514,318
Greenville County School District	965,006	561,621	254,440	12,375	597,747	384,165	172,763	299,549	159,248	70,993	67,710
Charleston County School District	830,567	429,930	179,048	16,635	490,523	299,740	124,478	302,627	106,654	43,305	37,417
Tennessee	12,259,699	7,107,196	2,312,584	12,178	8,117,814	5,240,635	1,741,797	3,517,543	1,590,455	492,973	624,342
Shelby County School District	1,503,647	832,307	217,119	13,695	958,192	606,875	167,186	469,056	192,296	43,852	76,399
Metro Nashville Public Schools	1,436,200	797,930	285,282	17,808	916,943	595,512	208,799	450,969	177,133	67,323	68,288
Texas	67,746,411	44,542,130	8,276,593	12,274	43,026,418	31,492,223	5,755,926	21,469,850	11,768,556	2,181,703	3,250,143
Houston Independent School District 912	2,482,847	1,499,000	315,173	13,072	1,527,446	1,000,230	203,522	849,525	454,219	96,379	105,876
Dallas Independent School District 905	2,042,681	1,416,017	224,940	14,470	1,286,243	957,593	153,391	652,795	403,193	59,900	103,643
Virginia	20,288,194	12,306,741	4,965,657	16,097	13,502,064	8,715,339	3,513,464	6,013,866	3,196,938	1,297,672	772,264
Fairfax County Public Schools	3,412,793	2,131,507	962,587	18,975	2,375,175	1,535,536	673,736	920,022	509,183	243,292	117,596
Prince William County Public Schools	1,400,520	903,882	306,343	15,373	935,258	616,597	212,213	410,906	252,464	83,784	54,356
West Virginia	3,663,284	2,013,815	884,310	14,582	2,223,662	1,316,825	569,832	1,209,791	585,261	276,743	229,831
Kanawha County School District ⁸	339,916	189,096	80,903	14,244	214,206	126,113	52,139	102,907	51,960	25,108	22,803
Berkeley County School District ⁸	256,231	146,736	60,400	12,904	152,174	96,926	38,805	86,540	43,576	19,101	17,517
Midwest											
Illinois	37,366,403	18,502,595	11,738,432	20,174	23,451,874	13,045,646	8,174,378	12,908,437	5,067,977	3,336,726	1,006,092
City of Chicago School District 299	7,301,354	3,287,791	1,889,005	22,699	4,857,691	2,348,081	1,415,569	2,210,457	822,555	400,421	233,206
School District U-46 (Elgin Area)	674,129	335,123	240,854	19,216	429,431	228,941	160,230	227,867	100,511	76,504	16,831
Indiana	13,550,249	7,160,014	3,571,549	13,080	8,095,053	4,815,444	2,404,989	4,826,579	2,040,880	1,090,426	628,617
Fort Wayne Community Schools	416,850	207,058	125,655	14,569	263,151	139,220	84,685	134,283	57,974	36,986	19,416
Indianapolis Public Schools	510,953	230,471	125,918	23,197	293,203	159,930	86,671	197,665	64,489	37,006	20,085
Iowa	7,050,367	4,363,104	1,458,080	13,789	4,560,309	3,117,967	1,036,352	2,193,685	1,116,067	388,574	296,373
Des Moines Independent Community School District ⁸	469,864	280,600	124,331	15,286	287,808	184,236	82,542	163,252	84,188	37,686	18,804
Cedar Rapids Community School District ⁸	223,584	145,016	41,557	14,365	146,506	103,407	29,074	68,492	37,780	12,483	8,586

See notes at end of table.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2023—Continued

Region, state, and school district	[In thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2, 3}			Support services ^{2, 4}			All other functions ^{2, 5}
	Total ⁶	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
Kansas	7,263,191	4,146,130	1,390,931	14,885	4,655,029	2,903,056	958,719	2,293,782	1,137,869	389,842	314,380
Wichita School District	727,611	427,447	174,934	15,549	424,721	283,228	116,837	268,810	131,814	53,918	34,080
Olathe Unified School District 233	415,607	245,515	100,911	14,314	268,972	176,459	73,063	132,001	64,579	25,474	14,634
Michigan	23,483,043	9,519,493	7,749,215	16,935	14,309,570	6,583,893	5,452,964	8,348,726	2,787,051	2,198,844	824,747
Detroit Public Schools Community District	1,068,171	444,080	316,934	22,002	570,593	302,617	209,454	456,712	129,747	100,610	40,866
Utica Comm School District	368,009	172,054	135,038	14,295	260,570	134,504	107,269	98,140	35,340	26,394	9,299
Minnesota	13,855,863	8,344,195	2,814,599	16,035	9,458,178	6,162,066	2,119,262	3,797,046	1,593,355	512,700	600,639
Anoka-Hennepin School District 11	583,882	377,148	122,337	15,130	435,020	291,324	98,514	125,638	61,339	16,476	23,224
St Paul Public School District	699,134	436,034	161,343	21,634	475,214	305,475	113,667	189,805	89,027	31,565	34,115
Missouri	12,116,180	7,237,148	2,293,562	13,579	7,160,754	4,778,815	1,499,072	4,451,317	2,220,787	714,769	504,109
Springfield School District R-12	331,681	214,212	58,264	14,461	194,695	133,722	35,725	122,295	72,717	19,913	14,691
Rockwood School District R-6	257,597	173,748	58,597	12,527	172,042	116,705	39,886	78,016	44,422	15,312	7,539
Nebraska	4,998,629	2,817,770	1,080,490	15,186	3,207,362	2,061,857	795,735	1,573,037	695,431	261,867	218,230
Omaha City School District 1	858,360	443,544	179,691	16,585	567,892	337,094	133,868	254,952	95,476	40,874	35,516
Lincoln Pub School District 1	568,023	338,796	125,992	13,573	372,233	241,047	85,915	171,082	90,076	35,317	24,708
North Dakota	1,910,996	1,108,147	421,978	16,125	1,206,112	785,764	304,523	556,602	268,800	100,622	148,282
Bismarck School District 1	203,456	126,808	50,926	14,558	133,762	89,866	36,142	54,284	29,751	11,912	15,410
West Fargo School District 6	173,285	97,968	46,460	13,666	117,900	72,312	36,368	40,971	20,439	8,311	14,414
Ohio	27,201,874	14,888,368	5,769,156	16,186	16,914,804	10,317,514	3,823,603	9,434,887	4,173,304	1,769,457	852,183
Columbus City School District	1,011,362	584,122	233,425	22,307	581,198	368,548	138,281	401,289	199,970	88,000	28,875
Cincinnati City School District	690,812	373,893	123,226	19,413	406,281	244,884	78,440	262,620	102,286	34,961	21,911
South Dakota	1,697,055	1,013,600	293,436	12,004	1,041,473	713,895	201,987	560,832	260,357	76,618	94,750
Sioux Falls School District 49-5	287,817	181,869	60,817	11,456	180,446	123,038	41,717	87,950	47,836	15,671	19,421
Rapid City Area School District 51-4	132,274	80,636	23,255	10,377	80,348	54,004	15,511	46,483	24,624	6,884	5,443
Wisconsin	12,102,254	6,609,160	3,616,009	14,704	7,603,134	4,770,022	1,989,885	4,027,481	1,637,351	749,869	471,639
Milwaukee School District	1,270,014	556,051	386,790	18,815	766,246	364,358	193,771	450,200	165,409	93,560	53,568
Madison Metropolitan School District	439,405	269,641	137,963	17,411	274,392	185,278	68,469	151,943	70,073	29,205	13,070

See notes at end of table.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2023—Continued

Region, state, and school district	[In thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ⁶	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
West											
Alaska	2,658,870	1,209,184	660,421	20,340	1,665,582	829,081	436,465	900,020	353,969	208,832	93,268
Anchorage School District	727,451	391,697	218,278	16,636	455,591	271,739	141,297	250,711	113,522	71,967	21,149
Matanuska Susitna Borough School District	306,906	157,232	82,803	15,575	185,902	106,567	55,837	112,867	47,970	25,756	8,137
Arizona	12,502,870	7,186,058	2,181,067	11,231	7,330,667	4,879,896	1,444,271	4,619,706	2,145,965	685,600	552,497
Mesa Unified School District	688,677	454,035	135,169	12,121	423,055	305,972	88,929	231,620	133,657	42,202	34,002
Chandler Unified School District 80	476,017	294,562	95,016	11,085	297,688	198,514	67,240	155,690	86,126	24,943	22,639
California	108,497,719	58,400,603	27,497,180	18,526	69,901,559	39,912,127	18,223,606	34,627,154	16,370,408	8,156,115	3,969,006
Los Angeles Unified School District	9,670,917	5,007,210	2,747,977	22,606	6,241,479	3,311,533	1,709,042	3,019,578	1,480,269	865,385	409,860
San Diego City Unified School District	1,951,413	1,115,003	587,700	20,783	1,300,643	762,104	384,355	584,145	325,217	178,979	66,625
Colorado	12,824,572	7,434,038	3,110,128	14,803	7,600,582	4,904,828	1,728,447	4,790,832	2,294,586	912,368	433,158
Denver School District 1	1,512,152	968,172	331,814	17,206	821,608	593,282	113,408	634,673	323,386	155,155	55,871
Jefferson County School District No. R-1	1,090,950	679,900	277,402	14,483	660,616	439,377	157,078	379,741	209,865	74,422	50,593
Hawaii	3,413,653	1,727,328	811,808	20,056	2,074,311	1,237,676	567,901	1,170,846	431,245	215,671	168,496
Hawaii Department of Education	3,413,653	1,727,328	811,808	20,056	2,074,311	1,237,676	567,901	1,170,846	431,245	215,671	168,496
Idaho	3,219,070	1,810,385	692,758	10,147	2,100,728	1,315,324	494,386	990,378	448,456	175,944	127,964
West Ada School District 2	366,365	208,476	74,402	9,276	245,175	154,501	54,663	108,197	48,686	17,276	12,993
Boise Independent School District 1	294,061	188,086	64,531	12,892	198,271	136,004	46,018	86,751	47,129	16,406	9,039
Montana	2,066,053	1,187,486	368,807	13,765	1,270,070	834,674	255,051	704,005	324,816	103,578	91,978
Billings Elem School District 2	132,018	81,502	28,087	12,015	90,001	60,753	20,898	42,013	20,748	7,189	4
Great Falls Elem School District 1	85,411	53,065	15,004	12,146	54,045	39,802	10,888	26,761	11,506	3,593	4,605
Nevada	5,433,509	3,019,238	1,221,137	11,222	3,515,066	2,140,190	842,486	1,723,884	833,269	364,435	194,559
Clark County School District	3,583,997	1,996,941	809,727	11,569	2,407,219	1,441,374	563,799	1,061,142	524,212	237,899	115,636
Washoe County School District	700,461	421,118	171,974	10,869	420,910	272,891	112,293	250,011	139,733	56,155	29,540
New Mexico	4,878,679	2,737,999	994,539	15,487	2,937,369	1,841,359	668,059	1,740,599	832,529	303,118	200,711
Albuquerque Public Schools	1,205,656	712,831	268,188	15,108	780,426	497,654	187,259	384,695	200,905	75,419	40,535
Las Cruces School District	345,317	206,556	74,759	14,613	217,741	140,385	50,413	112,412	60,215	22,328	15,164
Oregon	9,448,853	4,851,535	2,697,013	17,108	5,706,684	3,203,360	1,769,822	3,463,281	1,539,196	860,994	278,888
Portland Public Schools	895,434	500,658	234,737	20,014	510,242	314,618	151,085	363,961	173,203	77,258	21,231
Salem-Keizer Public Schools	657,383	356,442	214,769	16,685	417,558	238,783	143,599	222,863	114,594	69,352	16,962

See notes at end of table.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school districts, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2023—Continued

Region, state, and school district	[In thousands of dollars] ¹										
	All functions ²				Instruction and instruction-related ^{2, 3}			Support services ^{2, 4}			All other functions ^{2, 5}
	Total ⁶	Salaries and wages	Employee benefits	Current expenditures per pupil ⁷	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶
Utah	7,077,551	4,091,111	1,704,077	10,229	4,782,797	2,931,888	1,212,712	1,985,708	1,027,699	442,150	309,046
Alpine School District	807,412	461,239	221,038	9,266	574,948	339,708	163,217	201,926	108,427	52,682	30,538
Davis County School District	733,563	423,818	182,897	9,986	520,947	311,062	134,306	182,087	103,011	44,817	30,529
Washington	19,792,262	12,000,479	4,498,297	18,168	12,857,002	8,330,950	3,067,076	6,300,846	3,407,366	1,293,229	634,414
Seattle Public Schools	1,117,293	684,144	240,105	21,806	724,113	488,941	169,841	371,588	187,988	66,432	21,592
Lake Washington School District 414	528,489	335,305	117,388	17,053	360,639	242,411	83,963	155,834	90,585	32,417	12,016
Wyoming	1,785,153	988,526	468,602	19,306	1,130,427	682,269	318,230	599,629	286,891	138,865	55,097
Laramie County School District 1	253,978	140,704	72,007	18,376	159,610	94,802	47,670	86,651	43,765	22,478	7,717
Natrona County School District 1	222,564	125,857	67,610	16,870	150,354	90,352	47,565	66,436	33,869	18,695	5,774

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

² Interschool system expenditures are excluded to prevent double counting.

³ Includes instruction and instructional staff support services current expenditures.

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

⁵ Includes food services and enterprise operations current expenditures.

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

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

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

⁹ The "District of Columbia" totals include finances for public charter schools and other local education agencies in the District of Columbia not considered part of the District of Columbia Public Schools school district.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2023, Provisional Version 1a.

Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, and locale: Fiscal years (FYs) 2022 and 2023

Region and locale	Median inflation-adjusted total revenues per pupil ¹			Median inflation-adjusted current expenditures ² per pupil ³		
	FY 22 (in FY 23 dollars) ⁴	FY 23 (in FY 23 dollars) ⁵	Percentage change	FY 22 (in FY 23 dollars) ⁴	FY 23 (in FY 23 dollars)	Percentage change
United States	\$18,393	\$18,715	1.8	\$15,571	\$15,684	0.7
City	16,704	17,151	2.7	15,782	16,181	2.5
Suburban	20,349	20,894	2.7	17,107	17,476	2.2
Town	17,190	17,261	0.4	14,127	14,085	-0.3
Rural	19,027	18,997	-0.2	15,608	15,554	-0.3
Northeast	26,561	26,225	-1.3	23,537	23,323	-0.9
City	13,736	14,685	6.9	22,679	22,675	#
Suburban	27,450	26,925	-1.9	23,543	23,220	-1.4
Town	26,956	26,879	-0.3	23,069	23,052	-0.1
Rural	28,964	28,567	-1.4	24,230	24,000	-0.9
South	15,899	15,665	-1.5	13,413	13,284	-1.0
City	15,911	15,574	-2.1	14,020	13,720	-2.1
Suburban	15,060	14,811	-1.7	12,419	12,311	-0.9
Town	15,331	15,264	-0.4	12,936	12,807	-1.0
Rural	16,514	16,155	-2.2	13,730	13,599	-1.0
Midwest	17,859	17,972	0.6	14,550	14,621	0.5
City	17,098	17,533	2.5	14,715	15,025	2.1
Suburban	18,243	18,216	-0.2	14,706	14,880	1.2
Town	17,132	17,195	0.4	13,760	13,737	-0.2
Rural	18,303	18,380	0.4	14,761	14,802	0.3
West	18,329	19,772	7.9	15,735	16,450	4.5
City	17,023	18,792	10.4	15,015	16,075	7.1
Suburban	17,294	18,946	9.6	14,820	15,616	5.4
Town	17,938	18,950	5.6	15,029	15,452	2.8
Rural	21,659	22,395	3.4	18,258	18,303	0.3

Rounds to zero.

¹ Revenues per pupil are calculated by dividing total revenues by student membership.² Current expenditures include funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education).³ Current expenditures per pupil are calculated by dividing total current expenditures by student membership.⁴ Whenever comparisons were made between FY 22 and FY 23 data, the FY 22 data were adjusted to FY 23 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted published by the U.S. Department of Labor, Bureau of Labor Statistics (BLS series ID CUUR0000SA0). 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 from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved May 2, 2025, from <https://www.bls.gov/data/>. The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). From FY 22 to FY 23, the CPI increased by 6.3 percent.⁵ Revenues included funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2022, Final Version 2a and fiscal year 2023, Provisional Version 1a; "Local Education Agency Universe Survey," school year 2021–22, Version 1a and school year 2022–23, Version 1a.

National Center for Education Statistics

Table 4. Median current expenditures per pupil and numbers of districts and students for the states that have reported public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2023

State	Median current expenditures per pupil						Number of districts by type				Number of students ¹ by district type			
	Total ²		Instruction and instruction-related ³		Support services ⁴		Total		Number reporting ⁵		Total		Number in reporting districts ⁵	
	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed
Reporting states⁶	\$15,050	\$15,772	\$8,718	\$9,700	\$5,308	\$5,325	4,263	12,130	3,976	11,430	2,761,913	42,117,121	2,701,735	42,062,782
Alabama ⁷	13,862	12,821	7,803	7,768	5,461	4,197	12	141	9	138	4,191	746,732	4,052	745,473
Arizona	10,953	13,355	6,128	7,331	4,458	5,266	447	233	413	226	232,367	880,488	230,700	880,108
Arkansas	11,930	12,466	6,814	7,684	5,256	3,886	23	260	22	233	25,519	467,512	25,519	467,165
California	17,020	17,753	10,082	11,090	5,804	5,836	1,003	1,062	951	966	556,221	5,300,284	540,152	5,299,541
Colorado	12,197	15,981	6,554	9,142	5,427	6,022	1	185	1	179	19,239	847,131	19,239	846,965
Connecticut	15,484	24,631	8,437	15,200	6,356	8,571	21	179	21	171	10,897	488,825	10,897	488,823
Delaware	15,406	19,527	8,405	11,510	5,798	7,149	23	19	23	19	18,222	123,243	18,222	123,243
District of Columbia	30,835	31,629	14,762	18,493	15,231	12,277	62	1	62	1	41,238	49,687	41,238	49,687
Florida	—	11,747	—	7,357	—	3,786	1	73	0	67	2,334	2,857,677	†	2,841,354
Georgia	13,118	14,153	7,525	9,177	4,777	4,115	44	184	40	179	41,277	1,709,508	40,474	1,708,749
Idaho	9,410	11,880	6,179	7,346	2,499	3,758	69	120	65	115	27,890	289,353	27,890	289,253
Illinois	—	17,061	—	10,297	—	6,037	11	951	0	845	4,978	1,847,264	†	1,842,461
Indiana	13,891	12,364	7,753	7,278	4,938	4,460	118	308	114	292	51,117	984,830	50,603	984,132
Iowa	—	12,932	—	8,570	—	3,758	2	327	0	327	86	511,211	†	511,211
Louisiana ⁷	15,443	15,304	8,502	9,382	6,189	5,088	114	80	111	78	74,350	643,795	74,154	643,513
Maine	14,286	19,676	7,785	11,539	6,244	7,290	10	204	10	193	2,726	170,430	2,726	170,318
Massachusetts ⁷	24,608	22,039	12,358	14,704	10,797	7,101	77	324	76	320	48,117	875,232	48,117	875,132
Michigan	12,638	14,755	6,984	9,223	5,243	4,723	296	596	281	534	150,404	1,236,228	147,373	1,232,814
Minnesota ⁷	15,498	14,569	9,430	9,603	5,045	4,088	193	370	180	330	67,890	796,200	67,890	795,858
Mississippi	12,366	12,612	7,021	7,678	5,058	4,161	8	144	7	141	3,245	437,040	3,091	436,981
Missouri ⁷	18,666	12,751	9,104	7,500	8,031	4,423	37	528	36	517	25,304	866,942	25,219	865,696
Nevada	7,980	14,518	4,892	8,885	2,634	5,390	1	19	1	18	59,670	424,522	59,670	424,500
New Hampshire	—	24,170	—	14,600	—	8,038	30	167	0	161	5,530	162,764	†	158,606
New Jersey	21,915	25,690	12,612	16,425	7,853	8,617	85	594	85	565	60,212	1,323,573	60,212	1,323,113
New Mexico	14,570	19,069	8,397	10,658	5,836	7,446	58	95	54	89	19,733	295,290	18,191	294,983
New York	24,490	27,761	20,321	18,773	1,841	8,184	342	763	313	678	175,743	2,356,995	169,276	2,356,064
North Carolina	10,795	13,302	6,432	8,509	3,832	4,007	218	127	206	122	139,461	1,402,261	139,461	1,401,927
Ohio	14,489	14,795	7,881	9,378	5,890	4,829	334	668	320	661	115,616	1,565,016	113,859	1,564,381
Oklahoma	10,965	12,195	5,921	6,854	3,643	4,478	32	512	31	509	50,716	650,585	50,612	650,345
Oregon ⁷	20,811	16,685	11,681	10,120	8,013	6,037	23	182	23	173	7,670	544,131	7,670	542,913

See notes at end of table.

Table 4. Median current expenditures per pupil and numbers of districts and students for the states that have reported public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2023—Continued

State	Median current expenditures per pupil						Number of districts by type				Number of students ¹ by district type			
	Total ²		Instruction and instruction-related ³		Support services ⁴		Total		Number reporting ⁵		Total		Number in reporting districts ⁵	
	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed	Independent charter	Noncharter and mixed
Pennsylvania	18,095	18,778	10,544	11,637	6,977	5,733	182	576	174	498	161,821	1,512,527	161,489	1,510,396
Rhode Island	19,929	20,723	10,054	12,695	9,565	7,557	23	41	22	39	11,284	126,034	11,167	125,996
South Carolina	‡	14,323	‡	8,569	‡	4,957	3	91	2	73	42,024	747,207	40,136	739,531
Tennessee ⁷	13,356	11,411	8,056	7,532	5,035	3,142	1	147	1	141	3,818	1,002,932	3,818	1,000,982
Texas	13,122	13,562	7,406	8,273	4,677	4,549	194	1,023	190	1,018	404,665	5,114,934	404,665	5,113,032
Utah	9,046	11,768	6,002	7,736	2,709	3,507	115	42	115	41	78,862	613,044	78,862	612,821
Washington ⁷	18,750	18,145	9,793	11,541	8,945	5,987	16	313	16	295	4,778	1,084,647	4,778	1,083,668
West Virginia	—	14,529	—	8,852	—	4,900	5	56	0	56	1,242	249,463	†	249,463
Wisconsin	‡	14,892	‡	9,193	‡	4,935	29	425	1	422	11,456	811,584	313	811,584

— Not available.

† Not applicable.

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

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

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

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

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

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

⁶ Reporting states include only the states that reported public elementary and secondary noncharter school districts and independent charter school districts.

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

NOTE: Current expenditures include funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education). All school districts in the "Independent charter" columns are independent charter school districts where all associated schools within the districts are charter schools. The school districts in the "Noncharter and mixed" columns include 11,605 school districts that have noncharter schools only (noncharter districts) and 525 school districts that have both charter and noncharter schools (mixed districts). Among these districts, 10,914 noncharter districts and 516 mixed districts reported data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2023, Provisional Version 1a.

National Center for Education Statistics

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2023

[In thousands of dollars]												
State	Total ¹	Title I ²	Special education ³	Supporting Effective Instruction ⁴	Student Support and Academic Enrichment ⁵	21st Century Community Learning Centers ⁶	Career and technical education ⁷	School meals ⁸	Bilingual education ⁹	Other and unspecified federal revenues through state ^{1, 10}	Impact Aid ¹¹	Other federal revenues direct to school districts ¹²
United States	\$126,382,591	\$16,823,302	\$13,173,398	‡	‡	‡	\$706,863	\$22,728,154	‡	‡	\$1,901,286	‡
Alabama	1,988,219	270,438	190,700	\$36,074	—	\$13,858	15,387	418,076	\$4,410	‡	3,531	‡
Alaska	620,589	75,624	39,445	7,431	\$4,310	4,810	4,717	53,025	1,164	\$210,614	154,331	\$65,118
Arizona	2,901,082	373,178	233,801	‡	20,031	21,754	25,285	419,982	14,811	1,482,765	231,926	77,549
Arkansas	1,375,954	181,891	141,140	22,852	12,390	7,534	12,526	250,722	4,221	237,817	—	504,861
California	16,715,838	2,141,363	2,307,791	230,144	144,876	101,130	51,843	2,797,928	147,144	7,994,237	328,629	470,753
Colorado	1,403,341	169,513	185,165	22,526	10,114	8,659	10,282	255,673	10,320	638,512	53,538	39,039
Connecticut	1,191,143	152,226	157,039	17,127	11,144	7,831	8,517	301,408	6,615	‡	—	‡
Delaware	379,656	53,650	39,548	10,217	6,053	3,651	4,933	59,940	1,155	189,683	—	10,826
District of Columbia	388,483	60,385	20,744	6,835	4,683	5,090	3,050	50,143	851	190,068	46,503	131
Florida	7,004,293	955,158	708,356	94,975	‡	44,958	42,184	1,387,010	44,402	‡	10,173	‡
Georgia	3,905,962	600,605	379,867	70,236	39,020	24,089	19,573	851,341	17,315	1,820,819	20,350	‡
Hawaii	465,067	50,484	52,629	9,294	7,013	6,353	4,133	70,517	3,748	199,108	46,779	15,009
Idaho	569,626	66,052	64,216	10,377	5,857	6,086	3,943	79,807	2,286	308,707	8,475	‡
Illinois	4,795,400	671,939	550,184	‡	‡	28,218	29,044	764,429	27,565	2,610,287	32,865	‡
Indiana	2,225,877	263,363	289,391	35,712	15,143	5,476	14,608	541,852	‡	‡	—	‡
Iowa	939,093	106,179	134,728	14,903	6,415	5,880	5,624	198,245	5,517	435,481	355	25,766
Kansas	1,148,224	104,360	—	17,409	8,917	—	2,600	202,339	4,471	779,574	15,683	12,871
Kentucky	1,981,254	271,750	175,572	28,341	15,853	16,551	18,563	465,586	3,335	894,782	7	‡
Louisiana	2,552,166	354,026	195,738	42,096	15,935	7,753	9,043	421,234	4,452	1,372,379	10,091	‡
Maine	324,237	56,286	58,233	6,924	1,916	3,255	2,785	14,471	409	169,428	3,093	7,437
Maryland	2,089,063	293,650	250,517	—	—	2,164	10,949	350,173	13,969	995,436	19,667	152,538
Massachusetts	1,907,422	271,460	284,296	—	—	—	14,793	535,305	—	760,941	—	40,627
Michigan	4,135,537	450,327	457,731	58,239	28,560	15,199	22,066	627,765	6,097	2,213,937	8,417	247,199
Minnesota	1,699,614	178,375	195,132	24,222	10,534	‡	9,028	313,103	10,491	894,961	31,445	‡
Mississippi	1,492,031	241,703	135,388	‡	‡	5,846	8,413	287,692	1,912	‡	5,956	‡

See notes at end of table.

National Center for Education Statistics

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2023—Continued

[In thousands of dollars]

State	Total ¹	Title I ²	Special education ³	Supporting Effective Instruction ⁴	Student Support and Academic Enrichment ⁵	21st Century Community Learning Centers ⁶	Career and technical education ⁷	School meals ⁸	Bilingual education ⁹	Other and unspecified federal revenues through state ^{1, 10}	Impact Aid ¹¹	Other federal revenues direct to school districts ¹²
Missouri	2,098,041	281,988	193,138	35,295	18,815	‡	‡	398,139	‡	‡	‡	‡
Montana	445,802	83,230	40,386	4,307	1,295	4,439	3,239	54,146	‡	159,215	78,986	16,559
Nebraska	645,195	68,585	79,009	8,014	4,499	4,212	4,440	143,890	3,555	247,793	32,384	48,814
Nevada	1,066,866	190,099	87,950	14,126	6,488	8,327	8,069	236,565	6,770	484,897	6,802	16,773
New Hampshire	327,853	44,568	49,803	‡	‡	‡	4,385	35,902	‡	‡	‡	‡
New Jersey	3,167,490	420,830	414,788	38,870	‡	‡	11,699	545,061	‡	1,704,104	26,902	‡
New Mexico	1,051,069	122,766	94,158	16,380	11,161	3,267	3,608	181,136	3,080	371,302	136,474	107,737
New York	8,491,552	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	3,659,369	504,719	373,960	63,691	34,777	11,569	25,581	694,744	15,552	1,644,377	20,990	269,409
North Dakota	406,618	48,797	41,480	7,515	3,121	3,669	—	45,890	479	‡	38,854	‡
Ohio	4,445,622	566,490	470,689	64,920	‡	‡	40,361	591,928	63	‡	27	249,476
Oklahoma	1,504,658	202,553	161,325	29,392	13,130	11,695	10,978	299,405	5,594	678,941	45,989	45,656
Oregon	1,130,129	175,145	156,430	19,142	10,579	10,719	2,413	185,819	8,055	547,232	3,792	‡
Pennsylvania	4,674,672	692,273	484,696	77,553	50,020	24,610	29,894	797,898	14,513	2,343,270	3,773	‡
Rhode Island	498,504	65,523	51,771	11,673	2,975	3,479	6,268	54,081	2,483	285,498	2,271	12,482
South Carolina	1,992,018	292,451	194,563	34,341	21,245	10,317	12,775	387,966	5,155	1,031,045	2,160	—
South Dakota	443,605	50,554	39,626	10,005	5,352	958	1,881	42,489	592	191,753	85,855	14,540
Tennessee	2,646,903	374,459	250,344	38,245	—	10,142	25,164	530,891	8,049	1,322,203	2,522	‡
Texas	14,419,491	1,667,067	967,594	211,019	‡	19,080	67,700	2,914,498	127,603	7,744,572	128,007	572,351
Utah	821,277	77,055	120,748	12,507	762	2,005	11,851	169,791	4,387	‡	2,273	‡
Vermont	253,658	35,560	30,347	8,336	5,550	5,325	3,272	34,575	251	125,421	556	4,465
Virginia	2,635,322	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Washington	2,315,908	303,256	272,169	34,468	18,154	2,176	8,874	427,955	17,710	1,004,972	72,085	154,089
West Virginia	793,948	96,955	83,534	13,908	7,887	3,907	4,569	165,074	406	390,535	—	27,173
Wisconsin	1,958,017	227,424	231,627	19,844	10,028	7,867	5,655	285,769	4,869	1,096,870	22,752	‡
Wyoming	289,833	42,571	35,136	11,077	5,590	2,182	3,056	27,693	383	143,005	19,018	122

See notes at end of table.

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2023—Continued

— Not available.

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

¹ Revenues included funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

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

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

⁴ Teacher, principal, and school leader quality grants received under Title II, Part A of the Elementary and Secondary Education Act (ESEA) as reauthorized by the Every Student Succeeds Act (ESSA).

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

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

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

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

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

¹⁰ Includes revenues from the federal Rural and Low-Income School Program, federal grants for adult education, and other federal revenues through the state. Also includes federal revenues received through the state that were unable to be reported within any of the program-specific categories in this table.

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

¹² Includes direct federal grants for Indian, Native Hawaiian, and Alaska Native education; Head Start; magnet schools, gifted and talented programs; and the federal Small, Rural School Achievement Program; as well as other federal revenues provided directly to school districts. Also includes direct federal revenues that were unable to be reported within any of the program-specific categories in this table.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table. Federal revenues were missing for 5 percent of school districts in the 50 states and the District of Columbia for Title I, 5 percent for special education, 18 percent for Supporting Effective Instruction, 30 percent for Student Support and Academic Enrichment, 24 percent for 21st Century Community Learning Centers, 7 percent for career and technical education, 5 percent for school meals, 19 percent for bilingual education, 24 percent for other and unspecified revenues through state, 8 percent for Impact Aid, and 42 percent for other revenues direct to school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2023, Provisional Version 1a.

Table 6. Total revenue, local revenue by source, and percentages of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2023

State	Total revenue ^{1,2}	Local revenue [in thousands of dollars]							Percentage of total revenue from property taxes	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions
		Total local revenue	Property taxes ³	Other taxes ^{3,4}	Revenue from cities and counties	Fees	Parent government contributions ⁵	Other local revenue ⁶			
United States	\$981,852,721	\$414,581,800	\$259,880,092	\$14,129,008	\$14,159,215	\$17,811,119	\$68,301,605	\$40,300,761	26.5	7.0	33.4
Alabama	11,789,354	3,706,850	1,720,918	7,768	1,186,329	357,204	†	434,631	14.6	†	14.6
Alaska	2,842,009	644,139	†	†	0	43,961	559,762	40,416	†	19.7	19.7
Arizona	15,914,341	4,816,391	3,906,646	0	87,284	497,367	0	325,094	24.5	0	24.5
Arkansas	7,167,863	2,662,340	615,777	3,259	21,993	158,775	†	1,862,536	8.6	†	8.6
California	145,883,790	44,276,720	30,522,876	870,322	3,176,094	1,079,152	1,528,918	7,099,358	20.9	1.0	22.0
Colorado	15,643,995	7,954,328	6,638,846	22,184	37,691	544,866	†	710,741	42.4	†	42.4
Connecticut	14,229,913	7,794,538	0	0	481,571	102,926	7,182,380	27,661	0	50.5	50.5
Delaware	3,047,168	877,259	815,958	0	0	22,712	†	38,589	26.8	†	26.8
District of Columbia	3,357,064	2,968,581	†	†	1,174,003	17,257	1,662,108	115,213	†	49.5	49.5
Florida	41,091,865	21,284,635	16,408,272	1,968,137	0	722,900	†	2,185,326	39.9	†	39.9
Georgia	29,684,869	14,002,237	8,801,219	2,905,250	771,450	740,779	†	783,539	29.6	†	29.6
Hawaii	4,337,804	55,437	†	†	0	33,862	0	21,575	†	0	0
Idaho	3,752,620	826,991	597,404	0	665	104,203	†	124,719	15.9	†	15.9
Illinois	45,524,526	24,923,545	20,285,760	0	539,437	635,895	†	3,462,453	44.6	†	44.6
Indiana	16,855,331	5,083,409	3,800,389	1,092	369,144	353,167	†	559,617	22.5	†	22.5
Iowa	8,668,932	3,387,441	2,725,119	206,292	5,281	181,206	†	269,543	31.4	†	31.4
Kansas	8,521,236	2,133,742	1,391,513	0	136,592	161,034	†	444,603	16.3	†	16.3
Kentucky	11,494,846	3,850,397	2,773,665	567,193	32,959	242,854	†	233,726	24.1	†	24.1
Louisiana	12,582,018	5,554,515	2,090,128	2,664,910	60,651	298,436	0	440,390	16.6	0	16.6
Maine	3,613,595	1,812,924	918,807	0	20,042	20,940	813,189	39,946	25.4	22.5	47.9
Maryland	19,837,457	9,416,100	†	†	0	200,708	8,919,155	296,237	†	45.0	45.0
Massachusetts	22,912,188	11,621,037	0	0	1,758,051	1,214,558	8,314,244	334,184	0	36.3	36.3
Michigan	29,023,903	8,514,220	6,859,346	0	37,735	836,997	†	780,142	23.6	†	23.6
Minnesota	16,742,371	4,904,717	3,169,071	0	307,850	631,507	†	796,289	18.9	†	18.9
Mississippi	6,372,625	2,007,585	1,658,426	23,096	37,069	173,112	2,141	113,741	26.0	#	26.1
Missouri	15,154,514	8,780,810	6,233,081	270,837	38,326	446,291	†	1,792,275	41.1	†	41.1
Montana	2,415,580	1,001,410	654,139	0	191,641	69,928	†	85,702	27.1	†	27.1
Nebraska	5,654,985	3,341,680	2,751,696	243,452	24,968	179,400	†	142,164	48.7	†	48.7
Nevada	6,660,026	1,028,224	754,500	160	1,334	16,435	†	255,795	11.3	†	11.3
New Hampshire	3,841,011	2,437,154	1,951,479	0	70	51,479	383,845	50,281	50.8	10.0	60.8
New Jersey	40,585,759	19,134,324	15,732,356	0	834,862	877,873	1,177,113	512,120	38.8	2.9	41.7
New Mexico	6,038,021	1,112,985	919,058	58	17,527	74,777	†	101,565	15.2	†	15.2
New York	87,142,444	44,273,483	21,933,394	47,706	377,257	425,658	17,355,691	4,133,777	25.2	19.9	45.1
North Carolina	20,622,053	5,336,066	0	0	311,436	261,712	4,155,149	607,769	0	20.1	20.1
North Dakota	2,338,488	846,727	597,043	0	58,514	84,567	†	106,603	25.5	†	25.5

See notes at end of table.

Table 6. Total revenue, local revenue by source, and percentages of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2023—Continued

State	Total revenue ^{1, 2}	Local revenue [in thousands of dollars]							Percentage of total revenue from property taxes	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions
		Total local revenue	Property taxes ³	Other taxes ^{3, 4}	Revenue from cities and counties	Fees	Parent government contributions ⁵	Other local revenue ⁶			
Ohio	31,462,808	15,906,600	12,471,370	772,958	261,141	1,385,568	†	1,015,563	39.6	†	39.6
Oklahoma	9,100,370	3,618,053	2,710,571	11,162	214,833	358,830	†	322,657	29.8	†	29.8
Oregon	11,533,052	4,248,129	3,480,312	0	164,897	161,770	†	441,150	30.2	†	30.2
Pennsylvania	40,407,047	20,915,266	15,958,945	3,097,825	65,532	415,548	†	1,377,416	39.5	†	39.5
Rhode Island	3,414,828	1,468,227	130,098	0	57	42,552	1,278,715	16,805	3.8	37.4	41.3
South Carolina	14,441,111	5,869,483	4,346,177	411,880	389,929	257,245	†	464,252	30.1	†	30.1
South Dakota	2,158,984	1,050,920	893,457	26,295	1,795	63,502	†	65,871	41.4	†	41.4
Tennessee	14,470,159	6,053,833	83,018	0	564,938	635,817	4,556,114	213,946	0.6	31.5	32.1
Texas	85,087,337	44,065,751	38,437,776	0	119,722	1,442,193	0	4,066,060	45.2	0	45.2
Utah	8,731,317	3,444,257	2,813,597	66	10,606	235,602	†	384,386	32.2	†	32.2
Vermont	2,426,895	60,322	877	362	393	17,065	†	41,625	#	†	#
Virginia	22,851,118	10,904,082	†	†	0	215,401	10,413,081	275,600	†	45.6	45.6
Washington	23,075,576	5,879,317	4,963,583	3,058	12,307	305,881	†	594,488	21.5	†	21.5
West Virginia	4,230,265	1,442,026	1,260,237	926	1,343	38,051	†	141,469	29.8	†	29.8
Wisconsin	15,082,732	6,392,894	4,542,267	0	16,165	348,663	0	1,485,799	30.1	0	30.1
Wyoming	2,034,558	889,699	560,921	2,760	237,731	22,933	†	65,354	27.6	†	27.6

† Not applicable.

Rounds to zero.

¹ Revenues included funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

² Interschool system transactions are excluded to prevent double counting.

³ The "Property taxes" and "Other taxes" columns only include the tax revenues of "independent" school districts that are not fiscally and administratively dependent on another government entity. "Dependent" school districts that are fiscally and administratively dependent on another government entity have their property tax revenues included in the "Parent government contributions" column of this table.

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

⁵ Parent government contributions include revenues for a dependent school system sourced from monies appropriated to that school system by its parent government. Most of these revenues are usually derived from property tax and other tax collections of the parent government; however, there are often nontax revenue contributions that parent governments transfer to their dependent school systems that cannot be isolated and reported separately from tax revenue contributions.

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

NOTE: The "Total revenue" column includes all revenues displayed in the "Total local revenue" column, as well as total state and total federal revenues for public school districts not displayed separately in this table. The "Total local revenue" column consists of all revenues displayed in the "Property taxes," "Other taxes," "Revenue from cities and counties," "Fees," "Parent government contributions," and "Other local revenue" columns of this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2023, Provisional Version 1a.

National Center for Education Statistics

Table 7. Current expenditures per pupil of public elementary and secondary school districts, by poverty group and state: Fiscal year 2023

State	Current expenditures per pupil ¹					Percentage difference between high- and low-poverty districts ³	Percentage of students excluded from the analysis	Percentage of current expenditures excluded from the analysis
	Poverty group ²							
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts			
United States	\$16,184	\$15,961	\$14,847	\$18,382	\$16,740	4.7	6.1	7.3
Alabama	12,765	12,182	12,463	13,282	14,071	13.4	0.7	0.6
Alaska	20,296	20,092	15,385	18,717	27,846	27.8	0.3	0.5
Arizona	11,449	10,649	11,206	12,678	13,049	18.4	21.2	19.7
Arkansas	12,392	11,514	12,013	13,642	13,911	17.2	5.1	7.1
California	18,054	16,689	18,577	18,378	20,112	17.0	10.0	12.3
Colorado	14,713	14,211	13,687	16,361	16,160	12.1	2.3	2.9
Connecticut	24,093	24,585	24,157	22,330	23,138	-6.3	5.4	7.9
Delaware	21,310	18,652	19,402	21,040	27,320	31.7	18.0	14.8
District of Columbia ⁴	31,629	†	†	†	†	†	45.4	43.3
Florida	11,862	11,230	12,000	12,523	11,885	5.5	1.0	0
Georgia	14,346	13,696	13,913	16,123	14,908	8.1	2.4	2.3
Hawaii ⁴	20,056	†	†	†	†	†	0	0
Idaho	10,242	9,565	11,488	9,414	11,127	14.0	8.8	8.0
Illinois	19,786	19,454	18,216	18,364	21,762	10.6	0.5	2.4
Indiana	12,981	12,044	12,974	13,566	16,662	27.7	5.1	5.8
Iowa ⁵	13,088	12,348	13,477	13,566	14,448	14.5	#	5.1
Kansas ⁵	14,696	13,489	15,342	16,288	16,258	17.0	#	1.3
Kentucky	14,633	14,000	13,708	15,490	14,784	5.3	0.1	0
Louisiana	14,642	14,523	14,561	14,194	15,944	8.9	11.1	11.6
Maine	18,572	18,408	19,126	17,820	19,050	3.4	1.7	2.4
Maryland	18,887	17,418	19,144	19,249	21,674	19.6	#	0
Massachusetts	22,811	21,372	22,505	22,682	29,937	28.6	9.0	9.6
Michigan	15,630	14,950	15,229	17,383	21,437	30.3	11.1	17.9
Minnesota	15,245	14,037	14,921	16,065	21,746	35.4	7.9	12.5
Mississippi	12,093	10,940	12,310	13,046	14,109	22.5	1.0	1.2
Missouri	12,961	12,727	12,466	12,597	16,125	21.1	3.4	7.8
Montana ⁵	13,768	12,829	13,231	13,707	18,019	28.8	0.1	#
Nebraska	14,675	13,697	13,964	15,525	17,090	19.9	0.1	3.5
Nevada	11,673	11,741	†	†	11,651	-0.8	12.4	8.8
New Hampshire	21,721	21,800	21,698	22,481	20,648	-5.6	5.8	0.1
New Jersey	25,475	24,960	25,269	26,144	29,396	15.1	7.0	9.2
New Mexico	15,693	13,923	15,045	15,829	19,169	27.4	6.4	5.1
New York	30,009	28,162	26,441	†	32,654	13.8	7.0	5.5
North Carolina	12,492	11,757	12,499	12,872	13,278	11.5	9.1	7.8
North Dakota	15,539	14,552	14,433	15,334	18,594	21.7	#	3.7
Ohio	15,479	14,214	14,806	17,505	21,754	34.7	9.1	13.0
Oklahoma	11,142	10,052	11,524	12,053	12,657	20.6	7.3	6.0
Oregon	16,029	16,494	15,423	15,581	16,351	-0.9	0.3	6.6
Pennsylvania ⁵	19,356	18,969	19,189	19,671	20,931	9.4	9.8	12.0
Rhode Island	21,064	20,668	19,943	19,041	23,509	12.1	9.5	9.7

See notes at end of table.

Table 7. Current expenditures per pupil of public elementary and secondary school districts, by poverty group and state: Fiscal year 2023—Continued

State	Current expenditures per pupil ¹					Percentage difference between high- and low-poverty districts ³	Percentage of students excluded from the analysis	Percentage of current expenditures excluded from the analysis
	Poverty group ²							
	All districts	Low-poverty districts	Low-middle poverty districts	High-middle poverty districts	High-poverty districts			
South Carolina	13,930	12,634	14,366	13,608	16,680	24.3	6.4	8.3
South Dakota	12,005	11,068	11,739	11,992	18,577	40.4	#	0
Tennessee	12,185	11,221	11,827	13,877	13,017	13.8	1.2	1.1
Texas	12,158	11,181	12,153	13,662	13,710	18.4	7.4	8.3
Utah	10,333	9,572	10,331	11,712	10,813	11.5	11.4	10.5
Vermont ⁶	26,121	25,180	25,653	27,075	27,742	9.2	0	0.6
Virginia	16,097	16,910	14,680	15,204	17,403	2.8	#	#
Washington	17,894	17,752	17,437	18,432	18,297	3.0	0.5	2.0
West Virginia ⁵	14,482	14,131	14,669	15,087	14,142	0.1	0.7	1.4
Wisconsin ⁵	14,868	13,943	14,822	15,828	18,959	26.5	1.4	0.3
Wyoming	19,324	18,657	18,593	18,040	22,396	16.7	0.1	0

† Not applicable.

Rounds to zero.

¹ Current expenditures per pupil are calculated by dividing total current expenditures by student membership.² The districts in national-level groups are based on ranking all districts by poverty rate across the nation and then dividing into four groups with approximately the same number of children ages 5–17 in families living below the poverty level in each group. The districts in state-level groups are based on ranking the districts by poverty rate within the state and then dividing into four groups with approximately the same number of children ages 5–17 in poverty in each group. The poverty-rate cutoff points between the groups are different for the national-level analysis and for each state. The districts included in each national-level group are not the collection of the districts in the group from the states.³ Percentage difference was calculated by dividing the difference between current expenditures per pupil in the high-poverty districts from that in low-poverty districts by the current expenditures per pupil in high-poverty districts. A positive percentage indicates that the high-poverty districts have more current expenditures per pupil than the low-poverty districts. A negative percentage indicates that the high-poverty districts have less current expenditures per pupil than the low-poverty districts.⁴ Groups are not shown for states where a single district comprised 50 percent or more of the total state enrollment.⁵ Current expenditures have been adjusted by including the regional education service agency current expenditures on behalf of the local education agency.⁶ Vermont's data in the Census Bureau Small Area Income and Poverty Estimates (SAIPE) file were reported under 51 supervisory unions. Current expenditures and student membership in the School District Finance Survey (F-33) file have been aggregated to the supervisory unions to match the 51 supervisory union records in the SAIPE file. The entities in the four groups include the 51 supervisory unions for Vermont.

NOTE: High- and low-poverty districts represent the top and bottom groups, respectively. Groups were determined based on ranking local education agencies by poverty rate, calculated as the percentage of children ages 5–17 in families living below the poverty level. Groups are weighted by children in poverty, meaning that each group contains approximately the same number of children ages 5–17 in families living below the poverty level. For the United States, there are approximately 2.0 million children in poverty in each of the low-poverty, low-middle poverty, high-middle poverty, and high-poverty groups. There are 25.2 million children ages 5–17 in the low-poverty group, 12.8 million children in the low-middle poverty group, 9.3 million children in the high-middle poverty group, and 6.6 million children in the high-poverty group for the United States. Only school districts in both the "School District Finance Survey (F-33)" and the "Small Area Income and Poverty Estimates" data files, with student membership greater than zero, and reporting fiscal data were used in this analysis; 3.0 million students and \$59.3 billion of current expenditures in the F-33 were excluded from the analysis due to not meeting these criteria. Among these students, 0.1 million were from regular local school districts, 0.03 million were from service agencies, 0.03 million were from state agencies, 2.8 million were from independent charter districts, 0.04 million were from specialized public school districts, and 0.02 million were from other education agencies. Among these current expenditures, \$5.4 billion was from regular local school districts, \$7.4 billion was from service agencies, \$0.5 billion was from state agencies, \$39.4 billion was from independent charter districts, \$6.0 billion was from specialized public school districts, and \$0.5 billion was from other education agencies.

SOURCE: U.S. Department of Commerce, Census Bureau, "Small Area Income and Poverty Estimates," 2022; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2023, Provisional Version 1a; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency Universe Survey," 2022–23, Version 1a.

National Center for Education Statistics

Table 8. Capital outlay expenditures for public elementary and secondary school districts, by expenditure type and state: Fiscal year 2023

State	[In thousands of dollars]						
	Total capital outlay	Construction	Land and existing structures	Equipment			
				Total equipment	Instructional equipment	All other equipment	Nonspecified equipment ¹
United States	\$99,126,884	\$77,023,327	\$5,396,254	\$16,707,303	\$3,543,258	\$12,695,745	\$468,300
Alabama	1,212,927	1,016,412	37,646	158,869	21,357	137,512	0
Alaska	228,814	134,890	44,586	49,338	8,116	41,222	0
Arizona	2,140,991	1,160,249	175,056	805,686	317,866	485,809	2,011
Arkansas	834,079	584,924	70,209	178,946	34,533	144,413	0
California	11,798,137	10,701,358	303,013	793,766	191,926	601,840	0
Colorado	2,397,527	1,690,015	380,642	326,870	36,088	290,782	0
Connecticut	858,089	658,802	0	199,287	76,491	122,796	0
Delaware	220,007	164,043	0	55,964	23,174	32,790	0
District of Columbia	465,549	392,109	42,923	30,517	8,154	22,036	327
Florida	4,260,717	3,106,316	227,316	927,085	0	927,085	0
Georgia	2,694,117	2,160,923	127,034	406,160	35,891	369,296	973
Hawaii	280,090	249,319	0	30,771	16,370	14,401	0
Idaho	232,296	134,822	0	97,474	17,609	79,865	0
Illinois	4,297,162	3,500,867	0	796,295	215,245	506,697	74,353
Indiana	2,575,985	2,002,241	274,749	298,995	10,503	150,597	137,895
Iowa	1,384,183	1,107,377	24,550	252,256	68,702	183,554	0
Kansas	960,495	622,485	52,789	285,221	155,959	129,262	0
Kentucky	1,302,158	1,005,768	26,246	270,144	109,840	160,304	0
Louisiana	986,279	752,785	77,894	155,600	41,669	113,931	0
Maine	165,054	109,688	5,987	49,379	13,197	36,182	0
Maryland	1,849,452	1,614,686	27,733	207,033	50,313	156,720	0
Massachusetts	1,532,797	1,437,589	0	95,208	78,283	16,925	0
Michigan	3,388,073	2,295,612	254,740	837,721	90,365	747,356	0
Minnesota	2,233,032	1,867,716	0	365,316	62,572	302,744	0
Mississippi	822,558	577,867	0	244,691	94,547	135,837	14,307
Missouri	1,921,331	1,372,451	196,857	352,023	37,906	314,021	96
Montana	230,396	141,967	11,240	77,189	16,794	53,976	6,419
Nebraska	646,718	286,458	219,342	140,918	56,441	84,477	0
Nevada	672,153	570,677	47,339	54,137	8,546	45,591	0
New Hampshire	264,973	177,202	12,999	74,772	19,766	55,006	0
New Jersey	1,732,366	1,367,716	116,682	247,968	55,411	192,557	0
New Mexico	755,031	628,165	41,751	85,115	18,469	66,646	0
New York	6,542,703	5,625,407	72,210	845,086	293,554	551,532	0
North Carolina	2,091,345	1,685,912	71,444	333,989	44,966	285,661	3,362
North Dakota	408,418	269,202	36,572	102,644	19,841	82,803	0
Ohio	2,885,186	2,104,788	15,332	765,066	192,627	452,675	119,764
Oklahoma	1,050,860	508,568	394,480	147,812	10,558	137,254	0
Oregon	1,612,087	1,432,631	7,878	171,578	17,294	154,284	0
Pennsylvania	3,414,316	2,190,468	314,339	909,509	164,872	744,637	0
Rhode Island	144,669	63,101	11,436	70,132	38,526	31,606	0

See notes at end of table.

National Center for Education Statistics

Table 8. Capital outlay expenditures for public elementary and secondary school districts, by expenditure type and state: Fiscal year 2023—Continued

State	[In thousands of dollars]						
	Total capital outlay	Construction	Land and existing structures	Equipment			
				Total equipment	Instructional equipment	All other equipment	Nonspecified equipment ¹
South Carolina	1,705,859	1,078,906	37,710	589,243	46,747	486,262	56,234
South Dakota	460,139	416,486	0	43,653	1,977	41,676	0
Tennessee	1,604,518	947,072	15,950	641,496	200,258	441,238	0
Texas	14,131,232	11,842,523	562,138	1,726,571	339,862	1,386,709	0
Utah	1,203,952	750,812	304,499	148,641	43,137	105,504	0
Vermont	107,787	77,301	2,884	27,602	4,934	22,668	0
Virginia	‡	‡	‡	‡	‡	‡	‡
Washington	2,417,930	1,810,239	197,832	409,859	25,366	384,493	0
West Virginia	402,051	237,632	100,053	64,366	17,106	47,260	0
Wisconsin	1,486,089	1,238,526	52,414	195,149	991	148,911	45,247
Wyoming	171,710	43,813	95,168	32,729	5,728	27,001	0

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

¹ Includes equipment expenditures unable to be distinguished as instructional or other equipment.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2023, Provisional Version 1a.

National Center for Education Statistics

Table 9. Revenue and expenditures from COVID-19 Federal Assistance Funds by local education agencies for public elementary and secondary education, by state: Fiscal year 2023

[In thousands of dollars]										
State	Revenue					Expenditure				
	Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund revenue ¹	Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Emergency Relief (ESSER II) Fund revenue ²	American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund revenue ³	CARES Act Governor's Emergency Education Relief (GEER I) Fund revenue ⁴	CRRSA Act Governor's Emergency Education Relief (GEER II) Fund revenue ⁵	Coronavirus Relief Fund (CRF) revenue ⁶	Current expenditures from COVID-19 Federal Assistance Funds ^{7,8}	Instructional expenditures from COVID-19 Federal Assistance Funds ⁸	Support service expenditures from COVID-19 Federal Assistance Funds ^{8,9}	Capital outlay expenditures from COVID-19 Federal Assistance Funds ^{8,10}
United States	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Alabama	—	\$314,730	\$562,461	—	\$1,674	‡	\$684,609	\$393,869	\$277,569	\$209,471
Alaska	\$125	38,924	154,739	\$20	255	\$91	161,248	124,704	34,931	31,715
Arizona	1,214	219,739	808,577	11,198	‡	188	862,846	511,724	340,643	254,687
Arkansas	1,033	65,184	485,677	107	—	—	434,492	231,792	174,833	165,956
California	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Colorado	3,499	108,969	389,798	4,376	3,306	358	447,231	227,967	213,913	62,695
Connecticut	7,723	159,992	280,704	—	431	—	516,981	‡	‡	53,815
Delaware	49,401	—	134,663	1,125	—	—	140,472	62,611	77,529	75,651
District of Columbia	244	33,115	90,448	3,993	—	—	128,587	45,197	70,804	1,324
Florida	30,033	531,382	2,409,694	‡	‡	‡	2,794,103	1,799,299	983,715	174,604
Georgia	11,443	344,688	1,219,129	84	2,377	‡	1,446,678	824,991	598,499	200,754
Hawaii	4,636	5	104,660	—	3,120	—	162,912	97,563	65,349	2,960
Idaho	1,950	31,801	142,916	‡	‡	‡	129,567	57,969	68,985	45,352
Illinois	14,576	375,865	1,668,886	2,167	1,295	‡	1,617,119	890,078	690,577	903,449
Indiana	50,890	287,550	498,328	7,608	3,402	80	586,419	325,372	259,305	257,136
Iowa	417	26,445	282,796	194	7,590	165	220,572	150,415	69,619	92,815
Kansas	50,002	120,823	270,447	—	—	—	‡	‡	‡	‡
Kentucky	4,614	182,411	587,149	1,287	8,014	—	604,875	416,513	185,645	107,073
Louisiana	‡	‡	‡	‡	‡	‡	662,326	385,764	271,126	143,050
Maine	3,427	48,812	92,681	3,920	—	29	151,670	62,542	87,429	13,190
Maryland	26,331	333,211	431,787	584	3,060	—	807,282	534,977	272,284	47,844
Massachusetts	3,626	250,922	310,332	—	1,578	—	766,562	437,214	256,117	‡
Michigan	11,158	415,121	1,083,976	4,487	155	5,262	1,365,683	829,303	212,313	184,947
Minnesota	486	145,465	464,066	735	13,735	4,035	663,850	393,984	268,549	68,878
Mississippi	16,534	226,869	443,961	60	‡	‡	319,926	184,157	134,851	323,600

See notes at end of table.

National Center for Education Statistics

Table 9. Revenue and expenditures from COVID-19 Federal Assistance Funds by local education agencies for public elementary and secondary education, by state: Fiscal year 2023—Continued

State	[In thousands of dollars]									
	Revenue						Expenditure			
	Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief (ESSER I) Fund revenue ¹	Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act Elementary and Secondary School Emergency Relief (ESSER II) Fund revenue ²	American Rescue Plan (ARP) Act Elementary and Secondary School Emergency Relief (ARP ESSER) Fund revenue ³	CARES Act Governor's Emergency Education Relief (GEER I) Fund revenue ⁴	CRRSA Act Governor's Emergency Education Relief (GEER II) Fund revenue ⁵	Coronavirus Relief Fund (CRF) revenue ⁶	Current expenditures from COVID-19 Federal Assistance Funds ^{7,8}	Instructional expenditures from COVID-19 Federal Assistance Funds ⁸	Support service expenditures from COVID-19 Federal Assistance Funds ^{8,9}	Capital outlay expenditures from COVID-19 Federal Assistance Funds ^{8,10}
Missouri	‡	140,912	662,302	‡	‡	‡	635,336	412,182	219,828	‡
Montana	6,029	31,668	102,742	—	—	—	94,035	62,862	28,309	51,434
Nebraska	2,787	92,657	113,597	‡	‡	‡	167,906	‡	‡	55,188
Nevada	22,119	223,590	145,454	2,762	170	1,783	404,275	243,693	142,443	1,780
New Hampshire	1,239	55,499	93,721	—	‡	—	111,068	55,449	55,477	37,388
New Jersey	7,514	414,076	1,046,785	‡	‡	681	1,543,230	—	—	—
New Mexico	7,155	135,305	193,435	73	‡	‡	375,203	199,033	173,509	82,050
New York	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	14,532	541,167	977,891	7,156	—	—	1,272,602	839,814	413,979	192,050
North Dakota	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Ohio	2,283,020	‡	‡	33,185	‡	1,628	1,543,103	892,650	648,118	496,237
Oklahoma	1,695	65,813	458,104	416	16	—	477,345	203,223	271,789	120,406
Oregon	16,838	160,491	256,213	367	3,823	84	—	—	—	—
Pennsylvania	23,923	455,687	1,389,149	17,836	42,117	—	7,417	131	7,285	1,865
Rhode Island	—	352	147,775	—	—	—	199,293	72,657	101,722	33,324
South Carolina	16,899	239,726	670,034	195	‡	10	‡	‡	‡	‡
South Dakota	—	73,181	112,013	—	—	—	48,708	30,218	18,047	93,249
Tennessee	26,829	347,947	692,202	—	—	5,261	—	—	—	—
Texas	24,188	2,107,079	4,046,383	—	—	—	4,686,784	3,171,362	1,479,381	272,777
Utah	195	64,311	214,769	2,421	4,272	—	262,427	204,486	57,472	26,358
Vermont	1,597	38,598	66,182	411	195	—	94,964	40,247	54,539	19,608
Virginia	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Washington	827	121,754	675,616	—	—	59,180	779,424	357,062	419,811	34,361
West Virginia	1,908	104,143	191,386	24	4,288	—	223,980	145,625	75,851	100,055
Wisconsin	1,828	172,734	349,577	279	—	—	524,711	239,254	208,915	77,647
Wyoming	1,859	50,975	70,607	391	962	364	130,009	82,696	46,028	11,878

See notes at end of table.

National Center for Education Statistics

Table 9. Revenue and expenditures from COVID-19 Federal Assistance Funds by local education agencies for public elementary and secondary school education, by state: Fiscal year 2023—Continued

— Not available.

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

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

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

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

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

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

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

⁷ Current expenditures include funds spent operating local public schools and local education agencies (LEAs), including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education).

⁸ Includes expenditures paid from funds authorized by the CARES Act of 2020, the CRRSA Act of 2021, and the ARP of 2021.

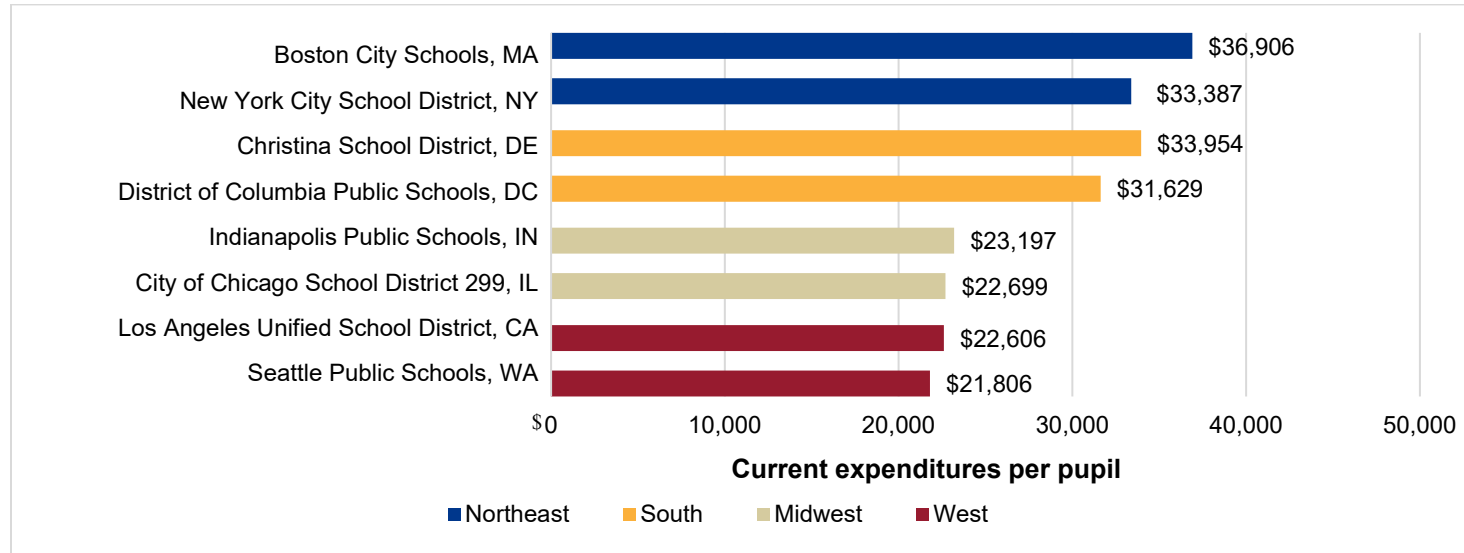
⁹ Support service includes student support services; operation and maintenance of plant; student transportation; general administration; school administration; and business, central, and other support services.

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

NOTE: The U.S. Department of Education publishes data on Education Stabilization Fund (ESF) grant funds that have been awarded to and expended by states and LEAs. The data are available at: <https://covid-relief-data.ed.gov/>. The data contained on the ESF Transparency Portal are reported by states on the Annual Performance Report (APR) for ESSER and GEER grants. The ESF Transparency Portal does not include revenues by source of fund, as is displayed in this table. ESF Transparency Portal reports all expenditures for grants from the Education Stabilization Fund. On the School District Finance Survey (F-33), LEAs report current expenditures and capital outlays, which are subsets of all expenditures. F-33 COVID-19 expenditure variables include expenditures from all grants authorized by the CARES Act, CRRSA Act, and ARP. The funding sources that are included in each F-33 COVID-19 expenditure variable are specific to each state and are noted in appendix F (question 16) of the FY 23 National Public Education Financial Survey (NPEFS) Documentation available at <https://nces.ed.gov/ccd/files.asp>. Data available in the ESF Transparency Portal may differ from data in this table due to these differences in reporting periods and data item definitions.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2023, Provisional Version 1a.

Figure 1. Two districts with the highest current expenditures per pupil in each region, among the two districts with the largest enrollment in each state: Fiscal year 2023

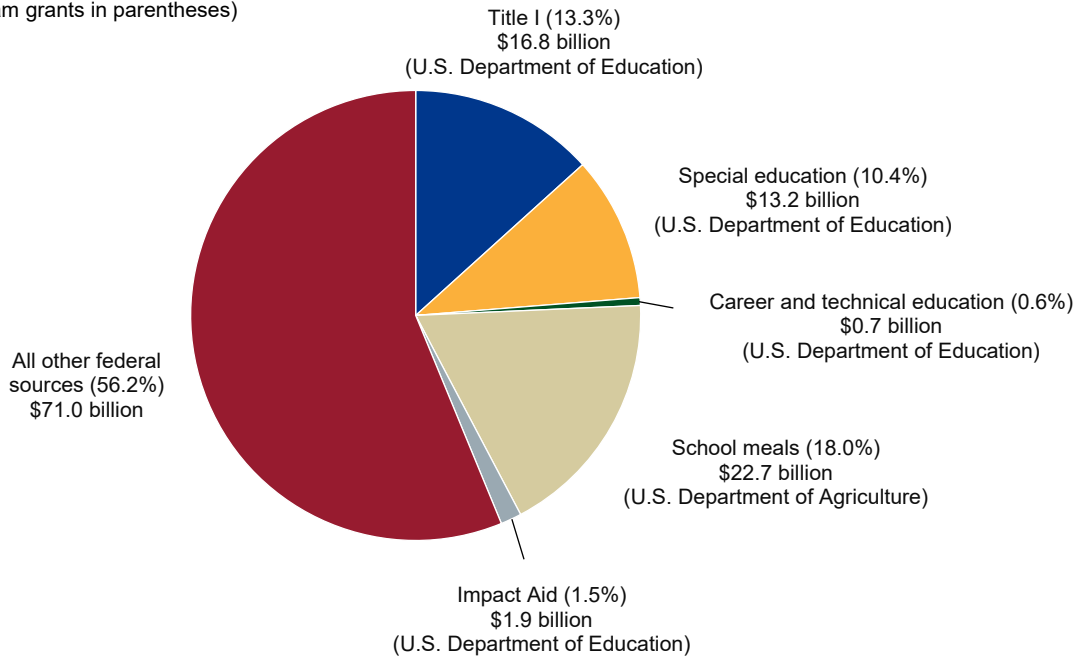


NOTE: Current expenditures include funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education). Interschool system expenditures are excluded to prevent double counting. The ranking of the two largest school districts in each state by enrollment excludes independent charter school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2023 Provisional Version 1a.

Figure 2. Federal revenues received by local education agencies for public elementary and secondary education, by program: Fiscal year 2023

U.S. total: \$126.4 billion
 (Federal agency administering
 program grants in parentheses)



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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2023, Provisional Version 1a.

References and Related Data Files

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Related Data Files

- Data files for all CCD surveys used in this report can be found on the “Data Files” page of the NCES CCD website at <http://nces.ed.gov/ccd/ccddata.asp>.
- Electronic versions of the tables included in this report can be found on the NCES Resource Library website at https://nces.ed.gov/ccd/data_tables.asp#Fiscal:1,LevelId:5,Page:1.

Appendix A: Methodology and Technical Notes

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

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

F-33 data collection. The School District Finance Survey (F-33) is a collaborative effort of NCES and the Census Bureau.² Each year NCES and the Census Bureau work closely with SEAs to provide training and instruction on data definitions for fiscal data variables collected through the F-33. SEAs report the F-33 data primarily through an online data collection site. The Census Bureau and NCES then process, edit, and verify the data before publication. The fiscal year (FY) 23 F-33 collection opened on January 31, 2024, and closed on August 15, 2024. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency's financial accounting format. When SEAs report data in their state agency format, Census Bureau analysts conform state-formatted data to the format for variables in the F-33. For a detailed synopsis of which SEAs reported F-33 data in their own format as opposed to the F-33 variable format, please see the FY 23 F-33 survey documentation (U.S. Department of Education 2025). All 50 states and the District of Columbia reported data in the FY 23 F-33 collection.

Editing data to ensure quality. *NCES Statistical Standards* require that all NCES data be edited to ensure data are of high quality (U.S. Department of Education 2014). Data editing is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. When F-33 data are uploaded into the survey processing system, the system applies a series of edit checks (often referred to as business rules) to detect potential errors or inconsistencies in the reported data. F-33 analysts review the editing of F-33 data submissions and ask state fiscal coordinators to correct or confirm any numbers that appear out of range when compared with other states' data or with the state's data submissions in previous years. If an SEA does not provide a correction or reasonable explanation for anomalous data, F-33 survey analysts will edit the data based on a defined set of business rules or in some cases suppress data that do not meet quality standards and cannot be corrected.

Missing data. When reporting totals for a state, if the F-33 data of interest are missing for more than 20 percent of the school districts, NCES suppresses the totals for that state (U.S. Department of Education 2014). When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals. If the F-33 data of interest are missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as totals for "reporting states" (rather than as totals for the entire United States). For example, the national totals for the "Supporting Effective Instruction," "Student Support and Academic Enrichment," "21st Century Community Learning Centers," and "Bilingual

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

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

education” federal revenue categories in table 5 of this report were suppressed because finances for these programs were reported as missing for over 15 percent of school districts nationally. At the state level, “Career and technical education” revenues for Missouri, New York, and Virginia in table 5 were suppressed because that federal revenue category was reported as missing for over 20 percent of school districts in those states. While some states were unable to report certain federal revenues within the program-specific categories as requested, finances missing from these categories were included in the “Other and unspecified federal revenues through state” and/or “Other federal revenues direct to school districts” categories in table 5, as appropriate.

Current expenditures. Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across districts because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly, both across and within states and districts.

Comparing expenditures across districts. School district-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that serve entire counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school or in larger communities where all elementary schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; in other states, each district may have several schools and programs that provide special education. Additionally, some states have districts that perform specific administrative functions that support other districts (i.e., education service agencies). However, NCES does not currently have data that explain how much of the services provided by special types of districts can be attributed to students enrolled in regular school districts. This variability in the types of school districts makes it difficult to compare expenditures across school districts. Also, the analyses in this report do not take into account geographic cost differences across districts.

Comparing NPEFS and F-33. NPEFS reports many of the same data items as the F-33, but there are differences between the two collections. The survey coverage is different as NPEFS includes special federally operated school districts that are not included in the F-33. Expenditures on federally run schools are included in NPEFS, but are excluded from the F-33. The data availability also varies because some data might be available at the state but not the district level. As a result, totals from the F-33 aggregated from the district to the state level could differ from the state totals in NPEFS. The data may also vary because of different “crosswalk” procedures that are utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format.³ If a state submits NPEFS and F-33 data in its own format, the state is designated by NCES and the Census Bureau as an “SEA format” state. In these instances, Census Bureau analysts have to crosswalk the state-formatted data to NCES formatted data. Differences in expenditures for similar data items between the two surveys can occur based on the methodology that the Census Bureau uses to crosswalk data submitted in the SEA format to F-33 variables, or due to how the state respondents crosswalk their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data please see *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS) School Year 2022–23 (Fiscal Year 2023)* (NCES 2025-303) (Cornman et al. 2025) and *Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2022–23 (Fiscal Year 2023)* (NCES 2025-302) (U.S. Department of Education 2025).

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

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

- Inclusion of independent charter school districts—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. The majority of states report school finance data for all charter schools in the NCES F-33 data file. By contrast, the F-33 data file and report produced by Census include only school districts that meet the Census Bureau’s definition of a government entity. Only charter schools with an oversight board or entity that is either popularly elected or appointed by an elected official are considered government entities by the Census Bureau; most independent charter schools are not included within the Census F-33 data file under this definition. For example, the finances for most charter schools in the District of Columbia are not included on the Census F-33 data file because the oversight boards for those charter schools are not popularly elected or publicly appointed (thus, these charter schools would not be considered government entities).
- State payments on behalf of school districts—NCES combines state government expenditures for and on behalf of school districts with expenditures school districts make directly for all applicable data items. By contrast, the Census Bureau reports state government expenditures on behalf of school districts and expenditures that school districts make directly as separate data items.
- Classification of state and local tax revenues—NCES classifies tax revenues as being from local or state sources, according to how they were identified by each state submitting data. The Census Bureau classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue. Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau.

Inflation-adjusted data. When comparing dollar amounts between two or more fiscal years, NCES adjusts the older data for inflation to the most recent fiscal year using the Consumer Price Index (CPI) that has been converted from a calendar year basis to a fiscal year basis (July through June).⁴ The CPI is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

Fiscal years. The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and Washington, DC runs from October 1 through September 30, and the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. NCES does not adjust F-33 data to conform to a uniform fiscal year across states. A fiscal year corresponds to a school year as the latter year of the school year range. For example, FY 23 corresponds to school year 2022–23.

Revenues and expenditures from COVID-19 Federal Assistance Funds. Beginning in FY 20, NCES added several revenue and expenditure data items to the F-33 data collection to track billions of dollars in federal funding set aside specifically for school districts in response to the coronavirus disease 2019 (COVID-19) pandemic. The data items added capture school district funding authorized by the U.S. Congress under the following three pieces of COVID-19 economic assistance legislation: (1) the Coronavirus Aid, Relief, and

⁴ The FY 22 data presented in tables 1 and 3 of this report were adjusted for inflation to FY 23 dollars. The FY 22 amount adjusted to FY 23 dollars is equal to the FY 22 amount multiplied by the 2022–23 CPI (299.685) and then divided by the 2021–22 CPI (282.025). Inflation adjustments utilize the Consumer Price Index (CPI) for all items in the U.S. city average, all urban consumers, not seasonally adjusted 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 from the U.S. Department of Labor, Bureau of Labor Statistics. Retrieved May 2, 2025, from <https://www.bls.gov/data/>.

Economic Security (CARES) Act of 2020 (Public Law 116-136), (2) the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021 (Public Law 116–260), and (3) the American Rescue Plan (ARP) Act of 2021 (Public Law 117–2). Funds authorized under these three pieces of legislation are collectively referred to in the F-33 data collection as “COVID-19 Federal Assistance Funds.” Table 9 of this report presents select COVID-19 Federal Assistance Funds revenues and expenditures by state that were collected through the F-33 for FY 23.

For a more comprehensive explanation of the methodology utilized by the F-33, please see the FY 23 F-33 survey documentation (U.S. Department of Education 2025).

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

Appendix B: Glossary

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

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

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

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

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

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

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

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

current expenditures—Current expenditures comprise expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures.

Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction, and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education, are not

included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

fees—Amounts received from individuals and other private sources for the performance of specific services or the sale of specific commodities. Includes tuition and transportation fees from parents, pupils, and other

private sources, textbook sales and rentals, school lunch revenues, student fees (e.g., locker and equipment fees), and revenues from the rental of real or personal property owned by the school district.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

magnet school or program—A special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation (50 percent

or more minority enrollment); and/or to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language).

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

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

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

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

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

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

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

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

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

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

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

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

code “01” (elementary school system only), “02” (secondary system only), and “03” (elementary/secondary school system).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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