

Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 18

FINANCE TABLES
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NCES 2020-308
U.S. DEPARTMENT OF EDUCATION

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This report presents data on public elementary and secondary education revenues and expenditures at the local education agency (LEA) or school district level for fiscal year (FY) 2018.¹ Specifically, this report includes the following types of school district finance data

- revenue, current expenditure,² and capital outlay expenditure totals;
- revenues by source;
- current expenditures by function and object; and
- revenues and current expenditures per pupil.

School district finance expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, and enterprise operations. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

The finance data used in this report are from the School District Finance Survey (F-33),³ a component of the Common Core of Data (CCD). The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. The F-33 survey consists of LEA-level finance data submitted annually to the U.S. Census Bureau (Census Bureau) by state education agencies (SEAs) in the 50 states and the District of Columbia.

The tables and figures in this report present descriptive information on revenues and expenditures for FY 18.⁴ Table 1 presents the revenues and current expenditures of the 100 largest school districts in the United States in order of their enrollment.

Table 2 presents current expenditure detail of the two largest school districts by enrollment in each state by region, while table 3 presents median inflation-adjusted revenues and current expenditures per pupil by region and locale. Table 4 provides a comparison of independent

charter school district per pupil finances to noncharter and “mixed” school district per pupil finances by state. (“Mixed” school districts include both noncharter and charter schools.)

Tables 5 and 6 present federal and local revenues, respectively, by specific source of revenue and state. Table 7 provides capital outlay expenditure detail by state.

The selected findings discussed within the report demonstrate the range of information available when using F-33 data and are not intended to emphasize any particular issue(s). The data presented here should be interpreted with caution, especially with regard to school district-level comparisons.⁵

Whenever comparisons were made between FY 17 and FY 18 School Districts Finance Survey data, the FY 17 data were obtained from the Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 17, Final Version 2a. (Updated tables for FY 17 can be found online at

https://nces.ed.gov/ccd/data_tables.asp/)

RELATED NCES REPORTS

Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 17 (NCES 2020-303). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2020303>

Revenues and Expenditures for Public Elementary and Secondary Education: FY 18 (NCES 2020-306). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2020306>

In addition, annual NCES school district finance reports going back to FY 98 can be found online at https://nces.ed.gov/ccd/pub_pubdistricts.asp

DATA

This report presents data from the FY 18 F-33 provisional (version 1a) data file and the FY 17 F-33 final (version 2a) data file for prior year comparisons. The student membership data used in this report come from the CCD’s Local

Education Agency Universe Survey data files for the corresponding school years (e.g., school year 2017–18 for the FY 18 School District Finance Survey data).

SEAs participate in the F-33 data collection voluntarily, following standard definitions for the data items they report.⁶ The Census Bureau conducts the data collection for the F-33 survey on behalf of NCES. SEAs report F-33 data for a variety of types of LEAs covering services that provide or support prekindergarten through high school for public education.

These LEAs include regular school districts, independent charter school districts, as well as a substantial number of administrative and operating LEAs that are unlike typical school districts (e.g., education service agencies that provide vocational and other specialized special education services for school districts).

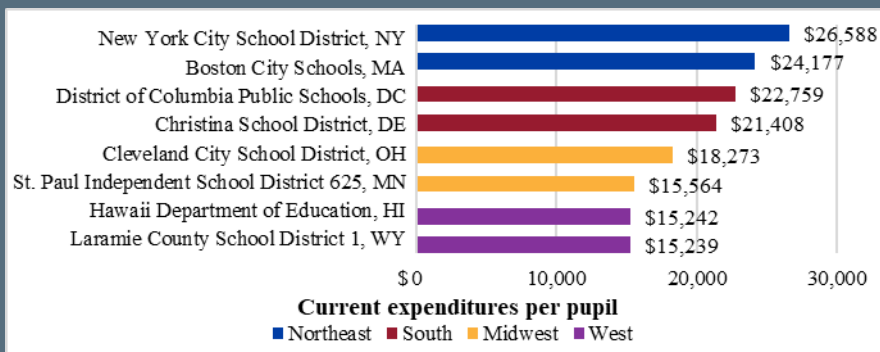
In FY 18, there were 18,715 school districts on the F-33 file in the 50 states and the District of Columbia. SEAs reported finance data for 18,139, or 96.9 percent, of school districts on the F-33 file.

For definitions of the finance terms used in this report and information about the FY 18 F-33 data collection, see the survey documentation:

Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2017–18 (Fiscal Year 2018) (NCES 2020-309). https://nces.ed.gov/ccd/pdf/2020309_FY18F33_Documentation.pdf.

In FY 18, current expenditures per pupil in the 100 largest public school districts by enrollment ranged from a low of \$6,646 in Alpine School District, Utah to a high of \$26,588 in New York City School District, New York (table 1). In addition to New York City School District and Boston City Schools, Massachusetts (\$24,177) in the Northeast region, the two districts with the highest per pupil current expenditure in each region out of the two largest school districts by enrollment in each state were District of Columbia Public Schools, District of Columbia (\$22,759) and Christina School District, Delaware (\$21,408) in the South; Cleveland City School District, Ohio (\$18,273) and St. Paul Independent School District 625, Minnesota (\$15,564) in the Midwest; and Hawaii Department of Education, Hawaii (\$15,242) and Laramie County School District 1, Wyoming (\$15,239) in the West (table 2) (**Figure 1**).

Figure 1. Two highest current expenditures per pupil in each region out of the two largest school districts, by enrollment in each state: FY 18



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, and payments to public charter schools. Interschool system expenditures are excluded to prevent double counting. The ranking of two largest school districts in each state by enrollment excludes independent charter school districts.

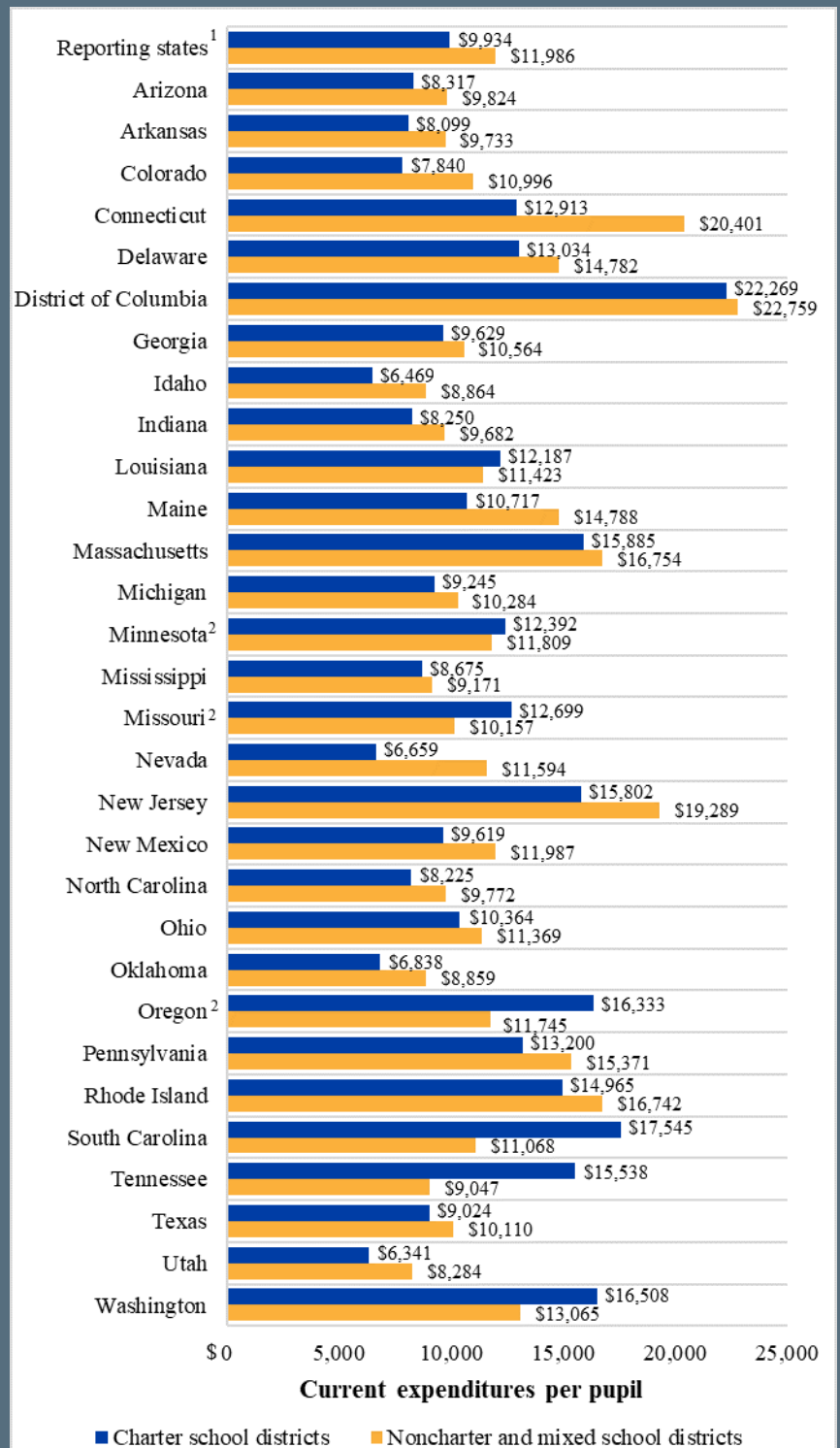
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2018 Provisional Version 1a.

The national median of total revenues per pupil across all LEAs was \$13,914 in FY 18, which represents an increase of 2.0 percent from FY 17, after adjusting for inflation⁷ (table 3). The national median of current expenditures per pupil among all LEAs was \$11,722 in FY 18, an increase of 1.7 percent from FY 17. On a national basis, in the absence of any geographic cost adjustment, in FY 18 median current expenditures per pupil were \$10,901 in cities, \$13,357 in the suburbs, \$10,826 in towns, and \$11,918 in rural areas.

Median current expenditures per pupil in independent charter school districts were lower than median current expenditures per pupil in noncharter and mixed school districts in 23 out of the 30 states that met reporting standards for reporting finance data for independent charter school districts (table 4) (**Figure 2**).

In FY 18, school districts received \$57.0 billion from the federal government for public elementary and secondary education, which is a decrease of 2.1 percent from the federal revenue received in FY 17, after adjusting for inflation (table 5; NCES 2020). In FY 18, Title I funds accounted for \$14.3 billion, or 25.1 percent, of federal revenues for education, which is a decrease of 4.3 percent from FY 17 after adjusting for inflation. Special education programs received \$11.4 billion, or 19.9 percent, of federal education funding; child nutrition programs accounted for \$16.8 billion, or 29.5 percent; and Impact Aid funds accounted for

Figure 2. Median current expenditures per pupil for states that reported data for public elementary and secondary independent charter school districts and noncharter and mixed school districts, by state: FY 18



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

² State funding or charter school policies exist within this state that may impact median current expenditures per pupil in independent charter school districts relative to noncharter and mixed school districts.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2018, Provisional Version 1a.

U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “2017–18 Common Core of Data (CCD) Universe Files,” Version 1a. <https://nces.ed.gov/ccd/files.asp#Fiscal:2,LevelId:5,SchoolYearId:32,Page:1>.

U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD). (2020). “Fiscal Data Tables,” fiscal year (FY) 2017, Final Version 2a. https://nces.ed.gov/ccd/data_tables.asp.

U.S. Department of Education, National Center for Education Statistics. (2014). *NCES Statistical Standards* (NCES 2014-097). Washington, DC: U.S. Government Printing Office. <http://nces.ed.gov/statprog/2012/>.

ENDNOTES

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

² Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across districts because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, the current expenditures commonly reported are for public elementary and secondary education only. Many school districts also support community services, adult education, private education, and other programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly both across and within states and school districts.

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

⁴ When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state (NCES 2014). When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals. For example, the national totals for the “Math and science” and “Bilingual education” federal revenue categories in table 5 of this report were suppressed because finances for these programs were reported as missing for over 15 percent of school districts nationally. At the state level, “Vocational education” revenues for New York and North Carolina in table 5 were suppressed because that federal revenue category was reported as missing for over 20 percent of school districts in those states. While some states were unable to report certain federal revenues within the program-specific categories as requested, finances missing from these categories were included in the “Other and unspecified federal revenues through state” and/or “Other federal revenues direct to school districts” categories in table 5 as appropriate.

⁵ School district-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that serve entire counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school or in larger communities where all elementary schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; in other states, each district may have all kinds of schools and programs. Additionally, some states have districts that perform specific administrative functions that support

other districts (i.e., education service agencies). However, NCES does not currently have data that explain how much of services provided by special types of districts can be attributed to students enrolled in regular school districts. This variability in the types of school districts makes it difficult to compare expenditures across school districts. The analyses in this report do not take into account geographic cost differences across districts.

⁶ SEAs generally report LEA-level finance data in conformance with *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), the NCES handbook that provides guidance to SEAs and LEAs in establishing and maintaining their school financial accounting systems.

⁷ Whenever comparisons were made between FY 17 and FY 18 data, the FY 17 data were adjusted to FY 18 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) published by the U.S. Department of Labor, Bureau of Labor Statistics. For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics 2018*, table 106.70, https://nces.ed.gov/programs/digest/dl8/tables/dt18_106.70.asp, retrieved May 22, 2020. The FY 17 amount adjusted to FY 18 dollars is equal to the FY 17 amount multiplied by the 2017–18 CPI (248.126) and then divided by the 2016–17 CPI (242.656).

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

National Center for Education Statistics

Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: FY 2017 and FY 2018

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil			Current expenditures [in thousands of dollars]		Current expenditures per pupil		
			Total	Federal	State	Local	FY 17 (in FY 18 dollars) ²	FY 18 (in FY 18 dollars)	Percentage change	Total current ³	Instruction and instruction-related	FY 17 (in FY 18 dollars) ²	FY 18 (in FY 18 dollars)	Percentage change
New York City School District	New York	976,771	\$31,738,469	\$1,475,819	\$10,884,506	\$19,378,144	\$31,010	\$32,493	4.8	\$25,969,907	\$19,667,334	\$25,767	\$26,588	3.2
Los Angeles Unified School District ⁴	California	621,414	10,200,836	1,083,978	6,240,975	2,875,883	17,072	16,416	-3.8	8,232,102	5,407,436	13,855	13,247	-4.4
City of Chicago School District 299 ⁴	Illinois	373,700	6,511,721	728,804	2,312,774	3,470,143	15,790	17,425	10.4	5,281,978	3,757,165	13,792	14,134	2.5
Miami-Dade County Public School District ⁴	Florida	354,840	3,817,967	484,090	1,143,699	2,190,178	10,533	10,760	2.2	3,385,974	2,357,359	9,448	9,542	1.0
Clark County School District ⁴	Nevada	329,259	3,508,225	301,545	1,089,847	2,116,833	10,506	10,655	1.4	2,955,544	1,933,838	9,175	8,976	-2.2
Broward County School District ⁴	Florida	271,956	2,791,010	315,982	1,071,380	1,403,648	10,196	10,263	0.7	2,568,229	1,735,909	9,259	9,444	2.0
Hillsborough County School District ⁴	Florida	217,072	2,175,639	295,001	1,113,963	766,675	10,119	10,023	-1.0	1,929,650	1,364,275	9,136	8,889	-2.7
Houston Independent School District 912 ⁴	Texas	214,175	2,678,729	346,235	253,943	2,078,551	11,675	12,507	7.1	2,035,634	1,248,960	9,935	9,505	-4.3
Orange County Public Schools ⁴	Florida	203,982	2,501,267	237,625	868,919	1,394,723	11,878	12,262	3.2	1,966,605	1,347,871	9,481	9,641	1.7
Palm Beach County School District ⁴	Florida	191,786	2,354,794	213,825	584,138	1,556,831	11,614	12,278	5.7	1,948,722	1,364,547	10,002	10,161	1.6
Fairfax County Public Schools	Virginia	188,556	2,934,311	122,948	655,784	2,155,579	15,576	15,562	-0.1	2,815,538	1,947,815	14,825	14,932	0.7
Hawaii Department of Education ⁴	Hawaii	180,837	3,272,180	270,487	2,940,903	60,790	16,019	18,095	13.0	2,756,318	1,731,093	14,644	15,242	4.1
Gwinnett County School District ⁴	Georgia	179,266	2,076,442	143,164	991,350	941,928	11,319	11,583	2.3	1,845,058	1,135,487	9,814	10,292	4.9
Montgomery County Public Schools	Maryland	161,546	3,439,735	120,470	898,420	2,420,845	19,868	21,293	7.2	2,585,611	1,838,695	16,472	16,005	-2.8
Wake County Schools	North Carolina	161,417	1,487,989	102,408	908,023	477,558	9,180	9,218	0.4	1,436,207	1,001,050	8,791	8,897	1.2
Dallas Independent School District 905 ⁴	Texas	156,832	1,988,070	298,382	258,893	1,430,795	12,404	12,676	2.2	1,561,175	1,008,205	10,313	9,954	-3.5
Charlotte-Mecklenburg Schools	North Carolina	147,631	1,498,437	148,357	848,938	501,142	10,015	10,150	1.3	1,381,814	932,061	9,201	9,360	1.7
Prince George's County Public Schools ⁴	Maryland	132,317	2,365,562	146,064	1,241,229	978,269	17,704	17,878	1.0	2,028,887	1,312,545	15,911	15,334	-3.6
Philadelphia School District	Pennsylvania	131,238	3,416,982	357,628	1,624,753	1,434,601	24,565	26,037	6.0	2,105,416	1,046,761	12,006	16,043	33.6
Duval County School District ⁴	Florida	129,583	1,256,503	158,082	633,567	464,854	9,728	9,697	-0.3	1,187,324	799,687	9,252	9,163	-1.0
San Diego City Unified School District ⁴	California	126,400	1,913,273	157,352	627,309	1,128,612	14,612	15,137	3.6	1,442,955	931,697	11,972	11,416	-4.6
Cypress-Fairbanks Independent School District 907	Texas	116,401	1,246,802	110,282	373,465	763,055	10,647	10,711	0.6	984,587	675,282	8,470	8,459	-0.1
Baltimore County Public Schools	Maryland	113,282	1,942,379	104,476	808,156	1,029,747	16,780	17,146	2.2	1,599,821	1,061,295	14,577	14,122	-3.1
Cobb County School District ⁴	Georgia	112,084	1,345,318	83,672	544,321	717,325	11,874	12,003	1.1	1,162,122	813,629	10,175	10,368	1.9
Shelby County School District ⁴	Tennessee	109,591	1,373,692	242,648	599,968	531,076	11,681	12,535	7.3	1,210,378	790,242	10,923	11,045	1.1
Northside Independent School District 915	Texas	106,700	1,189,247	119,661	321,616	747,970	11,014	11,146	1.2	946,409	652,077	8,784	8,870	1.0
Pinellas County School District ⁴	Florida	101,824	1,075,965	119,288	362,008	594,669	10,490	10,567	0.7	979,682	660,169	9,551	9,621	0.7
Dekalb County School District ⁴	Georgia	100,144	1,310,825	110,209	529,471	671,145	12,561	13,089	4.2	1,181,889	776,819	10,841	11,802	8.9
Polk County School District ⁴	Florida	99,892	1,028,403	151,554	556,683	320,166	10,095	10,295	2.0	962,157	679,966	9,329	9,632	3.3
Jefferson County School District	Kentucky	98,797	1,466,566	154,994	606,106	705,466	13,824	14,844	7.4	1,380,353	901,443	12,802	13,972	9.1

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: FY 2017 and FY 2018—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil			Current expenditures [in thousands of dollars]		Current expenditures per pupil		
			Total	Federal	State	Local	FY 17 (in FY 18 dollars) ²	FY 18 (in FY 18 dollars)	Percentage change	Total current ³	Instruction and instruction-related	FY 17 (in FY 18 dollars) ²	FY 18 (in FY 18 dollars)	Percentage change
Fulton County ⁴	Georgia	95,534	1,302,330	78,754	387,529	836,047	13,771	13,632	-1.0	1,110,002	744,701	10,829	11,619	7.3
Lee County School District ⁴	Florida	93,221	1,000,441	124,186	294,538	581,717	10,583	10,732	1.4	902,342	583,454	9,312	9,680	4.0
Denver School District 1 ⁴	Colorado	91,822	1,421,594	116,759	304,032	1,000,803	15,160	15,482	2.1	1,091,543	652,523	11,602	11,888	2.5
Prince William County Public Schools	Virginia	90,562	1,215,508	63,124	509,820	642,564	13,761	13,422	-2.5	1,041,220	679,372	11,295	11,497	1.8
Albuquerque Public Schools ⁴	New Mexico	89,935	1,032,572	104,481	720,303	207,788	11,835	11,481	-3.0	812,211	501,310	9,440	9,031	-4.3
Fort Worth Independent School District 905	Texas	86,234	993,698	121,777	388,879	483,042	11,315	11,523	1.8	847,114	546,942	9,802	9,823	0.2
Jefferson County School District No. R-1 ⁴	Colorado	86,146	948,237	44,157	375,023	529,057	10,951	11,007	0.5	840,474	511,421	9,659	9,756	1.0
Metro Nashville Public School ⁴	Tennessee	84,728	1,111,622	121,964	317,056	672,602	12,544	13,120	4.6	1,016,662	644,277	11,459	11,999	4.7
Anne Arundel County Public Schools ⁴	Maryland	82,777	1,323,652	58,771	447,462	817,419	16,045	15,991	-0.3	1,147,774	788,507	14,044	13,866	-1.3
Austin Independent School District 901 ⁴	Texas	81,650	1,547,245	112,626	69,040	1,365,579	17,384	18,950	9.0	842,775	524,917	10,310	10,322	0.1
Loudoun County Public Schools ⁴	Virginia	80,606	1,205,752	24,274	339,246	842,232	15,182	14,959	-1.5	1,145,226	808,269	14,496	14,208	-2.0
Baltimore City Public Schools ⁴	Maryland	80,591	1,536,343	154,968	939,957	441,418	17,577	19,063	8.5	1,272,795	853,897	16,548	15,793	-4.6
Alpine School District	Utah	80,548	665,240	37,295	395,874	232,071	8,066	8,259	2.4	535,336	387,997	6,640	6,646	0.1
Katy Independent School District 914	Texas	77,522	912,772	56,365	252,507	603,900	11,631	11,774	1.2	724,570	488,765	9,356	9,347	-0.1
Milwaukee School District ⁴	Wisconsin	75,539	1,229,610	187,472	686,852	355,286	16,773	16,278	-3.0	1,069,496	658,967	14,382	14,158	-1.6
Greenville County School District ⁴	South Carolina	75,500	909,850	68,949	453,918	386,983	12,006	12,051	0.4	733,250	451,618	9,646	9,712	0.7
Fort Bend Independent School District 907	Texas	75,275	823,736	66,514	242,653	514,569	10,463	10,943	4.6	707,477	452,693	8,882	9,399	5.8
Long Beach Unified School District ⁴	California	74,681	1,170,051	112,805	731,816	325,430	14,589	15,667	7.4	932,665	651,043	12,503	12,489	-0.1
Davis County School District	Utah	73,982	642,382	42,626	371,384	228,372	8,474	8,683	2.5	531,892	372,780	6,853	7,189	4.9
Pasco County School Board ⁴	Florida	73,682	736,096	73,104	404,890	258,102	10,048	9,990	-0.6	640,443	413,358	8,817	8,692	-1.4
Brevard County School District ⁴	Florida	73,524	758,937	75,683	344,136	339,118	10,292	10,322	0.3	649,992	458,589	8,645	8,841	2.3
Fresno Unified School District ⁴	California	73,455	1,118,820	127,830	853,319	137,671	14,372	15,231	6.0	996,595	647,042	12,376	13,567	9.6
Guilford County Schools	North Carolina	73,210	733,843	84,457	422,612	226,774	10,268	10,024	-2.4	703,504	452,194	9,871	9,609	-2.7
Virginia Beach City Public Schools ⁴	Virginia	68,986	848,902	59,667	365,599	423,636	12,036	12,305	2.2	800,625	532,903	11,463	11,606	1.2
Granite School District	Utah	68,350	602,788	66,247	318,978	217,563	8,332	8,819	5.8	549,873	356,356	7,457	8,045	7.9
Seminole County School District ⁴	Florida	67,915	646,554	55,981	318,306	272,267	9,858	9,520	-3.4	570,036	384,243	8,372	8,393	0.3
Douglas County School District Re 1 ⁴	Colorado	67,597	716,063	19,261	321,764	375,038	10,524	10,593	0.7	632,043	389,738	9,105	9,350	2.7
Aldine Independent School District 902	Texas	67,331	748,950	99,456	371,373	278,121	10,625	11,123	4.7	680,618	430,780	10,381	10,109	-2.6
Washoe County School District ⁴	Nevada	67,021	737,431	62,697	229,239	445,495	10,524	11,003	4.6	622,879	381,083	9,601	9,294	-3.2
North East Independent School District 910	Texas	66,101	752,473	64,003	130,665	557,805	11,235	11,384	1.3	594,450	397,901	9,179	8,993	-2.0

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: FY 2017 and FY 2018—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil			Current expenditures [in thousands of dollars]		Current expenditures per pupil		
			Total	Federal	State	Local	FY 17 (in FY 18 dollars) ²	FY 18 (in FY 18 dollars)	Percentage change	Total current ³	Instruction and instruction-related	FY 17 (in FY 18 dollars) ²	FY 18 (in FY 18 dollars)	Percentage change
Osceola County School District ⁴	Florida	65,982	696,391	75,633	345,369	275,389	10,368	10,554	1.8	554,604	385,058	8,527	8,405	-1.4
Elk Grove Unified School District ⁴	California	63,297	798,448	63,036	552,503	182,909	12,425	12,614	1.5	728,850	498,502	11,368	11,515	1.3
Volusia County School District ⁴	Florida	62,963	650,453	66,161	275,616	308,676	10,188	10,331	1.4	537,780	363,625	8,554	8,541	-0.1
Mesa Unified School District	Arizona	61,820	566,139	61,142	266,357	238,640	9,162	9,158	#	505,800	307,121	8,263	8,182	-1.0
Conroe Independent School District 902	Texas	61,580	631,656	41,081	138,554	452,021	10,368	10,257	-1.1	516,022	340,272	8,400	8,380	-0.2
Arlington Independent School District	Texas	61,076	677,121	64,525	237,139	375,457	11,013	11,087	0.7	551,358	370,993	9,106	9,027	-0.9
Chesterfield County Public Schools	Virginia	60,915	682,150	38,527	336,759	306,864	11,211	11,198	-0.1	602,226	426,425	9,845	9,886	0.4
Knox County School District ⁴	Tennessee	60,802	563,678	55,382	215,253	293,043	10,788	9,271	-14.1	538,125	357,691	8,705	8,850	1.7
San Francisco Unified School District ⁴	California	60,263	1,046,962	49,656	355,502	641,804	16,985	17,373	2.3	821,981	569,227	11,792	13,640	15.7
Frisco Indep School District 905	Texas	58,450	665,986	15,559	118,741	531,686	11,178	11,394	1.9	470,877	326,587	8,381	8,056	-3.9
El Paso Independent School District 902	Texas	58,326	618,124	87,412	312,669	218,043	10,570	10,598	0.3	565,361	375,223	9,746	9,693	-0.5
Howard County Public Schools	Maryland	56,784	1,012,634	28,470	307,849	676,315	18,116	17,833	-1.6	885,563	645,679	16,280	15,595	-4.2
Garland Independent School District 909	Texas	56,582	641,365	65,178	304,872	271,315	11,276	11,335	0.5	524,625	348,581	8,982	9,272	3.2
Cherry Creek School District 5 ⁴	Colorado	55,699	695,292	27,106	293,351	374,835	12,229	12,483	2.1	602,669	426,332	10,582	10,820	2.2
Forsyth County-Winston Salem Schools	North Carolina	55,322	533,703	66,223	324,173	143,307	9,288	9,647	3.9	526,061	369,574	9,324	9,509	2.0
Mobile County School District	Alabama	55,272	568,437	78,268	322,077	168,092	10,077	10,284	2.1	525,168	304,049	9,591	9,502	-0.9
Pasadena Independent School District 917	Texas	54,646	672,003	82,845	362,927	226,231	10,911	12,297	12.7	559,184	362,474	9,744	10,233	5.0
Seattle School District 1	Washington	54,573	1,042,716	43,513	520,297	478,906	17,905	19,107	6.7	819,383	540,294	14,241	15,014	5.4
Clayton County School District	Georgia	54,530	593,716	71,496	320,703	201,517	10,290	10,888	5.8	571,046	379,250	10,029	10,472	4.4
Jordan School District	Utah	54,511	437,570	26,831	252,876	157,863	8,107	8,027	-1.0	362,598	244,101	6,476	6,652	2.7
Plano Independent School District 910	Texas	53,952	831,772	33,985	50,808	746,979	14,513	15,417	6.2	527,212	357,284	9,691	9,772	0.8
Capistrano Unified School District ⁴	California	53,622	578,835	23,608	183,212	372,015	10,640	10,795	1.5	503,390	351,327	9,075	9,388	3.4
Corona Norco Unified School District	California	53,294	693,389	37,266	438,298	217,825	12,927	13,011	0.6	604,948	410,323	11,459	11,351	-0.9
Santa Ana Unified School District ⁴	California	53,131	803,590	88,943	498,341	216,306	15,136	15,125	-0.1	689,154	467,039	12,535	12,971	3.5
Klein Independent School District 915	Texas	53,068	588,088	47,203	219,218	321,667	10,752	11,082	3.1	488,599	324,025	9,199	9,207	0.1
San Bernardino City Unified School District ⁴	California	53,027	774,713	88,220	600,999	85,494	14,319	14,610	2.0	713,254	450,089	12,888	13,451	4.4
Omaha City School District 1	Nebraska	52,836	721,198	78,473	353,152	289,573	13,869	13,650	-1.6	693,446	481,228	12,861	13,124	2.0
Boston City Schools	Massachusetts	52,664	1,611,738	81,913	384,772	1,145,053	29,233	30,604	4.7	1,273,247	844,610	22,794	24,177	6.1
Lewisville Independent School District 902	Texas	52,472	642,377	34,644	63,160	544,573	11,986	12,242	2.1	513,510	339,080	9,093	9,786	7.6
Atlanta Public Schools ⁴	Georgia	52,147	1,069,553	74,601	211,200	783,752	20,414	20,510	0.5	855,327	528,176	16,661	16,402	-1.6

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: FY 2017 and FY 2018—Continued

Name of reporting district	State	Total students (fall membership) ¹	Revenues by source [in thousands of dollars]				Revenues per pupil			Current expenditures [in thousands of dollars]		Current expenditures per pupil		
			Total	Federal	State	Local	FY 17 (in FY 18 dollars) ²	FY 18 (in FY 18 dollars)	Percentage change	Total current ³	Instruction and instruction-related	FY 17 (in FY 18 dollars) ²	FY 18 (in FY 18 dollars)	Percentage change
Henrico County Public Schools	Virginia	51,625	612,248	33,320	266,203	312,725	11,611	11,860	2.1	513,695	343,603	9,829	9,951	1.2
Cumberland County Schools	North Carolina	50,725	471,255	68,924	296,865	105,466	9,013	9,290	3.1	455,976	307,961	8,678	8,989	3.6
San Antonio Independent School District 907 ⁴	Texas	50,683	693,808	136,219	258,863	298,726	12,943	13,689	5.8	595,519	382,077	10,802	11,750	8.8
Detroit Public Schools Community District	Michigan	50,621	736,965	171,621	485,387	79,957	15,672	14,558	-7.1	661,647	358,117	13,981	13,071	-6.5
Wichita Unified School District 259	Kansas	50,375	676,045	71,634	475,406	129,005	12,821	13,420	4.7	587,986	361,454	10,977	11,672	6.3
Oakland Unified School District ⁴	California	50,231	735,705	67,216	363,986	304,503	14,353	14,646	2.0	562,326	373,821	11,879	11,195	-5.8
Columbus City School District ⁵	Ohio	50,219	939,858	101,305	246,018	592,535	18,708	18,715	#	776,461	459,342	15,751	15,461	-1.8
San Juan Unified School District ⁴	California	50,044	653,967	42,210	400,058	211,699	12,413	13,068	5.3	555,303	381,883	10,682	11,096	3.9
Charleston County School District ⁴	South Carolina	49,607	886,333	71,309	282,100	532,924	17,159	17,867	4.1	572,886	343,414	11,125	11,548	3.8
Round Rock Independent School District 909	Texas	49,086	538,978	28,972	48,704	461,302	11,192	10,980	-1.9	432,328	297,543	8,951	8,808	-1.6

Rounds to zero.

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

² Data have been adjusted to fiscal year 2018 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

³ Funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

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

⁵ Revenues for Columbus City School District in Ohio have been adjusted in this table to eliminate double counting of state funding for independent charter school districts. Ohio accounts for state funding of independent charter school districts within both the revenues of those independent charter school districts and the revenues of the (noncharter) local school districts that charter school students reside in.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2017, Final Version 2a and fiscal year 2018, Provisional Version 1a; *Digest of Education Statistics 2018*, retrieved April 30, 2020, from https://nces.ed.gov/programs/digest/d18/tables/dt18_106.70.asp.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: FY 2018

[in thousands of dollars]¹

State and reporting district	All functions ²			Current expenditures per pupil	Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits		Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
United States	\$629,619,790	\$358,462,547	\$154,405,567	\$12,485	\$410,710,345	\$255,903,330	\$110,534,370	\$193,632,806	\$90,208,723	\$39,583,420	\$25,276,639
Northeast											
Connecticut	10,304,242	5,636,700	3,016,512	19,939	6,514,804	4,063,152	2,093,811	3,471,966	1,434,519	838,431	317,472
New Haven City Schools	413,135	205,122	129,919	19,289	277,091	158,405	100,440	118,682	38,860	24,394	17,362
Bridgeport City Schools	336,332	175,496	105,397	16,225	196,687	115,986	66,920	122,559	52,396	33,892	17,086
Maine	2,617,831	1,531,543	614,126	14,571	1,622,609	1,080,609	437,818	889,885	410,867	160,141	105,337
Portland City Schools	109,716	68,486	25,385	16,228	69,396	48,600	17,754	36,119	17,473	6,931	4,201
Lewiston City Schools	78,359	43,117	17,659	14,188	52,160	34,189	13,918	21,440	7,010	2,941	4,759
Massachusetts	16,193,221	10,046,876	4,004,974	16,973	10,943,182	7,432,188	3,133,278	4,773,372	2,293,604	808,905	476,667
Boston City Schools	1,273,247	781,563	300,348	24,177	844,610	580,908	241,944	375,060	178,266	53,311	53,577
Springfield City School	423,622	252,851	101,105	16,545	271,282	182,826	79,536	121,161	54,781	17,674	31,179
New Hampshire	2,891,176	1,546,237	748,708	16,159	1,906,790	1,150,308	559,698	914,873	370,638	181,304	69,513
Manchester City School District	174,857	95,105	45,776	12,761	127,020	77,519	37,411	42,497	15,516	7,472	5,340
Nashua City School District	158,743	91,494	38,943	14,223	104,890	66,789	28,619	49,039	22,603	9,618	4,814
New Jersey	27,315,253	14,927,326	7,690,714	19,407	16,798,199	10,205,021	5,285,918	9,635,866	4,425,446	2,328,103	881,188
Newark City School System	775,118	437,399	211,367	18,878	448,446	273,097	136,458	300,072	156,971	71,557	26,600
Jersey City School System	618,368	356,290	175,612	20,867	403,157	251,530	127,307	198,193	99,101	46,513	17,018
New York	62,237,779	32,996,298	17,656,934	22,845	44,779,750	26,049,595	14,451,397	16,177,262	6,203,471	3,109,959	1,280,767
New York City School District	25,969,907	11,816,403	7,701,377	26,588	19,667,334	10,090,005	6,858,117	5,746,915	1,330,613	842,236	555,658
Buffalo City School District	735,880	363,097	214,111	21,649	475,449	276,787	168,609	221,030	73,425	42,425	39,401
Pennsylvania	27,626,214	13,721,699	8,742,805	16,174	17,956,951	10,036,526	6,342,214	8,620,972	3,296,129	2,161,067	1,048,291
Philadelphia School District	2,105,416	787,859	540,222	16,043	1,046,761	552,275	364,519	525,325	206,890	152,227	533,330
Pittsburgh City School District	477,904	252,083	155,133	21,364	297,871	174,246	105,648	162,410	72,453	45,965	17,623
Rhode Island	2,322,060	1,345,064	612,124	16,266	1,450,042	966,196	425,458	809,789	375,830	185,860	62,229
Providence City Schools	387,103	206,895	109,502	16,079	222,767	149,491	71,875	146,926	56,709	37,479	17,410
Cranston City Schools	157,259	99,010	43,855	15,174	100,345	69,504	29,300	52,483	29,465	14,532	4,431
Vermont	1,689,174	941,607	424,461	19,471	1,087,827	661,856	307,447	550,134	265,195	111,866	51,213
Champlain Valley Unified School District	74,844	47,438	19,937	17,467	49,353	33,095	14,346	23,178	13,372	5,194	2,313
Essex Westford School District	80,755	48,495	21,628	20,439	54,283	34,772	16,022	24,216	12,734	5,257	2,256
South											
Alabama	7,199,211	4,021,575	1,624,675	9,697	4,392,540	2,774,072	1,067,386	2,324,841	1,064,233	457,187	481,830
Mobile County School District	525,168	289,986	122,734	9,502	304,049	194,173	76,857	184,317	82,751	37,978	36,802
Jefferson County Board Of Education	334,758	193,856	77,853	9,262	200,955	131,351	49,807	109,438	52,748	22,797	24,365

See notes at end of table.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: FY 2018—Continued

[in thousands of dollars]¹

State and reporting district	All functions ²			Current expenditures per pupil	Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits		Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
Arkansas	4,996,347	2,901,583	822,417	10,072	3,220,283	2,080,874	585,147	1,509,456	731,772	209,891	266,608
Little Rock School District	300,967	175,397	53,888	12,515	197,095	126,527	38,568	91,158	42,917	13,406	12,714
Springdale School District 50	221,370	140,771	39,934	9,552	150,729	103,168	29,244	57,833	33,146	9,432	12,808
Delaware	2,083,835	1,096,927	584,674	15,289	1,320,963	802,392	436,335	670,095	255,842	141,224	92,777
Redclay Consolidated School District	261,442	137,056	74,885	16,609	176,659	101,082	56,789	72,645	30,172	17,030	12,138
Christina School District	301,986	156,607	87,700	21,408	179,332	111,524	62,241	112,374	41,322	24,769	10,280
District Of Columbia ⁸	1,950,922	1,190,072	259,686	22,343	1,113,873	809,485	185,702	764,646	374,798	73,404	72,403
District Of Columbia Public Schools	1,097,091	724,055	147,275	22,759	689,845	531,288	107,914	362,966	191,734	39,142	44,280
Florida	26,284,126	14,677,925	4,690,308	9,278	17,830,096	10,312,389	3,156,921	7,112,174	3,709,575	1,287,633	1,341,856
Miami-Dade County Public School District	3,385,974	1,814,121	626,411	9,542	2,357,359	1,236,850	415,192	864,768	471,731	173,708	163,847
Broward County School District	2,568,229	1,396,276	424,087	9,444	1,735,909	946,146	278,957	724,662	368,997	119,544	107,658
Georgia	18,995,370	11,110,695	4,481,843	10,741	12,537,119	8,048,307	3,314,084	5,418,823	2,749,089	1,002,872	1,039,428
Gwinnett County School District	1,845,058	1,092,145	419,128	10,292	1,135,487	773,337	308,654	621,539	296,084	98,242	88,032
Cobb County School District	1,162,122	733,917	295,409	10,368	813,629	534,681	219,689	294,272	176,183	63,659	54,221
Kentucky	7,563,906	4,224,871	2,301,847	11,107	4,860,637	2,964,549	1,606,418	2,234,024	1,080,105	582,753	469,245
Jefferson County School District	1,380,353	821,942	415,009	13,972	901,443	570,971	286,742	407,222	222,979	111,667	71,688
Fayette County School District	535,405	310,974	157,372	12,855	364,168	219,499	125,246	145,873	80,673	26,773	25,364
Louisiana	8,213,616	4,354,286	2,164,875	11,485	4,999,017	3,047,947	1,482,341	2,774,976	1,156,850	593,971	439,623
Jefferson Parish School District	561,545	288,969	150,557	11,519	336,868	201,189	102,811	199,758	78,770	42,305	24,919
East Baton Rouge School District	549,239	274,393	131,436	13,634	310,044	192,042	89,996	208,349	70,403	34,584	30,846
Maryland	13,186,523	9,281,730	3,446,781	14,755	8,954,270	5,705,378	2,578,271	3,846,164	1,968,406	810,391	386,089
Montgomery County Public Schools	2,585,611	1,948,571	738,731	16,005	1,838,695	1,225,093	561,750	689,927	412,045	165,382	56,989
Prince George's County Public Schools	2,028,887	1,331,480	516,608	15,334	1,312,545	849,623	351,989	644,858	344,285	155,293	71,484
Mississippi	4,282,381	2,521,732	854,268	8,954	2,607,528	1,719,687	575,180	1,406,001	680,781	234,662	268,852
Desoto County School System	250,438	154,075	49,814	7,368	156,946	107,318	34,470	81,028	41,636	13,452	12,464
Jackson Public Schools	237,321	142,215	52,269	9,272	136,820	91,016	32,024	82,581	44,610	17,723	17,920
North Carolina	14,424,001	8,953,999	3,119,340	9,285	9,555,584	6,515,814	2,233,656	4,153,453	2,143,803	767,846	714,964
Wake County Schools	1,436,207	944,405	328,156	8,897	1,001,050	712,813	242,269	388,818	208,660	76,442	46,339
Charlotte-Mecklenburg Schools	1,381,814	872,326	298,711	9,360	932,061	626,240	213,008	386,022	213,643	77,722	63,731
Oklahoma	5,670,109	3,064,091	1,090,639	8,158	3,387,648	2,086,934	750,507	1,883,706	859,634	290,944	398,755
Oklahoma City School District 89	331,494	176,166	77,650	8,564	195,529	121,193	52,143	109,044	47,270	19,892	26,921
Tulsa School District 1	347,012	200,903	67,812	9,270	196,920	122,660	40,444	123,463	67,136	22,517	26,629
South Carolina	8,614,744	4,733,188	1,866,068	11,080	5,348,780	3,314,210	1,274,287	2,821,663	1,280,930	507,354	444,301
Greenville County School District	733,250	439,807	175,955	9,712	451,618	302,037	118,458	230,555	124,230	49,808	51,077
Charleston County School District	572,886	309,717	118,890	11,548	343,414	220,511	84,804	199,079	72,452	27,231	30,393

See notes at end of table.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: FY 2018—Continued

[in thousands of dollars]¹

State and reporting district	All functions ²				Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits	Current expenditures per pupil	Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
Tennessee	9,555,197	5,722,480	1,887,222	9,536	6,380,850	4,245,816	1,408,273	2,668,587	1,246,865	410,016	505,760
Shelby County School District	1,210,378	708,180	209,140	11,045	790,242	518,430	158,639	346,205	158,447	44,367	73,931
Metro Nashville Public Schools	1,016,662	577,340	222,832	11,999	644,277	410,987	164,666	322,574	148,112	50,186	49,811
Texas	51,634,334	34,999,520	6,180,996	9,560	33,209,872	25,073,671	4,277,066	15,775,046	8,895,940	1,614,077	2,649,416
Houston Independent School District 912	2,035,634	1,285,108	244,615	9,505	1,248,960	887,826	155,728	669,740	350,493	73,882	116,934
Dallas Independent School District 905	1,561,175	1,062,401	176,100	9,954	1,008,205	767,634	126,089	448,079	252,789	40,029	104,891
Virginia	15,773,437	9,634,365	4,069,066	12,214	10,687,669	6,968,373	2,952,901	4,485,647	2,398,386	1,005,254	600,121
Fairfax County Public Schools	2,815,538	1,755,497	808,618	14,932	1,947,815	1,274,857	572,914	768,109	428,786	204,912	99,614
Prince William County Public Schools	1,041,220	668,336	253,415	11,497	679,372	460,814	182,936	315,148	184,141	64,000	46,700
West Virginia	3,115,322	1,704,889	900,180	11,442	1,907,091	1,125,905	589,462	1,013,860	481,428	273,742	194,371
Kanawha County School District	298,449	167,645	86,131	11,360	187,547	111,412	56,250	92,407	45,401	26,098	18,495
Berkeley County School District	205,858	116,518	56,892	10,655	124,202	76,549	36,752	67,491	34,461	17,604	14,165
Midwest											
Illinois	31,464,026	15,213,110	11,063,093	15,780	20,349,688	10,860,344	7,834,770	10,241,229	4,051,044	3,042,182	873,109
City of Chicago School District 299	5,281,978	2,414,238	1,461,353	14,134	3,757,165	1,774,382	1,189,623	1,317,947	551,960	231,056	206,866
School District U-46 (Elgin Area)	517,293	268,414	180,788	13,286	326,130	182,966	120,684	175,219	78,320	55,608	15,944
Indiana	10,684,318	5,835,214	3,101,767	10,139	6,580,698	4,020,637	2,123,418	3,585,505	1,584,002	910,893	518,115
Fort Wayne Community Schools	324,577	174,568	102,381	11,014	211,034	123,744	72,115	94,367	42,971	27,249	19,176
Indianapolis Public Schools	413,923	200,582	109,395	14,981	225,760	132,585	72,010	160,340	59,048	34,048	27,823
Iowa	6,005,199	3,820,095	1,283,405	11,732	4,006,004	2,765,536	911,996	1,751,588	939,672	331,473	247,607
Des Moines Independent Community School District	438,101	266,782	119,377	12,635	290,121	185,298	80,261	128,171	69,879	34,206	19,809
Cedar Rapids Community School District	201,586	141,348	37,169	11,363	138,143	103,153	25,144	55,321	31,616	10,643	8,122
Kansas	5,805,668	3,398,177	1,127,620	11,680	3,790,175	2,399,076	784,898	1,763,713	908,504	305,508	251,780
Wichita Unified School District 259	587,986	344,263	150,258	11,672	361,454	234,749	102,602	200,921	99,468	44,534	25,611
Olathe Unified School District 233	336,958	205,081	74,527	11,255	219,748	148,372	56,601	103,260	52,166	15,289	13,950
Michigan	17,706,394	7,944,515	5,381,534	12,025	11,067,942	5,648,586	3,835,835	6,006,242	2,175,141	1,474,009	632,210
Detroit Public Schools Community District	661,647	293,308	168,785	13,071	358,117	211,223	117,659	267,043	73,156	46,716	36,487
Utica Comm School District	279,068	147,651	96,068	10,207	204,522	117,151	76,801	66,867	28,453	18,117	7,679
Minnesota	11,376,369	7,067,632	2,364,979	12,935	7,931,590	5,280,467	1,793,167	2,928,173	1,283,168	417,280	516,606
Anoka-Hennepin School District 11	479,685	317,618	103,689	12,374	355,069	246,097	83,179	104,978	49,798	13,564	19,638
St. Paul Independent School District 625	580,491	381,776	144,013	15,564	405,900	270,234	103,253	147,678	76,096	27,022	26,913
Missouri	10,015,705	6,138,848	1,927,993	10,941	6,396,151	4,326,052	1,339,855	3,189,353	1,580,267	516,454	430,201
Springfield School District R-12	252,040	160,114	47,123	9,872	170,957	114,788	32,479	68,982	39,538	12,340	12,101
St. Louis Public Schools	337,998	169,086	80,360	14,713	187,241	117,551	56,085	134,475	46,927	22,261	16,282

See notes at end of table.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: FY 2018—Continued

[in thousands of dollars]¹

State and reporting district	All functions ²			Current expenditures per pupil	Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits		Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
Nebraska	4,144,498	2,377,424	877,044	12,801	2,797,006	1,815,764	674,000	1,072,353	508,828	184,714	275,139
Omaha City School District 1	693,446	381,897	159,432	13,124	481,228	299,561	124,434	176,385	72,359	30,780	35,833
Lincoln Public School District 1	474,439	297,271	100,319	11,367	333,382	229,598	74,032	114,473	60,783	22,623	26,584
North Dakota	1,539,226	926,435	343,573	13,753	971,319	653,770	249,491	455,658	229,226	81,910	112,249
Bismarck School District 1	161,135	101,872	38,138	12,334	104,598	72,424	27,265	46,778	26,373	9,875	9,759
Fargo School District 1	158,458	101,256	32,317	13,832	101,118	72,247	23,951	45,630	23,287	7,071	11,710
Ohio	21,734,011	12,232,276	4,750,915	12,752	13,647,647	8,495,570	3,153,965	7,370,213	3,386,145	1,438,751	716,151
Columbus City School District	776,461	452,327	193,034	15,461	459,342	286,418	116,325	288,741	152,048	70,036	28,378
Cleveland City School District	706,861	410,264	151,357	18,273	431,744	271,865	98,123	251,352	125,713	46,755	23,765
South Dakota	1,385,155	831,961	243,820	10,072	869,983	598,491	170,469	442,398	203,029	63,729	72,774
Sioux Falls School District 49-5	232,959	146,318	45,966	9,362	153,977	103,266	32,568	64,270	34,534	10,950	14,712
Rapid City Area School District 51-4	132,610	81,853	22,443	9,629	81,924	58,462	15,095	44,045	20,937	6,147	6,641
Wisconsin	10,466,232	5,740,047	2,472,272	12,159	6,640,772	4,224,834	1,770,863	3,446,942	1,352,064	643,553	378,518
Milwaukee School District	1,069,496	507,236	256,505	14,158	658,967	343,217	176,057	363,030	140,198	71,176	47,499
Madison Metropolitan School District	389,533	240,044	98,662	14,444	254,333	169,853	68,372	125,035	57,472	26,058	10,165
West											
Alaska	2,355,281	1,114,322	655,622	17,726	1,452,509	763,915	436,966	816,158	323,684	203,097	86,614
Anchorage School District	700,203	366,308	225,925	14,714	432,504	252,232	145,623	245,108	107,519	75,096	22,591
Matanuska Susitna Borough School District	275,055	138,184	79,345	14,282	164,084	94,074	53,693	104,070	41,544	24,476	6,901
Arizona	9,096,937	5,230,062	1,618,131	8,296	5,329,941	3,602,708	1,078,120	3,288,890	1,502,229	498,363	478,106
Mesa Unified School District	505,800	309,156	103,827	8,182	307,121	210,479	68,555	170,432	89,110	32,355	28,247
Tucson Unified School District 1	419,774	252,825	78,792	9,323	243,608	164,345	48,640	156,124	82,151	28,087	20,042
California	77,639,021	43,810,646	21,185,084	12,510	50,809,215	30,408,661	14,529,806	23,870,237	11,685,554	5,863,103	2,959,569
Los Angeles Unified School District	8,232,102	4,296,985	2,502,948	13,247	5,407,436	2,965,523	1,703,683	2,429,904	1,146,101	664,957	394,762
San Diego City Unified School District	1,442,955	799,031	468,703	11,416	931,697	546,114	320,810	449,831	230,522	136,170	61,427
Colorado	9,216,166	5,649,575	1,765,725	10,157	5,672,158	3,825,098	1,182,382	3,206,093	1,641,185	524,758	337,915
Denver School District 1	1,091,543	711,152	204,240	11,888	652,523	444,496	124,928	400,449	225,079	69,597	38,571
Jefferson County School District No. R-1	840,474	536,984	160,451	9,756	511,421	358,860	106,224	291,792	157,228	47,933	37,261
Hawaii	2,756,318	1,457,016	731,788	15,242	1,731,093	1,039,256	512,417	885,394	363,776	192,501	139,831
Hawaii Department of Education	2,756,318	1,457,016	731,788	15,242	1,731,093	1,039,256	512,417	885,394	363,776	192,501	139,831
Idaho	2,319,161	1,371,424	489,624	7,703	1,501,013	996,115	347,637	707,986	337,341	124,740	110,162
West Ada School District 2	260,175	159,521	53,452	6,632	173,311	120,576	39,871	76,816	35,256	12,028	10,048
Boise Independent School District 1	244,211	157,023	52,192	9,306	164,474	114,162	37,382	69,310	37,434	12,604	10,427

See notes at end of table.

National Center for Education Statistics

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: FY 2018—Continued

[in thousands of dollars]¹

State and reporting district	All functions ²			Current expenditures per pupil	Instruction and instruction-related ^{2,3}			Support services ^{2,4}			All other functions ^{2,5}
	Total ^{6,7}	Salaries and wages	Employee benefits		Total ⁷	Salaries and wages	Employee benefits	Total ⁷	Salaries and wages	Employee benefits	Total ⁷
Montana	1,712,297	998,338	311,655	11,675	1,071,086	709,642	217,163	567,280	264,913	85,637	73,931
Billings Elem School District 2	112,663	71,227	24,273	9,975	78,914	54,629	18,504	33,749	16,599	5,768	0
Great Falls Elem School District 1	69,261	44,577	12,738	9,485	44,730	33,385	8,985	20,452	9,688	3,278	4,079
Nevada	4,408,724	2,577,933	1,064,377	9,075	2,828,632	1,797,296	731,875	1,405,978	736,508	313,625	174,114
Clark County School District	2,955,544	1,756,073	724,878	8,976	1,933,838	1,233,581	500,853	892,711	491,905	210,875	128,995
Washoe County School District	622,879	385,658	155,247	9,294	381,083	254,340	102,527	217,463	123,437	49,490	24,333
New Mexico	3,195,214	1,881,298	672,821	9,557	1,873,457	1,287,599	455,060	1,158,704	547,631	199,514	163,053
Albuquerque Public Schools	812,211	510,017	182,171	9,031	501,310	357,308	125,265	274,850	141,230	52,641	36,051
Las Cruces School District	219,260	134,115	50,282	8,912	134,831	92,525	34,944	71,088	37,626	13,718	13,341
Oregon	6,896,732	3,589,963	2,071,183	11,878	4,296,906	2,457,420	1,398,866	2,363,138	1,053,062	621,363	236,688
Portland Public Schools	657,905	370,661	178,092	13,540	401,741	246,986	119,996	237,442	115,403	53,484	18,722
Salem-Keizer Public Schools	489,836	264,913	160,642	11,678	326,167	190,774	114,712	146,305	73,412	45,603	17,364
Utah	5,028,781	2,860,962	1,295,855	7,525	3,376,036	2,042,025	931,367	1,403,635	698,375	318,346	249,110
Alpine School District	535,336	291,182	164,434	6,646	387,997	215,867	125,060	125,011	63,429	33,535	22,328
Davis County School District	531,892	311,263	146,171	7,189	372,780	223,053	105,610	134,161	76,890	35,722	24,951
Washington	14,408,733	8,626,103	3,351,442	12,986	9,365,432	6,029,068	2,287,312	4,504,402	2,447,884	961,420	538,899
Seattle School District 1	819,383	509,309	182,000	15,014	540,294	362,622	128,148	259,166	140,695	50,406	19,923
Spokane School District 81	407,014	250,949	98,514	13,575	278,362	185,547	70,048	111,520	59,907	23,234	17,132
Wyoming	1,519,293	881,893	398,002	16,131	979,918	614,146	271,696	494,263	251,355	117,640	45,112
Laramie County School District 1	216,649	126,111	58,963	15,239	140,740	88,300	39,661	69,307	35,792	17,812	6,602
Natrona County School District 1	193,560	113,252	58,222	14,579	130,878	80,185	40,534	57,289	31,390	16,453	5,393

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

² Interschool system expenditures are excluded to prevent double counting.

³ Includes instruction and instructional staff support services current expenditures.

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

⁵ Includes food services and enterprise operations current expenditures. At the school district level, the amount also includes regional educational service agency (RESA) current expenditures made on behalf of the school district.

⁶ Funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

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

⁸ The "District of Columbia" totals include finances for public charter schools and other local education agencies in the District of Columbia not considered part of the District of Columbia Public Schools school district.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included within the national- and state-level amounts displayed in this table. For this table, the ranking of two largest school districts in each state by enrollment excludes independent charter school districts.

SOURCE: US Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2018, Provisional Version 1a.

National Center for Education Statistics

Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, and locale code: FY 2017 and FY 2018

Region and locale code ²	Median inflation-adjusted total revenues per pupil			Median inflation-adjusted current expenditures ¹ per pupil		
	FY 17 (in FY 18 dollars) ³	FY 18 (in FY 18 dollars)	Percentage change	FY 17 (in FY 18 dollars) ³	FY 18 (in FY 18 dollars)	Percentage change
United States	\$13,635	\$13,914	2.0	\$11,531	\$11,722	1.7
City	11,777	12,043	2.3	10,752	10,901	1.4
Suburban	15,667	15,968	1.9	12,986	13,357	2.9
Town	12,659	12,919	2.1	10,701	10,826	1.2
Rural	14,080	14,389	2.2	11,732	11,918	1.6
Northeast	20,622	21,019	1.9	17,400	17,892	2.8
City	17,070	17,235	1.0	15,058	15,169	0.7
Suburban	20,727	21,060	1.6	17,699	18,028	1.9
Town	20,549	20,637	0.4	17,099	17,633	3.1
Rural	21,478	22,094	2.9	17,720	18,384	3.7
South	11,230	11,411	1.6	9,871	9,982	1.1
City	11,235	11,339	0.9	9,946	10,153	2.1
Suburban	11,116	11,212	0.9	9,404	9,668	2.8
Town	10,880	11,074	1.8	9,650	9,707	0.6
Rural	11,399	11,654	2.2	10,105	10,156	0.5
Midwest	13,514	13,754	1.8	11,232	11,358	1.1
City	11,406	11,746	3.0	10,691	10,850	1.5
Suburban	13,811	13,925	0.8	11,517	11,527	0.1
Town	13,018	13,259	1.8	10,724	10,884	1.5
Rural	13,996	14,263	1.9	11,517	11,640	1.1
West	13,113	13,576	3.5	11,393	11,722	2.9
City	10,689	11,064	3.5	9,696	9,819	1.3
Suburban	12,293	12,725	3.5	10,553	10,811	2.4
Town	12,676	13,205	4.2	10,997	11,226	2.1
Rural	15,390	15,905	3.4	13,410	13,803	2.9

¹ Funds spent operating local public schools and local education agencies, including such expenses as salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding capital outlay, interest on school debt, payments to private schools, payments to public charter schools, and nonelementary-secondary expenditures (such as adult education).

² Data for school districts with unassigned locale codes or with locale codes reported as “not applicable” in the 2016–17 or 2017–18 CCD Local Education Agency Universe Survey data files are included in national and regional totals for the corresponding fiscal year.

³ Data have been adjusted to fiscal year 2018 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

NOTE: Revenues for the Midwest region and the United States have been adjusted in this table to eliminate double counting of state funding for independent charter school districts. Ohio accounts for state funding of independent charter school districts within both the revenues of those independent charter school districts and the revenues of the (noncharter) local school districts that charter school students reside in.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2017, Final Version 2a and fiscal year 2018, Provisional Version 1a; “Local Education Agency Universe Survey,” school year 2016–17, Final Version 2a and school year 2017–18, Provisional Version 1a; and *Digest of Education Statistics 2018*, retrieved April 30, 2020, from https://nces.ed.gov/programs/digest/d18/tables/dt18_106.70.asp.

National Center for Education Statistics

Table 4. Median current expenditures per pupil and numbers of districts and students for the states that have reported both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: FY 2018

State	Median current expenditures per pupil						Number of districts by type				Number of students ¹ by district type			
	Total		Instruction and instruction-related ²		Support services ³		Total		Number reporting ⁴		Total		Number in reporting districts ⁴	
	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶
Reporting states⁷	\$9,934	\$11,986	\$5,527	\$7,525	\$3,948	\$3,932	3,089	11,704	2,626	10,965	1,793,446	40,378,884	1,610,506	40,339,573
Alabama	‡	9,716	‡	5,871	‡	3,144	2	139	1	137	245	742,199	245	742,199
Arizona	8,317	9,824	4,356	5,462	3,453	3,871	443	248	424	221	190,625	905,917	189,296	904,807
Arkansas	8,099	9,733	4,495	6,172	3,616	2,954	26	252	25	234	16,251	479,834	16,251	479,350
California	‡	12,155	‡	7,714	‡	3,906	30	1,066	1	970	11,586	6,132,660	825	6,131,583
Colorado	7,840	10,996	4,274	6,676	3,357	3,908	1	186	1	178	17,555	889,855	17,555	889,659
Connecticut	12,913	20,401	7,404	12,664	5,629	7,027	24	179	24	169	10,187	506,612	10,187	495,564
Delaware	13,034	14,782	7,069	9,686	5,653	4,244	24	19	24	19	15,337	120,956	15,337	120,956
District of Columbia	22,269	22,759	10,901	14,311	10,620	7,530	59	1	57	1	39,032	48,205	38,152	48,205
Georgia	9,629	10,564	5,135	6,924	3,621	2,997	29	186	29	178	34,109	1,734,360	34,109	1,733,033
Idaho	6,469	8,864	4,371	5,554	1,953	2,871	47	119	42	114	18,345	282,709	18,345	282,634
Illinois	—	13,740	—	8,437	—	4,726	8	946	0	853	3,649	1,990,298	†	1,987,645
Indiana	8,250	9,682	4,565	5,865	3,267	3,270	99	311	99	295	47,089	1,006,719	47,089	1,005,898
Louisiana	12,187	11,423	6,589	6,826	4,777	3,828	120	80	117	75	67,151	647,984	66,771	647,104
Maine	10,717	14,788	6,133	8,974	5,163	5,013	9	202	9	186	2,240	177,151	2,240	177,145
Massachusetts	15,885	16,754	11,349	11,412	4,825	5,050	80	327	80	321	45,246	908,785	45,246	907,958
Michigan	9,245	10,284	4,867	6,769	4,010	3,092	297	599	288	537	146,788	1,325,638	144,563	1,325,441
Minnesota ⁸	12,392	11,809	7,956	7,945	4,050	3,162	180	372	164	334	56,769	822,701	56,769	822,280
Mississippi	8,675	9,171	4,184	5,529	4,082	3,055	3	154	3	146	944	477,328	944	477,064
Missouri ⁸	12,699	10,157	6,873	6,388	5,539	3,253	39	528	38	517	23,722	891,690	23,722	890,146
Nevada	6,659	11,594	4,213	7,329	2,374	4,100	1	20	1	18	37,000	448,785	37,000	447,561
New Hampshire	—	18,758	—	11,890	—	6,155	27	165	0	161	3,543	175,383	†	171,011
New Jersey	15,802	19,289	8,724	12,233	6,510	6,572	89	589	87	564	49,043	1,358,459	49,043	1,357,571
New Mexico	9,619	11,987	5,231	6,500	4,176	5,016	59	95	56	89	15,948	318,393	15,948	318,092
New York	—	22,181	—	15,039	—	6,457	279	767	0	682	139,385	2,584,951	†	2,583,252
North Carolina	8,225	9,772	5,113	6,365	2,783	2,876	192	124	173	118	100,986	1,452,527	100,986	1,452,341
Ohio	10,364	11,369	5,738	7,301	4,014	3,654	340	669	339	617	113,162	1,591,237	101,377	1,590,646
Oklahoma	6,838	8,859	4,045	5,132	2,347	2,969	28	515	28	511	29,033	666,013	29,033	665,737
Oregon ⁸	16,333	11,745	9,186	7,292	6,322	4,106	18	181	18	178	3,927	575,910	3,927	574,668
Pennsylvania	13,200	15,371	7,910	9,590	4,948	4,493	179	575	177	499	137,758	1,570,264	137,178	1,570,061
Rhode Island	14,965	16,742	7,709	10,589	6,739	5,590	19	41	18	39	7,773	134,986	7,535	134,986

See notes at end of table.

National Center for Education Statistics

Table 4. Median current expenditures per pupil and numbers of districts and students for the states that have reported both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: FY 2018—Continued

State	Median current expenditures per pupil						Number of districts by type				Number of students ¹ by district type			
	Total		Instruction and instruction-related ²		Support services ³		Total		Number reporting ⁴		Total		Number in reporting districts ⁴	
	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶	Independent charter ⁵	Noncharter and mixed ⁶
South Carolina	17,545	11,068	14,019	6,714	3,362	3,679	2	98	1	83	25,736	751,771	25,736	751,027
Tennessee	15,538	9,047	8,955	6,051	6,583	2,461	1	146	1	141	156	1,001,805	156	1,000,959
Texas	9,024	10,110	5,270	6,298	3,203	3,306	182	1,027	177	1,023	296,323	5,105,018	296,323	5,103,359
Utah	6,341	8,284	4,113	5,461	1,990	2,475	117	42	112	41	75,468	592,806	75,468	592,601
Washington	16,508	13,065	7,674	8,281	7,881	4,232	10	310	10	296	2,498	1,107,060	2,498	1,105,737
Wisconsin	‡	12,054	‡	7,622	‡	3,999	26	426	2	420	8,837	851,915	652	851,293

— 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 Includes instruction and instructional staff support services current expenditures.

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

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

⁵ All associated schools are charter schools.

⁶ Includes 11,034 school districts that have noncharter schools only (noncharter districts) and 670 school districts that have both charter and noncharter schools (mixed districts). Among these districts, 10,307 noncharter districts and 658 mixed districts reported data.

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

⁸ State funding or charter school policies exist within this state that may impact median current expenditures per pupil in independent charter school districts relative to noncharter and mixed school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2018, Provisional Version 1a.

National Center for Education Statistics

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: FY 2018

[in thousands of dollars]

State	Total	Title I	Special education ¹	Math and science ²	School safety ³	Vocational education ⁴	Child nutrition ⁵	Bilingual education ⁶	Other and unspecified federal revenues through state ⁷	Impact aid	Other federal revenues direct to school districts ⁸
United States⁹	\$56,985,584	\$14,292,684	\$11,353,732	‡	‡	\$543,865	\$16,819,031	‡	\$7,802,319	\$1,473,216	‡
Alabama	844,654	250,696	177,660	31,674	13	11,937	309,914	3,771	38,184	2,577	18,228
Alaska	398,105	53,246	36,299	9,257	573	4,185	52,361	1,105	34,127	173,149	33,803
Arizona	1,327,059	284,558	162,743	28,308	15,051	22,055	357,694	11,158	250,960	177,428	17,104
Arkansas	602,438	161,918	133,485	19,380	—	7,672	192,755	3,051	55,658	—	28,519
California	7,986,293	1,910,161	1,903,603	205,320	1,721	49,081	2,256,537	132,589	1,048,950	76,811	401,520
Colorado	703,785	150,859	149,582	22,418	44	6,601	206,214	8,474	69,079	54,231	36,283
Connecticut	484,238	119,199	119,573	17,755	—	6,515	141,432	6,551	27,064	—	46,149
Delaware	153,289	47,481	34,593	—	—	4,527	50,705	—	15,983	—	—
District of Columbia	208,046	46,656	17,097	8,450	5,074	2,372	47,021	1,197	38,919	41,260	—
Florida	3,349,018	868,616	630,637	78,574	—	34,727	1,130,085	—	354,623	7,343	244,413
Georgia	1,831,429	536,708	330,955	51,693	‡	15,914	705,722	14,465	102,072	27,901	‡
Hawaii	270,487	51,681	42,940	470	2,173	3,598	57,292	4,273	51,000	40,379	16,681
Idaho	253,943	58,907	55,305	8,944	4,326	3,105	77,700	1,794	31,292	6,857	5,713
Illinois	2,312,654	643,167	547,895	73,789	5,226	28,418	604,146	26,548	294,279	19,864	‡
Indiana	1,034,898	254,791	253,006	2,220	302	9,819	334,018	‡	161,343	1,413	‡
Iowa	490,193	102,187	128,956	15,656	319	4,809	138,095	4,278	81,228	450	14,215
Kansas	526,535	112,753	—	—	—	1,569	149,034	3,315	231,826	23,493	4,545
Kentucky	913,827	218,215	148,205	28,488	143	6,934	337,955	3,230	94,422	‡	‡
Louisiana	1,127,974	303,581	177,607	41,480	3,707	8,733	336,564	3,558	188,308	9,184	55,252
Maine	188,448	52,694	51,129	8,603	24	2,319	47,962	574	15,375	2,427	7,341
Maryland	849,934	211,178	195,077	32,561	—	8,677	268,372	9,702	42,853	12,132	69,382
Massachusetts	873,095	189,406	236,085	‡	‡	9,275	189,473	‡	213,721	—	‡
Michigan	1,709,664	434,225	404,263	55,357	561	18,211	428,807	4,768	181,699	8,640	173,133
Minnesota	717,154	157,212	176,557	26,177	—	6,127	224,558	—	73,768	25,134	27,621
Mississippi	658,638	188,647	110,523	‡	1,287	5,916	238,400	1,370	71,330	2,034	‡
Missouri	945,684	235,187	179,546	33,310	3,653	12,808	286,426	5,067	129,876	26,757	33,054
Montana	240,192	53,814	35,362	4,706	—	2,580	40,266	‡	18,109	76,889	8,466
Nebraska	329,073	83,175	66,286	10,568	‡	3,101	95,770	2,936	29,857	19,473	17,907
Nevada	431,615	119,734	84,204	12,758	101	5,310	137,889	6,478	42,204	5,196	17,741
New Hampshire	168,406	40,560	39,336	‡	‡	3,534	28,644	‡	53,331	‡	‡
New Jersey	1,311,060	347,186	358,030	‡	‡	10,310	361,709	‡	206,702	22,500	‡
New Mexico	519,312	97,834	76,278	3,494	‡	5	1,315	136	160,119	107,763	72,368
New York	3,103,817	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
North Carolina	1,601,937	445,189	336,349	46,935	‡	‡	537,743	15,086	66,737	18,726	135,172
North Dakota	171,381	37,969	31,030	7,692	2,505	—	28,360	616	4,413	32,169	26,627

See notes at end of table.

National Center for Education Statistics

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: FY 2018—Continued

[in thousands of dollars]

State	Total	Title I	Special education ¹	Math and science ²	School safety ³	Vocational education ⁴	Child nutrition ⁵	Bilingual education ⁶	Other and unspecified federal revenues through state ⁷	Impact aid	Other federal revenues direct to school districts ⁸
Ohio	1,751,452	524,222	405,653	—	4	31,704	460,651	126	202,243	198	126,651
Oklahoma	684,171	160,468	134,158	22,520	—	10,145	234,060	4,411	41,766	35,457	41,186
Oregon	596,827	156,400	134,697	18,909	12	6,465	158,917	6,057	99,975	3,053	12,342
Pennsylvania	2,240,967	648,200	440,678	87,756	31,571	26,939	560,674	15,179	264,873	4,239	‡
Rhode Island	180,442	48,879	40,734	8,739	42	4,419	40,954	1,729	30,109	2,070	2,767
South Carolina	880,871	247,903	190,024	28,950	—	11,736	296,026	3,561	100,825	1,400	‡
South Dakota	223,431	45,279	32,610	9,534	—	1,296	32,844	505	7,011	82,430	11,922
Tennessee	1,165,006	307,592	237,179	—	8,352	19,048	439,018	5,037	96,936	2,636	—
Texas	6,625,266	1,383,170	894,308	146,860	—	50,541	2,129,525	2,256	1,451,003	115,644	451,959
Utah	448,003	81,434	107,690	11,513	57	8,252	134,907	3,905	25,851	8,614	65,780
Vermont	113,298	31,584	25,013	8,366	—	2,643	26,072	284	12,587	474	6,275
Virginia	1,101,357	263,669	260,709	37,283	—	16,838	359,529	12,380	33,265	35,337	82,347
Washington	1,056,134	239,663	231,201	1,669	—	6,635	259,993	80	131,548	62,729	122,616
West Virginia	367,728	83,241	64,975	14,704	—	4,525	125,298	594	57,118	—	17,273
Wisconsin	796,564	193,571	182,869	‡	‡	5,125	209,457	‡	158,770	15,114	‡
Wyoming	115,792	31,879	22,666	8,693	2,718	2,023	20,778	315	5,674	20,928	118

— Not available.

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

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

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

³ School safety grants received under Title IV of ESEA as reauthorized by ESSA.

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

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

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

⁷ Includes revenues from 21st Century Community Learning Centers programs, federal grants for adult education, and other federal revenues through the state. Also includes federal revenues received through the state that were unable to be reported within any of the program-specific categories in this table.

⁸ Includes direct federal grants for Indian education, Head Start, magnet schools, and gifted and talented programs, as well as other federal revenues provided directly to school districts. Also includes direct federal revenues that were unable to be reported within any of the program-specific categories in this table.

⁹ Federal revenues were missing for 3 percent of school districts in the 50 states and the District of Columbia for Title I, 3 percent for special education, 17 percent for math and science, 17 percent for school safety, 5 percent for vocational education, 3 percent for child nutrition, 20 percent for bilingual education, 3 percent for other and unspecified revenues through state, 5 percent for impact aid, and 31 percent for other revenues direct to school districts.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2018, Provisional Version 1a.

National Center for Education Statistics

Table 6. Total revenue, local revenue by source, and percentages of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: FY 2018

[in thousands of dollars]

State	Total revenue ¹	Total local revenue	Property taxes ²	Percentage of total revenue from property tax	Other taxes ^{2,3}	Revenue from cities and counties	Fees	Parent government contributions	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions	Other local revenue ⁴
United States	\$736,409,624	\$336,631,720	\$212,442,621	28.8	\$10,041,162	\$10,618,328	\$15,261,429	\$61,220,248	8.3	37.2	\$27,047,932
Alabama	8,071,697	2,794,047	1,245,450	15.4	4,194	871,256	337,998	†	†	15.4	335,149
Alaska	2,526,833	549,260	†	†	†	0	29,052	496,795	19.7	19.7	23,413
Arizona	10,535,022	4,248,733	3,286,224	31.2	0	292,916	292,082	0	0.0	31.2	377,511
Arkansas	5,699,925	2,158,666	464,887	8.2	1,181	11,191	163,845	†	†	8.2	1,517,562
California	92,054,865	32,462,867	23,643,261	25.7	639,478	1,914,597	1,150,268	1,167,856	1.3	27.0	3,947,407
Colorado	11,174,159	5,790,719	4,786,094	42.8	5,011	24,658	528,506	†	†	42.8	446,450
Connecticut	11,471,902	6,553,769	0	0.0	0	459,483	106,180	5,951,163	51.9	51.9	36,943
Delaware	2,331,571	662,917	639,049	27.4	0	0	15,542	†	†	27.4	8,326
District of Columbia	2,555,607	2,347,561	†	†	†	927,611	16,977	1,342,983	52.6	52.6	59,990
Florida	30,134,706	14,972,849	12,046,097	40.0	891,403	0	1,148,595	†	†	40.0	886,754
Georgia	21,603,751	9,773,637	6,245,539	28.9	1,978,475	439,917	532,830	†	†	28.9	576,876
Hawaii	3,272,180	60,790	†	†	†	0	42,749	0	0.0	0.0	18,041
Idaho	2,680,361	641,693	540,915	20.2	0	98	41,049	†	†	20.2	59,631
Illinois	37,088,552	19,828,522	17,582,834	47.4	0	309,961	615,540	†	†	47.4	1,320,187
Indiana	13,385,420	3,869,559	2,687,868	20.1	700	330,048	346,308	†	†	20.1	504,635
Iowa	7,049,967	2,806,668	2,278,092	32.3	183,388	4,213	185,595	†	†	32.3	155,380
Kansas	6,676,652	1,792,094	1,164,528	17.4	0	132,584	151,001	†	†	17.4	343,981
Kentucky	8,473,687	2,808,310	2,103,553	24.8	457,758	30,799	95,812	†	†	24.8	120,388
Louisiana	8,984,677	4,014,871	1,686,162	18.8	1,976,027	56,267	53,992	0	0.0	18.8	242,423
Maine	2,915,250	1,592,318	823,488	28.2	0	17,786	40,544	684,236	23.5	51.7	26,264
Maryland	15,882,022	8,369,082	†	†	†	0	101,397	7,993,430	50.3	50.3	274,255
Massachusetts	18,869,480	10,831,803	0	0.0	0	1,463,811	423,013	8,651,546	45.8	45.8	293,433
Michigan	20,947,337	6,618,267	5,582,116	26.6	0	33,460	588,618	†	†	26.6	414,073
Minnesota	13,631,314	3,833,309	2,502,670	18.4	0	245,503	583,620	†	†	18.4	501,516
Mississippi	4,776,707	1,709,839	1,437,448	30.1	16,664	25,078	156,796	2,707	0.1	30.1	71,146
Missouri	11,782,756	7,072,892	4,454,617	37.8	260,654	268,803	450,315	†	†	37.8	1,638,503
Montana	1,920,052	851,790	567,937	29.6	0	167,740	59,541	†	†	29.6	56,572
Nebraska	4,572,168	2,741,928	2,288,718	50.1	196,009	17,360	166,769	†	†	50.1	73,072
Nevada	5,200,817	2,914,232	1,271,875	24.5	5,604	3,311	37,857	†	†	24.5	1,595,585
New Hampshire	3,194,790	2,026,128	1,637,326	51.2	0	194	49,418	309,781	9.7	60.9	29,409
New Jersey	30,567,128	16,544,371	14,246,203	46.6	0	324,594	631,959	1,046,553	3.4	50.0	295,062
New Mexico	3,959,521	728,876	585,142	14.8	0	4,416	53,257	†	†	14.8	86,061
New York	72,948,014	40,947,367	19,098,232	26.2	36,447	276,804	443,828	17,180,147	23.6	49.7	3,911,909
North Carolina	15,289,321	4,241,369	†	†	†	292,357	266,269	3,262,341	21.3	21.3	420,402
North Dakota	1,820,205	632,737	454,808	25.0	0	43,572	72,216	†	†	25.0	62,141

See notes at end of table.

National Center for Education Statistics

Table 6. Total revenue, local revenue by source, and percentages of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: FY 2018—Continued

[in thousands of dollars]

State	Total revenue ¹	Total local revenue	Property taxes ²	Percentage of total revenue from property tax	Other taxes ^{2,3}	Revenue from cities and counties	Fees	Parent government contributions	Percentage of total revenue from parent government contributions	Percentage of total revenue from property taxes and parent government contributions	Other local revenue ⁴
Ohio ⁵	25,413,894	13,012,095	10,577,649	41.6	506,933	186,773	1,068,861	†	†	41.6	671,879
Oklahoma	6,544,741	2,778,347	2,128,087	32.5	18,406	176,138	308,614	†	†	32.5	147,102
Oregon	8,442,683	3,362,538	2,742,495	32.5	0	150,691	181,678	†	†	32.5	287,674
Pennsylvania	32,369,055	17,808,231	14,058,659	43.4	2,559,833	63,453	447,695	†	†	43.4	678,591
Rhode Island	2,594,989	1,304,992	116,276	4.5	0	0	28,068	1,147,822	44.2	48.7	12,826
South Carolina	10,605,440	4,465,275	3,377,302	31.8	269,295	285,538	254,180	†	†	31.8	278,960
South Dakota	1,644,689	856,360	725,017	44.1	26,664	1,489	55,480	†	†	44.1	47,710
Tennessee	10,559,833	4,491,432	69,859	0.7	0	453,916	518,771	3,324,998	31.5	32.1	123,888
Texas	65,045,168	34,897,850	31,641,929	48.6	0	134,202	1,217,045	0	0.0	48.6	1,904,674
Utah	6,018,590	2,204,598	1,781,880	29.6	114	6,395	209,108	†	†	29.6	207,101
Vermont	1,884,227	59,432	364	0.0	276	2,162	28,124	†	†	0.0	28,506
Virginia	17,004,937	9,108,571	†	†	†	0	281,129	8,657,890	50.9	50.9	169,552
Washington	17,046,560	5,062,765	4,266,445	25.0	2,848	14,175	353,903	†	†	25.0	425,394
West Virginia	3,474,113	1,177,840	1,106,094	31.8	602	4,230	23,952	†	†	31.8	42,962
Wisconsin	11,892,213	5,578,504	4,005,912	33.7	0	24,120	287,300	†	†	33.7	1,261,172
Wyoming	1,820,076	669,050	493,520	27.1	3,198	124,658	18,183	†	†	27.1	29,491

† Not applicable.

¹ Interschool system transactions are excluded to prevent double counting.

² 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.

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

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

⁵ Total revenues for Ohio have been adjusted in this table to eliminate double counting of state funding for independent charter school districts. Ohio accounts for state funding of independent charter school districts within both the revenues of those independent charter school districts and the revenues of the (noncharter) local school districts that charter school students reside in.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2018, Provisional Version 1a.

National Center for Education Statistics

Table 7. Capital outlay expenditures for public elementary and secondary school districts, by state: FY 2018

[in thousands of dollars]

State	Total capital outlay	Construction	Land and existing structures	Total equipment ¹	Instructional equipment	All other equipment	Nonspecified equipment ²
United States	\$70,109,001	\$55,346,030	\$4,094,601	\$10,668,370	\$2,225,386	\$8,002,491	\$440,493
Alabama	650,982	534,839	16,734	99,409	5,063	94,346	0
Alaska	134,123	85,676	35,019	13,428	3,611	9,817	0
Arizona	1,088,757	650,397	356,725	81,635	0	0	81,635
Arkansas	585,233	445,773	49,386	90,074	17,828	72,246	0
California	9,047,943	8,344,066	321,155	382,722	67,190	315,532	0
Colorado	1,842,602	1,308,399	237,035	297,168	74,597	222,571	0
Connecticut	513,403	458,075	0	55,328	25,842	29,368	118
Delaware	129,113	124,094	0	5,019	1,726	3,293	0
District of Columbia	440,750	413,742	6,353	20,655	8,463	11,935	257
Florida	2,329,901	1,608,341	117,869	603,691	0	603,691	0
Georgia	2,002,126	1,645,904	73,905	282,317	25,619	256,698	0
Hawaii	297,171	285,004	0	12,167	8,084	4,083	0
Idaho	154,024	102,171	0	51,853	10,954	40,899	0
Illinois	2,211,434	1,835,910	0	375,524	114,078	261,446	0
Indiana	1,164,440	516,881	164,222	483,337	39,325	312,088	131,924
Iowa	803,516	606,812	10,447	186,257	53,338	132,919	0
Kansas	863,640	610,847	24,606	228,187	136,543	91,644	0
Kentucky	747,227	581,799	18,040	147,388	47,455	99,933	0
Louisiana	584,013	474,640	37,642	71,731	14,493	57,238	0
Maine	188,169	155,687	1,009	31,473	6,321	25,152	0
Maryland	1,577,408	1,441,005	6,138	130,265	29,563	100,702	0
Massachusetts	978,162	502,448	391,975	83,739	28,640	53,852	1,247
Michigan	1,593,152	1,060,430	137,029	395,693	46,370	349,323	0
Minnesota	2,311,017	1,959,377	0	351,640	55,119	296,521	0
Mississippi	346,384	156,317	0	190,067	53,764	89,542	46,761
Missouri	854,237	638,255	77,868	138,114	25,157	112,957	0
Montana	285,146	212,059	5,548	67,539	5,419	50,465	11,655
Nebraska	536,754	313,590	16,611	206,553	25,435	181,118	0
Nevada	723,313	511,886	134,677	76,750	5,155	71,595	0
New Hampshire	165,101	122,854	5,083	37,164	15,428	21,736	0
New Jersey	1,273,372	994,323	98,415	180,634	32,113	148,521	0
New Mexico	533,379	331,540	45,280	156,559	18,567	137,992	0
New York	‡	‡	‡	‡	‡	‡	‡
North Carolina	1,389,004	1,013,114	54,898	320,992	43,387	273,922	3,683
North Dakota	251,741	178,120	14,968	58,653	10,210	48,443	0
Ohio	2,027,222	1,541,610	11,585	474,027	163,426	248,415	62,186
Oklahoma	714,441	391,510	216,729	106,202	13,079	93,123	0
Oregon	1,060,712	948,935	37,652	74,125	7,106	67,019	0
Pennsylvania	2,005,245	1,331,517	133,098	540,630	92,540	448,090	0
Rhode Island	62,138	26,649	2,008	33,481	21,222	12,259	0
South Carolina	1,444,520	1,136,273	49,051	259,196	36,964	202,617	19,615
South Dakota	214,383	180,061	0	34,322	15,978	18,344	0
Tennessee	937,706	595,617	44,139	297,950	120,535	177,415	0
Texas	10,150,625	8,712,724	310,817	1,127,084	235,160	891,924	0
Utah	975,305	550,003	296,741	128,561	39,411	89,150	0
Vermont	74,671	50,430	847	23,394	6,094	17,300	0
Virginia	1,198,547	703,781	202,205	292,561	62,833	229,728	0
Washington	3,020,560	2,584,696	154,971	280,893	13,835	267,058	0
West Virginia	202,532	149,523	17,734	35,275	5,947	29,328	0
Wisconsin	1,513,970	1,143,858	39,220	330,892	63,665	185,815	81,412
Wyoming	201,000	151,202	12,140	37,658	8,779	28,879	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 revenues are included in the United States totals.

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

² 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 2018, Provisional Version 1a.