

# Revenues and Expenditures for Public Elementary and Secondary Education: FY 20

## FINANCE TABLES

May 2022

NCES 2022-301

U.S. DEPARTMENT OF EDUCATION

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This set of tables introduces new data for national and state-level public elementary and secondary revenues and expenditures for fiscal year (FY) 2020. Specifically, this report includes the following school finance data:

- revenue and expenditure totals
- revenues by source
- expenditures by function and object
- current expenditures<sup>1</sup>
- current expenditures per pupil.

The 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, enterprise operations, and total current expenditures. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment.

The finance data used in this report are from the National Public Education Financial Survey (NPEFS), a component of the Common Core of Data (CCD). The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States.

State education agencies (SEAs) in each of the 50 states; the District of Columbia; and the 5 other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands report these data annually to NCES. While the tables in this report include data for all NPEFS respondents, the figures and selected findings are limited to the 50 states and the District of Columbia.

The tables in this report present descriptive information on the revenues and expenditures for FY 20. The tables and figures

chosen for this report demonstrate the range of information available when using NPEFS. They do not represent all of the data and are not meant to emphasize any particular issue.

Whenever comparisons were made between FY 19 and FY 20 data, the FY 19 data were obtained from the NPEFS FY 19 final (version 2a) data file. Updated tables for FY 19 can be found online at [https://nces.ed.gov/ccd/data\\_tables.asp](https://nces.ed.gov/ccd/data_tables.asp).

## RELATED NCES REPORTS

*Revenues and Expenditures for Public Elementary and Secondary Education: FY 19* (NCES 2021-302). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2021302>

*Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 19* (NCES 2021-304). <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2021304>

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For questions about content, contact Stephen Cornman at [stephen.cornman@ed.gov](mailto:stephen.cornman@ed.gov). To view this report online, go to <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2022301>. This report was prepared in part under Interagency Agreement (IAA) No. ED-IES-11-1J-0007 with the U.S. Census Bureau. Mention of trade names, commercial products, or organizations does not imply endorsement by the U.S. Government.

## DATA

The tables present data from the FY 20 NPEFS provisional (version 1a) data file and the FY 19 NPEFS final (version 2a) data file. The membership data used in this report come from the State Nonfiscal Survey, school year 2019–20 version 1a and 2018–19 version 1a.

SEAs report data for CCD surveys annually to NCES. The U.S. Census Bureau conducts the data collection for the finance surveys on behalf of NCES. NCES collects data for all three CCD nonfiscal universe surveys through the ED*Facts* submission system. SEAs participate in CCD voluntarily, following standard definitions for the data items they report.

The NPEFS instructions ask SEAs to report revenues and expenditures covering prekindergarten through high school public education in regular, special, and vocational schools; charter schools; and state-run education programs (such as special education schools or education programs for incarcerated youth).

For definitions of finance terms and more information about the methodology used in these surveys, see the following report:

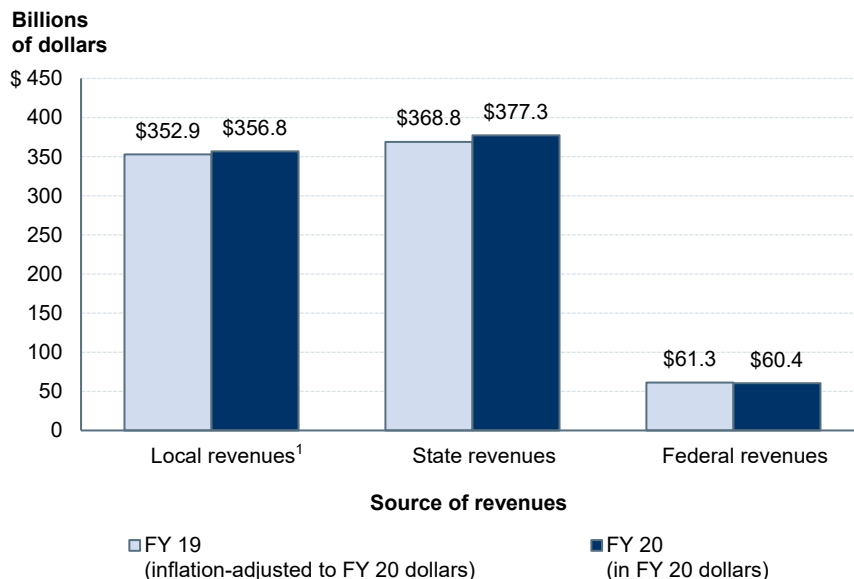
*Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2019–20 (Fiscal Year 2020).* [https://nces.ed.gov/ccd/pdf/2022302\\_FY20\\_NPEFS\\_Documentation.pdf](https://nces.ed.gov/ccd/pdf/2022302_FY20_NPEFS_Documentation.pdf)

The 50 states and the District of Columbia reported \$794.6 billion in revenues collected for public elementary and secondary education in FY 20 (table 1). State and local governments provided \$734.2 billion, or 92.4 percent of all revenues (derived from table 1). The federal government contributed \$60.4 billion, or 7.6 percent of all revenues. Total revenues increased by 1.5 percent after adjusting for inflation<sup>2</sup> (from \$783.0 to \$794.6 billion) from FY 19 to FY 20, local revenues increased by 1.1 percent (from \$352.9 to \$356.8 billion), state revenues increased by 2.3 percent (from \$368.8 to \$377.3 billion), and federal revenues decreased by 1.5 percent (from \$61.3 to \$60.4 billion) (tables 1 and 9) (**figure 1**).

Total revenues per pupil averaged \$15,711 on a national basis in FY 20 (table 2). This reflects an increase of 1.5 percent between FY 19 and FY 20, after adjusting for inflation, and follows an increase of 2.8 percent from FY 18 to FY 19 (table 2). The percentage change in revenues per pupil from FY 19 to FY 20 ranged from 15.4 percent in New Mexico to -2.4 percent in Kentucky. Total revenues per pupil increased in 38 states and the District of Columbia between FY 19 and FY 20. Total revenues per pupil decreased in 12 states between FY 19 and FY 20.

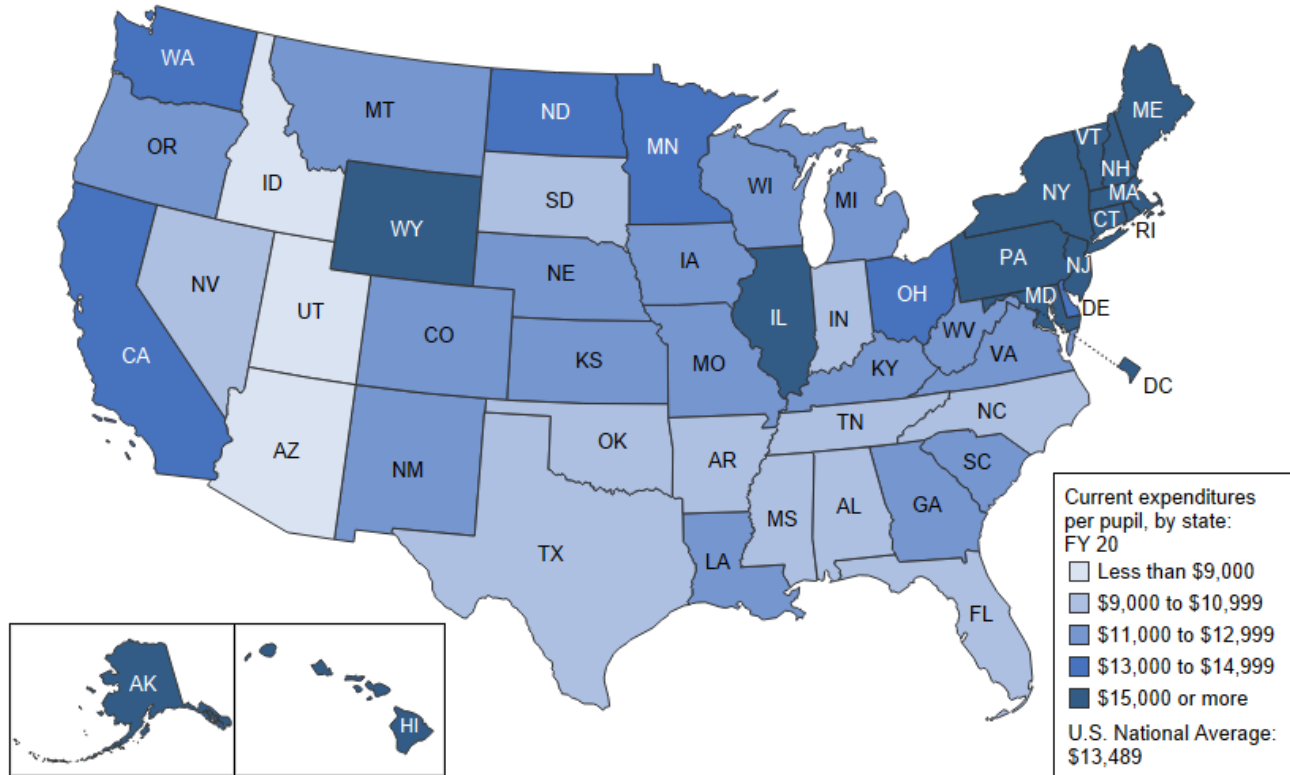
Current expenditures for public elementary and secondary education across the nation increased by 0.7 percent between FY 19 and FY 20, after adjusting for inflation (from \$677.4 to \$682.2

**Figure 1. Source of revenues for public elementary and secondary education for the United States (in billions of dollars): FY 19 and FY 20**



<sup>1</sup> Local revenues include intermediate revenues from education agencies with fundraising capabilities that operate between the state and local government levels.  
 NOTE: Data include the 50 states and the District of Columbia. Data have been adjusted to FY 20 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.  
 SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 19, Final Version 2a; and FY 20, Provisional Version 1a; and *Digest of Education Statistics 2020*, table 106.70. Retrieved November 9, 2021, from [https://nces.ed.gov/programs/digest/d20/tables/dt20\\_106.70.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_106.70.asp).

**Figure 2. Current expenditures per pupil for public elementary and secondary education, by state: FY 20**



NOTE: Data include the 50 states and the District of Columbia. These data are not adjusted for geographic cost differences. Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Per pupil expenditures are calculated using student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 20, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this figure. This figure only includes expenditures for K–12 and special education preschool programs in California. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey (NPEFS),” FY 20, Provisional Version 1a and “State Nonfiscal Survey of Public Elementary/Secondary Education,” school year 2019–20, Provisional Version 1a.

billion) (tables 3 and 9), after increasing 2.1 percent between FY 18 and FY 19.

Within that increase, expenditures for instruction also increased by 0.8 percent between FY 19 and FY 20, after adjusting for inflation (from \$409.3 to \$412.6 billion), and student support expenditures increased by 3.5 percent between FY 19 and FY 20, after adjusting for inflation (from \$41.6 to \$43.0 billion) (table 9).

Current expenditures per pupil<sup>3</sup> on a national basis increased by

0.7 percent between FY 19 and FY 20, after adjusting for inflation (from \$13,395 to \$13,489), following an increase of 2.2 percent between FY 18 and FY 19 (tables 4, 5, and 9). Current expenditures per pupil ranged from \$8,287 in Utah to \$25,273 in New York. After New York, current expenditures per pupil were the next highest in the District of Columbia (\$23,754), Vermont (\$22,124), New Jersey (\$21,385), and Connecticut (\$20,889) (table 4 and figure 2). After Utah, current expenditures per pupil were the next lowest in

Idaho (\$8,337), Arizona (\$8,694), Oklahoma (\$9,395), and Nevada (\$9,548).

The states with the largest increases in current expenditures per pupil from FY 19 to FY 20, after adjusting for inflation, were New Mexico (9.3 percent), Illinois (5.7 percent), Kansas (4.0 percent), Texas (3.7 percent), and Indiana (3.7 percent). The states with the largest decreases in current expenditures per pupil from FY 19 and FY 20, after adjusting for inflation, were Delaware<sup>4</sup>

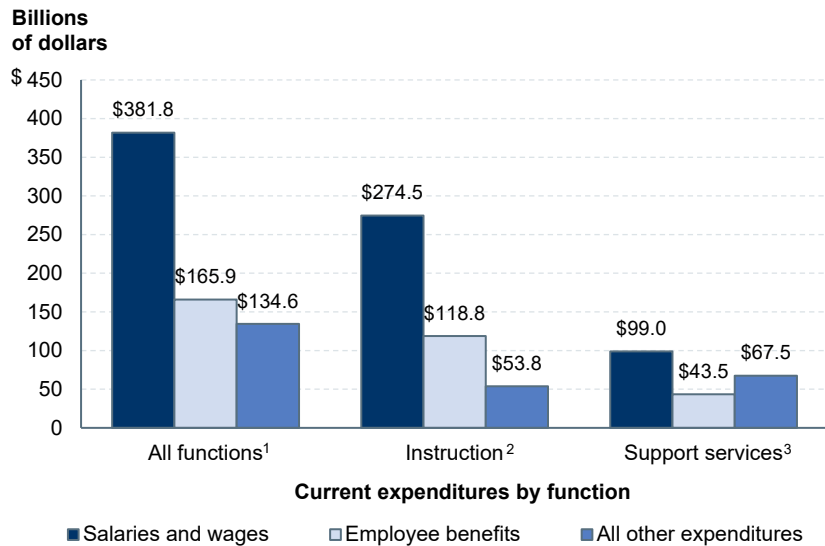
(-12.8 percent), Connecticut (-2.7 percent), Arizona (-2.4 percent), Alaska (-2.0 percent), and Arkansas (-1.9 percent) (table 5).

In FY 20, salaries and wages (\$381.8 billion) in conjunction with employee benefits (\$165.9 billion) accounted for 80.3 percent (\$547.6 billion) of current expenditures for public elementary and secondary education (derived from table 6 and figure 3). Expenditures for instruction and instructional staff support services comprised 65.5 percent (\$447.0 billion) of total current expenditures (derived from table 6).<sup>5</sup>

Total expenditures increased by 1.6 percent after adjusting for inflation (from \$781.2 to \$793.7 billion) between FY 19 and FY 20 (tables 7 and 9). Of the \$793.7 billion in total expenditures, 86.0 percent are current expenditures, 10.2 percent are capital outlay expenditures, 2.7 percent are interest on debt, and 1.1 percent are expenditures for other programs (derived from table 7 and figure 4).

Current expenditures from federal Title I grants for economically disadvantaged students<sup>6</sup> (including carryover expenditures) accounted for \$15.0 billion, or 2.2 percent of current expenditures for public elementary and secondary education at the national level in FY 20 (derived from table 8). Nationally, Title I expenditures per pupil averaged \$297 and ranged from \$118 in Utah to \$497 in Louisiana.<sup>7</sup>

**Figure 3. Salaries and wages, employee benefits, and other expenditures, by function for the United States (in billions of dollars): FY 20**



<sup>1</sup> Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions.

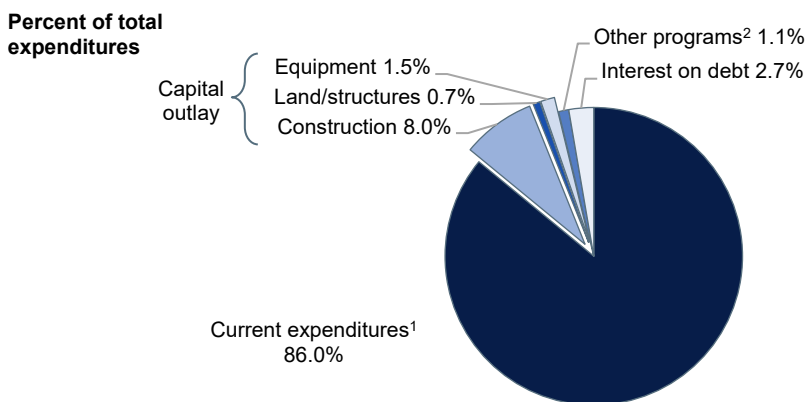
<sup>2</sup> Includes instruction and instructional staff support services current expenditures.

<sup>3</sup> Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, and other support services.

NOTE: Data include the 50 states and the District of Columbia. All other expenditures include expenditures other than salaries and wages and employee benefits (e.g., purchased services, supplies, and other). California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this figure. This figure only includes expenditures for K-12 and special education preschool programs in California.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a.

**Figure 4. Percentage distribution of total expenditures for public elementary and secondary education and other related programs in the United States, by type of expenditure: FY 20**



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

<sup>2</sup> Other program expenditures include expenditures for community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education.

NOTE: Data include the 50 states and the District of Columbia. Detail may not sum to totals because of rounding. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this figure. This figure only includes expenditures for K-12 and special education preschool programs in California.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a.



## REFERENCES

Agency Information Collection Activities; Submission to the Office of Management and Budget for Review and Approval; Comment Request; NPEFS 2019-2021: Common Core of Data (CCD) National Public Education Financial Survey, 85 Fed. Reg. 83538 (Dec. 22, 2020). Retrieved February 11, 2021, from <https://www.federalregister.gov/d/2020-28257>.

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U.S. Department of Education, National Center for Education Statistics. (2014). *NCES Statistical Standards* (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.

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## ENDNOTES

<sup>1</sup> Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across time. Current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Current expenditures 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.

<sup>2</sup> Whenever comparisons were made between FY 19 and FY 20 data, the FY 19 data were adjusted to FY 20 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) 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. 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 2020*, table 106.70. Retrieved November 9, 2021, from [https://nces.ed.gov/programs/digest/d20/tables/dt20\\_106.70.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_106.70.asp). The FY 19 amount adjusted to FY 20 dollars is equal to the FY 19 amount multiplied by the 2019-20 CPI (257.230) and then divided by the 2018-19 CPI (253.268).

<sup>3</sup> The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. The FY 20 NPEFS data file includes total student membership reported on the school year 2019-20 State Nonfiscal Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 20 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS.

Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey. In FY 18 and FY 19, the prekindergarten membership data for California in the State Nonfiscal Survey public release file

have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. The NPEFS total student membership variable excludes prekindergarten membership in California for FY 19 and FY 20. For FY 19 and FY 20, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts in this report. For FY 19 and FY 20, this report only includes expenditures for K-12 and special education preschool programs in California. For FY 18, fiscal data for all of California's prekindergarten programs are included.

Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership.

<sup>4</sup> In Delaware, the decline in current expenditures per pupil is due primarily to a decrease in the amount reported for employee benefits paid by the state on behalf of local education agencies (LEAs). The state is reviewing this decline and may provide corrected data in the final file.

<sup>5</sup> Expenditures for instruction and instructional staff support services include expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries

and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

<sup>6</sup> FY 19 U.S. Department of Education funds are available for spending by school districts beginning with the 2019-20 school year. Title I grants data are from *Digest of Education Statistics 2020*, table 401.60. Retrieved January 6, 2022, from [https://nces.ed.gov/programs/digest/d20/tables/dt20\\_401.60.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_401.60.asp). This report presents the calculated allocation amounts as published by the U.S. Department of Education for the following formula grant programs: Grants to Local Education Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants), Migrant Education, and Neglected and Delinquent Children. Allocations were made in FY 19 and became available for use in the 2019-20 school year. Actual amounts received by LEAs may be smaller than those presented due to state-level adjustments to federal Title I allocations and permitted state reservations for administration and school improvement activities.

<sup>7</sup> Title I expenditures are reported by states on NPEFS as either current year or carryover expenditures. A provision in the Title I statute allows LEAs to carry over a portion of the funds allocated to be spent in future fiscal years; however, some states did not separate carryover expenditures from current year expenditures in their NPEFS reporting. As a result, current year expenditures may exceed the total allocation amount for a particular state.

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

The law does not stipulate how Title I funds are to be spent. Many Title I funds are used to support schoolwide programs, such as extended-day kindergarten programs; learning laboratories in mathematics, science, and computers; special afterschool and summer programs to extend and reinforce the regular school curriculum; and other services to extend and accelerate academic progress. Thus, Title I expenditures per pupil are calculated by dividing the total of current year and carryover expenditures by membership, which includes both Title I eligible students and noneligible students.

For more information on the distribution of Title I funds, see <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2019016>.

National Center for Education Statistics

Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2020

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal <sup>2</sup>	Total	Total current <sup>3</sup>	Capital outlay <sup>4</sup>	Other <sup>5</sup>
<b>United States<sup>6</sup></b>	<b>\$794,568,095</b>	<b>\$356,835,188</b>	<b>\$377,341,078</b>	<b>\$60,391,828</b>	<b>\$793,718,886<sup>7, 8, 9</sup></b>	<b>\$682,217,081<sup>7, 8</sup></b>	<b>\$81,334,789<sup>8, 9</sup></b>	<b>\$30,167,016<sup>8, 9</sup></b>
Alabama	8,703,515	2,765,682	4,953,327	984,506	8,442,654	7,546,680	613,846	282,128
Alaska	2,614,818	570,197	1,660,021	384,601	2,605,253	2,417,641	153,298	34,314
Arizona	12,175,096	4,546,329	6,237,220	1,391,547	11,853,130 <sup>7</sup>	9,830,663 <sup>7</sup>	1,559,645	462,822
Arkansas	5,874,455	2,225,247	3,011,242	637,967	6,062,958 <sup>7</sup>	5,152,468 <sup>7</sup>	735,239	175,251
California	100,127,294	35,347,874	56,846,136	7,933,283	101,119,632 <sup>7, 8</sup>	85,303,209 <sup>7, 8</sup>	11,353,810 <sup>8</sup>	4,462,614 <sup>8</sup>
Colorado	13,187,699	6,826,099	5,536,044	825,555	13,297,765	10,577,428	2,011,019	709,318
Connecticut	11,884,392	6,602,906	4,786,094	495,393	12,095,669 <sup>7, 9</sup>	10,939,432	783,643 <sup>9</sup>	372,594 <sup>9</sup>
Delaware	2,450,066	761,092	1,504,434	184,540	2,115,498	1,974,936	102,863	37,698
District of Columbia	2,703,715	2,501,478	†	202,237	2,862,000	2,134,996	535,368	191,636
Florida	33,934,527	16,795,390	13,657,772	3,481,365	33,867,714 <sup>7</sup>	29,455,336 <sup>7</sup>	3,267,046	1,145,332
Georgia	23,826,892	10,644,995	11,234,259	1,947,638	23,263,875	20,680,204	2,305,632	278,039
Hawaii	3,447,871	51,323	3,118,291	278,258	3,214,491	2,999,586	197,243	17,662
Idaho	3,082,137	751,262	2,032,417	298,459	3,044,950	2,593,494	372,673	78,783
Illinois	39,071,160	20,942,210	15,728,126	2,400,824	38,332,124	33,895,711	3,188,321	1,248,091
Indiana	13,777,624	4,035,331	8,710,782	1,031,511	12,913,458	11,352,772	1,131,856	428,831
Iowa	7,408,114	2,946,928	3,930,911	530,276	7,526,068	6,200,533	1,149,811	175,724
Kansas	7,358,312	1,945,496	4,882,714	530,102	7,416,841	5,955,857	1,194,524	266,461
Kentucky	8,757,350	3,001,240	4,751,147	1,004,964	8,990,754	7,868,145	840,084	282,525
Louisiana	9,444,754	4,147,561	4,144,028	1,153,166	9,222,695	8,531,692	548,898	142,105
Maine	3,180,672	1,678,830	1,308,712	193,130	3,201,181	2,896,754	218,731	85,696
Maryland	17,015,238	8,705,658	7,419,591	889,990	16,471,112	14,482,716	1,757,026	231,369
Massachusetts	19,782,831	10,791,067	8,066,237	925,527	20,103,635	18,945,441	719,758	438,436
Michigan	22,091,388	7,133,717	13,003,148	1,954,522	21,520,069	18,434,000	1,943,985	1,142,084
Minnesota	14,825,590	4,237,278	9,762,147	826,164	15,602,721	12,060,038 <sup>7</sup>	2,532,299	1,010,385
Mississippi	5,032,201	1,830,415	2,533,272	668,514	5,098,633	4,480,071	518,260	100,302
Missouri	12,347,541	7,480,480	3,794,955	1,072,106	12,167,466	10,376,141	1,279,748	511,577
Montana	2,054,110	906,367	889,390	258,353	2,188,381	1,808,763	315,756	63,862
Nebraska	4,849,888	2,872,708	1,612,543	364,636	4,949,669	4,233,748	579,683	136,238
Nevada	5,712,603	3,124,806	2,133,303	454,493	5,770,874	4,744,497	801,801	224,576
New Hampshire	3,382,784	2,165,952	1,055,087	161,745	3,275,770	3,085,986	141,233	48,551
New Jersey	33,683,025	17,248,440	15,135,461	1,299,124	32,775,804	30,193,909	1,581,320	1,000,575
New Mexico	4,796,238	833,858	3,274,998	687,383	4,529,152	3,847,755	593,461	87,937
New York	76,961,931	43,311,844	30,327,359	3,322,728	73,773,174	66,108,405	4,084,582	3,580,187
North Carolina	16,424,985	4,432,796	10,298,925	1,693,263	17,075,124	15,452,367	1,524,711	98,045
North Dakota	1,934,395	672,771	1,058,059	203,564	1,976,768	1,655,922	267,827	53,018

See notes at end of table.

National Center for Education Statistics

**Table 1. Source of revenues and type of expenditures for public elementary and secondary education, by state or jurisdiction: FY 2020—Continued**

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local <sup>1</sup>	State	Federal <sup>2</sup>	Total	Total current <sup>3</sup>	Capital outlay <sup>4</sup>	Other <sup>5</sup>
Ohio	26,417,647	13,718,534	10,763,752	1,935,360	26,884,062	23,199,551	2,675,464	1,009,046
Oklahoma	7,570,497	3,066,965	3,716,207	787,326	7,492,173	6,611,657	762,613	117,903
Oregon	9,249,698	3,752,839	4,914,734	582,124	10,035,375	7,480,233	1,949,319	605,823
Pennsylvania	34,047,550	18,691,298	13,058,176	2,298,077	33,798,433	29,748,924	2,507,919	1,541,591
Rhode Island	2,745,636	1,359,585	1,166,201	219,850	2,786,820	2,544,539	144,060	98,222
South Carolina	11,417,956	4,780,352	5,708,951	928,653	10,810,512	8,881,032	1,483,309	446,171
South Dakota	1,747,683	912,002	589,618	246,064	1,749,948	1,454,403	249,734	45,812
Tennessee	11,113,864	4,704,475	5,283,765	1,125,624	11,299,958	10,121,192	848,060	330,705
Texas	70,617,931	36,253,037	27,103,224	7,261,670	72,961,269	57,118,703	11,520,352	4,322,214
Utah	6,839,133	2,559,669	3,804,950	474,514	7,125,828	5,673,815	1,189,404	262,609
Vermont	1,896,966	59,400	1,707,184	130,381	2,002,387	1,919,477	62,775	20,135
Virginia	18,145,002	9,672,024	7,349,818	1,123,159	18,489,958	16,785,047	1,520,538	184,373
Washington	20,157,771	4,741,451	14,240,399	1,175,921	20,880,863 <sup>7</sup>	16,608,508 <sup>7</sup>	3,533,704	738,651
West Virginia	3,783,283	1,257,156	2,089,510	436,618	3,663,346	3,332,337	264,505	66,505
Wisconsin	13,082,031	5,741,891	6,483,833	856,307	13,249,954 <sup>7</sup>	10,943,582 <sup>7</sup>	1,539,920	766,453
Wyoming	1,830,236	728,881	962,604	138,751	1,760,939	1,576,787	178,114	6,038
Other jurisdictions								
American Samoa	‡	‡	‡	‡	‡	‡	‡	‡
Guam	320,465	245,364	†	75,101	328,794	323,486	2,543	2,764
Commonwealth of the Northern Mariana Islands	86,958	0	20,227 <sup>10</sup>	66,731	90,331	82,286	1,521	6,524
Puerto Rico	2,212,418	254	1,495,710 <sup>10</sup>	716,454	2,221,321	2,123,785	52,258	45,277
U.S. Virgin Islands	222,957	177,698	†	45,259	171,356	171,190	0	167

† Not applicable.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

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

<sup>2</sup> Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Although the CARES Act was enacted in March 2020, 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. Most states end their fiscal year on June 30; therefore, the amounts reported for FY 20 are expected to be only a small portion of the total amounts allocated to LEAs. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20.

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

<sup>4</sup> Capital outlay includes expenditures on property and construction of facilities.

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

<sup>6</sup> United States totals include the 50 states and the District of Columbia.

<sup>7</sup> Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

<sup>8</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K–12 and special education preschool programs in California.

<sup>9</sup> Value contains imputation for missing data.

<sup>10</sup> Reported state revenue data are revenues received from the central government of the jurisdiction.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a.



National Center for Education Statistics

**Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: FY 2018 through FY 2020**

State or jurisdiction	State, local, and federal revenues per pupil <sup>1</sup>				
	FY 18 (inflation- adjusted to FY 20 dollars)	FY 19 (inflation- adjusted to FY 20 dollars)	Percentage change FY 18– FY 19	FY 20 <sup>2</sup>	Percentage change FY 19– FY 20
<b>United States<sup>3</sup></b>	<b>\$15,060</b>	<b>\$15,483</b>	<b>2.8</b>	<b>\$15,711</b>	<b>1.5</b>
Alabama	11,188	11,594	3.6	11,695	0.9
Alaska	19,736	19,859	0.6	19,807	-0.3
Arizona	10,052	10,558	5.0	10,768	2.0
Arkansas	12,017	11,917	-0.8	11,822	-0.8
California	15,068	16,264	7.9	16,247	-0.1
Colorado	12,765	13,774	7.9	14,441	4.8
Connecticut	22,475	23,051	2.6	22,694	-1.6
Delaware	16,894	16,778	-0.7	17,509	4.4
District of Columbia	30,272	29,575	-2.3	30,082	1.7
Florida	11,023	11,287	2.4	11,872	5.2
Georgia	12,593	12,966	3.0	13,464	3.8
Hawaii	18,759	17,507	-6.7	19,040	8.8
Idaho	9,399	9,517	1.3	9,907	4.1
Illinois	19,318	19,129	-1.0	20,152	5.3 <sup>4</sup>
Indiana	13,054	13,006	-0.4	13,104	0.8
Iowa	14,277	14,347	0.5	14,320	-0.2
Kansas	14,029	14,156	0.9	14,777	4.4
Kentucky	12,878	12,964	0.7	12,655	-2.4
Louisiana	13,240	13,446	1.6	13,294	-1.1
Maine	16,608	17,029	2.5	17,642	3.6
Maryland	18,542	18,325	-1.2	18,710	2.1
Massachusetts	19,691	20,045	1.8	20,620	2.9
Michigan	14,303	14,544	1.7	14,768	1.5
Minnesota	15,984	16,451	2.9	16,598	0.9
Mississippi	10,350	10,559	2.0	10,799	2.3
Missouri	13,372	13,505	1.0	13,562	0.4
Montana	13,381	13,955	4.3	13,702	-1.8
Nebraska	14,833	14,499	-2.3	14,696	1.4
Nevada	11,114	11,369	2.3	11,496	1.1
New Hampshire	18,459	19,053	3.2	19,540	2.6
New Jersey	23,139	23,979	3.6	23,856	-0.5
New Mexico	12,513	12,552	0.3	14,481	15.4 <sup>5</sup>
New York	28,255	29,074	2.9	29,422	1.2
North Carolina	10,116	10,460	3.4	10,526	0.6
North Dakota	16,699	16,613	-0.5	16,649	0.2
Ohio	15,461	15,448	-0.1	15,633	1.2
Oklahoma	9,802	10,647	8.6	10,758	1.0
Oregon	15,157	15,545	2.6	15,875	2.1
Pennsylvania	19,411	19,666	1.3	19,653	-0.1
Rhode Island	19,007	19,024	0.1	19,126	0.5
South Carolina	13,997	14,375	2.7	14,510	0.9
South Dakota	12,452	12,460	0.1	12,488	0.2
Tennessee	10,946	11,051	1.0	10,952	-0.9
Texas	12,139	12,514	3.1	12,850	2.7
Utah	9,424	9,823	4.2	9,989	1.7

See notes at end of table.

**Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: FY 2018 through FY 2020—Continued**

State or jurisdiction	State, local, and federal revenues per pupil <sup>1</sup>				
	FY 18 (inflation- adjusted to FY 20 dollars)	FY 19 (inflation- adjusted to FY 20 dollars)	Percentage change FY 18– FY 19	FY 20 <sup>2</sup>	Percentage change FY 19– FY 20
Vermont	20,954	21,145	0.9	21,865	3.4
Virginia	13,679	13,874	1.4	13,990	0.8
Washington	15,913	17,539	10.2 <sup>6</sup>	17,650	0.6
West Virginia	13,409	13,714	2.3	14,359	4.7
Wisconsin	14,668	15,020	2.4	15,293	1.8
Wyoming	20,029	19,447	-2.9	19,344	-0.5
Other jurisdictions					
American Samoa	5,926	6,461	9.0	‡	‡
Guam	10,988	10,765	-2.0	11,123	3.3
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	7,141	8,529	19.4 <sup>7</sup>	7,563	-11.3 <sup>7</sup>
U.S. Virgin Islands	19,680	20,560	4.5	20,442	-0.6

— Not available. Data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> Per pupil revenues are calculated using student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 20, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 18 and FY 19, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. The NPEFS total student membership variable excludes prekindergarten membership in California for FY 19 and FY 20.

<sup>2</sup> Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Although the CARES Act was enacted in March 2020, 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. Most states end their fiscal year on June 30; therefore, the amounts reported for FY 20 are expected to be only a small portion of the total amounts allocated to LEAs. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20.

<sup>3</sup> United States totals include the 50 states and the District of Columbia.

<sup>4</sup> In Illinois for FY 20, the Teachers' Retirement System valuation of the net pension cost increased by \$1.5 billion, resulting in an increase to state payments made by the state on behalf of local education agencies (LEAs) for employee benefits.

<sup>5</sup> In New Mexico for FY 20, revenue from federal sources increased due to an increase in funding to address issues related to the COVID-19 pandemic.

<sup>6</sup> In FY 19, Washington was ordered by the Supreme Court to increase its share of basic education and reduce reliance on local sources. The main driver to the increase on total revenue is the revenue from state resources. This increase was \$2.5 billion in FY 19. Over the past 3 years, the state has increased education funding by some \$12.5 billion.

<sup>7</sup> In Puerto Rico, enrollment has continued to decline due to Hurricanes Irma and Maria. In FY 19, there was an increase in state funds for projects within the Special Education Secretariat and an increase in disbursements from the Federal Emergency Management Agency (FEMA) due to the completion of development projects. No additional funds from FEMA were received in FY 20.

NOTE: Data have been adjusted to FY 20 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 18, Final Version 2a; FY 19, Final Version 2a; and FY 20, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2019–20, Provisional Version 1a; and *Digest of Education Statistics 2020*, table 106.70. Retrieved November 9, 2021, from [https://nces.ed.gov/programs/digest/d20/tables/dt20\\_106.70.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_106.70.asp).

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2020

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]												
	Total	Instruction	Support services <sup>2</sup>									Food services	Enterprise operations <sup>3</sup>
			Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services			
<b>United States<sup>5</sup></b>	<b>\$682,217,081<sup>6,7</sup></b>	<b>\$412,616,246<sup>6,7</sup></b>	<b>\$244,380,811<sup>6,7</sup></b>	<b>\$42,992,359<sup>6,7</sup></b>	<b>\$34,421,487<sup>6,7</sup></b>	<b>\$13,281,271<sup>6,7</sup></b>	<b>\$38,972,040<sup>6,7</sup></b>	<b>\$61,895,001<sup>6,7</sup></b>	<b>\$26,271,137<sup>6,7</sup></b>	<b>\$26,547,516<sup>6,7</sup></b>	<b>\$24,109,702<sup>6,7</sup></b>	<b>\$1,110,323<sup>7</sup></b>	
Alabama	7,546,680	4,388,859	2,761,404	502,999	314,431	194,210	476,990	720,306	372,877	179,591	396,417	0	
Alaska	2,417,641	1,287,501	1,042,160	190,918	198,527	35,383	149,062	291,868	76,669	99,731	77,716	10,263	
Arizona	9,830,663 <sup>6</sup>	5,375,218 <sup>6</sup>	3,985,541 <sup>6</sup>	795,716 <sup>6</sup>	492,084 <sup>6</sup>	188,388 <sup>6</sup>	542,192 <sup>6</sup>	1,134,313 <sup>6</sup>	372,913 <sup>6</sup>	459,935 <sup>6</sup>	468,684	1,219	
Arkansas	5,152,468 <sup>6</sup>	2,882,302 <sup>6</sup>	2,004,462 <sup>6</sup>	289,707 <sup>6</sup>	414,303 <sup>6</sup>	131,426 <sup>6</sup>	270,783 <sup>6</sup>	545,155 <sup>6</sup>	184,398 <sup>6</sup>	168,690 <sup>6</sup>	262,581 <sup>6</sup>	3,124	
California	85,303,209 <sup>6,7</sup>	50,125,908 <sup>6,7</sup>	31,993,858 <sup>6,7</sup>	5,710,781 <sup>6,7</sup>	5,332,932 <sup>6,7</sup>	1,334,199 <sup>6,7</sup>	5,680,889 <sup>6,7</sup>	7,968,432 <sup>6,7</sup>	1,811,705 <sup>6,7</sup>	4,154,920 <sup>6,7</sup>	2,951,153 <sup>7</sup>	232,290 <sup>7</sup>	
Colorado	10,577,428	5,784,943	4,430,272	709,013	636,354	193,092	805,188	972,692	299,179	814,754	312,322	49,892	
Connecticut	10,939,432	6,753,375 <sup>6</sup>	3,907,527 <sup>6</sup>	812,863 <sup>6</sup>	388,624 <sup>6</sup>	253,262 <sup>6</sup>	626,609 <sup>6</sup>	929,209 <sup>6</sup>	519,378 <sup>6</sup>	377,582 <sup>6</sup>	202,281 <sup>6</sup>	76,249	
Delaware	1,974,936	1,085,615	817,249	211,409	75,022	19,934	97,992	229,778	121,431	61,682	71,652	420	
District of Columbia	2,134,996	1,081,517	1,002,427	193,347	99,484	121,431	155,151	198,121	128,849	106,045	50,824	229	
Florida	29,455,336 <sup>6</sup>	18,068,719 <sup>6</sup>	10,032,178 <sup>6</sup>	1,412,512 <sup>6</sup>	1,863,086 <sup>6</sup>	278,577 <sup>6</sup>	1,593,643 <sup>6</sup>	3,054,022 <sup>6</sup>	1,045,869 <sup>6</sup>	784,469 <sup>6</sup>	1,354,439	0	
Georgia	20,680,204	12,592,080 <sup>6</sup>	7,071,700 <sup>6</sup>	1,193,383 <sup>6</sup>	1,078,684 <sup>6</sup>	274,681 <sup>6</sup>	1,346,590 <sup>6</sup>	1,563,053 <sup>6</sup>	924,780 <sup>6</sup>	690,529 <sup>6</sup>	965,930	50,495	
Hawaii	2,999,586	1,775,678	1,086,709	311,161	97,238	13,941	218,453	297,093	55,905	92,918	137,199	0	
Idaho	2,593,494	1,558,232 <sup>6</sup>	922,397 <sup>6</sup>	156,714 <sup>6</sup>	143,499 <sup>6</sup>	62,787 <sup>6</sup>	148,614 <sup>6</sup>	232,300 <sup>6</sup>	104,211 <sup>6</sup>	74,272 <sup>6</sup>	111,167 <sup>6</sup>	1,698	
Illinois	33,895,711	20,975,386 <sup>6</sup>	12,131,509 <sup>6</sup>	2,543,526 <sup>6</sup>	1,281,198 <sup>6</sup>	1,276,278 <sup>6</sup>	1,770,784 <sup>6</sup>	2,671,862 <sup>6</sup>	1,385,596 <sup>6</sup>	1,202,264 <sup>6</sup>	788,817	0	
Indiana	11,352,772	6,498,026	4,360,784	639,253	509,340	230,962	769,157	1,261,362	589,556	361,154	493,962	0	
Iowa	6,200,533	3,721,160	2,212,068	376,617	386,393	160,739	358,632	530,300	209,656	189,732	259,892	7,413	
Kansas	5,955,857	3,523,701	2,172,682	422,525	251,061	159,664	356,014	575,191	232,849	175,379	259,474	0	
Kentucky	7,868,145	4,599,382	2,753,116	405,506	418,817	168,968	471,206	654,689	419,347	214,582	492,381	23,265	
Louisiana	8,531,692	4,777,227 <sup>6</sup>	3,300,938 <sup>6</sup>	543,523 <sup>6</sup>	449,396 <sup>6</sup>	230,595 <sup>6</sup>	565,270 <sup>6</sup>	799,935 <sup>6</sup>	467,576 <sup>6</sup>	244,644 <sup>6</sup>	453,299	229	
Maine	2,896,754	1,703,120	1,102,859	206,273	141,979	105,195	156,768	318,366	135,973	38,306	90,478	298	
Maryland	14,482,716	9,238,837 <sup>6</sup>	4,871,380 <sup>6</sup>	693,135 <sup>6</sup>	786,724 <sup>6</sup>	105,683 <sup>6</sup>	894,055 <sup>6</sup>	1,265,614 <sup>6</sup>	722,843 <sup>6</sup>	403,327 <sup>6</sup>	372,499	0	
Massachusetts	18,945,441	12,181,350	6,249,140	1,529,988	903,851	369,896	821,915	1,497,516	770,910	355,063	514,951	0	
Michigan	18,434,000	10,480,254	7,274,886	1,565,357	988,103	396,294	1,038,004	1,582,925	719,803	984,400	678,860	0	
Minnesota	12,060,038 <sup>6</sup>	7,857,117 <sup>6</sup>	3,697,119 <sup>6</sup>	369,303 <sup>6</sup>	593,478 <sup>6</sup>	443,001 <sup>6</sup>	487,402 <sup>6</sup>	789,273 <sup>6</sup>	705,448 <sup>6</sup>	309,216 <sup>6</sup>	479,443	26,359	
Mississippi	4,480,071	2,576,085	1,658,464	244,677	206,091	154,041	271,277	458,866	202,580	120,931	245,338	183	
Missouri	10,376,141	5,849,730	4,091,473	717,380	403,176	589,802	609,732	1,037,238	505,147	228,998	434,937	0	
Montana	1,808,763	1,061,898	668,097	120,699	62,453	58,745	104,447	185,368	82,212	54,172	76,242	2,526	
Nebraska	4,233,748	2,616,877	1,440,027	229,878	132,994	99,786	214,938	395,746	114,797	251,890	172,663	4,181	
Nevada	4,744,497	2,787,009	1,776,370	274,634	296,482	64,498	358,421	431,336	170,858	180,141	180,991	127	
New Hampshire	3,085,986	1,966,397	1,053,830	248,989	99,185	111,977	176,320	245,541	129,168	42,651	65,758	0	
New Jersey	30,193,909	18,093,205	11,300,099	3,213,915	1,130,279	620,561	1,505,636	2,905,574	1,171,819	752,314	548,563	252,041	
New Mexico	3,847,755	2,190,937	1,479,768	402,637	98,162	111,582	217,273	385,192	124,663	140,260	177,049	0	
New York	66,108,405	45,207,730	19,715,517	2,056,674	3,096,432	349,549	3,065,045	5,498,831	3,007,411	2,641,575	1,185,129	28	
North Carolina	15,452,367	9,653,840 <sup>6</sup>	5,044,919 <sup>6</sup>	879,019 <sup>6</sup>	521,488 <sup>6</sup>	284,484 <sup>6</sup>	972,052 <sup>6</sup>	1,269,297 <sup>6</sup>	611,183 <sup>6</sup>	507,396 <sup>6</sup>	753,608 <sup>6</sup>	0	
North Dakota	1,655,922	1,001,372	539,899	67,923	59,075	70,091	88,137	140,046	65,363	49,263	78,447	36,204	

See notes at end of table.

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2020—Continued

		Current expenditures <sup>1</sup> [in thousands of dollars]										
		Support services <sup>2</sup>										
State or jurisdiction	Total	Instruction	Total support services	Student support services <sup>4</sup>	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations <sup>3</sup>
Ohio	23,199,551	13,860,982	8,652,574	1,691,658	892,388	742,562	1,240,777	1,935,295	1,048,260	1,101,634	685,144	850
Oklahoma	6,611,657	3,782,180	2,405,946	457,633	249,157	200,152	370,905	689,240	182,807	256,052	378,120	45,411
Oregon	7,480,233	4,350,115	2,897,958	630,484	286,144	104,952	487,724	581,721	324,568	482,366	229,717	2,443
Pennsylvania	29,748,924	18,436,831	10,297,915	1,791,644	1,094,253	865,101	1,371,828	2,685,349	1,310,027	1,179,713	851,359	162,819
Rhode Island	2,544,539	1,557,744	925,971	279,800	93,856	39,150	120,624	192,029	91,026	109,486	60,371	453
South Carolina	8,881,032	4,917,050	3,531,821	688,277	549,672	82,746	603,642	890,457	319,917	397,112	413,613	18,548
South Dakota	1,454,403	857,582	515,774	83,527	54,079	51,189	73,070	146,848	50,758	56,303	74,657	6,389
Tennessee	10,121,192	6,087,656	3,524,301	548,785	637,190	212,972	648,185	801,750	364,934	310,485	509,235	0
Texas	57,118,703	33,307,803	20,966,330	3,053,575	3,027,524	827,401	3,368,711	6,009,333	1,614,605	3,065,180	2,844,570	0
Utah	5,673,815	3,578,276	1,849,989	299,912	259,511	69,402	386,518	493,122	159,267	182,256	245,054	496
Vermont	1,919,477	1,212,924	652,106	155,440	76,676	36,515	118,989	139,831	62,449	62,207	51,584	2,862
Virginia	16,785,047	10,201,485	5,974,224	899,119	1,195,181	293,834	981,717	1,464,821	836,413	303,139	600,805	8,533
Washington	16,608,508 <sup>6</sup>	9,818,095 <sup>6</sup>	6,364,729	1,305,492	1,225,008	162,130	980,299	1,256,153	603,189	832,459	343,670	82,014
West Virginia	3,332,337	1,916,268	1,191,662	184,242	121,288	52,668	183,050	343,874	241,313	65,227	224,407	0
Wisconsin	10,943,582 <sup>6</sup>	6,474,623 <sup>6</sup>	4,084,586 <sup>6</sup>	581,223 <sup>6</sup>	632,047 <sup>6</sup>	246,176 <sup>6</sup>	566,178 <sup>6</sup>	1,069,433 <sup>6</sup>	424,998 <sup>6</sup>	564,531 <sup>6</sup>	384,373	0
Wyoming	1,576,787	936,045	592,095	99,596	77,088	30,621	85,184	159,332	73,685	66,588	47,875	773
Other jurisdictions												
American Samoa	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Guam	323,486	139,463	161,833	29,623	24,697	4,521	17,336	55,878	7,389	22,389	22,191	0
Commonwealth of the Northern Mariana Islands												
	82,286	32,821	34,099	7,963	9,197	3,026	2,524	2,607	1,687	7,095	15,366	0
Puerto Rico	2,123,785	888,600	991,949	313,153	59,200	62,551	84,660	325,573	55,170	91,642	243,236	0
U.S. Virgin Islands	171,190	107,663	53,488	12,727	5,135	6,714	10,677	5,219	5,118	7,897	9,755	285

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

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

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

<sup>3</sup> 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).

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

<sup>5</sup> United States totals include the 50 states and the District of Columbia.

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

<sup>7</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K–12 and special education preschool programs in California.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a.

National Center for Education Statistics

**Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2020**

State or jurisdiction	School year 2019–20 student membership <sup>1</sup>	Current expenditures <sup>2</sup> per pupil											
		Support services <sup>3</sup>											
		Total	Instruction	Total support services	Student support services <sup>5</sup>	Instruc-tional staff support	General adminis-tration	School adminis-tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations <sup>4</sup>
<b>United States<sup>6</sup></b>	<b>50,575,201</b>	<b>\$13,489<sup>7,8</sup></b>	<b>\$8,158<sup>7,8</sup></b>	<b>\$4,832<sup>7,8</sup></b>	<b>\$850<sup>7,8</sup></b>	<b>\$681<sup>7,8</sup></b>	<b>\$263<sup>7,8</sup></b>	<b>\$771<sup>7,8</sup></b>	<b>\$1,224<sup>7,8</sup></b>	<b>\$519<sup>7,8</sup></b>	<b>\$525<sup>7,8</sup></b>	<b>\$477<sup>7,8</sup></b>	<b>\$22<sup>8</sup></b>
Alabama	744,235	10,140	5,897	3,710	676	422	261	641	968	501	241	533	0
Alaska	132,017	18,313	9,753	7,894	1,446	1,504	268	1,129	2,211	581	755	589	78
Arizona	1,130,693	8,694 <sup>7</sup>	4,754 <sup>7</sup>	3,525 <sup>7</sup>	704 <sup>7</sup>	435 <sup>7</sup>	167 <sup>7</sup>	480 <sup>7</sup>	1,003 <sup>7</sup>	330 <sup>7</sup>	407 <sup>7</sup>	415	1
Arkansas	496,927	10,369 <sup>7</sup>	5,800 <sup>7</sup>	4,034 <sup>7</sup>	583 <sup>7</sup>	834 <sup>7</sup>	264 <sup>7</sup>	545 <sup>7</sup>	1,097 <sup>7</sup>	371 <sup>7</sup>	339 <sup>7</sup>	528 <sup>7</sup>	6
California	6,163,001	13,841 <sup>7,8</sup>	8,133 <sup>7,8</sup>	5,191 <sup>7,8</sup>	927 <sup>7,8</sup>	865 <sup>7,8</sup>	216 <sup>7,8</sup>	922 <sup>7,8</sup>	1,293 <sup>7,8</sup>	294 <sup>7,8</sup>	674 <sup>7,8</sup>	479 <sup>8</sup>	38 <sup>8</sup>
Colorado	913,223	11,583	6,335	4,851	776	697	211	882	1,065	328	892	342	55
Connecticut	523,690	20,889	12,896 <sup>7</sup>	7,462 <sup>7</sup>	1,552 <sup>7</sup>	742 <sup>7</sup>	484 <sup>7</sup>	1,197 <sup>7</sup>	1,774 <sup>7</sup>	992 <sup>7</sup>	721 <sup>7</sup>	386 <sup>7</sup>	146
Delaware	139,930	14,114	7,758	5,840	1,511	536	142	700	1,642	868	441	512	3
District of Columbia	89,878	23,754	12,033	11,153	2,151	1,107	1,351	1,726	2,204	1,434	1,180	565	3
Florida	2,858,461	10,305 <sup>7</sup>	6,321 <sup>7</sup>	3,510 <sup>7</sup>	494 <sup>7</sup>	652 <sup>7</sup>	97 <sup>7</sup>	558 <sup>7</sup>	1,068 <sup>7</sup>	366 <sup>7</sup>	274 <sup>7</sup>	474	0
Georgia	1,769,657	11,686	7,116 <sup>7</sup>	3,996 <sup>7</sup>	674 <sup>7</sup>	610 <sup>7</sup>	155 <sup>7</sup>	761 <sup>7</sup>	883 <sup>7</sup>	523 <sup>7</sup>	390 <sup>7</sup>	546	29
Hawaii	181,088	16,564	9,806	6,001	1,718	537	77	1,206	1,641	309	513	758	0
Idaho	311,096	8,337	5,009 <sup>7</sup>	2,965 <sup>7</sup>	504 <sup>7</sup>	461 <sup>7</sup>	202 <sup>7</sup>	478 <sup>7</sup>	747 <sup>7</sup>	335 <sup>7</sup>	239 <sup>7</sup>	357 <sup>7</sup>	5
Illinois	1,938,813	17,483	10,819 <sup>7</sup>	6,257 <sup>7</sup>	1,312 <sup>7</sup>	661 <sup>7</sup>	658 <sup>7</sup>	913 <sup>7</sup>	1,378 <sup>7</sup>	715 <sup>7</sup>	620 <sup>7</sup>	407	0
Indiana	1,051,411	10,798	6,180	4,148	608	484	220	732	1,200	561	343	470	0
Iowa	517,324	11,986	7,193	4,276	728	747	311	693	1,025	405	367	502	14
Kansas	497,963	11,960	7,076	4,363	849	504	321	715	1,155	468	352	521	0
Kentucky	691,996	11,370	6,647	3,979	586	605	244	681	946	606	310	712	34
Louisiana	710,439	12,009	6,724 <sup>7</sup>	4,646 <sup>7</sup>	765 <sup>7</sup>	633 <sup>7</sup>	325 <sup>7</sup>	796 <sup>7</sup>	1,126 <sup>7</sup>	658 <sup>7</sup>	344 <sup>7</sup>	638	#
Maine	180,291	16,067	9,447	6,117	1,144	787	583	870	1,766	754	212	502	2
Maryland	909,404	15,926	10,159 <sup>7</sup>	5,357 <sup>7</sup>	762 <sup>7</sup>	865 <sup>7</sup>	116 <sup>7</sup>	983 <sup>7</sup>	1,392 <sup>7</sup>	795 <sup>7</sup>	444 <sup>7</sup>	410	0
Massachusetts	959,394	19,747	12,697	6,514	1,595	942	386	857	1,561	804	370	537	0
Michigan	1,495,925	12,323	7,006	4,863	1,046	661	265	694	1,058	481	658	454	0
Minnesota	893,203	13,502 <sup>7</sup>	8,797 <sup>7</sup>	4,139 <sup>7</sup>	413 <sup>7</sup>	664 <sup>7</sup>	496 <sup>7</sup>	546 <sup>7</sup>	884 <sup>7</sup>	790 <sup>7</sup>	346 <sup>7</sup>	537	30
Mississippi	466,002	9,614	5,528	3,559	525	442	331	582	985	435	260	526	#
Missouri	910,466	11,397	6,425	4,494	788	443	648	670	1,139	555	252	478	0
Montana	149,917	12,065	7,083	4,456	805	417	392	697	1,236	548	361	509	17
Nebraska	330,018	12,829	7,929	4,363	697	403	302	651	1,199	348	763	523	13
Nevada	496,934	9,548	5,608	3,575	553	597	130	721	868	344	363	364	#
New Hampshire	173,124	17,825	11,358	6,087	1,438	573	647	1,018	1,418	746	246	380	0
New Jersey	1,411,917	21,385	12,815	8,003	2,276	801	440	1,066	2,058	830	533	389	179
New Mexico	331,206	11,617	6,615	4,468	1,216	296	337	656	1,163	376	423	535	0
New York	2,615,760	25,273	17,283	7,537	786	1,184	134	1,172	2,102	1,150	1,010	453	#
North Carolina	1,560,350	9,903	6,187 <sup>7</sup>	3,233 <sup>7</sup>	563 <sup>7</sup>	334 <sup>7</sup>	182 <sup>7</sup>	623 <sup>7</sup>	813 <sup>7</sup>	392 <sup>7</sup>	325 <sup>7</sup>	483 <sup>7</sup>	0
North Dakota	116,185	14,252	8,619	4,647	585	508	603	759	1,205	563	424	675	312

See notes at end of table.



National Center for Education Statistics

**Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2020—Continued**

State or jurisdiction	School year 2019–20 student membership <sup>1</sup>	Current expenditures <sup>2</sup> per pupil											
		Total	Instruction	Support services <sup>3</sup>								Food services	Enterprise operations <sup>4</sup>
				Total support services	Student support services <sup>5</sup>	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services		
Ohio	1,689,867	13,729	8,202	5,120	1,001	528	439	734	1,145	620	652	405	1
Oklahoma	703,719	9,395	5,375	3,419	650	354	284	527	979	260	364	537	65
Oregon	582,661	12,838	7,466	4,974	1,082	491	180	837	998	557	828	394	4
Pennsylvania	1,732,449	17,172	10,642	5,944	1,034	632	499	792	1,550	756	681	491	94
Rhode Island	143,557	17,725	10,851	6,450	1,949	654	273	840	1,338	634	763	421	3
South Carolina	786,879	11,286	6,249	4,488	875	699	105	767	1,132	407	505	526	24
South Dakota	139,949	10,392	6,128	3,685	597	386	366	522	1,049	363	402	533	46
Tennessee	1,014,744	9,974	5,999	3,473	541	628	210	639	790	360	306	502	0
Texas	5,495,398	10,394	6,061	3,815	556	551	151	613	1,094	294	558	518	0
Utah	684,694	8,287	5,226	2,702	438	379	101	565	720	233	266	358	1
Vermont	86,759	22,124	13,980	7,516	1,792	884	421	1,371	1,612	720	717	595	33
Virginia	1,297,012	12,941	7,865	4,606	693	921	227	757	1,129	645	234	463	7
Washington	1,142,073	14,542 <sup>7</sup>	8,597 <sup>7</sup>	5,573	1,143	1,073	142	858	1,100	528	729	301	72
West Virginia	263,486	12,647	7,273	4,523	699	460	200	695	1,305	916	248	852	0
Wisconsin	855,400	12,794 <sup>7</sup>	7,569 <sup>7</sup>	4,775 <sup>7</sup>	679 <sup>7</sup>	739 <sup>7</sup>	288 <sup>7</sup>	662 <sup>7</sup>	1,250 <sup>7</sup>	497 <sup>7</sup>	660 <sup>7</sup>	449	0
Wyoming	94,616	16,665	9,893	6,258	1,053	815	324	900	1,684	779	704	506	8
Other jurisdictions													
American Samoa	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Guam	28,812	11,227	4,840	5,617	1,028	857	157	602	1,939	256	777	770	0
Commonwealth of the Northern Mariana Islands	—	—	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	292,518	7,260	3,038	3,391	1,071	202	214	289	1,113	189	313	832	0
U.S. Virgin Islands	10,907	15,695	9,871	4,904	1,167	471	616	979	478	469	724	894	26

— Not available. Data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership.

# Rounds to zero.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 20, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership.

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

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

<sup>4</sup> 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).

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

<sup>6</sup> United States totals include the 50 states and the District of Columbia.

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

<sup>8</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K–12 and special education preschool programs in California.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a; and "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2019–20, Provisional Version 1a.

National Center for Education Statistics

**Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2018 through FY 2020**

State or jurisdiction	Current expenditures per pupil <sup>1</sup>				
	FY 18 (inflation- adjusted to FY 20 dollars)	FY 19 (inflation- adjusted to FY 20 dollars)	Percentage change FY 18– FY 19	FY 20	Percentage change FY 19– FY 20
<b>United States<sup>2</sup></b>	<b>\$13,113</b>	<b>\$13,395<sup>3</sup></b>	<b>2.2</b>	<b>\$13,489<sup>3</sup></b>	<b>0.7</b>
Alabama	10,073	10,265	1.9	10,140	-1.2
Alaska	18,376	18,681	1.7	18,313	-2.0
Arizona	8,680	8,910	2.7	8,694	-2.4
Arkansas	10,541	10,574	0.3	10,369	-1.9
California	13,129	13,854 <sup>3</sup>	5.5	13,841 <sup>3</sup>	-0.1
Colorado	10,614	11,245	5.9	11,583	3.0
Connecticut	20,886	21,471	2.8	20,889	-2.7
Delaware	15,843	16,178	2.1	14,114	-12.8 <sup>4</sup>
District of Columbia	24,011	23,344	-2.8	23,754	1.8
Florida	10,018	10,143	1.2	10,305	1.6
Georgia	11,155	11,379	2.0	11,686	2.7
Hawaii	15,801	16,384	3.7	16,564	1.1
Idaho	8,134	8,168	0.4	8,337	2.1
Illinois	16,496	16,535	0.2	17,483	5.7
Indiana	10,401	10,412	0.1	10,798	3.7
Iowa	12,154	12,120	-0.3	11,986	-1.1
Kansas	11,502	11,505	#	11,960	4.0
Kentucky	11,488	11,457	-0.3	11,370	-0.8
Louisiana	12,063	12,107	0.4	12,009	-0.8
Maine	15,622	15,931	2.0	16,067	0.9
Maryland	15,711	15,819	0.7	15,926	0.7
Massachusetts	19,000	19,496	2.6	19,747	1.3
Michigan	12,117	12,241	1.0	12,323	0.7
Minnesota	13,383	13,505	0.9	13,502	#
Mississippi	9,236	9,398	1.8	9,614	2.3
Missouri	11,439	11,527	0.8	11,397	-1.1
Montana	11,934	12,171	2.0	12,065	-0.9
Nebraska	13,283	12,945	-2.5	12,829	-0.9
Nevada	9,372	9,426	0.6	9,548	1.3
New Hampshire	17,197	17,730	3.1	17,825	0.5
New Jersey	21,062	21,662	2.8	21,385	-1.3
New Mexico	10,328	10,630	2.9	11,617	9.3 <sup>5</sup>
New York	24,472	25,271	3.0	25,273	#
North Carolina	9,653	9,953	3.1	9,903	-0.5
North Dakota	14,289	14,253	-0.3	14,252	#
Ohio	13,366	13,643	2.1	13,729	0.6
Oklahoma	8,474	9,347	10.3 <sup>6</sup>	9,395	0.5
Oregon	12,340	12,652	2.5	12,838	1.5
Pennsylvania	16,978	17,156	1.0	17,172	0.1
Rhode Island	17,576	17,813	1.4	17,725	-0.5
South Carolina	11,097	11,166	0.6	11,286	1.1
South Dakota	10,640	10,487	-1.4	10,392	-0.9
Tennessee	9,952	10,097	1.5	9,974	-1.2
Texas	10,006	10,023	0.2	10,394	3.7
Utah	7,854	8,074	2.8	8,287	2.6

See notes at the end of table.

National Center for Education Statistics

**Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2018 through FY 2020—Continued**

State or jurisdiction	Current expenditures per pupil <sup>1</sup>				
	FY 18 (inflation- adjusted to FY 20 dollars)	FY 19 (inflation- adjusted to FY 20 dollars)	Percentage change FY 18– FY 19	FY 20	Percentage change FY 19– FY 20
Vermont	20,961	21,549	2.8	22,124	2.7
Virginia	12,672	12,840	1.3	12,941	0.8
Washington	13,462	14,566	8.2	14,542	-0.2
West Virginia	11,996	12,461	3.9	12,647	1.5
Wisconsin	12,902	12,888	-0.1	12,794	-0.7
Wyoming	16,726	16,481	-1.5	16,665	1.1
Other jurisdictions					
American Samoa	5,040	5,512	9.4	‡	‡
Guam	10,266	10,039	-2.2	11,227	11.8 <sup>7</sup>
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	6,840	8,001	17.0 <sup>8</sup>	7,260	-9.3 <sup>8</sup>
U.S. Virgin Islands	16,054	16,858	5.0	15,695	-6.9

— Not available. Data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership.

# Rounds to zero.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Per pupil expenditures are calculated using student membership. The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 20, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 18 and FY 19, the data in the Nonfiscal public release file have been imputed and only include preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). The number of students enrolled in preschool in California is likely much higher. The NPEFS total student membership variable excludes prekindergarten membership in California for FY 19 and FY 20.

<sup>2</sup> United States totals include the 50 states and the District of Columbia.

<sup>3</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. For FY 19 and FY 20, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. For FY 19 and FY 20, this table only includes expenditures for K–12 and special education preschool programs in California. In FY 18, fiscal data for all of California’s prekindergarten programs are included.

<sup>4</sup> In Delaware, the decline in current expenditures per pupil is due primarily to a decrease in the amount reported for employee benefits paid by the state on behalf of local education agencies (LEAs). The state is reviewing this decline and may provide corrected data in the final file.

<sup>5</sup> New Mexico’s increase in current expenditures per pupil is due to increases in instruction salary-related expenditures and student support services salary-related expenditures.

<sup>6</sup> Oklahoma’s increase in current expenditures per pupil for FY 19 is due to passage of House Bill 3705, which increased the compensation for certified and noncertified personnel. Additionally, the legislature approved the largest budget for common education in state history.

<sup>7</sup> Guam’s increase in current expenditures per pupil is due to increases in instructional support and operations and maintenance expenditures to respond to COVID-19.

<sup>8</sup> In FY 19, Puerto Rico’s current expenditures per pupil increased due to a decrease in the number of students enrolled for FY 19. In FY 20, Puerto Rico’s schools were closed for certain periods of time due to both earthquakes in the southern area of the Island and precautionary measures for COVID-19. These closures affected the provision of services for the school year.

NOTE: Data have been adjusted to FY 20 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “National Public Education Financial Survey (NPEFS),” FY 18, Final Version 2a; FY 19, Final Version 2a; and FY 20, Provisional Version 1a; “State Nonfiscal Survey of Public Elementary/Secondary Education,” school year 2019–20, Provisional Version 1a; and *Digest of Education Statistics 2020*, table 106.70. Retrieved November 9, 2021, from [https://nces.ed.gov/programs/digest/d20/tables/dt20\\_106.70.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_106.70.asp).

National Center for Education Statistics

**Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2020**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]									
	All functions			Instruction and instruction-related <sup>2</sup>			Support services <sup>3</sup>			
	Total <sup>5,6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	All other functions <sup>4</sup>
<b>United States<sup>7</sup></b>	<b>\$682,217,081<sup>8,9</sup></b>	<b>\$381,752,932<sup>8,9</sup></b>	<b>\$165,869,089<sup>8,9</sup></b>	<b>\$447,037,733<sup>8,9</sup></b>	<b>\$274,508,730<sup>8,9</sup></b>	<b>\$118,763,123<sup>8,9</sup></b>	<b>\$209,959,323<sup>8,9</sup></b>	<b>\$98,957,980<sup>8,9</sup></b>	<b>\$43,516,113<sup>8,9</sup></b>	<b>\$25,220,025<sup>8,9</sup></b>
Alabama	7,546,680	4,272,421	1,683,291	4,703,289	2,978,656	1,118,199	2,446,974	1,152,412	479,148	396,417
Alaska	2,417,641	1,130,994	700,145	1,486,029	775,732	467,085	843,632	332,792	217,797	87,979
Arizona	9,830,663 <sup>8</sup>	5,775,772 <sup>8</sup>	1,748,326 <sup>8</sup>	5,867,302 <sup>8</sup>	3,999,760 <sup>8</sup>	1,166,396 <sup>8</sup>	3,493,457 <sup>8</sup>	1,648,395 <sup>8</sup>	538,908 <sup>8</sup>	469,904
Arkansas	5,152,468 <sup>8</sup>	3,082,364 <sup>8</sup>	877,806 <sup>8</sup>	3,296,605 <sup>8</sup>	2,216,920 <sup>8</sup>	625,686 <sup>8</sup>	1,590,159 <sup>8</sup>	791,007 <sup>8</sup>	228,478 <sup>8</sup>	265,704 <sup>8</sup>
California	85,303,209 <sup>8,9</sup>	47,539,853 <sup>8,9</sup>	23,211,184 <sup>8,9</sup>	55,458,839 <sup>8,9</sup>	33,118,161 <sup>8,9</sup>	16,092,930 <sup>8,9</sup>	26,660,926 <sup>8,9</sup>	13,292,860 <sup>8,9</sup>	6,535,333 <sup>8,9</sup>	3,183,443 <sup>9</sup>
Colorado	10,577,428	6,423,133	2,095,980	6,421,297	4,325,979	1,391,898	3,793,917	1,945,478	652,037	362,214
Connecticut	10,939,432	5,889,593 <sup>8</sup>	3,043,786 <sup>8</sup>	7,141,999 <sup>8</sup>	4,276,715 <sup>8</sup>	2,148,155 <sup>8</sup>	3,518,903 <sup>8</sup>	1,516,660 <sup>8</sup>	832,230 <sup>8</sup>	278,530 <sup>8</sup>
Delaware	1,974,936	1,232,616	277,271	1,160,636	853,889	198,701	742,227	344,097	76,328	72,073
District of Columbia	2,134,996	1,319,854	292,801	1,181,001	834,394	195,642	902,943	481,371	96,412	51,052
Florida	29,455,336 <sup>8</sup>	16,064,915 <sup>8</sup>	5,234,695 <sup>8</sup>	19,931,805 <sup>8</sup>	11,455,698 <sup>8</sup>	3,558,845 <sup>8</sup>	8,169,093 <sup>8</sup>	4,195,405 <sup>8</sup>	1,482,465 <sup>8</sup>	1,354,439
Georgia	20,680,204	12,030,356 <sup>8</sup>	5,202,115 <sup>8</sup>	13,670,764 <sup>8</sup>	8,684,654 <sup>8</sup>	3,851,334 <sup>8</sup>	5,993,016 <sup>8</sup>	3,049,182 <sup>8</sup>	1,187,689 <sup>8</sup>	1,016,424
Hawaii	2,999,586	1,551,713	904,869	1,872,916	1,107,508	627,474	989,471	397,704	247,902	137,199
Idaho	2,593,494	1,540,685 <sup>8</sup>	552,274 <sup>8</sup>	1,701,732 <sup>8</sup>	1,123,498 <sup>8</sup>	391,958 <sup>8</sup>	778,898 <sup>8</sup>	379,457	142,526 <sup>8</sup>	112,865 <sup>8</sup>
Illinois	33,895,711	16,199,741 <sup>8</sup>	11,652,023 <sup>8</sup>	22,256,584 <sup>8</sup>	11,578,458 <sup>8</sup>	8,320,468 <sup>8</sup>	10,850,310 <sup>8</sup>	4,385,596 <sup>8</sup>	3,249,205 <sup>8</sup>	788,817
Indiana	11,352,772	6,050,842	3,281,583	7,007,366	4,165,544	2,268,026	3,851,444	1,715,641	964,286	493,962
Iowa	6,200,533	3,934,209	1,335,814	4,107,553	2,853,031	952,863	1,825,675	984,295	346,452	267,306
Kansas	5,955,857	3,640,307	1,301,589	3,774,761	2,549,818	901,158	1,921,621	1,002,398	361,903	259,474
Kentucky	7,868,145	4,315,972	2,435,104	5,018,200	3,028,413	1,669,432	2,334,299	1,134,551	632,145	515,646
Louisiana	8,531,692	4,526,694 <sup>8</sup>	2,189,793 <sup>8</sup>	5,226,623 <sup>8</sup>	3,160,351 <sup>8</sup>	1,492,870 <sup>8</sup>	2,851,542 <sup>8</sup>	1,217,282 <sup>8</sup>	610,700 <sup>8</sup>	453,527
Maine	2,896,754	1,627,211	670,925	1,845,098	1,149,218	474,274	960,880	441,924	181,735	90,776
Maryland	14,482,716	8,470,912 <sup>8</sup>	3,692,633 <sup>8</sup>	10,025,561 <sup>8</sup>	6,221,884 <sup>8</sup>	2,758,232 <sup>8</sup>	4,084,657 <sup>8</sup>	2,102,637 <sup>8</sup>	874,256 <sup>8</sup>	372,499
Massachusetts	18,945,441	10,927,358	4,550,692	13,085,201	7,947,322	3,589,284	5,345,289	2,664,316	879,309	514,951
Michigan	18,434,000	8,376,818	5,595,846	11,468,358	5,899,030	3,955,460	6,286,783	2,343,736	1,561,793	678,860
Minnesota	12,060,038 <sup>8</sup>	7,164,118 <sup>8</sup>	2,465,740 <sup>8</sup>	8,450,595 <sup>8</sup>	5,619,865 <sup>8</sup>	1,958,041 <sup>8</sup>	3,103,642 <sup>8</sup>	1,384,875 <sup>8</sup>	454,587 <sup>8</sup>	505,801
Mississippi	4,480,071	2,651,823	937,650	2,782,176	1,868,256	644,489	1,452,373	709,366	254,583	245,522
Missouri	10,376,141	6,314,986	2,029,018	6,252,906	4,269,571	1,356,792	3,688,297	1,936,843	629,239	434,937
Montana	1,808,763	1,061,385	333,022	1,124,351	746,953	231,285	605,644	288,163	92,634	78,768
Nebraska	4,233,748	2,487,442	936,349	2,749,870	1,825,357	694,354	1,307,033	608,030	222,487	176,844
Nevada	4,744,497	2,744,644	1,174,599	3,083,491	1,924,098	810,593	1,479,888	774,315	340,281	181,118
New Hampshire	3,085,986	1,602,945	777,526	2,065,583	1,188,788	577,564	954,645	393,158	193,063	65,758
New Jersey	30,193,909	15,548,858	8,593,620	19,223,484	10,663,148	6,072,099	10,169,820	4,648,773	2,468,468	800,604
New Mexico	3,847,755	2,209,195	766,750	2,289,100	1,487,245	511,574	1,381,606	672,572	236,384	177,049
New York	66,108,405	33,786,210	16,921,955	48,304,163	27,157,246	13,517,047	16,619,085	6,137,955	3,307,614	1,185,157
North Carolina	15,452,367	9,344,378	3,539,571 <sup>8</sup>	10,175,329 <sup>8</sup>	6,809,822	2,543,311 <sup>8</sup>	4,523,431 <sup>8</sup>	2,266,939	882,904 <sup>8</sup>	753,608 <sup>8</sup>
North Dakota	1,655,922	981,705	377,458	1,060,448	704,217	277,591	480,823	243,799	89,911	114,651

See notes at end of table.

National Center for Education Statistics

**Table 6. Current expenditures, salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2020—Continued**

State or jurisdiction	Current expenditures <sup>1</sup> [in thousands of dollars]									
	All functions			Instruction and instruction-related <sup>2</sup>			Support services <sup>3</sup>			All other functions <sup>4</sup>
	Total <sup>5,6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	Total <sup>6</sup>	Salaries and wages	Employee benefits	
Ohio	23,199,551	12,939,162	5,077,634	14,753,370	9,095,406	3,404,420	7,760,187	3,608,400	1,551,681	685,994
Oklahoma	6,611,657	3,902,432	1,262,212	4,031,337	2,773,817	888,781	2,156,789	1,020,383	328,754	423,531
Oregon	7,480,233	3,822,230	2,378,105	4,636,259	2,600,218	1,602,555	2,611,814	1,159,366	729,712	232,160
Pennsylvania	29,748,924	14,440,405	9,277,753	19,531,085	10,619,473	6,764,277	9,203,662	3,550,303	2,339,209	1,014,178
Rhode Island	2,544,539	1,436,813	668,165	1,651,600	1,024,250	494,243	832,115	410,023	173,261	60,824
South Carolina	8,881,032	5,045,072	2,119,965	5,466,721	3,526,413	1,461,775	2,982,150	1,395,989	593,527	432,161
South Dakota	1,454,403	865,576	265,093	911,661	617,209	184,976	461,695	220,609	70,162	81,046
Tennessee	10,121,192	6,009,713	2,019,399	6,724,846	4,477,077	1,494,118	2,887,111	1,349,970	465,958	509,235
Texas	57,118,703	38,027,739	7,307,556	36,335,327	27,197,401	5,032,670	17,938,806	9,872,374	1,933,063	2,844,570
Utah	5,673,815	3,278,888	1,458,909	3,837,787	2,365,248	1,051,644	1,590,478	826,533	374,202	245,550
Vermont	1,919,477	1,002,108	490,695	1,289,600	693,804	387,371	575,430	292,442	97,220	54,446
Virginia	16,785,047	10,345,133	4,260,543	11,396,665	7,517,841	3,077,617	4,779,044	2,610,627	1,090,384	609,338
Washington	16,608,508 <sup>8</sup>	10,098,694	3,942,047	11,043,103 <sup>8</sup>	7,132,393	2,730,949	5,139,721	2,827,122	1,128,985	425,684
West Virginia	3,332,337	1,832,430	901,778	2,037,556	1,238,295	590,395	1,070,374	525,448	274,999	224,407
Wisconsin	10,943,582 <sup>8</sup>	5,988,393 <sup>8</sup>	2,633,211 <sup>8</sup>	7,106,670 <sup>8</sup>	4,435,157 <sup>8</sup>	1,897,153 <sup>8</sup>	3,452,539 <sup>8</sup>	1,450,116 <sup>8</sup>	690,137 <sup>8</sup>	384,373
Wyoming	1,576,787	896,122	422,217	1,013,134	625,525	289,071	515,006	254,288	123,667	48,648
Other jurisdictions										
American Samoa	‡	‡	‡	‡	‡	‡	‡	‡	‡	‡
Guam	323,486	158,871	54,458	164,160	110,106	36,999	137,136	46,936	16,971	22,191
Commonwealth of the Northern Mariana Islands	82,286	32,059	8,914	42,018	26,086	7,051	24,902	5,973	1,863	15,366
Puerto Rico	2,123,785	1,107,225	152,400	947,801	755,655	104,009	932,749	269,876	37,146	243,236
U.S. Virgin Islands	171,190	105,228	47,280	112,798	76,073	34,122	48,352	23,812	10,405	10,039

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

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

<sup>2</sup> Includes instruction and instructional staff support services current expenditures.

<sup>3</sup> Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, and other support services.

<sup>4</sup> Includes food services and enterprise operations current expenditures.

<sup>5</sup> Total current expenditures for all functions is the sum of total instruction and instruction-related current expenditures, total support services current expenditures, and total current expenditures for all other functions. Detail may not sum to totals because of rounding.

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

<sup>7</sup> United States totals include the 50 states and the District of Columbia.

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

<sup>9</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K–12 and special education preschool programs in California.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a.



National Center for Education Statistics

**Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: FY 2020**

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment <sup>3</sup>	Other programs <sup>2</sup>	
<b>United States<sup>4</sup></b>	<b>\$793,718,886<sup>5, 6, 7</sup></b>	<b>\$682,217,081<sup>5, 6</sup></b>	<b>\$63,326,373<sup>5, 6</sup></b>	<b>\$5,944,191<sup>5, 6</sup></b>	<b>\$12,064,225<sup>5, 6, 7</sup></b>	<b>\$8,739,021<sup>6, 7</sup></b>	<b>\$21,427,996<sup>6</sup></b>
Alabama	8,442,654	7,546,680	465,217	43,855	104,773	107,322	174,806
Alaska	2,605,253	2,417,641	87,244	49,835	16,220	7,163	27,151
Arizona	11,853,130 <sup>5</sup>	9,830,663 <sup>5</sup>	825,042	179,317	555,286	115,083	347,738
Arkansas	6,062,958 <sup>5</sup>	5,152,468 <sup>5</sup>	594,985	49,068	91,186	30,552	144,699
California	101,119,632 <sup>5, 6</sup>	85,303,209 <sup>5, 6</sup>	9,992,807 <sup>6</sup>	579,253 <sup>6</sup>	781,750 <sup>5, 6</sup>	1,077,809 <sup>6</sup>	3,384,805 <sup>6</sup>
Colorado	13,297,765	10,577,428	1,446,510	246,583	317,925	84,132	625,186
Connecticut	12,095,669 <sup>5, 7</sup>	10,939,432	539,403 <sup>5</sup>	84,602 <sup>5</sup>	159,639 <sup>5, 7</sup>	269,575 <sup>7</sup>	103,018
Delaware	2,115,498	1,974,936	89,507	279	13,077	13,862	23,836
District of Columbia	2,862,000	2,134,996	446,606 <sup>5</sup>	30,362	58,400 <sup>5</sup>	19,475	172,162
Florida	33,867,714 <sup>5</sup>	29,455,336 <sup>5</sup>	2,341,178	198,330	727,538	505,188	640,144
Georgia	23,263,875	20,680,204	1,963,458	77,555	264,618	35,690	242,349
Hawaii	3,214,491	2,999,586	189,819	0	7,424	17,662	0
Idaho	3,044,950	2,593,494	270,424	29,944	72,305	6,250	72,533
Illinois	38,332,124	33,895,711	2,196,133 <sup>5</sup>	344,448 <sup>5</sup>	647,740	205,591	1,042,501
Indiana	12,913,458	11,352,772	758,088	208,042	165,726	91,711	337,120
Iowa	7,526,068	6,200,533	918,344	22,767	208,700	40,349	135,374
Kansas	7,416,841	5,955,857	853,664	88,807	252,053	4,708	261,752
Kentucky	8,990,754	7,868,145	639,033	28,892	172,159	81,903	200,622
Louisiana	9,222,695	8,531,692	440,501	23,018	85,379	15,215	126,890
Maine	3,201,181	2,896,754	172,208	443	46,079	31,251	54,445
Maryland	16,471,112	14,482,716	1,588,435	9,324	159,268	39,306	192,064
Massachusetts	20,103,635	18,945,441	408,073	219,732	91,953	75,911	362,525
Michigan	21,520,069	18,434,000	1,279,039	220,335	444,610	299,539	842,545
Minnesota	15,602,721 <sup>5</sup>	12,060,038 <sup>5</sup>	1,972,172 <sup>5</sup>	309,321 <sup>5</sup>	250,806	557,591	452,794
Mississippi	5,098,633	4,480,071	221,264	126,649 <sup>5</sup>	170,348 <sup>5</sup>	32,738	67,564
Missouri	12,167,466	10,376,141	967,716 <sup>5</sup>	6,474	305,558 <sup>5</sup>	189,641	321,936
Montana	2,188,381	1,808,763	229,193	19,457	67,106	10,857	53,005
Nebraska	4,949,669	4,233,748	188,511	238,487	152,685	3,207	133,031
Nevada	5,770,874	4,744,497	658,838	96,845	46,117	23,956	200,620
New Hampshire	3,275,770	3,085,986	90,030	5,871 <sup>5</sup>	45,332 <sup>5</sup>	5,836	42,715
New Jersey	32,775,804	30,193,909	1,339,283	66,696	175,341	301,275	699,300
New Mexico	4,529,152	3,847,755	239,252	284,771	69,438	13,121	74,816
New York	73,773,174	66,108,405	3,387,815	53,628	643,139	1,793,503	1,786,683
North Carolina	17,075,124	15,452,367	1,227,684	62,438	234,590	68,549	29,496
North Dakota	1,976,768	1,655,922	201,453	13,046	53,328	18,246	34,772
Ohio	26,884,062	23,199,551	2,061,771	12,543	601,151	469,279	539,767
Oklahoma	7,492,173	6,611,657	466,553	185,113	110,947	29,493	88,410
Oregon	10,035,375	7,480,233	1,861,686	6,861	80,772	36,916	568,906
Pennsylvania	33,798,433	29,748,924	1,716,523	133,943	657,453	542,138	999,452
Rhode Island	2,786,820	2,544,539	31,776	5,739	106,545	59,695	38,527
South Carolina	10,810,512	8,881,032	1,073,291	168,010	242,008	67,714	378,457
South Dakota	1,749,948	1,454,403	174,537 <sup>5</sup>	27,375 <sup>5</sup>	47,821	5,986	39,826
Tennessee	11,299,958	10,121,192	531,873	94,914	221,273	84,693	246,013
Texas	72,961,269	57,118,703	9,977,058	309,369	1,233,925	472,402	3,849,812
Utah	7,125,828	5,673,815	767,925	287,302	134,178	61,595	201,014

See notes at end of table.

National Center for Education Statistics

**Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: FY 2020—Continued**

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education <sup>1</sup>	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment <sup>3</sup>	Other programs <sup>2</sup>	
Vermont	2,002,387	1,919,477	38,813	2,373	21,590	10,495	9,641
Virginia	18,489,958	16,785,047	861,564	303,369 <sup>5</sup>	355,605 <sup>5</sup>	75,863	108,510
Washington	20,880,863 <sup>5</sup>	16,608,508 <sup>5</sup>	3,034,252	170,389	329,063	80,408	658,242
West Virginia	3,663,346	3,332,337	175,701	32,499	56,304	52,210	14,295
Wisconsin	13,249,954 <sup>5</sup>	10,943,582 <sup>5</sup>	1,286,804	79,534	173,581	492,169	274,284
Wyoming	1,760,939	1,576,787	37,317	106,385	34,412	4,198	1,840
Other jurisdictions							
American Samoa	‡	‡	‡	‡	‡	‡	‡
Guam	328,794	323,486	0	0	2,543	0	2,764
Commonwealth of the Northern Mariana Islands							
	90,331	82,286	0	0	1,521	6,524	0
Puerto Rico	2,221,321	2,123,785	11,413	0	40,845	45,277	0
U.S. Virgin Islands	171,356	171,190	0	0	0	167	0

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

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

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

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

<sup>4</sup> United States totals include the 50 states and the District of Columbia.

<sup>5</sup> Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

<sup>6</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K–12 and special education preschool programs in California.

<sup>7</sup> Value contains imputation for missing data.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a.

National Center for Education Statistics

**Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2020**

State or jurisdiction	Title I grants for the disadvantaged, FY 19 <sup>1</sup> [in thousands of dollars]	School year 2019–20 student membership <sup>2</sup>	Current expenditures <sup>3</sup> [in thousands of dollars]				
			Total	Title I expenditures <sup>5</sup>	Title I carryover expenditures <sup>6</sup>	Current expenditures per pupil	Title I expenditures per pupil <sup>4</sup>
<b>United States<sup>7</sup></b>	<b>\$15,685,340</b>	<b>50,575,201</b>	<b>\$682,217,081<sup>8,9</sup></b>	<b>\$12,856,119</b>	<b>\$2,164,339</b>	<b>\$13,489<sup>9</sup></b>	<b>\$297</b>
Alabama	259,790	744,235	7,546,680	220,574	18,893	10,140	322
Alaska	62,988	132,017	2,417,641	61,209	0	18,313	464
Arizona	348,683	1,130,693	9,830,663 <sup>8</sup>	242,071	0	8,694	214
Arkansas	162,264	496,927	5,152,468 <sup>8</sup>	144,761	0	10,369	291
California	2,079,389	6,163,001	85,303,209 <sup>8,9</sup>	1,445,765	404,820	13,841 <sup>9</sup>	300
Colorado	153,307	913,223	10,577,428	157,487	550	11,583	173
Connecticut	132,143	523,690	10,939,432	89,340	25,368	20,889	219
Delaware	53,198	139,930	1,974,936	29,842	19,051	14,114	349
District of Columbia	49,171	89,878	2,134,996	40,415	2,643	23,754	479
Florida	920,110	2,858,461	29,455,336 <sup>8</sup>	866,277	11,972	10,305	307
Georgia	547,317	1,769,657	20,680,204	435,433	88,757	11,686	296
Hawaii	53,505	181,088	2,999,586	14,150	35,655	16,564	275
Idaho	63,242	311,096	2,593,494	56,486	0	8,337	182
Illinois	673,946	1,938,813	33,895,711	460,626	233,925	17,483	358
Indiana	261,819	1,051,411	11,352,772	253,450	0	10,798	241
Iowa	90,566	517,324	6,200,533	80,925	9,827	11,986	175
Kansas	109,525	497,963	5,955,857	84,180	7,798	11,960	185
Kentucky	238,800	691,996	7,868,145	187,637	50,785	11,370	345
Louisiana	345,523	710,439	8,531,692	224,307	129,131	12,009	497
Maine	54,277	180,291	2,896,754	29,344	24,661	16,067	300
Maryland	244,109	909,404	14,482,716	187,872	54,885	15,926	267
Massachusetts	255,717	959,394	18,945,441	190,551	68,598	19,747	270
Michigan	477,898	1,495,925	18,434,000	460,808	0	12,323	308
Minnesota	169,255	893,203	12,060,038 <sup>8</sup>	159,074	0	13,502	178
Mississippi	206,609	466,002	4,480,071	228,262	0	9,614	490
Missouri	251,337	910,466	10,376,141	247,967	33,160	11,397	309
Montana	50,712	149,917	1,808,763	57,442	4,397	12,065	412
Nebraska	84,859	330,018	4,233,748	83,154	0	12,829	252
Nevada	137,448	496,934	4,744,497	137,834	6,629	9,548	291
New Hampshire	45,295	173,124	3,085,986	40,346	0	17,825	233
New Jersey	370,352	1,411,917	30,193,909	374,193	0	21,385	265
New Mexico	130,918	331,206	3,847,755	120,099	0	11,617	363
New York	1,229,947	2,615,760	66,108,405	986,919	136,665	25,273	430
North Carolina	472,051	1,560,350	15,452,367	446,201	0	9,903	286
North Dakota	40,222	116,185	1,655,922	42,771	0	14,252	368
Ohio	584,102	1,689,867	23,199,551	583,435	15,581	13,729	354
Oklahoma	192,308	703,719	6,611,657	188,826	32,248	9,395	314
Oregon	170,172	582,661	7,480,233	162,742	1,817	12,838	282
Pennsylvania	641,281	1,732,449	29,748,924	568,634	71,920	17,172	370
Rhode Island	55,064	143,557	2,544,539	52,523	8,021	17,725	422
South Carolina	256,873	786,879	8,881,032	242,118	0	11,286	308
South Dakota	49,683	139,949	1,454,403	30,530	21,932	10,392	375
Tennessee	310,364	1,014,744	10,121,192	237,413	70,959	9,974	304
Texas	1,557,572	5,495,398	57,118,703	1,113,689	377,932	10,394	271
Utah	83,943	684,694	5,673,815	56,481	24,056	8,287	118

See notes at end of table.

**Table 8. Title I allocations and Title I expenditures per pupil for public elementary and secondary education, by state or jurisdiction: FY 2020—Continued**

State or jurisdiction	Title I grants for the disadvantaged, FY 19 <sup>1</sup> [in thousands of dollars]	School year 2019–20 student membership <sup>2</sup>	Current expenditures <sup>3</sup> [in thousands of dollars]				
			Total	Title I expenditures <sup>5</sup>	Title I carryover expenditures <sup>6</sup>	Current expenditures per pupil	Title I expenditures per pupil <sup>4</sup>
Vermont	37,540	86,759	1,919,477	19,381	5,220	22,124	284
Virginia	280,756	1,297,012	16,785,047	265,115	0	12,941	204
Washington	288,528	1,142,073	16,608,508 <sup>8</sup>	156,797	101,387	14,542	226
West Virginia	102,440	263,486	3,332,337	73,863	26,673	12,647	382
Wisconsin	208,794	855,400	10,943,582 <sup>8</sup>	188,025	28,624	12,794	253
Wyoming	39,632	94,616	1,576,787	28,775	9,800	16,665	408
Other jurisdictions							
American Samoa	19,447	‡	‡	‡	‡	‡	‡
Guam	21,071	28,812	323,486	0	0	11,227	0
Commonwealth of the Northern Mariana Islands	11,755	—	82,286	0	0	—	—
Puerto Rico	406,234	292,518	2,123,785	217,794	50,552	7,260	917
U.S. Virgin Islands	10,146	10,907	171,190	0	0	15,695	0

— Not available. Data are missing for the Commonwealth of the Northern Mariana Islands because the jurisdiction did not report student membership.

‡ Reporting standards not met. Due to turnover within the American Samoa government, the jurisdiction was not able to fully report data for all items or reported inconsistently with the previous year. Total current expenditures for FY 20 were reported to be 20 percent lower than in FY 19; therefore, the data do not meet quality standards and are suppressed.

<sup>1</sup> FY 19 U.S. Department of Education funds are available for spending by school districts beginning with the 2019–20 school year. Title I grants for the disadvantaged include allocations for Grants to Local Education Agencies (Basic, Concentration, Targeted, and Education Finance Incentive Grants); Migrant Education Grants; and Neglected and Delinquent Children Grants.

<sup>2</sup> The student membership variable is derived from the State Nonfiscal Survey of Public Elementary/Secondary Education. In FY 20, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership.

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

<sup>4</sup> Title I expenditures per pupil are calculated as current and carryover expenditures divided by total membership, which includes both Title I eligible students and noneligible students. Title I expenditures per pupil are included in current expenditures per pupil.

<sup>5</sup> Title I expenditures are expenditures from the original Title I grant under the Elementary and Secondary Education Act.

<sup>6</sup> Title I carryover expenditures are expenditures made against the original Title I grant of the prior fiscal year.

<sup>7</sup> United States totals include the 50 states and the District of Columbia.

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

<sup>9</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K–12 and special education preschool programs in California.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 20, Provisional Version 1a; "State Nonfiscal Survey of Public Elementary/Secondary Education," school year 2019–20, Provisional Version 1a; and *Digest of Education Statistics 2020*, table 401.60. Retrieved January 6, 2022, from [https://nces.ed.gov/programs/digest/d20/tables/dt20\\_401.60.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_401.60.asp).

**Table 9. Revenues and select expenditures for public elementary and secondary education in the United States, by source of revenues and type, function, and subfunction of expenditures: FY 2019 and FY 2020**

Revenue or expenditure (United States total <sup>1</sup> )	[in thousands of dollars] <sup>2</sup>			Percentage difference FY 19 inflation- adjusted <sup>3</sup> and FY 20
	FY 19 (in FY 19 dollars)	FY 19 (inflation-adjusted <sup>3</sup> to FY 20 dollars)	FY 20 (in FY 20 dollars)	
<b>Total revenues</b>	<b>\$770,907,024</b>	<b>\$782,966,714</b>	<b>\$794,568,095</b>	<b>1.5</b>
Local revenues	347,466,015	352,901,603	356,835,188	1.1
State revenues	363,102,060	368,782,250	377,341,078	2.3
Federal revenues <sup>4</sup>	60,338,949	61,282,862	60,391,828	-1.5
<b>Total expenditures<sup>5</sup></b>	<b>769,124,638<sup>6</sup></b>	<b>781,156,445</b>	<b>793,718,886</b>	<b>1.6</b>
Current expenditures <sup>7</sup>	666,951,524 <sup>6</sup>	677,384,986 <sup>6</sup>	682,217,081	0.7
Expenditures for instruction	403,039,543 <sup>6</sup>	409,344,495 <sup>6</sup>	412,616,246	0.8
Total support services expenditures	237,747,072 <sup>6</sup>	241,466,270 <sup>6</sup>	244,380,811	1.2
Student support services expenditures <sup>8</sup>	40,915,351 <sup>6</sup>	41,555,411 <sup>6</sup>	42,992,359	3.5
Current expenditures per pupil	13,189 <sup>6</sup>	13,395 <sup>6</sup>	13,489	0.7
Expenditures for construction	56,377,570 <sup>6</sup>	57,259,513 <sup>6</sup>	63,326,373	10.6
Expenditures for land and existing structures	4,926,001 <sup>6</sup>	5,003,061 <sup>6</sup>	5,944,191	18.8
Expenditures for equipment	11,825,943 <sup>6</sup>	12,010,942 <sup>6</sup>	12,064,225	0.4
Expenditures for interest on debt	20,442,697 <sup>6</sup>	20,762,493 <sup>6</sup>	21,427,996	3.2

<sup>1</sup> United States totals include the 50 states and the District of Columbia.

<sup>2</sup> Except current expenditures per pupil, which were presented in dollars.

<sup>3</sup> Data have been adjusted to FY 20 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

<sup>4</sup> Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Although the CARES Act was enacted in March 2020, 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. Most states end their fiscal year on June 30; therefore, the amounts reported for FY 20 are expected to be only a small portion of the total amounts allocated to LEAs. Given variations in accounting methods and timelines for awarding these funds, many states and LEAs did not record any CARES Act revenues in FY 20.

<sup>5</sup> The subcategories of total expenditures do not include expenditures for other programs (e.g., community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education).

<sup>6</sup> California did not report prekindergarten membership in the State Nonfiscal Survey of Public Elementary/Secondary Education. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table only includes expenditures for K–12 and special education preschool programs in California.

<sup>7</sup> The subcategories of current expenditures do not include food services and enterprise operations.

<sup>8</sup> Expenditures for student support services are included in total support services expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 19, Final Version 2a; and FY 20, Provisional Version 1a; and *Digest of Education Statistics 2020*, table 106.70. Retrieved November 9, 2021, from [https://nces.ed.gov/programs/digest/d20/tables/dt20\\_106.70.asp](https://nces.ed.gov/programs/digest/d20/tables/dt20_106.70.asp).