

Revenues and Expenditures for Public Elementary and Secondary Education: FY 21

FINANCE TABLES
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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) 2021. Specifically, these tables include the following school finance data:

- revenue and expenditure totals;
- revenues by source;
- expenditures by function and object;
- current expenditures;¹
- revenues and current expenditures per pupil;²
- expenditures from Title I funds; and
- revenues and expenditures from COVID-19 Federal Assistance Funds.

The expenditure functions include instruction, instructional staff support services, student support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, and enterprise operations. Objects reported within a function include salaries and wages, employee benefits,

purchased services, supplies, and equipment.

The finance data used in these tables 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 five other jurisdictions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands report these data annually to NCES.

The tables in this report present descriptive information on the revenues and expenditures for FY 21. The tables 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.

RELATED NCES REPORTS

Revenues and Expenditures for Public Elementary and Secondary Education: FY 20 (NCES 2022-301) <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2022301>

Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 20 (NCES 2022-303) <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2022303>

DATA

The tables present data from the FY 21 NPEFS provisional (version 1a) data file and the FY 20 NPEFS final (version 2a) data file.³ Tables for FY 20 can be found online at https://nces.ed.gov/ccd/data_tables.asp. The student membership data used in these tables come from the State Nonfiscal Public Elementary/Secondary Education Survey, school year 2018-19 through 2020-21 version 1a.⁴ The Title I allocation amounts used in this report are derived from the U.S.

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For questions about content, contact Stephen Cornman at stephen.cornman@ed.gov. To view this report online, go to <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2023301>. This report was prepared in part under Interagency Agreement (IAA) No. ED-IES-11-1-J-0007 with the U.S. Census Bureau.

Department of Education state budget tables by program.⁵

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 2020-21 (Fiscal Year 2021) <https://nces.ed.gov/ccd/files.asp>

REFERENCES

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

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Submission of Data by State Educational Agencies; Submission Dates for State Revenue and Expenditure Reports for Fiscal Year 2021, Revisions to Those Reports, and Revisions to Prior Fiscal Year Reports, 87 Fed. Reg. 1409 (January 11, 2022). Retrieved November 16, 2022, from <https://www.federalregister.gov/d/2022-00309>.

U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "State Nonfiscal Public Elementary/Secondary Education Survey," School Year 2018-19 Through 2020-21, Provisional Version 1a. Retrieved October 5, 2022, from <https://nces.ed.gov/ccd/files.asp>.

ENDNOTES

¹ Current expenditures comprise expenditures for the day-to-day operation of schools and school districts for public elementary and secondary education, including

expenditures for staff salaries and benefits, supplies, and purchased services. General administration expenditures and school administration expenditures are also included in current expenditures. Expenditures associated with repaying debts and capital outlays (e.g., purchases of land, school construction, and equipment) are excluded from current expenditures. Programs outside the scope of public prekindergarten through grade 12 education, such as community services and adult education, are not included in current expenditures. Payments to private schools and payments to charter schools outside of the school district are also excluded from current expenditures. Researchers generally use current expenditures instead of total expenditures when comparing education spending between states or across districts because current expenditures exclude expenditures for capital outlay, which tend to have dramatic increases and decreases from year to year. Also, many school districts support community services, adult education, private education, and other nonelementary-secondary programs, which are included in total expenditures. These programs and the extent to which they are funded by school districts vary greatly both across and within states and school districts.

² Revenues per pupil is calculated by dividing total revenues by student membership. Current expenditures per pupil is calculated by dividing total current expenditures by student membership. The student membership data are derived from the State Nonfiscal Public Elementary/Secondary Education Survey.

³ The FY 19 and FY 20 data presented in tables 2, 5, and 9 of this report were adjusted to FY 21 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 with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics 2021*, table 106.75. Retrieved March 9, 2023, from https://nces.ed.gov/programs/digest/d21/tables/dt21_106.75.asp. The FY 20 amount adjusted to FY 21 dollars is equal to the FY 20 amount multiplied by the 2020-21 CPI (263.151) and then divided by the 2019-20 CPI (257.230). The FY 19 amount adjusted to FY 21 dollars is equal to the FY 19 amount multiplied by the 2020-21 CPI (263.151) and then divided by the 2018-19 CPI (253.268).

⁴ The FY 21 NPEFS data file includes total student membership reported on the school year 2020-21 State Nonfiscal Public Elementary/Secondary Education Survey that includes grades prekindergarten through grade 12 (plus ungraded). If the reported fiscal data exclude prekindergarten programs, total membership on the NPEFS data file also excludes prekindergarten membership. As part of the FY 21 NPEFS collection process, NCES asked SEAs to review student membership data from the State Nonfiscal Public Elementary/Secondary Education Survey and verify that the membership data are consistent with the programs covered in the revenues and expenditures data reported in NPEFS.

Arizona, New York, and Oregon indicated that the state fiscal data reported in NPEFS 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 Public Elementary/Secondary Education Survey. In FY 19 and FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as

reported for the Individuals with Disabilities Education Act. Prekindergarten membership is likely much higher; therefore, the NPEFS total student membership variable excludes all prekindergarten membership counts reported in the State Nonfiscal Public Elementary/Secondary Education Survey for California in FY 19, FY 20, and FY 21. For FY 19, FY 20, and FY 21, California reported expenditures for the California State Preschool Program separately, and these expenditures were excluded from the amounts in these tables. However, expenditures for special education preschool programs are included along with K-12 expenditures.

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.

⁵ These tables present the calculated allocation amounts for Title I grants under the Elementary and Secondary Education Act. Schools with high percentages of children from low-income families are eligible for Title I grants, based primarily on census poverty estimates 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. Title I grants data are from *Digest of Education Statistics 2021*, table 401.60. Retrieved March 9, 2023, from https://nces.ed.gov/programs/digest/d21/tables/dt21_401.60.asp. FY 20 U.S. Department of Education funds are available for spending by school districts beginning with the 2020-21 school year. Allocations were made in FY 20 and became available for use in the 2020-21 school year. Actual amounts received by local education

agencies (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.

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 competitive 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; 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 student membership, which includes both Title I eligible students and noneligible students.

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

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 2021

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
United States⁶	\$837,337,948	\$365,120,409	\$383,806,597	\$88,410,942	\$813,615,452^{7, 8, 9}	\$703,472,477^{7, 8}	\$79,375,321^{7, 8}	\$30,767,653^{7, 9}
Alabama	9,634,735	2,936,726	5,187,636	1,510,373	9,051,510	7,880,052	654,454	517,003
Alaska	2,635,433	563,815	1,634,812	436,807	2,763,876	2,537,694	196,345	29,836
Arizona	12,939,677	4,555,169	6,193,001	2,191,507	12,867,294	10,508,680	1,880,079	478,535
Arkansas	6,377,977	2,292,396	3,044,599	1,040,983	6,309,748	5,465,366	672,562	171,819
California	111,811,428	36,576,689	60,071,357	15,163,382	102,967,285 ⁷	88,216,783 ⁷	10,216,995 ⁷	4,533,507 ⁷
Colorado	13,390,422	6,776,712	5,013,783	1,599,927	13,708,191	10,803,824	2,184,759	719,608
Connecticut	12,433,278	7,277,497	4,484,299	671,481	12,518,858 ^{8, 9}	11,309,002	794,383 ⁸	415,473 ⁹
Delaware	2,773,767	815,619	1,747,079	211,068	2,500,502	2,290,819	177,729	31,954
District of Columbia	2,886,983	2,597,769	†	289,214	3,007,096	2,257,263	562,093	187,739
Florida	35,794,107	16,880,257	14,072,267	4,841,583	34,835,593	30,214,859	3,436,755	1,183,978
Georgia	25,099,557	11,324,643	10,706,159	3,068,755	23,504,474	20,946,669	2,291,071	266,734
Hawaii	3,241,887	19,106	2,851,763	371,018	3,115,266	2,920,092	183,785	11,389
Idaho	3,269,320	715,755	2,023,230	530,336	3,195,188	2,784,793	288,865	121,530
Illinois	40,806,610	21,492,053	16,117,573	3,196,984	39,445,906	34,857,171	3,273,816	1,314,919
Indiana	14,517,671	4,494,480	8,740,711	1,282,480	13,338,789	11,798,848	1,083,399	456,542
Iowa	7,909,835	2,991,765	4,020,930	897,141	7,743,172	6,441,809	1,120,753	180,610
Kansas	7,448,284	1,844,466	4,920,069	683,749	6,906,850	6,160,469	486,886	259,494
Kentucky	9,218,839	3,121,948	4,753,615	1,343,277	9,119,728	7,916,275	911,340	292,113
Louisiana	10,326,354	4,620,744	4,078,383	1,627,228	9,795,512	9,137,829	510,026	147,657
Maine	3,590,060	1,681,664	1,411,382	497,014	3,520,180	3,170,667	259,535	89,977
Maryland	17,536,105	8,699,638	7,620,541	1,215,926	16,594,248	14,890,629	1,475,302	228,316
Massachusetts	21,032,128	11,413,086	8,328,725	1,290,317	21,067,822	19,843,547	865,004	359,271
Michigan	23,602,386	7,159,908	13,498,567	2,943,912	22,641,146	19,146,700	2,388,119	1,106,326
Minnesota	15,419,009	4,137,576	9,833,295	1,448,138	15,839,800	12,394,806	2,437,372	1,007,622
Mississippi	5,377,137	1,848,093	2,493,756	1,035,288	5,250,858	4,452,945	698,863	99,049
Missouri	13,121,987	7,565,485	3,911,448	1,645,054	12,387,472	10,588,953	1,236,441	562,077
Montana	2,258,752	919,260	909,788	429,703	2,283,937	1,939,578	280,417	63,942
Nebraska	5,145,527	3,051,342	1,596,679	497,506	5,416,497	4,455,663	827,250	133,584
Nevada	5,821,907	3,220,375	1,921,522	680,010	5,846,926	4,858,509	741,470	246,946
New Hampshire	3,543,958	2,197,532	1,093,913	252,513	3,411,805	3,190,438	176,276	45,091
New Jersey	35,669,779	17,546,094	16,224,441	1,899,244	33,796,232	31,304,354	1,534,496	957,383
New Mexico	4,751,119	797,922	3,356,381	596,816	4,329,826	3,774,331	478,427	77,068
New York	77,384,806	44,724,292	29,093,368	3,567,146	73,529,994	66,439,455	3,747,982	3,342,557
North Carolina	17,112,494	4,381,850	10,637,221	2,093,422	17,528,638	15,921,684	1,527,419	79,535
North Dakota	2,109,305	681,319	1,078,820	349,167	2,061,601	1,740,353	255,382	65,867

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 2021—Continued

State or jurisdiction	Revenues [in thousands of dollars]				Expenditures [in thousands of dollars]			
	Total	Local ¹	State	Federal ²	Total	Total current ³	Capital outlay ⁴	Other ⁵
Ohio	27,616,830	13,951,689	10,983,197	2,681,945	27,234,817	23,675,934	2,544,359	1,014,523
Oklahoma	7,931,412	3,182,458	3,618,387	1,130,566	7,961,804	6,999,259	813,588	148,957
Oregon	9,863,772	3,728,193	5,316,328	819,250	10,096,413	7,751,946	1,791,075	553,392
Pennsylvania	35,182,434	18,860,248	13,056,288	3,265,898	34,289,722	30,375,252	2,425,755	1,488,715
Rhode Island	2,911,530	1,374,679	1,243,479	293,372	2,885,698	2,617,982	167,098	100,617
South Carolina	12,163,885	4,844,412	6,037,237	1,282,235	11,198,750	9,308,454	1,429,379	460,916
South Dakota	1,924,967	932,613	614,051	378,303	1,854,535	1,548,522	256,421	49,591
Tennessee	12,045,679	4,904,221	5,401,015	1,740,443	11,715,413	10,414,835	967,449	333,129
Texas	72,974,070	36,356,966	27,559,808	9,057,295	75,541,078	59,364,375	11,383,073	4,793,631
Utah	7,355,142	2,600,268	4,042,774	712,100	7,400,354	6,135,506	1,014,265	250,583
Vermont	1,986,906	40,054	1,739,914	206,938	2,079,712	1,981,766	78,869	19,076
Virginia	19,258,847	9,674,259	7,836,352	1,748,237	18,957,602	17,342,413	1,436,798	178,391
Washington	20,577,176	4,926,320	13,959,388	1,691,468	21,036,281 ⁸	16,978,936 ⁸	3,347,965	709,380
West Virginia	3,981,286	1,352,348	2,043,088	585,850	3,757,088	3,372,050	319,420	65,619
Wisconsin	13,639,483	5,747,313	6,708,045	1,184,125	13,550,417	11,361,441	1,378,329	810,648
Wyoming	1,931,908	721,327	976,133	234,448	1,853,951	1,682,896	165,625	5,430
Other jurisdictions								
American Samoa	77,985	0	23,720 ¹⁰	54,265	87,273	77,342	5,930	4,001
Guam	346,872	230,074	†	116,798	354,948	348,421	4,397	2,130
Commonwealth of the Northern Mariana Islands								
	97,733	0	16,609 ¹⁰	81,124	101,388	93,376	703	7,309
Puerto Rico	2,383,989	461	1,631,653 ¹⁰	751,875	2,370,316	2,103,412	201,607	65,297
U.S. Virgin Islands	383,175	164,182	†	218,994	180,024	180,024	0	0

† Not applicable.

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

² Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues.

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

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

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

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

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

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

⁹ Value contains imputation for missing data.

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Provisional Version 1a.

Table 2. Amounts and percentage changes of inflation-adjusted state, local, and federal revenues per pupil, by year and state or jurisdiction: FY 2019 through FY 2021

State or jurisdiction	State, local, and federal revenues per pupil ¹				
	FY 19 (inflation- adjusted to FY 21 dollars)	FY 20 ² (inflation- adjusted to FY 21 dollars)	Percentage change FY 19– FY 20	FY 21 ²	Percentage change FY 20– FY 21
United States³	\$15,839	\$16,070	1.5	\$17,015	5.9
Alabama	11,861	11,964	0.9	13,116	9.6
Alaska	20,316	20,263	-0.3	20,293	0.1
Arizona	10,801	11,016	2.0	11,785	7.0
Arkansas	12,191	12,094	-0.8	13,115	8.4
California	16,639	16,620	-0.1	18,628	12.1 ⁴
Colorado	14,091	14,773	4.8	15,161	2.6
Connecticut	23,582	23,216	-1.6	24,424	5.2
Delaware	17,164	19,327	12.6 ⁵	20,086	3.9
District of Columbia	30,256	30,774	1.7	32,119	4.4
Florida	11,546	12,145	5.2	12,822	5.6
Georgia	13,265	13,774	3.8	14,508	5.3
Hawaii	17,910	19,188	7.1	18,374	-4.2
Idaho	9,736	10,135	4.1	10,629	4.9
Illinois	19,570	20,616	5.3	21,689	5.2
Indiana	13,305	13,406	0.8	14,041	4.7
Iowa	14,678	14,650	-0.2	15,612	6.6
Kansas	14,482	15,117	4.4	15,461	2.3
Kentucky	13,262	12,947	-2.4	13,993	8.1
Louisiana	13,755	13,600	-1.1	14,898	9.5
Maine	17,421	18,048	3.6	20,817	15.3 ⁶
Maryland	18,746	19,141	2.1	19,870	3.8
Massachusetts	20,506	21,095	2.9	22,819	8.2
Michigan	14,879	15,108	1.5	16,458	8.9
Minnesota	16,830	16,980	0.9	17,681	4.1
Mississippi	10,802	11,047	2.3	12,148	10.0 ⁷
Missouri	13,816	13,874	0.4	14,869	7.2
Montana	14,276	14,017	-1.8	15,444	10.2 ⁸
Nebraska	14,833	15,034	1.4	15,847	5.4
Nevada	11,631	11,760	1.1	12,070	2.6
New Hampshire	19,492	19,989	2.6	21,545	7.8
New Jersey	24,530	24,405	-0.5	25,961	6.4
New Mexico	12,841	14,814	15.4 ⁹	14,995	1.2
New York	29,743	30,100	1.2	30,396	1.0
North Carolina	10,701	10,769	0.6	11,305	5.0
North Dakota	16,995	17,033	0.2	18,349	7.7
Ohio	15,803	15,993	1.2	16,784	4.9
Oklahoma	10,892	11,005	1.0	11,427	3.8
Oregon	15,903	16,240	2.1	17,585	8.3
Pennsylvania	20,119	20,105	-0.1	20,642	2.7
Rhode Island	19,462	19,566	0.5	20,919	6.9
South Carolina	14,706	14,532	-1.2	15,863	9.2
South Dakota	12,747	12,775	0.2	13,793	8.0
Tennessee	11,305	11,204	-0.9	12,227	9.1
Texas	12,802	13,146	2.7	13,582	3.3
Utah	10,050	10,219	1.7	10,806	5.7

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 2019 through FY 2021—Continued

State or jurisdiction	State, local, and federal revenues per pupil ¹				
	FY 19 (inflation- adjusted to FY 21 dollars)	FY 20 ² (inflation- adjusted to FY 21 dollars)	Percentage change FY 19– FY 20	FY 21 ²	Percentage change FY 20– FY 21
Vermont	21,631	22,368	3.4	24,113	7.8
Virginia	14,194	14,312	0.8	15,387	7.5
Washington	17,943	18,056	0.6	18,924	4.8
West Virginia	14,030	14,689	4.7	15,679	6.7
Wisconsin	15,365	15,645	1.8	16,432	5.0
Wyoming	19,895	19,789	-0.5	20,824	5.2
Other jurisdictions					
American Samoa	6,610	7,125	7.8	7,611	6.8
Guam	11,013	11,379	3.3	12,615	10.9
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	8,725	7,737	-11.3	8,625	11.5
U.S. Virgin Islands	21,033	20,912	-0.6	34,856	66.7 ¹⁰

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

¹ Revenues per pupil are calculated by dividing total revenues by membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 19 and FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher; therefore, the NPEFS total student membership variable excludes all prekindergarten membership counts reported in the State Nonfiscal Public Elementary/Secondary Education Survey for California in FY 19, FY 20, and FY 21.

² Revenues from federal sources include amounts received from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. As a result, a small proportion of the total amount allocated under these acts is reported as revenue for FY 20. In FY 21, the revenue from these acts contributed to a large increase in total revenues in several states.

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

⁴ In California for FY 21, Grants-in-Aid from the Federal Government through the State increased approximately \$7.2 billion. The increase was mainly due to the increased COVID-19 Federal assistance funds.

⁵ In Delaware for FY 20, revenue from property tax increased \$80 million and Revenue from State Sources increased \$278.7 million.

⁶ In Maine for FY 21, revenue from state sources and Grants-in-Aid from the Federal Government through the State increased \$102.6 million and \$293.7 million, respectively.

⁷ In Mississippi for FY 21, revenue from Grants-in-Aid from the Federal Government through the State increased \$367 million.

⁸ In Montana for FY 21, revenue from Grants-in-Aid from the Federal Government through the State increased \$169 million.

⁹ 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.

¹⁰ U.S. Virgin Islands received \$193 million in COVID-19 Federal assistance funds. These funds are recorded as revenue for FY 21.

NOTE: Data have been adjusted to FY 21 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 19, Final Version 2a; FY 20, Final Version 2a; and FY 21, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2018–19 through 2020–21, Provisional Version 1a; and *Digest of Education Statistics 2021*, table 106.75. Retrieved March 9, 2023, from https://nces.ed.gov/programs/digest/d21/tables/dt21_106.75.asp.

National Center for Education Statistics

Table 3. Current expenditures for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2021

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]											
	Total	Instruction	Support services ²									Enterprise operations ³
			Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	
United States⁵	\$703,472,477^{6,7}	\$427,135,945^{6,7}	\$253,998,675^{6,7}	\$45,598,403^{6,7}	\$35,773,161^{6,7}	\$13,706,226^{6,7}	\$40,265,777^{6,7}	\$65,478,934^{6,7}	\$24,648,195^{6,7}	\$28,527,978^{6,7}	\$21,403,657^{6,7}	\$934,201⁷
Alabama	7,880,052	4,668,795	2,972,920	587,868	339,092	211,617	485,578	759,006	382,163	207,596	238,337	0
Alaska	2,537,694	1,352,330	1,102,059	194,263	245,342	34,291	152,283	295,606	73,651	106,622	72,877	10,428
Arizona	10,508,680	5,838,559 ⁶	4,259,119 ⁶	884,806 ⁶	539,313 ⁶	217,946 ⁶	579,248 ⁶	1,213,308 ⁶	332,617 ⁶	491,881 ⁶	410,068	933
Arkansas	5,465,366	3,025,762 ⁶	2,177,960 ⁶	310,353 ⁶	492,573 ⁶	141,717 ⁶	284,952 ⁶	583,513 ⁶	180,989 ⁶	183,863 ⁶	259,477 ⁶	2,167
California	88,216,783 ⁷	51,831,423 ^{6,7}	33,476,661 ^{6,7}	6,030,382 ^{6,7}	5,563,431 ^{6,7}	1,415,527 ^{6,7}	5,848,132 ^{6,7}	8,245,896 ^{6,7}	1,445,272 ^{6,7}	4,928,022 ^{6,7}	2,735,555 ⁷	173,144 ⁷
Colorado	10,803,824	5,840,131	4,639,011	767,406	627,013	205,787	810,347	1,064,606	273,558	890,293	281,842	42,840
Connecticut	11,309,002	6,995,841 ⁶	4,039,551 ⁶	855,623 ⁶	406,622 ⁶	247,238 ⁶	647,970 ⁶	999,621 ⁶	507,920 ⁶	374,556 ⁶	190,544 ⁶	83,066
Delaware	2,290,819	1,305,812	922,782	253,839	91,044	23,809	123,803	240,901	104,381	85,004	61,978	246
District of Columbia	2,257,263	1,134,852	1,084,055	221,228	104,282	137,355	160,892	207,996	130,376	121,926	38,059	297
Florida	30,214,859	18,346,227 ⁶	10,607,515 ⁶	1,593,632 ⁶	1,912,692 ⁶	316,914 ⁶	1,621,975 ⁶	3,282,778 ⁶	1,020,048 ⁶	859,476 ⁶	1,261,116	0
Georgia	20,946,669	12,908,771 ⁶	7,141,474 ⁶	1,238,683 ⁶	1,061,043 ⁶	321,737 ⁶	1,356,479 ⁶	1,569,097 ⁶	864,751 ⁶	729,682 ⁶	851,809	44,615
Hawaii	2,920,092	1,763,888	1,042,198	302,068	91,703	8,307	214,561	276,667	57,883	91,008	114,006	0
Idaho	2,784,793	1,692,209 ⁶	987,567 ⁶	164,732 ⁶	159,647 ⁶	71,958 ⁶	153,591 ⁶	244,703 ⁶	109,005 ⁶	83,931 ⁶	103,439 ⁶	1,578
Illinois	34,857,171	21,796,819 ⁶	12,378,056 ⁶	2,727,309 ⁶	1,341,258 ⁶	1,033,389 ⁶	1,848,999 ⁶	2,928,958 ⁶	1,164,672 ⁶	1,333,472 ⁶	682,296	0
Indiana	11,798,848	6,766,454	4,591,421	679,432	583,717	240,207	790,777	1,342,144	569,091	386,053	440,973	0
Iowa	6,441,809	3,830,401	2,340,633	400,144	412,008	161,508	372,127	577,316	209,101	208,429	263,340	7,435
Kansas	6,160,469	3,674,432	2,240,782	438,054	251,899	166,405	360,232	610,458	234,191	179,544	245,255	0
Kentucky	7,916,275	4,728,242	2,753,320	430,664	414,596	171,401	482,039	652,025	373,106	229,490	417,117	17,595
Louisiana	9,137,829	5,037,219 ⁶	3,653,564 ⁶	563,410 ⁶	483,464 ⁶	236,014 ⁶	586,734 ⁶	1,052,433 ⁶	467,902 ⁶	263,607 ⁶	446,894	151
Maine	3,170,667	1,828,220	1,255,322	228,323	185,005	113,111	162,585	387,040	134,243	45,015	87,045	79
Maryland	14,890,629	9,741,442 ⁶	4,869,182 ⁶	740,404 ⁶	716,685 ⁶	104,209 ⁶	977,682 ⁶	1,294,282 ⁶	620,057 ⁶	415,864 ⁶	280,004	0
Massachusetts	19,843,547	12,741,574	6,668,765	1,696,828	944,137	389,165	850,229	1,671,063	737,102	380,241	433,208	0
Michigan	19,146,700	10,823,822	7,726,575	1,651,093	1,064,754	417,549	1,061,899	1,733,847	649,089	1,148,344	596,303	0
Minnesota	12,394,806	8,028,282 ⁶	3,899,430 ⁶	415,298 ⁶	676,664 ⁶	472,753 ⁶	500,133 ⁶	851,440 ⁶	636,430 ⁶	346,712 ⁶	443,746	23,348
Mississippi	4,452,945	2,550,811	1,678,288	257,750	206,372	155,011	271,904	470,057	189,080	128,115	223,726	120
Missouri	10,588,953	6,022,426	4,226,715	755,567	411,653	635,774	622,484	1,074,932	475,329	250,974	339,813	0
Montana	1,939,578	1,143,904	711,724	128,054	65,773	59,284	107,335	205,349	86,206	59,724	81,419	2,531
Nebraska	4,455,663	2,764,720	1,514,261	238,068	139,647	101,863	222,457	409,801	118,867	283,559	173,213	3,469
Nevada	4,858,509	2,931,098	1,788,745	301,834	251,589	75,369	366,104	436,916	156,424	200,509	138,544	122
New Hampshire	3,190,438	2,022,989	1,108,721	261,271	98,046	117,262	179,834	274,704	130,007	47,597	58,728	0
New Jersey	31,304,354	18,963,320	11,661,517	3,301,274	1,301,406	651,474	1,568,151	3,018,115	1,041,371	779,726	477,874	201,643
New Mexico	3,774,331	2,202,422	1,440,401	411,988	94,146	115,349	212,321	380,058	98,371	128,168	131,507	0
New York	66,439,455	45,148,569	20,105,188	1,989,039	2,785,034	454,167	3,289,576	5,806,481	3,260,644	2,520,247	1,185,665	32
North Carolina	15,921,684	10,115,531 ⁶	5,209,576 ⁶	962,057 ⁶	609,157 ⁶	306,423 ⁶	992,808 ⁶	1,279,168 ⁶	519,455 ⁶	540,508 ⁶	596,576 ⁶	0
North Dakota	1,740,353	1,067,274	561,756	72,666	61,951	71,695	90,557	144,545	65,871	54,471	79,864	31,458

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 2021—Continued

Current expenditures ¹ [in thousands of dollars]												
State or jurisdiction	Total	Instruction	Support services ²									
			Total support services	Student support services ⁴	Instructional staff support	General administration	School administration	Operations and maintenance	Student transportation	Other support services	Food services	Enterprise operations ³
Ohio	23,675,934	14,274,825	8,782,224	1,776,560	895,872	777,298	1,255,617	1,952,148	982,204	1,142,525	618,069	817
Oklahoma	6,999,259	4,033,797	2,590,517	488,644	291,718	216,874	393,841	741,336	168,117	289,986	338,090	36,855
Oregon	7,751,946	4,480,700	3,069,934	682,689	312,297	112,793	506,365	598,064	279,898	577,828	200,024	1,289
Pennsylvania	30,375,252	18,908,664	10,585,585	1,889,153	1,147,729	847,900	1,383,790	2,816,189	1,207,521	1,293,303	694,476	186,527
Rhode Island	2,617,982	1,586,685	979,155	284,973	103,811	40,599	127,085	214,753	96,798	111,136	51,721	421
South Carolina	9,308,454	5,272,479	3,655,094	679,909	562,707	86,951	626,778	936,045	335,797	426,906	370,784	10,097
South Dakota	1,548,522	915,981	547,421	90,306	59,362	53,085	75,266	159,987	52,103	57,312	78,705	6,416
Tennessee	10,414,835	6,314,946	3,631,218	601,918	653,837	222,121	659,262	816,524	358,000	319,556	468,671	0
Texas	59,364,375	35,173,858	21,882,372	3,300,048	3,173,080	860,460	3,475,784	6,416,921	1,588,859	3,067,221	2,308,144	0
Utah	6,135,506	3,890,534	2,000,615	348,421	278,588	69,795	410,887	536,277	160,908	195,739	243,953	404
Vermont	1,981,766	1,233,142	691,800	166,632	83,926	32,925	119,570	156,377	61,953	70,417	52,426	4,399
Virginia	17,342,413	10,578,334	6,215,232	955,428	1,362,714	277,841	1,002,495	1,539,549	757,134	320,071	541,091	7,755
Washington	16,978,936 ⁶	10,194,690 ⁶	6,367,252	1,342,791	1,204,870	168,775	1,021,133	1,324,198	507,164	798,320	385,764	31,230
West Virginia	3,372,050	1,947,556	1,217,863	201,380	130,784	51,299	181,558	350,960	232,458	69,424	206,631	0
Wisconsin	11,361,441	6,703,794 ⁶	4,309,321 ⁶	629,208 ⁶	702,815 ⁶	246,864 ⁶	580,667 ⁶	1,165,634 ⁶	367,327 ⁶	616,806 ⁶	348,326	0
Wyoming	1,682,896	991,387	636,255	104,933	76,294	37,060	88,898	169,144	72,730	87,196	54,562	692
Other jurisdictions												
American Samoa	77,342	27,665	29,806	1,641	9,306	724	12,821	175	643	4,495	19,871	0
Guam	348,421	136,612	189,246	31,286	57,501	5,380	17,083	47,652	7,467	22,878	22,564	0
Commonwealth of the Northern Mariana Islands												
	93,376	40,995	38,851	9,638	10,488	6,788	1,810	4,141	1,429	4,557	13,529	0
Puerto Rico	2,103,412	902,596	1,014,409	340,982	63,833	50,783	77,401	364,477	22,998	93,935	186,407	0
U.S. Virgin Islands	180,024	115,607	54,746	13,760	7,107	6,184	10,618	5,326	2,527	9,226	9,323	348

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

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

³ Enterprise operations include operations that are operated as a business, and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, 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 2021

State or jurisdiction	School year 2020–21 student membership ¹	Current expenditures per pupil ²											
		Total	Instruction	Support services ³								Food services	Enterprise operations ⁴
				Total support services	Student support services ⁵	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services		
United States⁶	49,211,213	\$14,295^{7,8}	\$8,680^{7,8}	\$5,161^{7,8}	\$927^{7,8}	\$727^{7,8}	\$279^{7,8}	\$818^{7,8}	\$1,331^{7,8}	\$501^{7,8}	\$580^{7,8}	\$435^{7,8}	\$19⁸
Alabama	734,559	10,728	6,356	4,047	800	462	288	661	1,033	520	283	324	0
Alaska	129,872	19,540	10,413	8,486	1,496	1,889	264	1,173	2,276	567	821	561	80
Arizona	1,098,017	9,571	5,317 ⁷	3,879 ⁷	806 ⁷	491 ⁷	198 ⁷	528 ⁷	1,105 ⁷	303 ⁷	448 ⁷	373	1
Arkansas	486,305	11,239	6,222 ⁷	4,479 ⁷	638 ⁷	1,013 ⁷	291 ⁷	586 ⁷	1,200 ⁷	372 ⁷	378 ⁷	534 ⁷	4
California	6,002,392	14,697 ⁸	8,635 ^{7,8}	5,577 ^{7,8}	1,005 ^{7,8}	927 ^{7,8}	236 ^{7,8}	974 ^{7,8}	1,374 ^{7,8}	241 ^{7,8}	821 ^{7,8}	456 ⁸	29 ⁸
Colorado	883,199	12,233	6,612	5,253	869	710	233	918	1,205	310	1,008	319	49
Connecticut	509,058	22,216	13,743 ⁷	7,935 ⁷	1,681 ⁷	799 ⁷	486 ⁷	1,273 ⁷	1,964 ⁷	998 ⁷	736 ⁷	374 ⁷	163
Delaware	138,092	16,589	9,456	6,682	1,838	659	172	897	1,744	756	616	449	2
District of Columbia	89,883	25,113	12,626	12,061	2,461	1,160	1,528	1,790	2,314	1,451	1,357	423	3
Florida	2,791,707	10,823	6,572 ⁷	3,800 ⁷	571 ⁷	685 ⁷	114 ⁷	581 ⁷	1,176 ⁷	365 ⁷	308 ⁷	452	0
Georgia	1,730,015	12,108	7,462 ⁷	4,128 ⁷	716 ⁷	613 ⁷	186 ⁷	784 ⁷	907 ⁷	500 ⁷	422 ⁷	492	26
Hawaii	176,441	16,550	9,997	5,907	1,712	520	47	1,216	1,568	328	516	646	0
Idaho	307,581	9,054	5,502 ⁷	3,211 ⁷	536 ⁷	519 ⁷	234 ⁷	499 ⁷	796 ⁷	354 ⁷	273 ⁷	336 ⁷	5
Illinois	1,881,437	18,527	11,585 ⁷	6,579 ⁷	1,450 ⁷	713 ⁷	549 ⁷	983 ⁷	1,557 ⁷	619 ⁷	709 ⁷	363	0
Indiana	1,033,964	11,411	6,544	4,441	657	565	232	765	1,298	550	373	426	0
Iowa	506,656	12,714	7,560	4,620	790	813	319	734	1,139	413	411	520	15
Kansas	481,750	12,788	7,627	4,651	909	523	345	748	1,267	486	373	509	0
Kentucky	658,809	12,016	7,177	4,179	654	629	260	732	990	566	348	633	27
Louisiana	693,150	13,183	7,267 ⁷	5,271 ⁷	813 ⁷	697 ⁷	340 ⁷	846 ⁷	1,518 ⁷	675 ⁷	380 ⁷	645	#
Maine	172,455	18,385	10,601	7,279	1,324	1,073	656	943	2,244	778	261	505	#
Maryland	882,527	16,873	11,038 ⁷	5,517 ⁷	839 ⁷	812 ⁷	118 ⁷	1,108 ⁷	1,467 ⁷	703 ⁷	471 ⁷	317	0
Massachusetts	921,712	21,529	13,824	7,235	1,841	1,024	422	922	1,813	800	413	470	0
Michigan	1,434,137	13,351	7,547	5,388	1,151	742	291	740	1,209	453	801	416	0
Minnesota	872,083	14,213	9,206 ⁷	4,471 ⁷	476 ⁷	776 ⁷	542 ⁷	573 ⁷	976 ⁷	730 ⁷	398 ⁷	509	27
Mississippi	442,627	10,060	5,763	3,792	582	466	350	614	1,062	427	289	505	#
Missouri	882,477	11,999	6,824	4,790	856	466	720	705	1,218	539	284	385	0
Montana	146,252	13,262	7,821	4,866	876	450	405	734	1,404	589	408	557	17
Nebraska	324,697	13,723	8,515	4,664	733	430	314	685	1,262	366	873	533	11
Nevada	482,348	10,073	6,077	3,708	626	522	156	759	906	324	416	287	#
New Hampshire	164,491	19,396	12,298	6,740	1,588	596	713	1,093	1,670	790	289	357	0
New Jersey	1,373,960	22,784	13,802	8,488	2,403	947	474	1,141	2,197	758	568	348	147
New Mexico	316,840	11,912	6,951	4,546	1,300	297	364	670	1,200	310	405	415	0
New York	2,545,847	26,097	17,734	7,897	781	1,094	178	1,292	2,281	1,281	990	466	#
North Carolina	1,513,677	10,519	6,683 ⁷	3,442 ⁷	636 ⁷	402 ⁷	202 ⁷	656 ⁷	845 ⁷	343 ⁷	357 ⁷	394 ⁷	0
North Dakota	114,955	15,139	9,284	4,887	632	539	624	788	1,257	573	474	695	274

See notes at end of table.

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Table 4. Student membership and current expenditures per pupil for public elementary and secondary education, by function, subfunction, and state or jurisdiction: FY 2021—Continued

		Current expenditures per pupil ²											
	School year 2020–21 student membership ¹	Support services ³											
State or jurisdiction		Total	Instruction	Total support services	Student support services ⁵	Instruc- tional staff support	General adminis- tration	School adminis- tration	Operations and maintenance	Student trans- portation	Other support services	Food services	Enterprise operations ⁴
Ohio	1,645,412	14,389	8,676	5,337	1,080	544	472	763	1,186	597	694	376	#
Oklahoma	694,113	10,084	5,811	3,732	704	420	312	567	1,068	242	418	487	53
Oregon	560,917	13,820	7,988	5,473	1,217	557	201	903	1,066	499	1,030	357	2
Pennsylvania	1,704,396	17,822	11,094	6,211	1,108	673	497	812	1,652	708	759	407	109
Rhode Island	139,184	18,810	11,400	7,035	2,047	746	292	913	1,543	695	798	372	3
South Carolina	766,819	12,139	6,876	4,767	887	734	113	817	1,221	438	557	484	13
South Dakota	139,566	11,095	6,563	3,922	647	425	380	539	1,146	373	411	564	46
Tennessee	985,207	10,571	6,410	3,686	611	664	225	669	829	363	324	476	0
Texas	5,372,806	11,049	6,547	4,073	614	591	160	647	1,194	296	571	430	0
Utah	680,659	9,014	5,716	2,939	512	409	103	604	788	236	288	358	1
Vermont	82,401	24,050	14,965	8,396	2,022	1,019	400	1,451	1,898	752	855	636	53
Virginia	1,251,639	13,856	8,452	4,966	763	1,089	222	801	1,230	605	256	432	6
Washington	1,087,354	15,615 ⁷	9,376 ⁷	5,856	1,235	1,108	155	939	1,218	466	734	355	29
West Virginia	253,930	13,279	7,670	4,796	793	515	202	715	1,382	915	273	814	0
Wisconsin	830,066	13,687	8,076 ⁷	5,192 ⁷	758 ⁷	847 ⁷	297 ⁷	700 ⁷	1,404 ⁷	443 ⁷	743 ⁷	420	0
Wyoming	92,772	18,140	10,686	6,858	1,131	822	399	958	1,823	784	940	588	7
Other jurisdictions													
American Samoa	10,246	7,548	2,700	2,909	160	908	71	1,251	17	63	439	1,939	0
Guam	27,497	12,671	4,968	6,882	1,138	2,091	196	621	1,733	272	832	821	0
Commonwealth of the Northern Mariana Islands	—	—	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	276,413	7,610	3,265	3,670	1,234	231	184	280	1,319	83	340	674	0
U.S. Virgin Islands	10,993	16,376	10,516	4,980	1,252	646	563	966	484	230	839	848	32

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

Rounds to zero.

¹ The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher; therefore, the NPEFS total student membership variable excludes all prekindergarten membership counts reported in the State Nonfiscal Public Elementary/Secondary Education Survey for California in FY 21.

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

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

⁴ Enterprise operations include operations that are operated as a business, and receipts from the operation are expected to fund the enterprise (e.g., school bookstores and certain afterschool activities).

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Provisional Version 1a; and "State Nonfiscal Public Elementary/Secondary Education Survey," school year 2020–21, 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 2019 through FY 2021

State or jurisdiction	Current expenditures per pupil ¹				
	FY 19 (inflation- adjusted to FY 21 dollars)	FY 20 ² (inflation- adjusted to FY 21 dollars)	Percentage change FY 19– FY 20	FY 21 ²	Percentage change FY 20– FY 21
United States³	\$13,703⁴	\$13,807⁴	0.8	\$14,295⁴	3.5
Alabama	10,501	10,374	-1.2	10,728	3.4
Alaska	19,111	18,735	-2.0	19,540	4.3
Arizona	9,115	8,894	-2.4	9,571	7.6
Arkansas	10,818	10,607	-1.9	11,239	6.0
California	14,173 ⁴	14,160 ⁴	-0.1	14,697 ⁴	3.8
Colorado	11,504	11,915	3.6	12,233	2.7
Connecticut	21,965	21,370	-2.7	22,216	4.0
Delaware	16,550	17,163	3.7	16,589	-3.3
District of Columbia	23,881	24,301	1.8	25,113	3.3
Florida	10,376	10,542	1.6	10,823	2.7
Georgia	11,641	11,955	2.7	12,108	1.3
Hawaii	16,761	16,945	1.1	16,550	-2.3
Idaho	8,357	8,529	2.1	9,054	6.2
Illinois	16,916	17,885	5.7	18,527	3.6
Indiana	10,652	11,046	3.7	11,411	3.3
Iowa	12,399	12,262	-1.1	12,714	3.7
Kansas	11,770	12,236	4.0	12,788	4.5
Kentucky	11,721	11,632	-0.8	12,016	3.3
Louisiana	12,386	12,285	-0.8	13,183	7.3
Maine	16,298	16,437	0.9	18,385	11.9 ⁵
Maryland	16,184	16,292	0.7	16,873	3.6
Massachusetts	19,945	20,202	1.3	21,529	6.6
Michigan	12,522	12,606	0.7	13,351	5.9
Minnesota	13,815	13,813	#	14,213	2.9
Mississippi	9,615	9,835	2.3	10,060	2.3
Missouri	11,792	11,659	-1.1	11,999	2.9
Montana	12,451	12,343	-0.9	13,262	7.4
Nebraska	13,243	13,124	-0.9	13,723	4.6
Nevada	9,643	9,767	1.3	10,073	3.1
New Hampshire	18,138	18,236	0.5	19,396	6.4
New Jersey	22,160	21,877	-1.3	22,784	4.1
New Mexico	10,874	11,885	9.3	11,912	0.2
New York	25,853	25,855	#	26,097	0.9
North Carolina	10,182	10,131	-0.5	10,519	3.8
North Dakota	14,581	14,581	#	15,139	3.8
Ohio	13,957	14,045	0.6	14,389	2.5
Oklahoma	9,563	9,612	0.5	10,084	4.9
Oregon	12,943	13,134	1.5	13,820	5.2
Pennsylvania	17,551	17,567	0.1	17,822	1.5
Rhode Island	18,223	18,133	-0.5	18,810	3.7
South Carolina	11,423	11,425	#	12,139	6.2
South Dakota	10,728	10,632	-0.9	11,095	4.4
Tennessee	10,329	10,204	-1.2	10,571	3.6
Texas	10,253	10,633	3.7	11,049	3.9
Utah	8,260	8,477	2.6	9,014	6.3

See notes at the end of table.

Table 5. Amounts and percentage changes of inflation-adjusted current expenditures per pupil, by year and state or jurisdiction: FY 2019 through FY 2021—Continued

State or jurisdiction	Current expenditures per pupil ¹				
	FY 19 (inflation- adjusted to FY 21 dollars)	FY 20 ² (inflation- adjusted to FY 21 dollars)	Percentage change FY 19– FY 20	FY 21 ²	Percentage change FY 20– FY 21
Vermont	22,045	22,634	2.7	24,050	6.3
Virginia	13,135	13,239	0.8	13,856	4.7
Washington	14,901	14,877	-0.2	15,615	5.0
West Virginia	12,748	12,938	1.5	13,279	2.6
Wisconsin	13,185	13,088	-0.7	13,687	4.6
Wyoming	16,861	17,049	1.1	18,140	6.4
Other jurisdictions					
American Samoa	5,639	7,104	26.0	7,548	6.3
Guam	10,271	11,486	11.8 ⁶	12,671	10.3 ⁶
Commonwealth of the Northern Mariana Islands	—	—	—	—	—
Puerto Rico	8,185	7,389	-9.7 ⁷	7,610	3.0
U.S. Virgin Islands	17,246	16,057	-6.9	16,376	2.0

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

Rounds to zero.

¹ Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt. Current expenditures per pupil are calculated by dividing current expenditures by membership. The student membership variable is derived from the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 21, Arizona, New York, and Oregon indicated that the state fiscal data reported in the National Public Education Financial Survey (NPEFS) did not include finance data for prekindergarten programs. In these states, the NPEFS total student membership variable excludes prekindergarten membership. Illinois and New Hampshire indicated that the state fiscal data reported in NPEFS did not include independent charter school districts, and students in those independent charter school districts are excluded from the NPEFS total student membership. California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. In FY 19 and FY 21, the prekindergarten membership reported in the State Nonfiscal Public Elementary/Secondary Education Survey public release file was imputed based on the number of preschool students with disabilities, as reported for the Individuals with Disabilities Education Act (IDEA). Prekindergarten membership is likely much higher; therefore, the NPEFS total student membership variable excludes all prekindergarten membership counts reported in the State Nonfiscal Public Elementary/Secondary Education Survey for California in FY 19, FY 20, and FY 21.

² Includes current expenditures from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs begin making expenditures from those funds. As a result, a small proportion of the total amount allocated under these acts was expending during FY 20. In FY 21, expenditures from these funds contributed to a large increase in current expenditures in several states.

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

⁴ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. For FY 19 through FY 21, California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.

⁵ Maine's increase in current expenditures per pupil from the prior year is due to a decrease in membership combined with an increase in instruction and operations and maintenance expenditures to respond to COVID-19.

⁶ Guam's increase in current expenditures per pupil from the prior year is due to increases in instructional support and operations and maintenance expenditures to respond to COVID-19.

⁷ 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 21 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June).

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 19, Final Version 2a; FY 20, Final Version 2a; and FY 21, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school years 2018–19 through 2020–21, Provisional Version 1a; and *Digest of Education Statistics 2021*, table 106.75. Retrieved March 9, 2023, from https://nces.ed.gov/programs/digest/d21/tables/dt21_106.75.asp.

National Center for Education Statistics

Table 6. Total current expenditures and current expenditures for salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2021

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Support services ³			
	Total ^{5, 6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	All other functions ⁴
United States ⁷	\$703,472,477 ^{8, 9}	\$389,164,903 ^{8, 9}	\$169,672,886 ^{8, 9}	\$462,909,106 ^{8, 9}	\$280,228,864 ^{8, 9}	\$121,428,903 ^{8, 9}	\$218,225,513 ^{8, 9}	\$101,424,949 ^{8, 9}	\$44,916,645 ^{8, 9}	\$22,337,858 ^{8, 9}
Alabama	7,880,052	4,370,017	1,663,586	5,007,887	3,065,707	1,131,077	2,633,829	1,231,519	490,203	238,337
Alaska	2,537,694	1,159,833	708,267	1,597,672	799,327	472,254	856,717	338,264	221,229	83,305
Arizona	10,508,680	6,179,135 ⁸	1,953,687 ⁸	6,377,872 ⁸	4,289,801 ⁸	1,296,986 ⁸	3,719,807 ⁸	1,767,210 ⁸	613,686 ⁸	411,001
Arkansas	5,465,366	3,206,623 ⁸	935,311 ⁸	3,518,335 ⁸	2,306,503 ⁸	667,783 ⁸	1,685,387 ⁸	823,408 ⁸	242,785 ⁸	261,645 ⁸
California	88,216,783 ⁹	48,454,852 ^{8, 9}	22,522,336 ^{8, 9}	57,394,853 ^{8, 9}	33,755,976 ^{8, 9}	15,437,448 ^{8, 9}	27,913,231 ^{8, 9}	13,619,409 ^{8, 9}	6,522,777 ^{8, 9}	2,908,699 ⁹
Colorado	10,803,824	6,503,290	1,999,225	6,467,144	4,372,031	1,336,133	4,011,998	1,994,814	616,092	324,682
Connecticut	11,309,002	6,039,027 ⁸	3,114,680 ⁸	7,402,463 ⁸	4,377,166 ⁸	2,222,600 ⁸	3,632,929 ⁸	1,554,431 ⁸	839,129 ⁸	273,610 ⁸
Delaware	2,290,819	1,225,221	667,474	1,396,857	844,367	469,096	831,738	348,137	190,987	62,225
District of Columbia	2,257,263	1,400,195	318,163	1,239,134	871,204	214,945	979,773	524,016	102,329	38,356
Florida	30,214,859	16,140,499 ⁸	5,570,328 ⁸	20,258,919 ⁸	11,474,832 ⁸	3,792,326 ⁸	8,694,824 ⁸	4,285,105 ⁸	1,590,831 ⁸	1,261,116
Georgia	20,946,669	12,362,644 ⁸	5,049,061 ⁸	13,969,815 ⁸	8,961,749 ⁸	3,730,169 ⁸	6,080,430 ⁸	3,111,265 ⁸	1,165,404 ⁸	896,424
Hawaii	2,920,092	1,601,481	801,655	1,855,591	1,126,426	557,363	950,494	426,831	220,491	114,006
Idaho	2,784,793	1,630,038 ⁸	571,064 ⁸	1,851,856 ⁸	1,193,889 ⁸	407,014 ⁸	827,920 ⁸	400,652	147,184 ⁸	105,017 ⁸
Illinois	34,857,171	16,561,213 ⁸	12,280,814 ⁸	23,138,078 ⁸	11,880,598 ⁸	8,737,602 ⁸	11,036,798 ⁸	4,470,241 ⁸	3,442,312 ⁸	682,296
Indiana	11,798,848	6,234,448	3,332,528	7,350,171	4,306,206	2,305,237	4,007,704	1,768,763	979,660	440,973
Iowa	6,441,809	4,030,834	1,384,805	4,242,409	2,917,611	988,178	1,928,625	1,018,359	359,816	270,775
Kansas	6,160,469	3,755,139	1,298,698	3,926,331	2,644,393	903,377	1,988,883	1,028,781	358,706	245,255
Kentucky	7,916,275	4,358,329	2,428,087	5,142,837	3,072,622	1,673,564	2,338,725	1,141,843	642,191	434,713
Louisiana	9,137,829	4,479,811 ⁸	2,242,108 ⁸	5,520,684 ⁸	3,094,125 ⁸	1,533,794 ⁸	3,170,100 ⁸	1,239,149 ⁸	622,094 ⁸	447,045
Maine	3,170,667	1,696,614	724,541	2,013,225	1,192,878	519,359	1,070,318	468,036	190,048	87,125
Maryland	14,890,629	8,629,502 ⁸	3,771,487 ⁸	10,458,127 ⁸	6,337,572 ⁸	2,784,756 ⁸	4,152,497 ⁸	2,171,383 ⁸	929,387 ⁸	280,004
Massachusetts	19,843,547	11,193,974	4,828,394	13,685,711	8,129,635	3,801,899	5,724,628	2,830,007	964,673	433,208
Michigan	19,146,700	8,425,353	5,894,344	11,888,576	5,917,744	4,166,238	6,661,821	2,390,614	1,654,234	596,303
Minnesota	12,394,806	7,334,670 ⁸	2,546,748 ⁸	8,704,946 ⁸	5,756,590 ⁸	2,022,691 ⁸	3,222,766 ⁸	1,428,344 ⁸	472,520 ⁸	467,094
Mississippi	4,452,945	2,654,144	913,692	2,757,183	1,874,419	621,201	1,471,916	710,672	255,978	223,846
Missouri	10,588,953	6,452,856	2,071,138	6,434,079	4,383,473	1,387,311	3,815,062	1,981,261	648,418	339,813
Montana	1,939,578	1,119,399	348,085	1,209,677	788,660	242,470	645,951	303,711	96,390	83,950
Nebraska	4,455,663	2,568,487	985,699	2,904,368	1,890,417	730,246	1,374,614	625,938	235,222	176,682
Nevada	4,858,509	2,802,946	1,192,564	3,182,687	1,966,416	823,741	1,537,157	794,209	345,558	138,665
New Hampshire	3,190,438	1,633,330	799,793	2,121,035	1,209,577	594,208	1,010,676	404,534	198,860	58,728
New Jersey	31,304,354	15,539,543	9,522,133	20,264,726	10,734,530	6,741,574	10,360,112	4,625,063	2,736,912	679,517
New Mexico	3,774,331	2,208,651	774,959	2,296,568	1,498,598	519,759	1,346,255	666,518	238,094	131,507
New York	66,439,455	33,644,297	16,620,323	47,933,603	26,895,484	13,242,693	17,320,155	6,301,812	3,284,691	1,185,697
North Carolina	15,921,684	9,434,589	3,691,870 ⁸	10,724,689 ⁸	6,934,440	2,682,555 ⁸	4,600,419 ⁸	2,266,468	919,343 ⁸	596,576 ⁸
North Dakota	1,740,353	1,033,892	397,086	1,129,225	746,403	292,757	499,805	253,208	93,865	111,323

See notes at end of table.

National Center for Education Statistics

Table 6. Total current expenditures and current expenditures for salaries and wages, and employee benefits for public elementary and secondary education, by function and state or jurisdiction: FY 2021—Continued

State or jurisdiction	Current expenditures ¹ [in thousands of dollars]									
	All functions			Instruction and instruction-related ²			Support services ³			
	Total ^{5,6}	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	Total ⁶	Salaries and wages	Employee benefits	All other functions ⁴
Ohio	23,675,934	13,131,526	5,164,461	15,170,697	9,267,059	3,453,839	7,886,352	3,643,860	1,595,307	618,885
Oklahoma	6,999,259	4,042,622	1,296,129	4,325,515	2,878,593	910,062	2,298,799	1,063,376	343,221	374,945
Oregon	7,751,946	3,957,935	2,459,242	4,792,997	2,685,808	1,654,493	2,757,637	1,214,012	760,996	201,312
Pennsylvania	30,375,252	14,622,721	9,482,802	20,056,394	10,801,538	6,939,438	9,437,855	3,583,063	2,383,468	881,003
Rhode Island	2,617,982	1,455,655	688,234	1,690,496	1,032,556	509,161	875,344	420,841	178,540	52,143
South Carolina	9,308,454	5,249,601	2,172,391	5,835,186	3,695,493	1,511,744	3,092,387	1,443,126	604,126	380,881
South Dakota	1,548,522	912,162	268,686	975,342	651,856	187,447	488,059	230,834	71,013	85,121
Tennessee	10,414,835	6,235,811	2,033,482	6,968,783	4,667,375	1,527,767	2,977,381	1,391,522	446,308	468,671
Texas	59,364,375	39,456,721	7,526,518	38,346,938	28,408,377	5,242,555	18,709,292	10,233,574	1,993,629	2,308,144
Utah	6,135,506	3,555,649	1,541,862	4,169,122	2,567,140	1,112,585	1,722,027	899,384	394,872	244,358
Vermont	1,981,766	1,004,623	518,553	1,317,068	689,435	404,477	607,874	300,012	107,652	56,825
Virginia	17,342,413	10,383,105	4,438,352	11,941,048	7,600,030	3,220,445	4,852,518	2,583,165	1,126,421	548,847
Washington	16,978,936 ⁸	10,211,690	4,102,375	11,399,561 ⁸	7,275,491	2,869,379	5,162,381	2,804,746	1,148,064	416,994
West Virginia	3,372,050	1,838,475	870,133	2,078,339	1,234,246	565,461	1,087,080	535,488	268,918	206,631
Wisconsin	11,361,441	6,112,012 ⁸	2,743,878 ⁸	7,406,609 ⁸	4,515,617 ⁸	1,968,179 ⁸	3,606,506 ⁸	1,498,285 ⁸	732,281 ⁸	348,326
Wyoming	1,682,896	929,716	441,056	1,067,681	646,881	301,465	559,961	265,684	129,730	55,254
Other jurisdictions										
American Samoa	77,342	42,775	6,788	36,972	22,418	3,537	20,499	15,077	2,369	19,871
Guam	348,421	161,387	58,044	194,112	111,142	40,465	131,745	47,928	17,003	22,564
Commonwealth of the Northern Mariana Islands	93,376	40,935	16,184	51,484	33,584	9,985	28,363	7,350	6,200	13,529
Puerto Rico	2,103,412	1,097,125	137,926	966,429	697,457	87,682	950,576	325,399	40,908	186,407
U.S. Virgin Islands	180,024	98,978	49,242	122,713	70,168	34,875	47,640	23,468	11,327	9,671

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

² Includes instruction and instructional staff support services current expenditures. Expenditures for instruction and instructional staff support services include expenditures that are directly related to providing instruction and for activities that assist with classroom instruction. The instruction and instruction-related expenditures category is more expansive than only instruction expenditures. Specifically, the instruction and instruction-related expenditures category includes salaries and benefits for teachers, teaching assistants, librarians and library aides, in-service teacher trainers, curriculum development, student assessment, technology (for students, but outside the classroom), and supplies and purchased services related to those activities.

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

⁴ Includes food services and enterprise operations current expenditures.

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

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

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, 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 2021

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment ³	Other programs ²	
United States⁴	\$813,615,452^{5, 6, 7}	\$703,472,477^{5, 6}	\$59,979,191^{5, 6}	\$5,701,306^{5, 6}	\$13,694,825^{5, 6, 7}	\$9,098,400^{5, 7}	\$21,669,253⁵
Alabama	9,051,510	7,880,052	490,090	70,632	93,732	335,711	181,293
Alaska	2,763,876	2,537,694	117,690	61,846	16,809	7,681	22,155
Arizona	12,867,294	10,508,680	866,788	249,981	763,309	101,848	376,688
Arkansas	6,309,748	5,465,366	438,822	108,795	124,945	30,477	141,342
California	102,967,285 ⁵	88,216,783 ⁵	9,111,736 ⁵	360,530 ⁵	744,729 ⁵	1,074,911 ⁵	3,458,596 ⁵
Colorado	13,708,191	10,803,824	1,565,861	373,677	245,221	78,448	641,161
Connecticut	12,518,858 ^{6, 7}	11,309,002	486,630 ⁶	79,955 ⁶	227,799 ^{6, 7}	307,024 ⁷	108,449
Delaware	2,500,502	2,290,819	153,293	0	24,436	7,705	24,250
District of Columbia	3,007,096	2,257,263	468,108 ⁶	12,354	81,632 ⁶	20,890	166,849
Florida	34,835,593	30,214,859	2,522,217	194,048	720,490	554,847	629,131
Georgia	23,504,474	20,946,669	1,939,292	90,557	261,223	28,899	237,834
Hawaii	3,115,266	2,920,092	174,485	0	9,300	11,389	0
Idaho	3,195,188	2,784,793	176,551	23,233	89,082	38,404	83,126
Illinois	39,445,906	34,857,171	2,094,400 ⁶	341,603 ⁶	837,814	220,644	1,094,275
Indiana	13,338,789	11,798,848	678,015	267,928	137,456	92,178	364,364
Iowa	7,743,172	6,441,809	870,458	13,854	236,440	37,729	142,881
Kansas	6,906,850	6,160,469	220,187	22,617	244,083	4,266	255,228
Kentucky	9,119,728	7,916,275	553,250	44,985	313,105	89,653	202,460
Louisiana	9,795,512	9,137,829	362,005	52,385	95,637	20,744	126,913
Maine	3,520,180	3,170,667	97,010	98	162,427	37,468	52,510
Maryland	16,594,248	14,890,629	1,266,260	10,406	198,636	42,694	185,622
Massachusetts	21,067,822	19,843,547	479,224	258,044	127,736	54,772	304,500
Michigan	22,641,146	19,146,700	1,587,224	206,269	594,627	275,478	830,848
Minnesota	15,839,800	12,394,806	1,833,884 ⁶	299,112 ⁶	304,376	494,302	513,320
Mississippi	5,250,858	4,452,945	187,351	110,877 ⁶	400,634 ⁶	31,433	67,616
Missouri	12,387,472	10,588,953	919,114 ⁶	4,309	313,018 ⁶	253,496	308,581
Montana	2,283,937	1,939,578	219,851	8,540	52,026	10,138	53,804
Nebraska	5,416,497	4,455,663	445,878	238,167	143,205	4,841	128,743
Nevada	5,846,926	4,858,509	649,977	39,845	51,647	22,946	224,000
New Hampshire	3,411,805	3,190,438	98,951	6,577 ⁶	70,748 ⁶	5,499	39,592
New Jersey	33,796,232	31,304,354	1,163,496	30,091	340,909	267,203	690,179
New Mexico	4,329,826	3,774,331	409,000	32,076	37,352	7,150	69,918
New York	73,529,994	66,439,455	2,976,836	50,401	720,745	1,558,018	1,784,539
North Carolina	17,528,638	15,921,684	1,232,298	33,083	262,038	43,002	36,534
North Dakota	2,061,601	1,740,353	159,495	19,425	76,462	18,699	47,168
Ohio	27,234,817	23,675,934	1,949,411	9,843	585,105	519,386	495,137
Oklahoma	7,961,804	6,999,259	440,409	252,442	120,737	27,407	121,550
Oregon	10,096,413	7,751,946	1,689,797	9,294	91,983	48,538	504,854
Pennsylvania	34,289,722	30,375,252	1,610,406	135,589	679,760	498,868	989,848
Rhode Island	2,885,698	2,617,982	3,376	14,629	149,093	64,598	36,019
South Carolina	11,198,750	9,308,454	963,240	220,275	245,865	71,457	389,459
South Dakota	1,854,535	1,548,522	155,177 ⁶	25,310 ⁶	75,934	6,784	42,807
Tennessee	11,715,413	10,414,835	413,682	161,741	392,026	86,091	247,038
Texas	75,541,078	59,364,375	10,019,264	313,794	1,050,015	855,887	3,937,743
Utah	7,400,354	6,135,506	634,294	242,668	137,303	47,872	202,710

See notes at end of table.

Table 7. Total expenditures for public elementary and secondary education and other related programs, by type of expenditure and state or jurisdiction: FY 2021—Continued

State or jurisdiction	Expenditures [in thousands of dollars]						
	Total expenditures	Current expenditures for public elementary/secondary education ¹	Capital outlay				Interest on debt
			Construction	Land and existing structures	Equipment ³	Other programs ²	
Vermont	2,079,712	1,981,766	49,963	1,812	27,095	9,276	9,800
Virginia	18,957,602	17,342,413	841,102	178,661 ⁶	417,035 ⁶	68,750	109,641
Washington	21,036,281 ⁶	16,978,936 ⁶	2,845,013	183,210	319,741	39,709	669,671
West Virginia	3,757,088	3,372,050	170,874	92,192	56,354	52,589	13,029
Wisconsin	13,550,417	11,361,441	1,147,480	49,067	181,781	506,451	304,197
Wyoming	1,853,951	1,682,896	29,977	94,480	41,168	4,149	1,281
Other jurisdictions							
American Samoa	87,273	77,342	0	4,411	1,520	4,001	0
Guam	354,948	348,421	0	0	4,397	0	2,130
Commonwealth of the Northern Mariana Islands	101,388	93,376	0	0	703	7,309	0
Puerto Rico	2,370,316	2,103,412	30,727	0	170,880	65,297	0
U.S. Virgin Islands	180,024	180,024	0	0	0	0	0

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

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

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

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

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

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

⁷ Value contains imputation for missing data.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, 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 2021

State or jurisdiction	Title I grants for the disadvantaged, FY 20 ¹ [in thousands of dollars]	School year 2020–21 student membership ²	Current expenditures ³ [in thousands of dollars]			Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
			Total	Title I expenditures ⁶	Title I carryover expenditures ⁷		
United States⁸	\$16,144,967	49,211,213	\$703,472,477^{9, 10}	\$13,721,745	\$2,564,780	\$14,295⁹	\$331
Alabama	269,357	734,559	7,880,052	231,246	33,210	10,728	360
Alaska	67,989	129,872	2,537,694	78,484	0	19,540	604
Arizona	357,288	1,098,017	10,508,680	261,651	0	9,571	238
Arkansas	172,382	486,305	5,465,366	157,324	0	11,239	324
California	2,113,451	6,002,392	88,216,783 ⁹	1,402,927	533,493	14,697 ⁹	323
Colorado	161,309	883,199	10,803,824	158,858	961	12,233	181
Connecticut	145,401	509,058	11,309,002	93,001	33,453	22,216	248
Delaware	55,300	138,092	2,290,819	29,568	20,725	16,589	364
District of Columbia	50,549	89,883	2,257,263	41,025	2,349	25,113	483
Florida	943,482	2,791,707	30,214,859	850,974	15,195	10,823	310
Georgia	568,371	1,730,015	20,946,669	460,209	86,001	12,108	316
Hawaii	56,766	176,441	2,920,092	18,123	38,180	16,550	319
Idaho	64,631	307,581	2,784,793	58,793	0	9,054	191
Illinois	670,745	1,881,437	34,857,171	434,832	188,755	18,527	331
Indiana	266,798	1,033,964	11,798,848	242,633	0	11,411	235
Iowa	105,420	506,656	6,441,809	89,185	9,627	12,714	195
Kansas	115,996	481,750	6,160,469	89,197	7,923	12,788	202
Kentucky	281,490	658,809	7,916,275	191,975	56,540	12,016	377
Louisiana	348,593	693,150	9,137,829	162,940	105,463	13,183	387
Maine	56,117	172,455	3,170,667	26,583	22,237	18,385	283
Maryland	255,752	882,527	14,890,629	193,342	53,297	16,873	279
Massachusetts	244,876	921,712	19,843,547	179,235	47,633	21,529	246
Michigan	500,042	1,434,137	19,146,700	437,256	0	13,351	305
Minnesota	177,023	872,083	12,394,806	164,147	0	14,213	188
Mississippi	216,693	442,627	4,452,945	223,875	0	10,060	506
Missouri	262,474	882,477	10,588,953	259,842	39,535	11,999	339
Montana	52,564	146,252	1,939,578	68,209	4,203	13,262	495
Nebraska	81,825	324,697	4,455,663	82,125	0	13,723	253
Nevada	140,158	482,348	4,858,509	126,684	13,751	10,073	291
New Hampshire	46,629	164,491	3,190,438	40,134	0	19,396	244
New Jersey	372,641	1,373,960	31,304,354	368,678	0	22,784	268
New Mexico	132,134	316,840	3,774,331	141,143	0	11,912	445
New York	1,207,361	2,545,847	66,439,455	1,842,007	383,530	26,097	874
North Carolina	483,118	1,513,677	15,921,684	456,797	0	10,519	302
North Dakota	41,116	114,955	1,740,353	44,460	0	15,139	387
Ohio	596,307	1,645,412	23,675,934	556,056	15,888	14,389	348
Oklahoma	201,198	694,113	6,999,259	205,427	40,704	10,084	355
Oregon	178,581	560,917	7,751,946	153,219	9,588	13,820	290
Pennsylvania	674,282	1,704,396	30,375,252	575,162	46,191	17,822	365
Rhode Island	55,466	139,184	2,617,982	50,654	7,647	18,810	419
South Carolina	279,106	766,819	9,308,454	261,172	0	12,139	341
South Dakota	51,377	139,566	1,548,522	32,578	22,030	11,095	391
Tennessee	330,397	985,207	10,414,835	221,232	66,964	10,571	293
Texas	1,654,461	5,372,806	59,364,375	1,206,554	430,415	11,049	305
Utah	83,961	680,659	6,135,506	48,240	35,271	9,014	123

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 2021—Continued

State or jurisdiction	Title I grants for the disadvantaged, FY 20 ¹ [in thousands of dollars]	School year 2020–21 student membership ²	Current expenditures ³ [in thousands of dollars]			Current expenditures per pupil ⁴	Title I expenditures per pupil ⁵
			Total	Title I expenditures ⁶	Title I carryover expenditures ⁷		
Vermont	38,374	82,401	1,981,766	19,381	5,220	24,050	299
Virginia	278,955	1,251,639	17,342,413	252,394	0	13,856	202
Washington	286,485	1,087,354	16,978,936 ¹⁰	138,029	117,434	15,615	235
West Virginia	102,365	253,930	3,372,050	74,610	23,692	13,279	387
Wisconsin	206,683	830,066	11,361,441	193,023	34,979	13,687	275
Wyoming	41,130	92,772	1,682,896	26,552	12,696	18,140	423
Other jurisdictions							
American Samoa	20,008	10,246	77,342	20,008	0	7,548	1,953
Guam	21,679	27,497	348,421	0	0	12,671	0
Commonwealth of the Northern Mariana Islands	12,094	—	93,376	0	0	—	—
Puerto Rico	391,656	276,413	2,103,412	242,144	42,063	7,610	1,028
U.S. Virgin Islands	10,438	10,993	180,024	0	0	16,376	0

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

¹ FY 20 U.S. Department of Education funds are available for spending by school districts beginning with the 2020–21 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.

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

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

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

⁵ 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.

⁶ Title I expenditures are expenditures from the original Title I grant under the Elementary and Secondary Education Act.

⁷ Title I carryover expenditures are expenditures made against the original Title I grant of the prior fiscal year.

⁸ United States totals include the 50 states and the District of Columbia.

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

¹⁰ Value affected by redistribution of reported values to correct for missing data items and/or to distribute state direct support expenditures.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Provisional Version 1a; "State Nonfiscal Public Elementary/Secondary Education Survey," school year 2020–21, Provisional Version 1a; and *Digest of Education Statistics 2021*, table 401.60. Retrieved March 9, 2023, from https://nces.ed.gov/programs/digest/d21/tables/dt21_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 2020 and FY 2021

Revenue or expenditure (United States total ¹)	[in thousands of dollars] ²			Percentage difference FY 20 inflation- adjusted ³ and FY 21
	FY 20 (in FY 20 dollars)	FY 20 (inflation-adjusted ³ to FY 21 dollars)	FY 21 (in FY 21 dollars)	
Total revenues	\$794,468,776	\$812,756,105	\$837,337,948	3.0
Local revenues	356,856,518	365,070,752	365,120,409	#
State revenues	377,249,634	385,933,283	383,806,597	-0.6
Federal revenues	60,362,624 ⁴	61,752,070 ⁴	88,410,942 ⁴	43.2
Total expenditures⁵	794,004,945⁶	812,281,598⁶	813,615,452⁶	0.2
Current expenditures ⁷	682,555,528 ⁶	698,266,803 ⁶	703,472,477 ⁶	0.7
Expenditures for instruction	412,869,146 ⁶	422,372,697 ⁶	427,135,945 ⁶	1.1
Total support services expenditures	244,468,489 ⁶	250,095,741 ⁶	253,998,675 ⁶	1.6
Student support services expenditures ⁸	43,034,967 ⁶	44,025,559 ⁶	45,598,403 ⁶	3.6
Current expenditures per pupil ⁹	13,496 ⁶	13,807 ⁶	14,295 ⁶	3.5
Expenditures for construction	63,645,033 ⁶	65,110,034 ⁶	59,979,191 ⁶	-7.9
Expenditures for land and existing structures	5,687,273 ⁶	5,818,185 ⁶	5,701,306 ⁶	-2.0
Expenditures for equipment	11,960,491 ⁶	12,235,802 ⁶	13,694,825 ⁶	11.9
Expenditures for interest on debt	21,427,950 ⁶	21,921,185 ⁶	21,669,253 ⁶	-1.1

Rounds to zero.

¹ United States totals include the 50 states and the District of Columbia.² Except current expenditures per pupil, which are presented in dollars.³ Data have been adjusted to FY 21 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Labor Department, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers. For comparability with the time period covered by fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June).⁴ Revenues include funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) Act of 2021. Local education agencies (LEAs) do not begin receiving federal funds that flow through the state until after allocations are made by the federal government, assurances and certifications are signed and awards are made by the state, and reimbursement for expenditures is requested by the LEA. Because of this process, there is a lag between the time when the funds are appropriated and when LEAs record the amounts as revenues. As a result, a small proportion of the total amount allocated under these acts is reported as revenue for FY 20. In FY 21, the revenue from these acts contributed to a large increase in total revenues in several states.⁵ The subcategories of total expenditures do not include expenditures for other programs (e.g., community services, adult education, community colleges, private schools, interest on debt, and other programs that are not part of public elementary and secondary education).⁶ California did not report prekindergarten membership in the State Nonfiscal Public Elementary/Secondary Education Survey. California reported prekindergarten expenditures separately, and these expenditures were excluded from the amounts reported in this table. This table does include expenditures for special education preschool programs along with K–12 expenditures in California.⁷ The subcategories of current expenditures do not include food services and enterprise operations.⁸ Expenditures for student support services are included in total support services expenditures.⁹ Current expenditures per pupil are calculated by dividing current expenditures by 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, Final Version 2a; and FY 21, Provisional Version 1a; and *Digest of Education Statistics 2021*, table 106.75. Retrieved March 9, 2023, from https://nces.ed.gov/programs/digest/d21/tables/dt21_106.75.asp.

Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2021

State or jurisdiction	Revenues from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]						
	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Education Relief (GEER I) Fund ⁵	Governor's Emergency Education Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds ⁸
United States⁹	\$8,519,958	\$6,521,585	\$536,851	\$711,027	\$41,928	\$8,915,930	\$67,375
Alabama	111,496	202,723	27,691	26,418	0	91,972	†
Alaska	28,903	20,484	1,218	2,336	0	9,718	0
Arizona	188,052	138,006	9,717	2,648	†	362,021	†
Arkansas	102,367	226,261	0	0	†	24,916	†
California	1,212,370	1,011,881	171,813	237,256	450	4,261,365	—
Colorado	104,582	150,689	31,188	8,651	176	482,535	†
Connecticut	69,466	17,971	182	5,680	†	131,472	†
Delaware	36,439	9,445	0	396	0	0	0
District of Columbia	26,521	36,960	7,567	0	0	†	76
Florida	546,936	524,425	0	†	†	†	†
Georgia	382,909	627,741	74,041	†	†	2,507	†
Hawaii	24,955	68,931	0	0	10	47,100	0
Idaho	38,715	36,096	701	†	†	68,637	†
Illinois	366,665	509,975	0	36,205	0	†	0
Indiana	113,925	35,572	162	25,839	0	0	0
Iowa	41,671	181,506	33,850	16,861	0	5,412	0
Kansas	63,293	10,582	0	†	†	78,459	†
Kentucky	150,747	183,156	8,848	21,126	0	135,351	0
Louisiana	208,980	124,585	44,776	31,845	†	†	†
Maine	17,563	11,841	1,173	0	0	274,795	0
Maryland	109,947	55,957	†	9,424	96	190,567	†
Massachusetts	121,559	27,253	0	4,081	0	219,487	0
Michigan	217,839	97,678	1,269	42,911	167	563,946	0
Minnesota	99,284	65,057	2,557	21,064	2,468	281,271	3,530
Mississippi	115,083	34,409	3,147	863	0	184,582	†
Missouri	121,330	209,261	†	17,270	†	79,263	†
Montana	34,423	34,326	1,212	0	0	71,701	0
Nebraska	46,519	15,117	2,041	—	0	†	†
Nevada	67,508	2,863	0	5,869	50	61,107	5
New Hampshire	31,982	—	—	—	—	41,570	0
New Jersey	222,704	81,479	1,014	0	0	97,951	0
New Mexico	69,731	3,684	0	5,149	0	0	0
New York	—	—	—	—	—	—	—
North Carolina	239,630	114,436	23,136	12,185	†	49,756	†
North Dakota	—	—	—	—	—	—	—
Ohio	550,510	†	†	13,956	†	175,315	†
Oklahoma	103,866	170,548	1,671	5,315	12,234	0	†
Oregon	98,596	84,301	11,444	19,394	0	1,096	†
Pennsylvania	430,523	277,348	25,715	39,477	1,180	152,420	0
Rhode Island	26,143	67,295	0	53	0	3,915	0
South Carolina	128,092	4,229	†	1,178	†	229,215	†
South Dakota	31,885	11,226	1,745	0	0	67,992	†
Tennessee	203,271	199,728	727	†	†	54,912	†
Texas	1,109,958	413,255	†	15,328	25,000	17,867	63,764 ¹⁰
Utah	45,491	51,025	811	21,475	2	29,518	†

See notes at end of table.

Table 10. Revenues from COVID-19 Federal Assistance Funds for public elementary and secondary education, by source and state or jurisdiction: FY 2021—Continued

State or jurisdiction	Revenues from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]						
	Elementary and Secondary School Emergency Relief (ESSER I) Fund ²	Elementary and Secondary School Emergency Relief (ESSER II) Fund ³	Elementary and Secondary School Emergency Relief (ARP ESSER) Fund ⁴	Governor's Emergency Education Relief (GEER I) Fund ⁵	Governor's Emergency Education Relief (GEER II) Fund ⁶	Coronavirus Relief Fund (CRF) ⁷	Coronavirus State and Local Fiscal Recovery Funds ⁸
Vermont	19,024	3,869	14	2,657	0	59,049	0
Virginia	101,483	5,078	†	26,760	†	220,798	†
Washington	111,902	283,122	46,986	—	†	20,656	†
West Virginia	72,785	14,849	435	2,509	0	3,534	0
Wisconsin	130,934	63,618	†	28,384	†	†	†
Wyoming	21,403	1,745	0	463	93	62,181	0
Other jurisdictions							
American Samoa	‡ ¹¹	†	†	† ¹²	†	†	†
Guam	40,349 ¹¹	†	14,472	† ¹²	†	†	†
Commonwealth of the Northern Mariana Islands	31,528 ¹¹	†	†	† ¹²	†	†	†
Puerto Rico	35,493	†	†	†	†	†	†
U.S. Virgin Islands	193,150 ¹¹	†	†	1,191 ¹²	†	†	†

— Not available.

† Not applicable.

‡ Reporting standards not met.

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

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

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

⁴ Federal revenues received from the U.S. Department of Education-administered Elementary and Secondary School Emergency Relief (ARP ESSER) Fund authorized by the ARP. These amounts do not include ESSER Fund revenues authorized under the CARES Act or the CRRSA Act.

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

⁶ Federal revenues received from the U.S. Department of Education-administered Governor's Emergency Education Relief (GEER II) Fund authorized by the CRRSA Act. These amounts do not include GEER Fund revenues authorized under the CARES Act.

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

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

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

¹⁰ Local governments in Texas were allocated almost \$10.5 billion under the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). About 250 local education agencies in Texas reported significant increases in federal revenues distributed through government entities such as cities, education service centers, and councils of government.

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

¹² Amounts reported were awarded under the Education Stabilization Fund and American Rescue Plan to the Outlying Areas to the Governor's office. These amounts include funds authorized under the CARES Act, CRRSA Act, and ARP.

NOTE: The U.S. Department of Education publishes data on Education Stabilization Fund (ESF) grant funds that have been awarded to and expended by states or outlying areas and local education agencies. The data are available at <https://covid-relief-data.ed.gov/>. The data contained on the ESF Transparency Portal are reported by states on the Annual Performance Report (APR) for ESSER and GEER grants. For FY 21, the reporting period for the CARES Act annual report began on October 1, 2020, and runs through the end of the state fiscal year. National Public Education Financial Survey (NPEFS) data are reported by school fiscal year, which for many states is July 1, 2020, through June 30, 2021. The ESF Transparency Portal does not include revenues by source of fund, as is displayed in this table. The data available in the ESF Transparency Portal may differ from data in this table due to these differences in reporting periods and data item definitions.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Provisional Version 1a.

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2021

State or jurisdiction	Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]							
	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures	Food services operations expenditures
United States⁵	\$24,241,072	\$13,690,848	\$9,115,395	\$2,492,994	\$	\$	\$2,956,082	\$830,941
Alabama	415,765	266,302	149,057	12,266	\$126,084	\$655	34,282	406
Alaska	62,212	35,702	26,073	721	—	—	6,247	437
Arizona	817,474	504,507	298,107	133,949	128,263	5,278	133,678	14,825
Arkansas	318,169	147,587	123,318	31,801	76,776	18,685	29,510	12,236
California	5,832,071	3,244,408	2,373,880	255,588	—	—	641,574	202,121
Colorado	750,238	455,224	282,208	26,941	19,907	1,797	59,510	9,775
Connecticut	222,763	†	†	38,251	†	†	†	57,214
Delaware	39,138	13,116	23,190	12,670	8,080	9,693	6,587	—
District of Columbia	40,577	8,138	19,019	37,699	2,485	27,615	1,542	232
Florida	1,106,166	565,339	536,009	23,753	160,808	12,267	197,694	4,818
Georgia	1,153,376	676,445	402,770	883	159,526	394	161,660	74,157
Hawaii	119,855	41,475	51,970	21,487	3,957	\$	41,243	26,410
Idaho	125,106	62,357	61,804	16,403	12,807	4,339	14,356	672
Illinois	942,986	542,516	246,890	134,870	121,143	48,864	73,502	153,580
Indiana	296,863	174,101	120,064	9,621	81,149	1,108	34,533	2,474
Iowa	251,187	131,179	80,199	55,897	18,527	45,267	28,552	39,529
Kansas	85,841	55,994	25,763	55,487	12,128	35,657	20,051	4,084
Kentucky	422,030	260,165	138,247	72,408	62,951	60,741	53,426	23,619
Louisiana	363,788	256,561	103,826	3,514	105,596	2,002	24,297	3,401
Maine	221,869	76,757	140,891	116,960	30,350	40,101	75,638	4,221
Maryland	357,645	292,893	41,102	579	†	†	21,250	11,870
Massachusetts	401,869	190,509	118,439	85,559	1,432	75,721	50,566	15,768
Michigan	792,355	438,371	353,010	91,205	—	—	144,303	975
Minnesota	380,379	142,891	231,050	64,062	121,598	22,392	59,877	6,438
Mississippi	97,655	26,779	50,353	239,703	2,690	210,912	13,475	1,494
Missouri	459,834	293,342	153,142	16,354	681	6,186	50,850	13,351
Montana	129,646	81,582	29,108	7,028	†	†	16,781	2,175
Nebraska	76,965	—	—	16,580	26,534	3,715	—	43
Nevada	246,088	165,559	77,428	1,170	42,586	1,146	25,104	179
New Hampshire	48,992	21,913	25,669	25,042	—	17,616	—	—
New Jersey	403,149	175,526	126,580	46,623	†	37,192	43,587	†
New Mexico	62,842	28,828	31,151	37,034	3,770	4,155	15,628	3,112
New York	—	—	—	—	—	—	—	—
North Carolina	642,177	370,653	235,886	11,147	208,840	4,521	57,473	35,638
North Dakota	—	—	—	—	—	—	—	—
Ohio	664,899	394,146	250,925	118,788	63,252	38,365	88,437	19,684
Oklahoma	364,346	156,457	205,196	27,337	96,622	2,816	114,280	2,692
Oregon	193,495	74,503	113,603	14,191	54,102	1,163	29,467	5,209
Pennsylvania	1,881,703	1,281,072	592,024	323,805	42,897	60,503	184,288	8,061
Rhode Island	61,618	26,429	34,249	31,168	6,066	23,983	19,081	847
South Carolina	272,664	179,609	93,055	92,218	—	—	—	—
South Dakota	31,844	21,397	10,207	12,242	—	—	4,797	239
Tennessee	†	†	†	†	†	†	†	†
Texas	1,632,009	1,185,272	431,922	22,465	†	†	176,131	14,815
Utah	135,916	102,522	31,148	8,456	19,541	7,595	9,349	2,245

See notes at end of table.

Table 11. Expenditures paid from COVID-19 Federal Assistance Funds for public elementary and secondary education, by type and state or jurisdiction: FY 2021—Continued

Expenditures paid from COVID-19 Federal Assistance Funds ¹ [in thousands of dollars]								
State or jurisdiction	Current expenditures ²	Instructional expenditures	Support services expenditures ³	Capital outlay expenditures ⁴	Technology-related supplies and purchased services expenditures	Technology-related equipment expenditures	Support services, operation and maintenance expenditures	Food services operations expenditures
Vermont	51,028	18,695	28,842	9,286	5,412	1,990	13,388	3,486
Virginia	405,747	159,521	173,190	62,247	150,823	18,920	48,522	18,591
Washington	461,801	193,082	246,901	34,001	73,210	1,846	60,244	13,659
West Virginia	111,145	74,107	33,959	8,538	36,232	6,566	13,973	2,564
Wisconsin	203,451	43,361	157,191	11,889	77,019	1,020	47,116	2,899
Wyoming	82,336	33,957	36,783	13,109	34,937	2,226	10,236	10,696
Other jurisdictions								
American Samoa	69,229	3,000	3,000	3,000	5,000	30	175	400
Guam	35,994	403	29,985	1,696	11,052	1,319	†	4,593
Commonwealth of the Northern Mariana Islands	31,528	50	1,021	†	158	†	†	†
Puerto Rico	39,064	9,611	6,460	3,987	9,611	3,987	†	22,993
U.S. Virgin Islands	15,177	3,433	2,400	‡	9,189	‡	†	156

— Not available.

† Not applicable.

‡ Reporting standards not met. At the national level, data were missing for more than 15 percent of state education agencies (SEAs) in the 50 states and the District of Columbia. At the state or jurisdiction level, the reported value did not meet NCES data quality standards and was suppressed.

¹ Includes expenditures paid from funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021, and the American Rescue Plan (ARP) of 2021.² Current expenditures include instruction, instruction-related, support services, and other elementary/secondary current expenditures, but exclude expenditures on capital outlay, other programs, and interest on long-term debt.³ Support services is an expenditure function divided into seven subfunctions: student support services, instructional staff support, general administration, school administration, operations and maintenance, student transportation, and other support services.⁴ Capital outlay includes expenditures on property and construction of facilities.⁵ United States totals include the 50 states and the District of Columbia.

NOTE: The U.S. Department of Education publishes data on Education Stabilization Fund (ESF) grant funds that have been awarded to and expended by states or outlying areas and local education agencies. The data are available at <https://covid-relief-data.ed.gov/>. The data contained on the ESF Transparency Portal are reported by states on the Annual Performance Report (APR) for ESSER and GEER grants. For FY 21, the reporting period for the CARES Act annual report began on October 1, 2020, and runs through the end of the state fiscal year. NPEFS data are reported by school fiscal year, which for many states is July 1, 2020, through June 30, 2021. The ESF Transparency Portal reports all expenditures for grants from the ESF. On the National Public Education Financial Survey (NPEFS), SEAs report current expenditures and capital outlay, which are subsets of all expenditures. NPEFS expenditure variables include expenditures from all grants authorized by the CARES Act, CRRSA, and ARP. The funding sources that are included are specific to each state and are noted in the FY 21 NPEFS documentation available at <https://nces.ed.gov/ccd/files.asp>. The data available in the ESF Transparency Portal may differ from data in this table due to these differences in reporting periods and data item definitions.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "National Public Education Financial Survey (NPEFS)," FY 21, Provisional Version 1a.