

Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2014–15 (Fiscal Year 2015)

First Look



Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2014–15 (Fiscal Year 2015)

First Look

JUNE 2018

Stephen Q. Cornman
National Center for Education Statistics

Osei. L. Ampadu
Stephen Wheeler
U.S. Census Bureau

Lei Zhou
Activate Research, Inc.

U.S. Department of Education

Betsy DeVos
Secretary

Institute of Education Sciences

Mark Schneider
Director

National Center for Education Statistics

James Lynn Woodworth
Commissioner

Administrative Data Division

Ross Santy
Associate Commissioner

The National Center for Education Statistics (NCES) is the primary federal entity for collecting, analyzing, and reporting data related to education in the United States and other nations. It fulfills a congressional mandate to collect, collate, analyze, and report full and complete statistics on the condition of education in the United States; conduct and publish reports and specialized analyses of the meaning and significance of such statistics; assist state and local education agencies in improving their statistical systems; and review and report on education activities in foreign countries.

NCES activities are designed to address high-priority education data needs; provide consistent, reliable, complete, and accurate indicators of education status and trends; and report timely, useful, and high-quality data to the U.S. Department of Education, the Congress, the states, other education policymakers, practitioners, data users, and the general public. Unless specifically noted, all information contained herein is in the public domain.

We strive to make our products available in a variety of formats and in language that is appropriate to a variety of audiences. You, as our customer, are the best judge of our success in communicating information effectively. If you have any comments or suggestions about this or any other NCES product or report, we would like to hear from you. Please direct your comments to

NCES, IES, U.S. Department of Education
Potomac Center Plaza (PCP)
550 12th Street SW
Washington, DC 20202

June 2018

The NCES Home Page address is <http://nces.ed.gov/>.

The NCES Publications and Products address is <http://nces.ed.gov/pubsearch>.

This publication is only available online. To download, view, and print the report as a PDF file, go to the NCES Publications and Products address shown above.

This report was prepared in part under Interagency Agreement (IAA) No. ED-IES-14-J-0012 with the U.S. Census Bureau. Mention of trade names, commercial products, or organizations does not imply endorsement by the U.S. Government.

Suggested Citation

Cornman, S.Q., Ampadu, O.L., Wheeler, S., and Zhou, L. (2018). *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2014–15 (Fiscal Year 2015): First Look* (NCES 2018-303). U.S. Department of Education. Washington, DC. National Center for Education Statistics. Retrieved [date] from <http://nces.ed.gov/pubsearch>.

Content Contact

Stephen Q. Cornman
(202) 245-7753
stephen.cornman@ed.gov

Acknowledgments

The data collection, preparation, and table production of this report were supported through an interagency agreement with the U.S. Census Bureau. The Educational Finance Branch of the Census Bureau's Economic Reimbursable Surveys Division and a network of state and local education agency coordinators shared responsibility for data collection and processing, nonresponse follow-up, and resolution of data inconsistencies. While their names are too numerous to mention here, their time, effort, and commitment toward providing accurate school district finance data are gratefully appreciated. Particular thanks are owed to the state fiscal coordinators, whose efforts make the Common Core of Data (CCD) program possible.

Contents

| | Page |
|---|------|
| Acknowledgments..... | iii |
| List of Tables | v |
| List of Figures | vii |
| Introduction..... | 1 |
| References and Related Data Files | 25 |
| Appendix A: Methodology and Technical Notes | A-1 |
| Appendix B: Common Core of Data Glossary | B-1 |
| Appendix C: Reference Table..... | C-1 |
| Appendix D: Final Fiscal Year 2014 Tables..... | D-1 |

List of Tables

| Table | Page |
|--|------|
| 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years 2014 and 2015 | 5 |
| 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2015 | 8 |
| 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, state, and locale code: Fiscal years 2014 and 2015 | 12 |
| 4. Median current expenditures per pupil and numbers of districts and students for the states that have public elementary and secondary independent charter school districts, by district type and state: Fiscal year 2015 | 13 |
| 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2015 | 15 |
| 6. Total revenue, local revenue by source, and percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2015 | 17 |
| 7. Total revenues per pupil of public elementary and secondary school systems, by poverty quartile and state: Fiscal year 2015 | 19 |
| 8. Capital outlay expenditures for public elementary and secondary school districts, by state: Fiscal year 2015 | 21 |
| C-1. Median current expenditures per pupil, difference, and percentage difference for states that reported data for public elementary and secondary independent charter school districts and noncharter and mixed school districts, by state: Fiscal year 2015 | C-2 |
| D-1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2014 | D-2 |
| D-2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2014 | D-5 |

| Table | Page |
|--|------|
| D-3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, state, and locale code: Fiscal years 2013 and 2014..... | D-10 |
| D-4. Median current expenditures per pupil and numbers of districts and students for the states that have both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2014 | D-16 |
| D-5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2014 | D-18 |
| D-6. Total revenue, local revenue by source, and percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2014 | D-20 |

List of Figures

| Figure | Page |
|---|------|
| 1. Federal revenues received by local education agencies for public elementary and secondary education, by program: Fiscal year 2015 | 23 |
| 2. Percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school systems, by state: Fiscal year 2015 | 24 |

Introduction

This First Look report presents data on public elementary and secondary education revenues and expenditures at the local education agency (LEA) or school district level for fiscal year (FY) 2015.¹ Specifically, this report includes findings for the following types of school district finance data:

- Current expenditure totals and current expenditure per pupil amounts by state and for the 100 largest LEAs;
- Federal, state, and local revenues for the 100 largest LEAs;
- Median revenues per pupil and median current expenditures per pupil by geographic region and locale;
- Current expenditure totals and current expenditure per pupil amounts by function and object, by state and for the two largest LEAs in each state;
- Federal revenues by program and local revenues by source, by state;
- Revenues per pupil by poverty quartile and state; and
- Capital outlay expenditures by state.

This First Look report focuses on education revenues and expenditures at the school district level, in contrast to the First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2014–15 (Fiscal Year 2015)* (NCES 2018-301) (Cornman et al. 2017) that contains national and state totals of revenues and expenditures.

A function describes the activity for which a service or material object is acquired. The expenditure functions include instruction, instructional staff support services, pupil support services, general administration, school administration, operations and maintenance, student transportation, other support services (such as business services), food services, and enterprise operations. An object is used to describe the service or commodity obtained as a result of a specific expenditure. Objects reported within a function include salaries, employee benefits, purchased services, supplies, and equipment (see appendix B).

The finance data used in this report are from the School District Finance Survey (F-33),² a component of the Common Core of Data (CCD). The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. The F-33 survey consists of LEA-level finance data submitted annually to NCES and the Economic Reimbursable Surveys Division of the U.S. Census Bureau (Census Bureau) by state education agencies (SEAs) in the 50 states and the District of Columbia. The SEAs submit data in conformance with *Financial Accounting for Local and State School Systems: 2014 Edition* (Allison 2015), the NCES handbook that provides guidance to SEAs and LEAs in establishing and maintaining their school financial accounting systems.

SEAs report financial data for a variety of types of LEAs covering services that provide or support prekindergarten through high school for public education. The F-33 data file used to create this report includes regular school districts, independent charter school districts, as well as a substantial number of administrative and operating LEAs that are unlike typical school districts (e.g., education service agencies that provide specialized education services for school districts,

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

² The term “F-33” is the form number utilized for the School District Finance Survey collection instrument. The School District Finance Survey is commonly called the F-33.

such as vocational and technical training or education services for children with disabilities). In school year 2014–15 (FY 15),³ there were 18,669 school districts on the F-33 file in the 50 states and the District of Columbia.⁴ SEAs reported finance data for 18,110 or 97.0 percent of school districts on the F-33 file.

Table 1 in this report presents the revenues and current expenditures of the 100 largest school districts in the United States in order of their enrollment. Table 2 presents current expenditure detail of the two largest school districts by enrollment in each state by region, while table 3 presents median inflation adjusted revenues and current expenditures per pupil by region. Table 4 provides a comparison of independent charter school district per pupil finances to noncharter school district per pupil finances by state. From FY 07–14, the “noncharter” columns provided within this comparison included school districts that contained only noncharter schools and excluded “mixed” districts that contained both noncharter and charter schools; as of FY 15, the noncharter columns now include these mixed districts. (For FY 15, there were 676 mixed districts operating at least one charter school that are now accounted for in table 4; approximately 9.2 million students were enrolled in these districts for FY 15.)

Data for tables 5, 6, and 8 include finances for all LEAs reported on the F-33 file—including regular school districts, independent charter school districts, and education service agencies. Table 7 presents total revenues per pupil by poverty quartile for each state.

The source for the data and findings included in this report is the FY 15 School District Finance Survey (F-33) provisional data file (version 1a). Provisional F-33 data have been subject to at least two rounds of extensive data review and editing.

NCES releases provisional data in an effort to provide earlier access to the data. Revisions submitted after the provisional data file has been completed and released are incorporated in the final file for each respective fiscal year. The final files are released at the same time provisional data are released for the following year.

The purpose of this First Look report is to introduce new data through the presentation of tables containing descriptive information. The selected findings chosen for this report demonstrate the range of information available when using F-33 data files. The selected findings do not represent a complete review of all observed differences in the data and are not meant to emphasize any particular issue.

Appendix A describes the survey content and methodology. Appendix B is a glossary of key terms used in this report. Appendix C includes a table with the difference in median current expenditures per pupil between independent charter school districts and noncharter and mixed charter school districts for the states that reported finance data for both types of school districts. Appendix D includes the final FY 14 tables that include all revisions since the tables were originally published as provisional data in the report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2013–14 (Fiscal Year 2014)* (Cornman 2017a).

More information about related surveys and products is available at <http://nces.ed.gov/ccd>.

³ School year 2014–15 and FY 15 are used interchangeably throughout this report. See page A-4 for more detailed information.

⁴ The file of LEAs comes from FY 15 LEA directory submitted by SEAs through the ED*Facts* submission system.

Selected Findings: Fiscal Year 2015

- In FY 15, current expenditures per pupil in the 100 largest public school districts by enrollment ranged from a low of \$5,724 in Alpine School District, Utah to a high of \$21,980 in New York City School District, New York (table 1). In addition to New York City School District, current expenditures per pupil were at least 30 percent higher than the national average of \$11,318 in Boston City Schools, Massachusetts (\$21,552); Anchorage School District, Alaska (\$17,046); Baltimore City Schools, Maryland (\$15,818); Howard County Public Schools, Maryland (\$15,714); and Montgomery County Public Schools, Maryland (\$15,152) (table 2).
- In FY 15, public elementary and secondary LEAs in the United States reported \$566.6 billion in current expenditures. Of those current expenditures, salaries, wages, and employee benefits amounted to \$459.4 billion, or 81.1 percent (derived from table 2). Specifically, \$328.0 billion, or 57.9 percent of current expenditures, was expended on salaries and wages, while \$131.4 billion, or 23.2 percent was spent on LEA employee benefits (table 2).
- The national median of total revenues per pupil across all LEAs was \$12,469 in FY 15, which represents an increase of 2.2 percent from FY 14, following an increase of 1.7 percent between FY 13 and FY 14, after adjusting for inflation⁵ (tables 3 and D-3). The national median of current expenditures per pupil among all LEAs was \$10,556 in FY 15, an increase of 1.7 percent from FY 14, following an increase of 1.0 percent between FY 13 and FY 14. On a national basis, in the absence of any geographic cost adjustment, in FY 15 median current expenditures per pupil were \$9,735 in cities, \$11,859 in the suburbs, \$9,747 in towns, and \$10,884 in rural areas.
- Median current expenditures per pupil in independent charter school districts were lower than median current expenditures per pupil in noncharter and mixed⁶ school districts in 23 out of the 27 states that met reporting standards for reporting finance data for independent charter school districts (tables 4 and C-1).
- In FY 15 school districts received \$54.7 billion from the federal government for public elementary and secondary education which is an increase of 0.3 percent from the federal revenue received in FY 14, after adjusting for inflation (derived from tables 5 and D-5). In FY 15, Title I funds⁷ accounted for \$13.6 billion or 24.9 percent of federal revenues for education; special education programs received \$11.0 billion or 20.1 percent, child nutrition programs accounted for \$15.4 billion or 28.1 percent, and Impact Aid funds accounted for \$1.4 billion or 2.6 percent (figure 1).

⁵ Whenever comparisons were made between FY 14 and FY 15 data, the FY 14 data were adjusted to FY 15 dollars. Inflation adjustments utilize the Consumer Price Index (CPI) published by the U.S. Department of Labor, Bureau of Labor Statistics. For comparability to fiscal education data, NCES adjusts the CPI from a calendar year to a school fiscal year basis (July through June). See *Digest of Education Statistics 2015*, Table 106.70, http://nces.ed.gov/programs/digest/d15/tables/dt15_106.70.asp, retrieved February 17, 2017. The FY 14 amount adjusted to FY 15 dollars is equal to the FY 14 amount multiplied by the 2014–15 CPI (236.677) and then divided by the 2013–14 CPI (234.966).

⁶ Mixed districts include both noncharter and charter schools.

⁷ In FY 15, Title I funds decreased by 2.9 percent from FY 14 (\$14.0 billion) after adjusting for inflation (tables 5 and D-5).

- On a national basis, \$239.3 billion or 36.6 percent of total revenues for public and elementary/secondary school districts were derived from local property taxes and parent government contributions⁸ in FY 15 (derived from table 6). The percentage of revenues derived from local property taxes and parent government contributions exceeded 40 percent in 14 states and the District of Columbia; fell between 30 and 40 percent in 11 states; fell between 20 and 30 percent in 16 states; and was lower than 20 percent in 9 states (figure 2).
- On a national⁹ basis, there was a -3.4 percent difference¹⁰ in FY 15 between total revenues per pupil (combining federal, state, and local revenues) in high-poverty districts and low-poverty districts, based on quartiles calculated by ranking LEAs by poverty rate (i.e., the percentage of children ages 5-17 in families living below the poverty level) weighted by the number of children in poverty¹¹ (table 7). The difference between total revenues per pupil in high-poverty districts and low-poverty districts was negative in 6 states, with the difference exceeding 5 percent in 5 states.
- In FY 15 total capital outlay expenditures for public elementary and secondary school districts was \$53.0 billion. Construction accounted for \$39.9 billion, or 75.1 percent, of capital outlay expenditures; total equipment accounted for \$9.8 billion, or 18.4 percent; and land and existing structures accounted for \$3.4 billion, or 6.4 percent. Of the total amount of \$9.8 million spent on equipment, instructional equipment accounted for \$2.3 billion. Instructional equipment comprised 4.3 percent of all capital outlays (derived from table 8).

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

⁹ The districts in national-level quartiles are based on ranking all districts by poverty rate across the nation. The districts in state-level quartiles are based on ranking the districts by poverty rate within the state. The cutoff points between the quartiles are different for the national-level analysis and for each state. The districts included in each national-level quartile are not the collection of the districts in the quartile from the states.

¹⁰ Percent difference was calculated by dividing the difference between revenues per pupil in the high-poverty districts from that in low-poverty districts by the revenues per pupil in high-poverty districts. A negative percentage indicates that the high-poverty districts have less revenues per pupil than the low-poverty districts.

¹¹ High- and low-poverty districts represent the top and bottom quartiles, respectively. Quartiles were calculated based on ranking LEAs by poverty rate, calculated as the percentage of children ages 5–17 in families living below the poverty level. Quartiles are weighted by children in poverty, meaning that each quartile contains approximately the same number of children ages 5–17 in families living below the poverty level.

Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years 2014 and 2015

| Name of reporting district | State | Total students (fall membership) ¹ | Revenues by source [in thousands of dollars] | | | | Revenues per pupil | | | Current expenditures [in thousands of dollars] | | Current expenditures per pupil | | |
|---|----------------|---|--|-------------|-------------|--------------|--|--|--------------------|--|-------------------------------------|--|--|--------------------|
| | | | Total | Federal | State | Local | Fiscal year 2014 (in dollars) ² | Fiscal year 2015 (in dollars) ² | Percent-age change | Total current ³ | Instruction and instruction-related | Fiscal year 2014 (in dollars) ² | Fiscal year 2015 (in dollars) ² | Percent-age change |
| | | | | | | | | | | | | | | |
| New York City School District | New York | 995,192 | \$25,437,384 | \$1,307,783 | \$9,837,509 | \$14,292,092 | \$24,663 | \$25,560 | 3.6 | \$21,874,680 | \$16,726,971 | \$21,308 | \$21,980 | 3.2 |
| Los Angeles Unified School District ⁴ | California | 646,683 | 9,254,891 | 1,149,733 | 5,778,322 | 2,326,836 | 13,201 | 14,311 | 8.4 | 7,807,275 | 5,207,305 | 10,930 | 12,073 | 10.5 |
| City of Chicago School District 299 ⁴ | Illinois | 392,558 | 5,437,267 | 775,802 | 1,928,457 | 2,733,008 | 13,806 | 13,851 | 0.3 | 5,411,172 | 3,899,588 | 13,620 | 13,784 | 1.2 |
| Miami-Dade County Public School District ⁴ | Florida | 356,964 | 3,543,218 | 432,065 | 1,136,106 | 1,975,047 | 9,862 | 9,926 | 0.7 | 3,166,559 | 2,188,339 | 9,172 | 8,871 | -3.3 |
| Clark County School District ⁴ | Nevada | 324,093 | 3,118,677 | 276,714 | 997,507 | 1,844,456 | 9,518 | 9,623 | 1.1 | 2,675,073 | 1,721,104 | 8,132 | 8,254 | 1.5 |
| Broward County School District ⁴ | Florida | 266,265 | 2,533,814 | 285,351 | 980,286 | 1,268,177 | 9,336 | 9,516 | 1.9 | 2,312,107 | 1,566,767 | 8,615 | 8,683 | 0.8 |
| Houston Independent School District 912 ⁴ | Texas | 215,225 | 2,365,285 | 322,356 | 366,570 | 1,676,359 | 10,768 | 10,990 | 2.1 | 1,796,270 | 1,162,262 | 8,512 | 8,346 | -2.0 |
| Hillsborough County School District ⁴ | Florida | 207,469 | 2,010,077 | 299,615 | 1,022,546 | 687,916 | 9,648 | 9,689 | 0.4 | 1,908,888 | 1,328,371 | 8,748 | 9,201 | 5.2 |
| Orange County Public Schools ⁴ | Florida | 191,648 | 2,108,138 | 213,259 | 757,590 | 1,137,289 | 10,856 | 11,000 | 1.3 | 1,774,313 | 1,243,225 | 8,790 | 9,258 | 5.3 |
| Palm Beach County School District ⁴ | Florida | 186,605 | 1,955,698 | 186,292 | 485,667 | 1,283,739 | 10,346 | 10,480 | 1.3 | 1,754,669 | 1,237,667 | 9,569 | 9,403 | -1.7 |
| Fairfax County Public Schools | Virginia | 185,541 | 2,642,632 | 108,465 | 593,265 | 1,940,902 | 14,141 | 14,243 | 0.7 | 2,551,529 | 1,742,906 | 13,810 | 13,752 | -0.4 |
| Hawaii Department of Education ⁴ | Hawaii | 182,384 | 2,703,683 | 259,390 | 2,381,547 | 62,746 | 14,540 | 14,824 | 2.0 | 2,344,496 | 1,459,129 | 12,490 | 12,855 | 2.9 |
| Gwinnett County School District ⁴ | Georgia | 173,246 | 1,776,957 | 140,320 | 833,560 | 803,077 | 9,735 | 10,257 | 5.4 | 1,592,648 | 1,028,398 | 9,337 | 9,193 | -1.5 |
| Dallas Independent School District 905 ⁴ | Texas | 160,253 | 1,847,249 | 307,868 | 443,460 | 1,095,921 | 10,625 | 11,527 | 8.5 | 1,524,637 | 974,270 | 8,671 | 9,514 | 9.7 |
| Wake County Schools | North Carolina | 155,820 | 1,303,574 | 104,940 | 817,235 | 381,399 | 9,531 | 8,366 | -12.2 | 1,278,531 | 876,048 | 7,867 | 8,205 | 4.3 |
| Montgomery County Public Schools ⁴ | Maryland | 154,434 | 3,159,510 | 117,891 | 811,805 | 2,229,814 | 18,904 | 20,459 | 8.2 | 2,340,049 | 1,670,506 | 15,291 | 15,152 | -0.9 |
| Charlotte-Mecklenburg Schools | North Carolina | 145,636 | 1,348,655 | 153,113 | 743,908 | 451,634 | 9,993 | 9,260 | -7.3 | 1,261,191 | 838,673 | 8,378 | 8,660 | 3.4 |
| Philadelphia School District | Pennsylvania | 134,241 | 2,915,242 | 303,995 | 1,408,696 | 1,202,551 | 20,166 | 21,716 | 7.7 | 1,459,803 | 901,335 | 10,428 | 10,874 | 4.3 |
| San Diego City Unified School District ⁴ | California | 129,779 | 1,728,234 | 145,722 | 631,722 | 950,790 | 12,863 | 13,317 | 3.5 | 1,336,271 | 850,257 | 9,752 | 10,297 | 5.6 |
| Duval County School District ⁴ | Florida | 128,685 | 1,192,999 | 149,353 | 582,384 | 461,262 | 9,251 | 9,271 | 0.2 | 1,114,067 | 748,669 | 8,895 | 8,657 | -2.7 |
| Prince George's County Public Schools ⁴ | Maryland | 127,576 | 2,113,107 | 136,341 | 1,128,845 | 847,921 | 16,356 | 16,564 | 1.3 | 1,848,854 | 1,161,532 | 14,096 | 14,492 | 2.8 |
| Shelby County School District ⁴ | Tennessee | 115,810 | 1,248,688 | 222,122 | 513,020 | 513,546 | 9,885 | 10,782 | 9.1 | 1,164,653 | 768,987 | 9,288 | 10,057 | 8.3 |
| Cypress-Fairbanks Independent School District 907 | Texas | 113,023 | 1,140,929 | 85,688 | 434,436 | 620,805 | 9,540 | 10,095 | 5.8 | 878,116 | 613,283 | 7,236 | 7,769 | 7.4 |
| Cobb County School District ⁴ | Georgia | 111,751 | 1,160,319 | 83,571 | 462,419 | 614,329 | 10,177 | 10,383 | 2.0 | 1,021,821 | 719,572 | 8,714 | 9,144 | 4.9 |
| Baltimore County Public Schools | Maryland | 109,830 | 1,696,216 | 92,639 | 734,418 | 869,159 | 15,110 | 15,444 | 2.2 | 1,474,319 | 958,584 | 13,435 | 13,424 | -0.1 |
| Pinellas County School District ⁴ | Florida | 103,774 | 1,004,639 | 124,690 | 340,990 | 538,959 | 9,551 | 9,681 | 1.4 | 940,661 | 627,237 | 9,146 | 9,065 | -0.9 |
| Northside Independent School District 915 | Texas | 103,606 | 1,053,426 | 98,262 | 389,778 | 565,386 | 9,944 | 10,168 | 2.2 | 873,072 | 606,435 | 8,158 | 8,427 | 3.3 |
| Dekalb County School District ⁴ | Georgia | 101,103 | 1,160,728 | 125,893 | 453,873 | 580,962 | 11,407 | 11,481 | 0.6 | 927,668 | 604,849 | 8,912 | 9,175 | 3.0 |
| Jefferson County School District | Kentucky | 100,602 | 1,282,005 | 144,524 | 519,042 | 618,439 | 12,192 | 12,743 | 4.5 | 1,187,386 | 761,603 | 11,372 | 11,803 | 3.8 |
| Polk County School District ⁴ | Florida | 99,723 | 941,756 | 125,314 | 509,306 | 307,136 | 9,187 | 9,444 | 2.8 | 879,538 | 618,676 | 8,672 | 8,820 | 1.7 |
| Fulton County ⁴ | Georgia | 95,460 | 1,163,528 | 69,812 | 372,764 | 720,952 | 11,878 | 12,189 | 2.6 | 913,414 | 599,161 | 9,708 | 9,569 | -1.4 |
| Albuquerque Public Schools ⁴ | New Mexico | 93,001 | 1,051,179 | 108,975 | 736,380 | 205,824 | 10,608 | 11,303 | 6.6 | 841,799 | 524,369 | 8,608 | 9,052 | 5.2 |
| Lee County School District ⁴ | Florida | 89,364 | 883,974 | 104,326 | 274,116 | 505,532 | 9,762 | 9,892 | 1.3 | 796,132 | 520,851 | 8,895 | 8,909 | 0.2 |
| Denver School District 1 ⁴ | Colorado | 88,839 | 1,187,223 | 135,273 | 386,764 | 665,186 | 13,126 | 13,364 | 1.8 | 948,356 | 570,202 | 10,641 | 10,675 | 0.3 |
| Prince William County Public Schools | Virginia | 86,641 | 1,085,884 | 49,730 | 458,652 | 577,502 | 12,278 | 12,533 | 2.1 | 913,706 | 585,833 | 10,291 | 10,546 | 2.5 |
| Jefferson County School District No. R-1 ⁴ | Colorado | 86,581 | 902,479 | 55,576 | 392,354 | 454,549 | 10,173 | 10,424 | 2.5 | 755,565 | 475,519 | 8,748 | 8,727 | -0.2 |
| Fort Worth Independent School District 905 | Texas | 85,975 | 887,545 | 128,770 | 364,946 | 393,829 | 10,049 | 10,323 | 2.7 | 765,238 | 494,891 | 8,704 | 8,901 | 2.3 |
| Baltimore City Public Schools ⁴ | Maryland | 84,976 | 1,417,082 | 161,177 | 980,685 | 275,220 | 17,434 | 16,676 | -4.3 | 1,344,184 | 888,675 | 15,677 | 15,818 | 0.9 |
| Austin Independent School District 901 ⁴ | Texas | 84,564 | 1,141,321 | 125,242 | 70,583 | 945,496 | 12,557 | 13,497 | 7.5 | 821,913 | 531,585 | 9,731 | 9,719 | -0.1 |
| Metro Nashville Public Schools ⁴ | Tennessee | 84,069 | 951,865 | 114,885 | 266,059 | 570,921 | 11,457 | 11,322 | -1.2 | 869,591 | 554,408 | 10,354 | 10,344 | -0.1 |

See notes at end of table.

Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years 2014 and 2015—Continued

| Name of reporting district | State | Total students (fall membership) ¹ | Revenues by source [in thousands of dollars] | | | | Revenues per pupil | | | Current expenditures [in thousands of dollars] | | Current expenditures per pupil | | |
|--|----------------|--|---|---------|---------|---------|---|---|---------------------------|---|---|---|---|---------------------------|
| | | | Total | Federal | State | Local | Fiscal year 2014 (in dollars) ² | Fiscal year 2015 (in dollars) ² | Percent- age change | Total current ³ | Instruction and instruction- related | Fiscal year 2014 (in dollars) ² | Fiscal year 2015 (in dollars) ² | Percent- age change |
| | | | | | | | | | | | | | | |
| Long Beach Unified School District ⁴ | California | 79,709 | 944,525 | 110,308 | 640,574 | 193,643 | 10,217 | 11,850 | 16.0 | 807,691 | 550,741 | 8,949 | 10,133 | 13.2 |
| Anne Arundel County Public Schools ⁴ | Maryland | 79,518 | 1,188,415 | 61,031 | 418,825 | 708,559 | 15,061 | 14,945 | -0.8 | 1,051,210 | 717,973 | 13,263 | 13,220 | -0.3 |
| Milwaukee School District ⁴ | Wisconsin | 77,316 | 1,223,326 | 192,163 | 650,918 | 380,245 | 14,959 | 15,822 | 5.8 | 961,003 | 577,512 | 12,418 | 12,430 | 0.1 |
| Greenville County School District ⁴ | South Carolina | 75,508 | 817,378 | 71,555 | 410,116 | 335,707 | 10,482 | 10,825 | 3.3 | 647,010 | 396,654 | 8,424 | 8,569 | 1.7 |
| Alpine School District | Utah | 75,161 | 528,554 | 32,169 | 314,054 | 182,331 | 6,793 | 7,032 | 3.5 | 430,226 | 304,163 | 5,675 | 5,724 | 0.9 |
| Fresno Unified School District ⁴ | California | 73,543 | 845,109 | 113,848 | 618,344 | 112,917 | 10,670 | 11,491 | 7.7 | 787,013 | 512,755 | 9,735 | 10,701 | 9.9 |
| Loudoun County Public Schools ⁴ | Virginia | 73,418 | 1,090,596 | 21,628 | 281,747 | 787,221 | 14,508 | 14,855 | 2.4 | 933,859 | 657,391 | 12,576 | 12,720 | 1.1 |
| Guilford County Schools | North Carolina | 73,416 | 702,280 | 104,470 | 391,656 | 206,154 | 10,623 | 9,566 | -10.0 | 682,452 | 441,277 | 9,294 | 9,296 | # |
| Brevard County School District ⁴ | Florida | 72,285 | 673,236 | 76,493 | 320,008 | 276,735 | 8,962 | 9,314 | 3.9 | 601,814 | 420,706 | 8,139 | 8,326 | 2.3 |
| Fort Bend Independent School District 907 | Texas | 72,152 | 690,936 | 42,302 | 249,438 | 399,196 | 9,498 | 9,576 | 0.8 | 604,572 | 406,586 | 7,747 | 8,379 | 8.2 |
| Davis County School District | Utah | 70,857 | 543,237 | 39,468 | 314,839 | 188,930 | 7,198 | 7,667 | 6.5 | 438,605 | 294,164 | 6,296 | 6,190 | -1.7 |
| Katy Independent School District 914 | Texas | 70,330 | 778,210 | 41,669 | 272,739 | 463,802 | 10,387 | 11,065 | 6.5 | 617,179 | 426,280 | 8,306 | 8,775 | 5.6 |
| Virginia Beach City Public Schools ⁴ | Virginia | 70,121 | 789,621 | 63,268 | 335,914 | 390,439 | 10,949 | 11,261 | 2.8 | 766,429 | 512,439 | 10,489 | 10,930 | 4.2 |
| Granite School District | Utah | 69,994 | 533,630 | 63,946 | 290,663 | 179,021 | 7,064 | 7,624 | 7.9 | 476,926 | 319,473 | 6,636 | 6,814 | 2.7 |
| Aldine Independent School District 902 | Texas | 69,716 | 725,892 | 95,742 | 400,372 | 229,778 | 10,191 | 10,412 | 2.2 | 623,005 | 397,499 | 8,466 | 8,936 | 5.6 |
| Pasco County School Board ⁴ | Florida | 69,295 | 652,925 | 71,492 | 353,920 | 227,513 | 9,338 | 9,422 | 0.9 | 577,285 | 374,003 | 8,184 | 8,331 | 1.8 |
| North East Independent School District 910 | Texas | 67,971 | 708,977 | 53,255 | 189,343 | 466,379 | 10,060 | 10,431 | 3.7 | 591,338 | 386,862 | 8,273 | 8,700 | 5.2 |
| Douglas County School District Re 1 ⁴ | Colorado | 66,702 | 668,411 | 16,338 | 314,681 | 337,392 | 9,648 | 10,021 | 3.9 | 554,209 | 348,275 | 8,241 | 8,309 | 0.8 |
| Seminole County School District ⁴ | Florida | 66,134 | 593,387 | 52,273 | 285,289 | 255,825 | 8,907 | 8,972 | 0.7 | 537,044 | 359,064 | 8,132 | 8,121 | -0.1 |
| Washoe County School District ⁴ | Nevada | 65,682 | 651,694 | 70,028 | 236,957 | 344,709 | 9,520 | 9,922 | 4.2 | 581,200 | 357,204 | 8,513 | 8,849 | 3.9 |
| Arlington Independent School District | Texas | 63,882 | 625,280 | 65,913 | 264,197 | 295,170 | 9,630 | 9,788 | 1.6 | 506,762 | 351,492 | 7,850 | 7,933 | 1.1 |
| Mesa Unified School District | Arizona | 62,909 | 528,016 | 72,369 | 234,984 | 220,663 | 8,788 | 8,393 | -4.5 | 480,952 | 296,181 | 7,730 | 7,645 | -1.1 |
| Elk Grove Unified School District ⁴ | California | 62,888 | 631,078 | 53,823 | 457,686 | 119,569 | 10,001 | 10,035 | 0.3 | 597,806 | 403,592 | 8,860 | 9,506 | 7.3 |
| Volusia County School District ⁴ | Florida | 61,777 | 595,156 | 69,002 | 255,682 | 270,472 | 9,299 | 9,634 | 3.6 | 529,681 | 359,694 | 8,268 | 8,574 | 3.7 |
| El Paso Independent School District 902 | Texas | 60,852 | 615,558 | 106,957 | 306,935 | 201,666 | 9,897 | 10,116 | 2.2 | 551,390 | 369,695 | 8,848 | 9,061 | 2.4 |
| Knox County School District | Tennessee | 59,733 | 545,859 | 59,444 | 181,154 | 305,261 | 9,100 | 9,138 | 0.4 | 509,051 | 355,707 | 8,677 | 8,522 | -1.8 |
| Chesterfield County Public Schools | Virginia | 59,725 | 619,123 | 30,461 | 303,722 | 284,940 | 10,513 | 10,366 | -1.4 | 549,651 | 374,086 | 8,919 | 9,203 | 3.2 |
| Osceola County School District ⁴ | Florida | 59,320 | 546,926 | 58,307 | 282,217 | 206,402 | 9,144 | 9,220 | 0.8 | 482,194 | 326,836 | 8,270 | 8,129 | -1.7 |
| San Francisco Unified School District ⁴ | California | 58,414 | 861,928 | 55,800 | 216,127 | 590,001 | 13,950 | 14,756 | 5.8 | 625,564 | 421,630 | 10,227 | 10,709 | 4.7 |
| Mobile County School District | Alabama | 57,910 | 557,750 | 77,933 | 311,409 | 168,408 | 9,573 | 9,631 | 0.6 | 522,046 | 300,267 | 8,949 | 9,015 | 0.7 |
| Garland Independent School District 909 | Texas | 57,436 | 561,186 | 54,922 | 316,811 | 189,453 | 9,428 | 9,771 | 3.6 | 491,965 | 325,210 | 8,194 | 8,565 | 4.5 |
| Santa Ana Unified School District ⁴ | California | 56,815 | 658,220 | 73,843 | 423,585 | 160,792 | 10,231 | 11,585 | 13.2 | 560,986 | 377,355 | 9,164 | 9,874 | 7.7 |
| Conroe Independent School District 902 | Texas | 56,363 | 551,670 | 31,968 | 162,196 | 357,506 | 9,293 | 9,788 | 5.3 | 436,447 | 287,190 | 7,400 | 7,744 | 4.6 |
| Pasadena Independent School District 917 | Texas | 55,577 | 577,640 | 66,861 | 341,383 | 169,396 | 10,226 | 10,394 | 1.6 | 504,356 | 326,898 | 8,840 | 9,075 | 2.7 |
| Forsyth County-Winston Salem Schools | North Carolina | 54,762 | 477,102 | 63,080 | 284,675 | 129,347 | 10,221 | 8,712 | -14.8 | 476,741 | 332,561 | 8,649 | 8,706 | 0.7 |
| Plano Independent School District 910 | Texas | 54,689 | 664,322 | 32,693 | 53,512 | 578,117 | 11,485 | 12,147 | 5.8 | 471,162 | 328,709 | 8,435 | 8,615 | 2.1 |
| Cherry Creek School District 5 ⁴ | Colorado | 54,535 | 598,926 | 26,468 | 257,678 | 314,780 | 10,690 | 10,982 | 2.7 | 527,967 | 379,114 | 9,409 | 9,681 | 2.9 |
| Boston City Schools | Massachusetts | 54,312 | 1,405,037 | 85,911 | 364,114 | 955,012 | 26,066 | 25,870 | -0.8 | 1,170,559 | 770,921 | 21,724 | 21,552 | -0.8 |
| Capistrano Unified School District ⁴ | California | 54,036 | 466,052 | 22,332 | 142,303 | 301,417 | 8,299 | 8,625 | 3.9 | 410,473 | 284,269 | 7,169 | 7,596 | 6.0 |
| San Antonio Independent School District 907 ⁴ | Texas | 53,750 | 619,471 | 132,109 | 301,033 | 186,329 | 11,149 | 11,525 | 3.4 | 530,566 | 331,245 | 9,619 | 9,871 | 2.6 |

See notes at end of table.

Table 1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal years 2014 and 2015—Continued

| Name of reporting district | State | Total students (fall membership) ¹ | Revenues by source [in thousands of dollars] | | | | Revenues per pupil | | | Current expenditures [in thousands of dollars] | | Current expenditures per pupil | | |
|--|----------------|--|---|---------|---------|---------|--|--|---------------------------|---|---|--|--|---------------------------|
| | | | Total | Federal | State | Local | Fiscal year 2014 (in dollars) ² | Fiscal year 2015 (in dollars) ² | Percent- age change | Total current ³ | Instruction and instruction- related | Fiscal year 2014 (in dollars) ² | Fiscal year 2015 (in dollars) ² | Percent- age change |
| | | | | | | | | | | | | | | |
| Corona Norco Unified School District | California | 53,739 | 550,619 | 34,505 | 349,357 | 166,757 | 9,437 | 10,246 | 8.6 | 484,049 | 324,526 | 8,062 | 9,007 | 11.7 |
| Howard County Public Schools | Maryland | 53,685 | 966,804 | 24,228 | 307,359 | 635,217 | 17,968 | 18,009 | 0.2 | 843,604 | 605,354 | 15,470 | 15,714 | 1.6 |
| Clayton County School District ⁴ | Georgia | 53,367 | 515,916 | 67,759 | 274,165 | 173,992 | 9,458 | 9,667 | 2.2 | 469,007 | 305,895 | 8,354 | 8,788 | 5.2 |
| San Bernardino City Unified School District ⁴ | California | 53,365 | 627,384 | 70,636 | 482,352 | 74,396 | 11,164 | 11,756 | 5.3 | 573,130 | 361,077 | 9,608 | 10,740 | 11.8 |
| Lewisville Independent School District 902 | Texas | 53,356 | 596,561 | 31,203 | 133,537 | 431,821 | 10,589 | 11,181 | 5.6 | 459,308 | 313,528 | 8,244 | 8,608 | 4.4 |
| Seattle School District 1 | Washington | 52,834 | 826,461 | 46,016 | 390,646 | 389,799 | 15,179 | 15,643 | 3.1 | 650,889 | 419,755 | 12,261 | 12,320 | 0.5 |
| Jordan School District | Utah | 52,274 | 394,978 | 26,451 | 225,284 | 143,243 | 7,261 | 7,556 | 4.1 | 310,650 | 205,535 | 5,684 | 5,943 | 4.5 |
| Omaha City School District 1 | Nebraska | 51,928 | 647,561 | 101,286 | 240,813 | 305,462 | 12,278 | 12,470 | 1.6 | 612,148 | 409,048 | 11,649 | 11,788 | 1.2 |
| Cumberland County Schools | North Carolina | 51,604 | 429,421 | 61,674 | 269,523 | 98,224 | 8,690 | 8,321 | -4.2 | 427,008 | 288,563 | 8,146 | 8,275 | 1.6 |
| Atlanta Public Schools ⁴ | Georgia | 51,145 | 852,155 | 107,200 | 171,162 | 573,793 | 16,273 | 16,662 | 2.4 | 698,279 | 430,253 | 13,089 | 13,653 | 4.3 |
| Henrico County Public Schools | Virginia | 50,971 | 532,725 | 28,498 | 245,483 | 258,744 | 10,074 | 10,452 | 3.7 | 470,878 | 311,041 | 8,955 | 9,238 | 3.2 |
| Wichita Unified School District 259 | Kansas | 50,947 | 623,732 | 77,259 | 432,385 | 114,088 | 12,142 | 12,243 | 0.8 | 552,671 | 337,403 | 10,888 | 10,848 | -0.4 |
| Columbus City School District ⁵ | Ohio | 50,407 | 816,029 | 103,945 | 238,830 | 473,254 | 15,578 | 16,189 | 3.9 | 689,042 | 406,629 | 13,684 | 13,670 | -0.1 |
| Frisco Independent School District 905 | Texas | 49,644 | 503,571 | 10,180 | 137,988 | 355,403 | 9,898 | 10,144 | 2.5 | 388,620 | 263,857 | 7,572 | 7,828 | 3.4 |
| Klein Independent School District 915 | Texas | 49,402 | 507,701 | 32,650 | 235,369 | 239,682 | 9,873 | 10,277 | 4.1 | 422,105 | 284,601 | 8,050 | 8,544 | 6.1 |
| San Juan Unified School District ⁴ | California | 49,114 | 521,892 | 43,910 | 324,766 | 153,216 | 10,025 | 10,626 | 6.0 | 455,682 | 310,422 | 8,598 | 9,278 | 7.9 |
| Brownsville Independent School District 901 | Texas | 48,355 | 522,349 | 98,221 | 352,403 | 71,725 | 10,430 | 10,802 | 3.6 | 456,329 | 303,041 | 9,324 | 9,437 | 1.2 |
| Anchorage School District ⁴ | Alaska | 48,089 | 914,050 | 83,074 | 616,278 | 214,698 | 17,067 | 19,007 | 11.4 | 819,719 | 524,483 | 15,710 | 17,046 | 8.5 |
| Oakland Unified School District ⁴ | California | 48,077 | 603,334 | 64,716 | 306,540 | 232,078 | 11,888 | 12,549 | 5.6 | 468,047 | 305,726 | 9,452 | 9,735 | 3.0 |
| Tucson Unified School District 1 ⁴ | Arizona | 47,986 | 461,196 | 52,565 | 164,272 | 244,359 | 9,952 | 9,611 | -3.4 | 378,426 | 207,208 | 9,398 | 7,886 | -16.1 |

Rounds to zero.

¹The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Arizona and Oregon indicated that their fiscal data reported in the School District Finance Survey (F-33) excluded prekindergarten programs. In these states, the F-33 total student membership variable excludes prekindergarten membership.

²Data have been adjusted to fiscal year 2015 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a; *Digest of Education Statistics 2015*, retrieved August 26, 2016, from http://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp.

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2015

| [in thousands of dollars] | | | | | | | | | | | |
|-------------------------------------|----------------------|----------------------------|----------------------|--------------------------------|--|----------------------|---------------------|---------------------------------|---------------------|---------------------|------------------------------------|
| State and reporting district | Total ^{5,6} | All functions ¹ | | | Instruction and instruction-related ^{1,2} | | | Support services ^{1,3} | | | All other functions ^{1,4} |
| | | Salaries and wages | Employee benefits | Current expenditures per pupil | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ |
| United States | \$566,589,486 | \$328,024,094 | \$131,409,788 | \$11,318 | \$369,456,243 | \$236,324,943 | \$93,793,517 | \$173,244,618 | \$81,698,955 | \$33,774,338 | \$23,888,625 |
| Northeast | | | | | | | | | | | |
| Connecticut | 9,439,620 | 5,271,536 | 2,602,747 | 17,855 | 6,097,280 | 3,848,833 | 1,873,986 | 2,989,874 | 1,275,249 | 663,187 | 352,466 |
| New Haven School District | 384,994 | 198,294 | 100,871 | 17,795 | 260,479 | 154,695 | 78,735 | 106,068 | 35,020 | 17,729 | 18,447 |
| Hartford School District | 426,603 | 239,059 | 115,616 | 19,902 | 253,604 | 159,942 | 77,409 | 157,263 | 72,703 | 35,240 | 15,736 |
| Maine | 2,452,333 | 1,422,782 | 605,571 | 13,526 | 1,553,195 | 1,007,758 | 439,233 | 814,285 | 372,629 | 149,522 | 84,853 |
| Portland Public Schools | 105,130 | 64,604 | 25,293 | 15,077 | 67,528 | 46,828 | 18,398 | 34,464 | 16,385 | 6,431 | 3,138 |
| Lewiston Public Schools | 65,424 | 36,534 | 15,384 | 12,305 | 44,189 | 28,924 | 12,189 | 17,898 | 5,949 | 2,543 | 3,337 |
| Massachusetts | 15,044,541 | 9,095,973 | 3,466,107 | 15,740 | 10,205,395 | 6,749,066 | 2,734,023 | 4,394,447 | 2,058,300 | 677,758 | 444,699 |
| Boston | 1,170,559 | 719,704 | 257,038 | 21,552 | 770,921 | 535,102 | 208,106 | 347,183 | 161,657 | 44,362 | 52,455 |
| Springfield | 404,039 | 239,910 | 92,464 | 15,755 | 264,845 | 177,074 | 74,502 | 119,653 | 53,052 | 15,687 | 19,541 |
| New Hampshire | 2,690,080 | 1,473,863 | 660,345 | 14,718 | 1,768,463 | 1,102,740 | 494,431 | 852,117 | 344,537 | 157,931 | 69,500 |
| Manchester School District | 166,343 | 91,501 | 44,442 | 11,421 | 119,253 | 74,217 | 36,449 | 41,872 | 14,904 | 7,208 | 5,218 |
| Nashua School District | 147,181 | 88,230 | 34,578 | 12,486 | 96,470 | 63,974 | 24,693 | 45,903 | 22,186 | 9,283 | 4,808 |
| New Jersey | 25,044,130 | 14,454,357 | 6,322,582 | 18,187 | 15,308,443 | 9,989,581 | 4,174,768 | 8,868,967 | 4,187,256 | 1,940,521 | 866,720 |
| Newark Public School District | 761,224 | 453,951 | 198,393 | 20,929 | 433,844 | 281,268 | 119,325 | 305,505 | 167,953 | 70,253 | 21,875 |
| Jersey City Public Schools | 590,880 | 356,289 | 144,853 | 20,714 | 380,401 | 252,845 | 96,506 | 192,952 | 98,141 | 42,025 | 17,527 |
| New York | 55,932,557 | 30,416,635 | 16,503,081 | 20,407 | 40,341,435 | 23,816,292 | 13,276,135 | 14,366,507 | 5,972,878 | 3,131,749 | 1,224,615 |
| NYC Chancellor's Office | 21,874,680 | 10,922,639 | 6,558,472 | 21,980 | 16,726,971 | 9,135,357 | 5,694,113 | 4,609,204 | 1,482,506 | 863,061 | 538,505 |
| Buffalo City School District | 669,826 | 313,255 | 214,984 | 19,011 | 426,268 | 231,906 | 164,742 | 208,733 | 69,163 | 46,350 | 34,825 |
| Pennsylvania | 25,036,315 | 12,947,306 | 6,953,329 | 14,535 | 16,069,299 | 9,519,273 | 5,052,330 | 8,016,006 | 3,099,986 | 1,720,347 | 951,010 |
| Philadelphia City Sd | 1,459,803 | 714,326 | 424,676 | 10,874 | 901,335 | 517,917 | 291,520 | 477,188 | 171,157 | 113,864 | 81,280 |
| Pittsburgh Sd | 440,445 | 233,481 | 120,620 | 17,863 | 269,984 | 164,269 | 83,363 | 154,048 | 61,489 | 33,413 | 16,413 |
| Rhode Island | 2,199,725 | 1,259,485 | 568,020 | 15,519 | 1,370,961 | 907,096 | 397,947 | 771,461 | 349,846 | 169,335 | 57,303 |
| Providence | 387,108 | 201,862 | 105,204 | 16,192 | 222,062 | 143,667 | 69,576 | 149,226 | 57,613 | 35,526 | 15,820 |
| Cranston | 154,258 | 90,711 | 40,038 | 14,752 | 100,851 | 64,046 | 27,095 | 50,212 | 26,657 | 12,939 | 3,195 |
| Vermont | 1,557,384 | 887,347 | 381,024 | 18,035 | 1,007,899 | 631,191 | 277,692 | 500,994 | 235,744 | 96,368 | 48,491 |
| Burlington School District | 75,213 | 45,501 | 18,633 | 19,104 | 50,258 | 32,178 | 12,551 | 21,844 | 11,003 | 5,355 | 3,111 |
| South Burlington School District | 44,662 | 28,057 | 11,669 | 18,387 | 29,543 | 19,814 | 8,175 | 13,192 | 7,239 | 3,138 | 1,927 |
| South | | | | | | | | | | | |
| Alabama | 6,798,735 | 3,825,279 | 1,542,696 | 9,136 | 4,158,025 | 2,667,499 | 1,015,852 | 2,155,897 | 981,144 | 427,405 | 484,813 |
| Mobile County | 522,046 | 287,687 | 120,049 | 9,015 | 300,267 | 195,095 | 75,356 | 179,989 | 78,522 | 36,459 | 41,790 |
| Jefferson County | 316,560 | 188,144 | 75,692 | 8,793 | 193,015 | 130,598 | 48,914 | 99,549 | 48,949 | 21,626 | 23,996 |
| Arkansas | 4,737,141 | 2,781,403 | 792,523 | 9,650 | 3,060,921 | 1,985,273 | 560,666 | 1,411,779 | 695,725 | 200,855 | 264,441 |
| Little Rock School District | 321,749 | 191,740 | 63,042 | 12,989 | 206,041 | 136,421 | 44,445 | 99,990 | 48,560 | 16,158 | 15,718 |
| Springdale School District | 211,882 | 130,213 | 36,661 | 9,594 | 147,262 | 95,455 | 26,954 | 52,770 | 30,614 | 8,542 | 11,850 |
| Delaware | 1,863,984 | 1,005,236 | 494,166 | 13,906 | 1,175,537 | 728,994 | 363,845 | 610,184 | 242,418 | 124,124 | 78,263 |
| Red Clay Consolidated School | 231,740 | 126,225 | 62,886 | 14,216 | 156,314 | 93,956 | 46,728 | 65,926 | 27,408 | 15,264 | 9,500 |
| Christina School District | 290,151 | 155,958 | 80,205 | 17,862 | 166,372 | 106,070 | 54,372 | 114,467 | 46,315 | 25,177 | 9,312 |
| District of Columbia ⁷ | 1,621,250 | 984,251 | 196,824 | 20,037 | 950,806 | 681,084 | 137,085 | 608,247 | 300,302 | 59,195 | 62,197 |
| District of Columbia Public Schools | 972,546 | 622,943 | 114,731 | 21,071 | 623,939 | 459,749 | 82,118 | 313,260 | 162,500 | 32,458 | 35,347 |
| Florida | 24,366,656 | 13,843,250 | 4,283,796 | 8,838 | 16,499,571 | 9,795,778 | 2,900,912 | 6,617,684 | 3,457,160 | 1,164,363 | 1,249,401 |
| Dade | 3,166,559 | 1,760,621 | 577,259 | 8,871 | 2,188,339 | 1,211,927 | 385,609 | 817,297 | 446,766 | 156,318 | 160,923 |
| Broward | 2,312,107 | 1,269,263 | 382,488 | 8,683 | 1,566,767 | 869,721 | 253,717 | 644,869 | 329,360 | 106,988 | 100,471 |

See notes at end of table.

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2015—Continued

[in thousands of dollars]

| State and reporting district | Total ^{5,6} | All functions ¹ | | | Instruction and instruction-related ^{1,2} | | | Support services ^{1,3} | | | All other functions ^{1,4} |
|---------------------------------------|----------------------|----------------------------|-------------------|--------------------------------|--|--------------------|-------------------|---------------------------------|--------------------|-------------------|------------------------------------|
| | | Salaries and wages | Employee benefits | Current expenditures per pupil | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ |
| Georgia | 16,346,04 | 9,845,378 | 3,502,918 | 9,371 | 10,861,504 | 7,195,713 | 2,645,003 | 4,515,481 | 2,350,525 | 734,610 | 969,059 |
| Gwinnett County | 1,592,648 | 950,848 | 329,990 | 9,193 | 1,028,398 | 674,024 | 248,506 | 477,411 | 254,507 | 71,642 | 86,839 |
| Cobb County | 1,021,821 | 659,133 | 233,803 | 9,144 | 719,572 | 487,193 | 180,217 | 248,263 | 148,303 | 44,178 | 53,986 |
| Kentucky | 6,630,301 | 4,032,917 | 1,621,075 | 9,628 | 4,183,216 | 2,845,489 | 1,086,586 | 2,041,758 | 1,016,449 | 462,827 | 405,327 |
| Jefferson County | 1,187,386 | 770,875 | 285,470 | 11,803 | 761,603 | 535,091 | 189,985 | 364,711 | 209,351 | 85,523 | 61,072 |
| Fayette County | 437,052 | 275,891 | 103,554 | 10,767 | 282,004 | 193,685 | 75,542 | 135,017 | 72,879 | 25,188 | 20,031 |
| Louisiana | 7,899,053 | 4,214,672 | 2,086,307 | 11,021 | 4,844,874 | 2,965,656 | 1,429,048 | 2,618,663 | 1,098,927 | 566,502 | 435,516 |
| Jefferson Parish | 521,139 | 259,734 | 137,632 | 10,899 | 306,815 | 181,467 | 92,825 | 188,945 | 70,788 | 37,825 | 25,379 |
| East Baton Rouge Parish | 523,231 | 273,226 | 132,750 | 12,503 | 308,199 | 194,190 | 91,143 | 186,874 | 68,566 | 35,220 | 28,158 |
| Maryland | 12,405,30 | 7,322,524 | 3,281,241 | 14,185 | 8,340,808 | 5,336,580 | 2,422,181 | 3,703,632 | 1,862,399 | 803,399 | 360,869 |
| Montgomery County Public Schools | 2,340,049 | 1,514,203 | 677,777 | 15,152 | 1,670,506 | 1,116,673 | 514,976 | 616,481 | 377,386 | 151,558 | 53,062 |
| Prince George's County Public Schools | 1,848,854 | 1,115,515 | 465,238 | 14,492 | 1,161,532 | 769,819 | 309,091 | 614,456 | 322,676 | 146,439 | 72,866 |
| Mississippi | 4,163,458 | 2,451,161 | 839,712 | 8,482 | 2,554,042 | 1,689,034 | 564,045 | 1,340,749 | 646,403 | 226,775 | 268,667 |
| Desoto Co School Dist | 235,092 | 142,626 | 46,658 | 7,065 | 142,755 | 97,526 | 31,500 | 79,050 | 40,107 | 12,944 | 13,287 |
| Jackson Public School Dist | 248,852 | 150,588 | 55,422 | 8,563 | 148,094 | 98,801 | 33,721 | 81,377 | 44,473 | 18,338 | 19,381 |
| North Carolina | 13,238,51 | 8,280,519 | 2,766,138 | 8,622 | 8,695,630 | 6,003,078 | 1,974,812 | 3,845,449 | 1,994,945 | 685,554 | 697,438 |
| Wake County Schools | 1,278,531 | 836,824 | 277,898 | 8,205 | 876,048 | 627,001 | 204,076 | 354,660 | 188,232 | 65,139 | 47,823 |
| Charlotte-Mecklenburg Schools | 1,261,191 | 794,230 | 256,103 | 8,660 | 838,673 | 567,677 | 181,885 | 360,351 | 196,219 | 67,144 | 62,167 |
| Oklahoma | 5,532,739 | 3,051,468 | 1,034,614 | 8,036 | 3,280,191 | 2,079,391 | 710,860 | 1,860,896 | 850,690 | 277,387 | 391,652 |
| Oklahoma City | 355,849 | 187,301 | 81,176 | 8,664 | 212,283 | 130,951 | 55,461 | 116,575 | 47,693 | 19,994 | 26,991 |
| Tulsa | 363,347 | 209,480 | 63,741 | 9,084 | 199,619 | 129,340 | 38,765 | 136,435 | 70,109 | 21,575 | 27,293 |
| South Carolina | 7,478,297 | 4,332,835 | 1,547,440 | 9,885 | 4,579,357 | 3,076,869 | 1,073,037 | 2,485,154 | 1,123,139 | 410,774 | 413,786 |
| Greenville 01 | 647,010 | 394,464 | 142,629 | 8,569 | 396,654 | 275,823 | 98,024 | 204,313 | 106,537 | 38,261 | 46,043 |
| Charleston 01 | 533,182 | 297,969 | 100,711 | 11,395 | 323,805 | 212,855 | 72,407 | 182,315 | 69,263 | 23,896 | 27,062 |
| Tennessee | 8,678,663 | 5,171,865 | 1,716,977 | 8,718 | 5,873,846 | 3,877,531 | 1,293,960 | 2,331,925 | 1,076,452 | 355,698 | 472,892 |
| Shelby County | 1,164,653 | 690,929 | 210,849 | 10,057 | 768,987 | 510,957 | 161,661 | 328,501 | 149,818 | 42,975 | 67,165 |
| Davidson County | 869,591 | 497,646 | 194,426 | 10,344 | 554,408 | 357,306 | 140,454 | 272,564 | 124,993 | 46,390 | 42,619 |
| Texas | 46,147,90 | 31,317,402 | 5,433,604 | 8,817 | 30,135,138 | 22,605,428 | 3,779,931 | 13,460,455 | 7,769,009 | 1,386,938 | 2,552,316 |
| Houston Isd | 1,796,270 | 1,186,168 | 199,956 | 8,346 | 1,162,262 | 843,560 | 130,540 | 525,695 | 304,334 | 57,790 | 108,313 |
| Dallas Isd | 1,524,637 | 1,010,339 | 162,062 | 9,514 | 974,270 | 730,510 | 116,734 | 456,149 | 242,374 | 36,828 | 94,218 |
| Virginia | 14,381,65 | 8,936,491 | 3,520,554 | 11,232 | 9,685,375 | 6,461,257 | 2,521,321 | 4,142,277 | 2,223,641 | 898,395 | 554,005 |
| Fairfax Co Pblc Schs | 2,551,529 | 1,613,787 | 696,904 | 13,752 | 1,742,906 | 1,160,841 | 491,225 | 711,439 | 403,715 | 178,135 | 97,184 |
| Prince William Co Pblc Schs | 913,706 | 590,662 | 202,629 | 10,546 | 585,833 | 409,366 | 139,850 | 286,694 | 161,446 | 57,563 | 41,179 |
| West Virginia | 3,203,820 | 1,772,646 | 881,670 | 11,430 | 1,982,391 | 1,185,430 | 579,646 | 1,024,810 | 487,651 | 265,697 | 196,619 |
| Kanawha County Schools | 316,905 | 174,270 | 83,364 | 11,344 | 204,280 | 115,871 | 54,917 | 92,847 | 46,257 | 24,453 | 19,778 |
| Berkeley County Schools | 197,253 | 113,192 | 52,886 | 10,566 | 120,885 | 76,071 | 34,750 | 63,183 | 31,798 | 15,833 | 13,185 |
| Midwest | | | | | | | | | | | |
| Illinois | 28,282,0 | 14,599,140 | 8,655,865 | 13,794 | 18,275,101 | 10,483,355 | 6,145,984 | 9,183,060 | 3,828,359 | 2,355,754 | 823,852 |
| City of Chicago Sd 299 | 5,411,17 | 2,544,956 | 1,411,396 | 13,784 | 3,899,588 | 1,887,515 | 1,157,453 | 1,317,685 | 571,689 | 216,422 | 193,899 |
| Sd U-46 | 486,255 | 244,955 | 185,344 | 12,036 | 303,913 | 167,546 | 124,497 | 166,524 | 70,160 | 56,299 | 15,818 |
| Indiana | 10,062,1 | 5,516,432 | 2,944,316 | 9,619 | 6,099,423 | 3,834,227 | 1,974,144 | 3,467,810 | 1,462,892 | 907,384 | 494,941 |
| Indianapolis Public Schools | 381,967 | 208,367 | 105,716 | 12,014 | 221,114 | 139,057 | 69,807 | 138,973 | 61,155 | 33,112 | 21,880 |
| Fort Wayne Community Schools | 315,531 | 173,646 | 95,171 | 10,194 | 204,504 | 124,673 | 66,241 | 94,183 | 41,240 | 26,263 | 16,844 |
| Iowa | 5,530,10 | 3,504,962 | 1,166,533 | 10,944 | 3,676,665 | 2,532,740 | 831,537 | 1,619,466 | 867,561 | 304,721 | 233,973 |
| Des Moines Independent Comm School | 395,035 | 243,647 | 103,946 | 11,499 | 262,839 | 173,285 | 72,289 | 115,499 | 61,331 | 28,187 | 16,697 |
| Cedar Rapids Comm School District | 188,022 | 134,425 | 33,760 | 10,826 | 128,842 | 97,689 | 22,439 | 51,628 | 30,375 | 9,963 | 7,552 |

See notes at end of table.

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2015—Continued

[in thousands of dollars]

| State and reporting district | All functions ¹ | | | | Instruction and instruction-related ^{1,2} | | | Support services ^{1,3} | | | All other functions ^{1,4} |
|---|----------------------------|--------------------|-------------------|--------------------------------|--|--------------------|-------------------|---------------------------------|--------------------|-------------------|------------------------------------|
| | Total ^{5,6} | Salaries and wages | Employee benefits | Current expenditures per pupil | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ |
| Kansas | 4,989,011 | 2,937,287 | 909,775 | 10,033 | 3,248,878 | 2,072,589 | 634,068 | 1,493,627 | 777,020 | 243,254 | 246,506 |
| Wichita | 552,671 | 336,327 | 129,294 | 10,848 | 337,403 | 229,910 | 87,302 | 189,750 | 95,290 | 39,180 | 25,518 |
| Olathe | 288,858 | 185,148 | 59,902 | 9,860 | 193,228 | 136,144 | 44,963 | 83,400 | 45,002 | 13,312 | 12,230 |
| Michigan | 16,801,920 | 7,872,662 | 4,831,872 | 11,248 | 10,531,424 | 5,629,930 | 3,454,433 | 5,651,226 | 2,117,550 | 1,307,493 | 619,270 |
| Detroit City School District | 691,708 | 314,399 | 179,214 | 14,631 | 396,509 | 229,103 | 125,645 | 254,330 | 75,883 | 49,451 | 40,869 |
| Utica Community Schools | 276,297 | 152,644 | 89,558 | 9,892 | 204,944 | 121,611 | 72,549 | 64,182 | 29,152 | 16,036 | 7,171 |
| Minnesota | 10,174,389 | 6,318,537 | 2,106,532 | 11,899 | 7,079,286 | 4,750,166 | 1,601,530 | 2,621,014 | 1,140,122 | 376,790 | 474,089 |
| St. Paul Public School District | 590,668 | 379,942 | 142,733 | 15,557 | 427,365 | 284,156 | 105,470 | 136,825 | 69,267 | 27,455 | 26,478 |
| Anoka-Hennepin Public School Dist. | 425,118 | 280,908 | 91,576 | 11,202 | 310,335 | 216,506 | 73,149 | 95,704 | 45,069 | 12,642 | 19,079 |
| Missouri | 9,304,999 | 5,761,841 | 1,759,011 | 10,125 | 5,931,368 | 4,032,576 | 1,209,312 | 2,956,698 | 1,482,108 | 469,299 | 416,933 |
| St. Louis City | 341,934 | 182,086 | 78,449 | 11,091 | 186,376 | 120,444 | 52,304 | 138,432 | 48,620 | 20,314 | 17,126 |
| Springfield R-XII | 230,522 | 141,897 | 45,695 | 8,942 | 150,565 | 100,092 | 31,875 | 67,817 | 36,843 | 11,628 | 12,140 |
| Nebraska | 3,730,379 | 2,165,694 | 744,932 | 11,932 | 2,563,652 | 1,612,304 | 567,507 | 985,671 | 490,163 | 158,058 | 181,056 |
| Omaha Public Schools | 612,148 | 343,710 | 124,520 | 11,788 | 409,048 | 252,620 | 95,526 | 171,111 | 80,427 | 25,388 | 31,989 |
| Lincoln Public Schools | 411,723 | 260,957 | 78,815 | 10,548 | 296,358 | 198,780 | 58,561 | 96,731 | 55,169 | 17,366 | 18,634 |
| North Dakota | 1,417,554 | 817,571 | 294,780 | 13,301 | 880,995 | 581,942 | 214,842 | 432,803 | 199,931 | 70,607 | 103,756 |
| Bismarck 1 | 143,915 | 90,358 | 31,148 | 11,770 | 93,164 | 64,807 | 21,988 | 42,531 | 22,921 | 8,482 | 8,220 |
| Fargo 1 | 145,292 | 90,198 | 29,213 | 12,876 | 93,774 | 65,088 | 21,636 | 41,407 | 20,360 | 6,501 | 10,111 |
| Ohio | 19,870,435 | 11,343,072 | 4,356,916 | 11,520 | 12,227,567 | 7,894,402 | 2,884,016 | 6,963,823 | 3,117,741 | 1,324,451 | 679,045 |
| Columbus City School District | 689,042 | 422,918 | 181,947 | 13,670 | 406,629 | 274,656 | 110,034 | 255,733 | 135,111 | 65,454 | 26,680 |
| Cleveland Municipal | 608,904 | 362,467 | 148,987 | 15,468 | 381,018 | 248,840 | 102,906 | 205,968 | 102,340 | 40,559 | 21,918 |
| South Dakota | 1,187,158 | 713,791 | 208,044 | 8,929 | 742,038 | 512,120 | 145,815 | 382,175 | 178,433 | 54,765 | 62,945 |
| Sioux Falls School District 49-5 | 196,914 | 125,516 | 39,235 | 8,216 | 129,893 | 90,250 | 28,337 | 56,494 | 30,330 | 9,534 | 10,527 |
| Rapid City Area School District 51-4 | 113,702 | 71,485 | 21,708 | 8,195 | 74,509 | 52,303 | 15,019 | 33,422 | 17,470 | 5,703 | 5,771 |
| Wisconsin | 9,802,765 | 5,475,066 | 2,427,229 | 11,250 | 6,241,439 | 4,062,704 | 1,729,806 | 3,173,844 | 1,259,325 | 639,366 | 387,482 |
| Milwaukee School District | 961,003 | 502,212 | 262,674 | 12,430 | 577,512 | 351,782 | 184,777 | 332,287 | 128,757 | 66,539 | 51,204 |
| Madison Metropolitan School District | 364,495 | 233,019 | 102,000 | 13,364 | 244,561 | 163,608 | 70,264 | 109,412 | 54,122 | 25,939 | 10,522 |
| West | | | | | | | | | | | |
| Alaska | 2,648,668 | 1,081,322 | 1,016,809 | 20,197 | 1,671,997 | 741,820 | 709,178 | 892,131 | 313,634 | 293,250 | 84,540 |
| Anchorage School District | 819,719 | 356,916 | 361,279 | 17,046 | 524,483 | 247,160 | 247,686 | 272,967 | 103,630 | 108,576 | 22,269 |
| Matanuska-Susitna Borough School | 305,838 | 132,814 | 118,659 | 16,965 | 192,387 | 91,478 | 84,251 | 106,946 | 38,780 | 33,305 | 6,505 |
| Arizona | 8,244,487 | 4,794,956 | 1,459,397 | 7,477 | 4,817,842 | 3,295,834 | 981,683 | 2,973,211 | 1,378,583 | 438,696 | 453,434 |
| Mesa Unified District | 480,952 | 312,611 | 89,225 | 7,645 | 296,181 | 219,685 | 60,830 | 156,397 | 83,732 | 25,904 | 28,374 |
| Tucson Unified District | 378,426 | 230,227 | 67,176 | 7,886 | 207,208 | 143,674 | 41,438 | 151,368 | 80,215 | 23,780 | 19,850 |
| California | 65,177,093 | 38,623,654 | 14,951,936 | 10,475 | 42,768,138 | 27,266,188 | 10,097,472 | 19,686,612 | 9,881,199 | 4,234,985 | 2,722,343 |
| Los Angeles Unified | 7,807,275 | 4,326,247 | 1,997,770 | 12,073 | 5,207,305 | 3,144,228 | 1,414,592 | 2,192,740 | 1,022,555 | 475,074 | 407,230 |
| San Diego Unified | 1,336,271 | 791,072 | 370,379 | 10,297 | 850,257 | 537,983 | 240,297 | 423,133 | 231,018 | 111,684 | 62,881 |
| Colorado | 8,175,902 | 5,132,373 | 1,421,897 | 9,204 | 5,130,588 | 3,537,959 | 975,442 | 2,719,286 | 1,429,197 | 398,249 | 326,028 |
| School District No. 1 in the County of Denver | 948,356 | 667,604 | 102,408 | 10,675 | 570,202 | 425,397 | 67,536 | 337,546 | 205,562 | 27,416 | 40,608 |
| Jefferson County School District No. R-1 | 755,565 | 501,431 | 138,724 | 8,727 | 475,519 | 342,188 | 93,658 | 241,558 | 137,563 | 39,170 | 38,488 |

See notes at end of table.

Table 2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2015—Continued

[in thousands of dollars]

| State and reporting district | Total ^{5,6} | All functions ¹ | | | Instruction and instruction-related ^{1,2} | | | Support services ^{1,3} | | | All other functions ^{1,4} |
|-----------------------------------|----------------------|----------------------------|-------------------|--------------------------------|--|--------------------|-------------------|---------------------------------|--------------------|-------------------|------------------------------------|
| | | Salaries and wages | Employee benefits | Current expenditures per pupil | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ |
| Hawaii | 2,344,496 | 1,309,162 | 511,154 | 12,855 | 1,459,129 | 940,171 | 357,173 | 754,514 | 319,412 | 134,194 | 130,853 |
| Hawaii Department of Education | 2,344,496 | 1,309,162 | 511,154 | 12,855 | 1,459,129 | 940,171 | 357,173 | 754,514 | 319,412 | 134,194 | 130,853 |
| Idaho | 1,990,331 | 1,180,946 | 424,079 | 6,846 | 1,284,441 | 861,910 | 302,677 | 600,333 | 284,519 | 105,453 | 105,557 |
| Joint School District No. 2 | 216,398 | 131,417 | 46,015 | 5,880 | 141,704 | 100,024 | 34,271 | 65,445 | 28,303 | 10,117 | 9,249 |
| Boise Independent District | 219,149 | 140,615 | 48,780 | 8,352 | 147,969 | 102,422 | 34,978 | 61,242 | 33,263 | 11,678 | 9,938 |
| Montana | 1,593,004 | 920,210 | 284,809 | 11,025 | 1,000,467 | 655,372 | 198,203 | 521,715 | 243,557 | 78,592 | 70,822 |
| Billings Elem | 99,908 | 63,240 | 21,199 | 8,804 | 70,645 | 48,280 | 16,031 | 29,263 | 14,959 | 5,167 | 0 |
| Great Falls Elem | 67,737 | 42,373 | 12,234 | 9,211 | 43,283 | 31,194 | 8,508 | 20,515 | 9,820 | 3,310 | 3,939 |
| Nevada | 3,928,143 | 2,317,328 | 914,586 | 8,555 | 2,489,173 | 1,603,561 | 624,038 | 1,286,938 | 672,810 | 275,687 | 152,032 |
| Clark County School District | 2,675,073 | 1,598,564 | 626,820 | 8,254 | 1,721,104 | 1,112,470 | 429,799 | 842,748 | 457,920 | 187,396 | 111,221 |
| Washoe County School District | 581,200 | 358,416 | 135,459 | 8,849 | 357,204 | 238,376 | 90,022 | 200,793 | 112,925 | 42,889 | 23,203 |
| New Mexico | 3,303,300 | 1,905,666 | 667,781 | 9,705 | 1,922,206 | 1,308,278 | 453,045 | 1,226,201 | 544,214 | 194,030 | 154,893 |
| Albuquerque Public Schools | 841,799 | 516,014 | 179,347 | 9,052 | 524,369 | 365,245 | 124,979 | 280,299 | 138,818 | 49,862 | 37,131 |
| Las Cruces Public Schools | 231,623 | 139,040 | 51,070 | 9,218 | 142,895 | 96,991 | 35,513 | 77,156 | 38,378 | 13,941 | 11,572 |
| Oregon | 5,955,915 | 3,092,729 | 1,773,498 | 10,437 | 3,701,737 | 2,125,614 | 1,192,893 | 2,035,037 | 898,538 | 535,931 | 219,141 |
| Portland Sd 1j | 565,328 | 313,967 | 158,624 | 11,835 | 355,667 | 212,273 | 109,900 | 191,761 | 93,834 | 44,293 | 17,900 |
| Salem-Keizer Sd 24j | 410,695 | 224,541 | 131,840 | 10,089 | 272,217 | 160,315 | 93,156 | 123,115 | 63,097 | 38,046 | 15,363 |
| Utah | 4,158,582 | 2,444,380 | 1,107,786 | 6,543 | 2,775,319 | 1,759,617 | 796,772 | 1,132,743 | 559,060 | 262,025 | 250,520 |
| Alpine District | 430,226 | 242,895 | 136,578 | 5,724 | 304,163 | 179,534 | 103,919 | 100,097 | 50,461 | 26,641 | 25,966 |
| Davis District | 438,605 | 261,061 | 123,373 | 6,190 | 294,164 | 189,710 | 89,843 | 109,006 | 59,298 | 28,536 | 35,435 |
| Washington | 11,519,440 | 6,905,435 | 2,485,848 | 10,734 | 7,372,692 | 4,852,887 | 1,673,135 | 3,654,659 | 1,930,100 | 742,893 | 492,089 |
| Seattle Public Schools | 650,889 | 407,290 | 133,503 | 12,320 | 419,755 | 288,800 | 92,662 | 212,942 | 113,607 | 37,983 | 18,192 |
| Spokane School District | 332,158 | 203,408 | 71,603 | 10,840 | 221,087 | 149,036 | 50,093 | 96,112 | 49,736 | 17,822 | 14,959 |
| Wyoming | 1,507,006 | 891,297 | 379,342 | 16,021 | 981,076 | 624,763 | 259,477 | 480,323 | 249,523 | 111,195 | 45,607 |
| Laramie County School District #1 | 214,434 | 130,574 | 50,707 | 15,583 | 142,062 | 92,323 | 34,455 | 66,271 | 36,162 | 15,121 | 6,101 |
| Natrona County School District #1 | 195,771 | 114,830 | 55,870 | 14,574 | 131,935 | 81,267 | 38,658 | 58,053 | 31,840 | 15,947 | 5,783 |

¹Interschool system expenditures are excluded to prevent double counting.

²Includes instruction and instructional staff support services current expenditures.

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

⁴Includes food services and enterprise operations current expenditures.

⁵Funds spent operating local public schools and local education agencies, including such expenses as; salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding; capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

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

⁷The "District of Columbia" totals here include finances for public charter schools and other local education agencies in the District of Columbia not considered part of the District of Columbia Public Schools school district.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included within the national- and state-level amounts displayed in this table. Consequently, results for national per pupil current expenditures may differ from the national per pupil current expenditure amounts reported in table 3. For this table, the ranking of two largest districts in each state by enrollment excludes independent charter school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a.

Table 3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, and locale code: Fiscal years 2014 and 2015

| Region and locale code ² | Median inflation-adjusted total revenues per pupil | | | Median inflation-adjusted current expenditures ¹ per pupil | | |
|-------------------------------------|--|---|----------------------|--|---|----------------------|
| | Fiscal year 2014 (in 2015 dollars) ³ | Fiscal year 2015 (in 2015 dollars) | Percentage change | Fiscal year 2014 (in 2015 dollars) ³ | Fiscal year 2015 (in 2015 dollars) | Percentage change |
| United States | \$12,204 | \$12,469 | 2.2 | \$10,380 | \$10,556 | 1.7 |
| City | 10,604 | 10,869 | 2.5 | 9,566 | 9,735 | 1.8 |
| Suburban | 13,593 | 14,119 | 3.9 | 11,423 | 11,859 | 3.8 |
| Town | 11,158 | 11,468 | 2.8 | 9,599 | 9,747 | 1.5 |
| Rural | 12,760 | 12,988 | 1.8 | 10,737 | 10,884 | 1.4 |
| Northeast | 18,552 | 19,083 | 2.9 | 15,878 | 16,321 | 2.8 |
| City | 16,227 | 16,459 | 1.4 | 14,752 | 14,758 | # |
| Suburban | 18,710 | 19,190 | 2.6 | 16,010 | 16,493 | 3.0 |
| Town | 18,212 | 18,867 | 3.6 | 15,584 | 16,082 | 3.2 |
| Rural | 19,127 | 19,724 | 3.1 | 16,242 | 16,548 | 1.9 |
| South | 10,300 | 10,557 | 2.5 | 9,143 | 9,202 | 0.6 |
| City | 10,395 | 10,436 | 0.4 | 9,134 | 9,110 | -0.3 |
| Suburban | 9,951 | 10,344 | 4.0 | 8,615 | 8,799 | 2.1 |
| Town | 9,940 | 10,210 | 2.7 | 8,927 | 8,978 | 0.6 |
| Rural | 10,540 | 10,763 | 2.1 | 9,405 | 9,440 | 0.4 |
| Midwest | 12,100 | 12,367 | 2.2 | 10,152 | 10,287 | 1.3 |
| City | 10,644 | 10,843 | 1.9 | 9,865 | 9,949 | 0.9 |
| Suburban | 12,169 | 12,471 | 2.5 | 10,189 | 10,391 | 2.0 |
| Town | 11,581 | 11,890 | 2.7 | 9,672 | 9,816 | 1.5 |
| Rural | 12,559 | 12,776 | 1.7 | 10,433 | 10,586 | 1.5 |
| West | 10,889 | 11,443 | 5.1 | 9,666 | 10,050 | 4.0 |
| City | 8,822 | 9,663 | 9.5 | 8,298 | 8,735 | 5.3 |
| Suburban | 9,697 | 10,398 | 7.2 | 8,598 | 9,149 | 6.4 |
| Town | 10,587 | 11,078 | 4.6 | 9,374 | 9,768 | 4.2 |
| Rural | 13,523 | 14,116 | 4.4 | 12,363 | 12,327 | -0.3 |

Rounds to zero.

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

²Data for school districts with unassigned locale codes or with locale codes reported as "not applicable" in the SY 2014–15 CCD LEA Universe Survey file are included in national totals.

³Data have been adjusted to fiscal year 2015 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2014, Final Version 2a and fiscal year 2015, Provisional Version 1a; *Digest of Education Statistics 2015*, retrieved August 26, 2016, from http://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp.

Table 4. Median current expenditures per pupil and numbers of districts and students for the states that have public elementary and secondary independent charter school districts, by district type and state: Fiscal year 2015

| State | Median current expenditures per pupil | | | | | | Number of districts by type | | | | Number of students ¹ by district type | | | |
|-------------------------------------|---------------------------------------|------------------------------------|--|------------------------------------|----------------------------------|------------------------------------|----------------------------------|------------------------------------|----------------------------------|------------------------------------|--|------------------------------------|--|------------------------------------|
| | Total | | Instruction and instruction-related ² | | Support services ³ | | Total | | Number reporting ⁴ | | Total | | Number in reporting districts ⁴ | |
| | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ |
| | | | | | | | | | | | | | | |
| Reporting states⁷ | \$9,086 | \$10,785 | \$5,031 | \$6,754 | \$3,646 | \$3,539 | 2,957 | 11,015 | 2,475 | 10,272 | 1,482,402 | 37,198,499 | 1,338,910 | 37,159,036 |
| Arizona | 7,268 | 8,777 | 3,825 | 4,989 | 3,111 | 3,178 | 426 | 249 | 413 | 216 | 165,211 | 937,384 | 163,771 | 935,920 |
| Arkansas | 7,898 | 9,276 | 4,594 | 5,956 | 3,211 | 2,759 | 19 | 255 | 19 | 235 | 11,402 | 479,515 | 11,402 | 479,027 |
| California | † | 9,980 | † | 6,392 | † | 3,140 | 27 | 1,078 | 1 | 972 | 7,748 | 6,213,630 | 751 | 6,208,316 |
| Colorado | 7,164 | 10,048 | 3,767 | 6,080 | 3,188 | 3,612 | 1 | 184 | 1 | 178 | 14,048 | 874,222 | 14,048 | 874,008 |
| Connecticut | 14,966 | 18,415 | 6,564 | 11,777 | 5,290 | 6,022 | 22 | 180 | 22 | 169 | 8,033 | 520,644 | 8,033 | 509,248 |
| Delaware | 12,117 | 13,873 | 6,849 | 8,794 | 5,510 | 4,103 | 31 | 22 | 24 | 19 | 12,197 | 121,845 | 12,197 | 121,845 |
| District of Columbia | 20,213 | 21,071 | 10,444 | 13,518 | 9,062 | 6,787 | 65 | 3 | 55 | 1 | 34,587 | 46,326 | 32,468 | 46,155 |
| Georgia | 8,598 | 9,491 | 4,885 | 6,236 | 2,890 | 2,568 | 15 | 199 | 12 | 179 | 25,835 | 1,718,411 | 24,786 | 1,717,614 |
| Idaho | 5,351 | 7,974 | 3,673 | 4,926 | 1,548 | 2,637 | 38 | 120 | 38 | 114 | 16,548 | 274,195 | 16,548 | 274,117 |
| Illinois | — | 11,673 | — | 7,038 | — | 4,036 | 4 | 949 | 0 | 855 | 1,811 | 2,048,428 | † | 2,046,476 |
| Indiana | 7,546 | 9,303 | 4,387 | 5,661 | 2,927 | 3,256 | 80 | 314 | 76 | 297 | 37,448 | 1,008,612 | 36,983 | 1,007,728 |
| Louisiana | 11,037 | 10,886 | 6,119 | 6,673 | 4,295 | 3,532 | 60 | 81 | 58 | 74 | 51,006 | 665,748 | 51,006 | 664,257 |
| Maine | 10,887 | 13,463 | 5,991 | 8,551 | 4,946 | 4,440 | 6 | 199 | 6 | 188 | 857 | 179,860 | 857 | 179,860 |
| Massachusetts | 21,223 | 15,054 | 16,359 | 10,149 | 4,456 | 4,541 | 80 | 326 | 73 | 323 | 37,402 | 918,440 | 34,911 | 918,343 |
| Michigan | 8,931 | 9,562 | 4,688 | 6,283 | 3,841 | 2,853 | 314 | 604 | 298 | 542 | 142,937 | 1,350,889 | 142,901 | 1,350,667 |
| Minnesota | 11,085 | 10,677 | 6,739 | 7,210 | 3,581 | 2,924 | 173 | 379 | 156 | 331 | 47,664 | 807,420 | 47,664 | 807,188 |
| Missouri | 11,861 | 9,337 | 6,532 | 5,878 | 4,971 | 2,931 | 39 | 530 | 37 | 519 | 19,835 | 899,152 | 19,835 | 897,403 |
| Nevada | 7,171 | 11,799 | 4,497 | 6,775 | 2,648 | 4,505 | 1 | 18 | 1 | 18 | 20,104 | 439,085 | 20,104 | 439,085 |
| New Hampshire | — | 17,016 | — | 10,868 | — | 5,624 | 22 | 164 | 0 | 161 | 2,547 | 181,053 | † | 176,682 |
| New Jersey | 15,839 | 17,648 | 8,689 | 11,031 | 6,146 | 6,113 | 87 | 590 | 86 | 584 | 37,654 | 1,339,417 | 37,654 | 1,339,417 |
| New Mexico | 9,348 | 12,724 | 4,964 | 6,459 | 4,024 | 5,290 | 57 | 95 | 57 | 89 | 13,670 | 326,695 | 13,670 | 326,297 |
| New York | — | 20,178 | — | 13,792 | — | 5,906 | 248 | 767 | 0 | 680 | 106,483 | 2,634,327 | † | 2,632,243 |
| North Carolina | 7,593 | 9,079 | 4,723 | 5,816 | 2,453 | 2,666 | 166 | 123 | 148 | 115 | 70,244 | 1,465,197 | 70,132 | 1,465,031 |
| Ohio | 9,110 | 9,945 | 4,845 | 6,281 | 3,976 | 3,291 | 390 | 668 | 377 | 613 | 122,437 | 1,602,372 | 121,680 | 1,601,835 |
| Oklahoma | 6,298 | 8,561 | 3,746 | 5,024 | 2,487 | 2,834 | 26 | 520 | 26 | 517 | 16,585 | 671,926 | 16,585 | 671,715 |
| Oregon | 12,395 | 10,423 | 8,380 | 6,450 | 4,741 | 3,608 | 17 | 183 | 17 | 177 | 3,438 | 566,922 | 3,438 | 565,732 |
| Pennsylvania | 11,867 | 13,072 | 6,902 | 8,523 | 4,516 | 4,116 | 185 | 577 | 170 | 499 | 132,770 | 1,589,695 | 129,639 | 1,589,429 |
| Rhode Island | 15,055 | 15,631 | 7,901 | 9,987 | 6,727 | 5,473 | 18 | 41 | 18 | 38 | 5,445 | 136,300 | 5,445 | 136,237 |
| South Carolina | 7,027 | 10,027 | 4,273 | 6,064 | 2,630 | 3,307 | 1 | 99 | 1 | 83 | 17,024 | 739,499 | 17,024 | 738,604 |
| Texas | 8,055 | 9,352 | 4,830 | 6,025 | 2,886 | 2,775 | 202 | 1,028 | 183 | 1,024 | 228,153 | 5,005,612 | 222,938 | 5,003,912 |

See notes at end of table.

Table 4. Median current expenditures per pupil and numbers of districts and students for the states that have public elementary and secondary independent charter school districts, by district type and state: Fiscal year 2015—Continued

| State | Median current expenditures per pupil | | | | | | Number of districts by type | | | | Number of students ¹ by district type | | | |
|-----------|---------------------------------------|------------------------------------|--|------------------------------------|----------------------------------|------------------------------------|----------------------------------|------------------------------------|----------------------------------|------------------------------------|--|------------------------------------|--|------------------------------------|
| | Total | | Instruction and instruction-related ² | | Support services ³ | | Total | | Number reporting ⁴ | | Total | | Number in reporting districts ⁴ | |
| | | | | | | | | | | | | | | |
| | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ | Independent charter ⁵ | Non-charter and mixed ⁶ |
| Utah | 5,994 | 7,434 | 3,925 | 4,792 | 1,824 | 1,938 | 111 | 43 | 100 | 41 | 61,411 | 574,166 | 61,411 | 573,913 |
| Wisconsin | ‡ | 11,408 | ‡ | 7,167 | ‡ | 3,815 | 26 | 427 | 2 | 421 | 9,868 | 861,512 | 1,029 | 860,732 |

— Not available.

† Not applicable.

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

¹The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Student membership was not reported on the district-level CCD Local Education Agency Universe Survey for independent charter school districts in New Hampshire. As a result, the source of the student membership shown in this table for New Hampshire is state-aggregated membership from the school-level CCD Public Elementary-Secondary School Universe Survey.

²Includes instruction and instructional staff support services current expenditures.

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

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

⁵All associated schools are charter schools.

⁶Includes 10,326 "noncharter" school districts that contain only noncharter schools and 689 "mixed" school districts that contain both charter and noncharter schools. Among these districts, 9,596 noncharter districts and 676 mixed districts reported data.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a.

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2015

[in thousands of dollars]

| State | Total | Title I | Special education ¹ | Math and science ² | Drug-free schools ³ | Vocational education ⁴ | Child nutrition ⁵ | Bilingual education ⁶ | Other and unspecified federal revenues through state ⁷ | Impact aid | Other federal revenues direct to school districts ⁸ |
|-------------------------------------|---------------------|---------------------|--------------------------------|-------------------------------|--------------------------------|-----------------------------------|------------------------------|----------------------------------|---|--------------------|--|
| Reporting states⁹ | \$54,709,062 | \$13,629,896 | \$10,983,237 | ‡ | ‡ | \$543,243 | \$15,364,184 | ‡ | \$7,753,291 | \$1,406,753 | ‡ |
| Alabama | 801,162 | 228,606 | 174,769 | 33,497 | 12,185 | 11,462 | 287,427 | 3,940 | 32,250 | 3,135 | 13,891 |
| Alaska | 345,649 | 46,570 | 34,841 | 9,520 | — | 3,381 | 46,057 | 1,028 | 14,050 | 155,571 | 34,631 |
| Arizona | 1,223,240 | 301,180 | 150,378 | 32,806 | 25,872 | 18,621 | 336,589 | 14,381 | 159,544 | 165,791 | 18,078 |
| Arkansas | 591,450 | 165,903 | 130,865 | 21,992 | — | 7,128 | 179,449 | 3,327 | 41,533 | 11,332 | 29,921 |
| California | 7,556,559 | 1,787,665 | 1,842,925 | 238,379 | 4,806 | 56,939 | 2,049,163 | 141,188 | 959,669 | 84,768 | 391,057 |
| Colorado | 723,021 | 155,402 | 146,871 | 26,529 | — | 6,242 | 195,292 | 8,884 | 68,350 | 45,623 | 69,828 |
| Connecticut | 464,435 | 109,062 | 116,381 | 19,718 | — | 5,927 | 124,820 | 5,447 | 24,425 | — | 58,655 |
| Delaware | 153,652 | 45,181 | 30,905 | — | — | 3,305 | 50,884 | — | 23,377 | † | — |
| District of Columbia | 218,239 | 43,355 | 16,305 | 9,248 | 150 | 2,944 | 41,813 | 666 | 46,055 | 57,562 | 141 |
| Florida | 3,118,041 | 787,571 | 610,683 | 94,858 | — | 34,697 | 958,519 | ‡ | 373,889 | 7,803 | ‡ |
| Georgia | 1,839,104 | 544,574 | 309,703 | 64,383 | 22,901 | 16,773 | 671,366 | 16,455 | 124,239 | 25,230 | ‡ |
| Hawaii | 259,390 | 41,788 | 42,408 | 632 | — | 2,164 | 61,209 | 3,170 | 57,495 | 33,735 | 16,789 |
| Idaho | 239,727 | 60,515 | 52,941 | 9,532 | 3,555 | 3,179 | 76,102 | 1,641 | 22,219 | 5,777 | 4,266 |
| Illinois | 2,263,943 | 625,703 | 540,533 | 84,998 | 5 | 27,123 | 582,576 | 25,420 | 251,777 | 19,541 | ‡ |
| Indiana | 997,642 | 262,800 | 244,838 | 2,702 | 193 | 5,789 | 316,247 | ‡ | 148,207 | 1,585 | ‡ |
| Iowa | 458,457 | 88,422 | 123,758 | 16,612 | 1,765 | 5,712 | 128,123 | 3,670 | 73,128 | 356 | 16,911 |
| Kansas | 475,273 | 108,748 | — | — | — | 1,370 | 146,688 | 3,416 | 186,881 | 24,356 | 3,814 |
| Kentucky | 848,963 | 220,682 | ‡ | ‡ | ‡ | ‡ | 281,578 | ‡ | 278,197 | ‡ | ‡ |
| Louisiana | 1,331,919 | 305,796 | 172,386 | 44,964 | 1,789 | 9,226 | 282,814 | — | 409,794 | 8,925 | 96,225 |
| Maine | 187,974 | 49,624 | 51,104 | 9,213 | 5 | 2,040 | 47,183 | 569 | 17,230 | 2,312 | 8,694 |
| Maryland | 819,162 | 192,341 | 187,844 | 31,940 | — | 8,741 | 229,280 | 20,038 | 94,022 | 20,632 | 34,324 |
| Massachusetts | 814,272 | 194,602 | 247,018 | ‡ | ‡ | 11,390 | 209,651 | ‡ | 109,026 | — | ‡ |
| Michigan | 1,757,510 | 490,238 | 385,399 | 59,472 | 537 | 19,146 | 409,108 | 4,544 | 198,756 | 7,669 | 182,641 |
| Minnesota | 675,390 | 145,094 | 169,527 | 28,740 | — | 5,909 | 205,708 | — | 68,834 | 21,296 | 30,282 |
| Mississippi | 672,366 | 182,833 | 113,595 | ‡ | — | 6,208 | 230,442 | 1,251 | 96,847 | 1,677 | ‡ |
| Missouri | 981,993 | 239,660 | 176,062 | 40,048 | ‡ | 11,817 | 272,523 | 5,194 | 183,351 | 24,444 | 28,894 |
| Montana | 214,980 | 54,120 | 34,926 | 6,872 | 40 | 2,653 | 35,121 | ‡ | 12,531 | 59,528 | 9,189 |
| Nebraska | 344,382 | 83,536 | 71,557 | 12,575 | — | 3,251 | 83,711 | 2,176 | 44,050 | 17,209 | 26,317 |
| Nevada | 399,782 | 118,633 | 70,402 | 11,003 | 177 | 5,184 | 116,633 | 5,021 | 45,648 | 3,702 | 23,379 |
| New Hampshire | 164,905 | 39,991 | 30,570 | — | — | 3,192 | 29,284 | — | 56,380 | † | 5,488 |

See notes at end of table.

Table 5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2015—Continued

[in thousands of dollars]

| State | Total | Title I | Special education ¹ | Math and science ² | Drug-free schools ³ | Vocational education ⁴ | Child nutrition ⁵ | Bilingual education ⁶ | Other and unspecified federal revenues through state ⁷ | Impact aid | Other federal revenues direct to school districts ⁸ |
|----------------|-----------|-----------|--------------------------------|-------------------------------|--------------------------------|-----------------------------------|------------------------------|----------------------------------|---|------------|--|
| New Jersey | 1,203,607 | 293,203 | 349,800 | ‡ | ‡ | 9,165 | 343,725 | ‡ | 181,858 | 20,963 | ‡ |
| New Mexico | 506,855 | 114,730 | 91,201 | ‡ | — | 7,985 | 4,556 | 120 | 134,349 | 83,275 | 70,639 |
| New York | 2,875,063 | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ |
| North Carolina | 1,616,430 | 444,498 | 326,307 | 53,652 | ‡ | ‡ | 500,785 | 14,743 | 78,746 | 14,744 | 182,955 |
| North Dakota | 158,627 | 35,961 | 27,287 | 8,826 | 2,044 | — | 25,287 | 741 | 5,887 | 25,481 | 27,113 |
| Ohio | 1,829,687 | 596,640 | 393,114 | — | 29 | 31,810 | 433,723 | 113 | 240,215 | 160 | 133,883 |
| Oklahoma | 699,575 | 159,649 | 140,194 | 25,369 | — | 10,755 | 219,456 | 4,718 | 61,084 | 40,524 | 37,826 |
| Oregon | 577,106 | 161,191 | 122,985 | 21,716 | 19 | 5,912 | 152,468 | 6,417 | 88,364 | 2,821 | 15,213 |
| Pennsylvania | 1,986,012 | 591,265 | 407,039 | 93,748 | 19,065 | 25,922 | 486,798 | 13,556 | 204,712 | 4,403 | ‡ |
| Rhode Island | 196,255 | 54,048 | 38,951 | 10,492 | 91 | 4,781 | 40,266 | 2,506 | 39,451 | 2,151 | 3,518 |
| South Carolina | 849,538 | 227,259 | 179,336 | 32,586 | — | 11,163 | 273,077 | 3,806 | 120,513 | 1,323 | ‡ |
| South Dakota | 206,853 | 42,192 | 30,446 | 10,504 | — | 1,338 | 30,488 | 681 | 6,984 | 71,422 | 12,798 |
| Tennessee | 1,122,775 | 272,651 | 222,129 | ‡ | 8,849 | 20,219 | 402,032 | 4,623 | 141,891 | 4,162 | ‡ |
| Texas | 6,059,819 | 1,395,913 | 851,801 | 174,006 | 464 | 53,305 | 1,932,729 | 2,088 | 1,040,656 | 127,866 | 480,991 |
| Utah | 424,230 | 66,752 | 102,370 | 14,187 | 40 | 5,958 | 133,219 | 3,944 | 63,466 | 6,333 | ‡ |
| Vermont | 105,353 | 31,091 | 23,687 | 9,351 | — | 2,530 | 25,083 | 346 | 7,657 | 663 | 4,945 |
| Virginia | 1,012,205 | 230,387 | 249,074 | 38,552 | — | 16,590 | 298,981 | 12,699 | 29,416 | 38,375 | 98,131 |
| Washington | 1,036,796 | 225,720 | 216,272 | 1,312 | — | 7,238 | 249,927 | 100 | 145,913 | 59,965 | 130,349 |
| West Virginia | 365,019 | 94,225 | 68,530 | 19,834 | 1,065 | 4,327 | 107,657 | 606 | 54,609 | — | 14,166 |
| Wisconsin | 814,385 | 211,852 | 171,536 | ‡ | ‡ | 5,085 | 200,176 | ‡ | 172,647 | 16,126 | ‡ |
| Wyoming | 120,290 | 37,795 | 24,461 | 11,370 | 3,168 | 2,470 | 19,373 | 357 | 3,003 | 18,174 | 119 |

—Not available.

‡ Not applicable.

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

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

²Math, science, and teacher quality grants received under Title II, Parts A and B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act (NCLB).

³Grants for safe and drug-free schools distributed under Title IV of ESEA as reauthorized by NCLB.

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

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

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

⁷Includes revenues from 21st Century Community Learning Center programs, federal grants for adult education, and other federal revenues through the state.

⁸Includes direct federal grants for Indian education, Head Start, magnet schools, and gifted and talented programs, as well as other federal revenues provided directly to school districts.

⁹Federal revenues were missing for 4 percent of school districts in the 50 states and the District of Columbia for Title I, 4 percent for special education, 18 percent for math and science, 16 percent for drug-free schools, 5 percent for vocational education, 3 percent for child nutrition, 20 percent for bilingual education, 3 percent for other and unspecified revenues through state, 4 percent for impact aid, and 31 percent for other revenues direct to school districts.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a.

Table 6. Total revenue, local revenue by source, and percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2015

[in thousands of dollars]

| State | Total revenue ¹ | Total local revenue | Property taxes ² | Percentage of total revenue from property tax | Other taxes ^{2,3} | Revenue from cities and counties | Fees | Parent government contributions | Percentage of total revenue from parent government contributions | Percentage of total revenue from property taxes and parent government contributions | Other local revenue ⁴ |
|----------------------|----------------------------|----------------------|-----------------------------|---|----------------------------|----------------------------------|---------------------|---------------------------------|--|---|----------------------------------|
| United States | \$654,510,983 | \$294,355,596 | \$187,697,337 | 28.7 | \$8,889,339 | \$9,001,034 | \$15,150,997 | \$51,558,296 | 7.9 | 36.6 | \$22,058,593 |
| Alabama | 7,462,070 | 2,531,837 | 1,116,195 | 15.0 | 59,293 | 753,927 | 330,804 | † | † | 15.0 | 271,618 |
| Alaska | 2,932,168 | 550,225 | † | † | † | 0 | 29,490 | 482,458 | 16.5 | 16.5 | 38,277 |
| Arizona | 9,470,051 | 3,932,671 | 3,057,329 | 32.3 | 0 | 289,299 | 254,077 | 0 | 0.0 | 32.3 | 331,966 |
| Arkansas | 5,384,291 | 1,948,346 | 392,142 | 7.3 | 1,042 | 9,497 | 156,021 | † | † | 7.3 | 1,389,644 |
| California | 75,523,207 | 25,601,497 | 18,608,632 | 24.6 | 598,778 | 1,312,016 | 1,125,783 | 1,052,302 | 1.4 | 26.0 | 2,903,986 |
| Colorado | 9,726,923 | 4,550,193 | 3,747,884 | 38.5 | 2,727 | 16,769 | 473,499 | † | † | 38.5 | 309,314 |
| Connecticut | 10,978,948 | 6,076,218 | 0 | 0.0 | 0 | 435,158 | 132,413 | 5,466,663 | 49.8 | 49.8 | 41,984 |
| Delaware | 2,111,734 | 717,397 | 561,750 | 26.6 | 0 | 0 | 16,863 | † | † | 26.6 | 138,784 |
| District of Columbia | 2,148,212 | 1,929,973 | † | † | † | 650,921 | 13,482 | 1,210,320 | 56.3 | 56.3 | 55,250 |
| Florida | 26,965,611 | 13,185,984 | 10,758,297 | 39.9 | 567,491 | 0 | 1,146,486 | † | † | 39.9 | 713,710 |
| Georgia | 18,737,319 | 8,443,882 | 5,465,285 | 29.2 | 1,824,396 | 363,188 | 490,679 | † | † | 29.2 | 300,334 |
| Hawaii | 2,703,683 | 62,746 | † | † | † | 0 | 34,746 | 0 | 0.0 | 0.0 | 28,000 |
| Idaho | 2,271,621 | 561,748 | 473,906 | 20.9 | 0 | 91 | 38,675 | † | † | 20.9 | 49,076 |
| Illinois | 31,407,522 | 18,034,264 | 16,041,798 | 51.1 | 0 | 148,547 | 559,137 | † | † | 51.1 | 1,284,782 |
| Indiana | 12,595,893 | 3,641,589 | 2,520,194 | 20.0 | 797 | 304,905 | 333,440 | † | † | 20.0 | 482,253 |
| Iowa | 6,452,929 | 2,533,674 | 2,048,515 | 31.7 | 181,364 | 5,871 | 176,567 | † | † | 31.7 | 121,357 |
| Kansas | 5,990,196 | 1,547,114 | 1,046,491 | 17.5 | 0 | 129,799 | 146,467 | † | † | 17.5 | 224,357 |
| Kentucky | 7,547,768 | 2,522,052 | 1,854,341 | 24.6 | 430,718 | 31,613 | 113,774 | † | † | 24.6 | 91,606 |
| Louisiana | 8,863,500 | 3,750,461 | 1,595,602 | 18.0 | 1,825,662 | 59,409 | 69,589 | 0 | 0.0 | 18.0 | 200,199 |
| Maine | 2,747,199 | 1,472,651 | 771,748 | 28.1 | 0 | 41,663 | 39,497 | 594,239 | 21.6 | 49.7 | 25,504 |
| Maryland | 14,487,572 | 7,400,786 | † | † | † | 0 | 121,955 | 7,126,073 | 49.2 | 49.2 | 152,758 |
| Massachusetts | 17,495,177 | 9,849,141 | 0 | 0.0 | 0 | 1,298,579 | 818,137 | 7,375,421 | 42.2 | 42.2 | 357,004 |
| Michigan | 19,487,980 | 6,024,016 | 5,119,281 | 26.3 | † | 27,172 | 558,194 | † | † | 26.3 | 319,369 |
| Minnesota | 12,171,100 | 3,363,894 | 2,166,222 | 17.8 | 0 | 250,401 | 517,210 | † | † | 17.8 | 430,061 |
| Mississippi | 4,580,037 | 1,582,816 | 1,299,092 | 28.4 | 15,749 | 15,673 | 174,160 | 2,363 | 0.1 | 28.4 | 75,779 |
| Missouri | 10,834,359 | 6,338,096 | 4,037,011 | 37.3 | 224,638 | 237,043 | 413,469 | † | † | 37.3 | 1,425,935 |
| Montana | 1,787,946 | 721,898 | 458,633 | 25.7 | 0 | 159,793 | 61,432 | † | † | 25.7 | 42,040 |
| Nebraska | 4,156,275 | 2,461,777 | 2,054,022 | 49.4 | 175,243 | 17,801 | 156,303 | † | † | 49.4 | 58,408 |
| Nevada | 4,503,882 | 2,482,324 | 1,107,438 | 24.6 | 2,758 | 1,933 | 38,051 | † | † | 24.6 | 1,332,144 |
| New Hampshire | 2,992,258 | 1,827,290 | 1,468,741 | 49.1 | 0 | 143 | 47,665 | 270,456 | 9.0 | 58.1 | 40,285 |

See notes at end of table.

Table 6. Total revenue, local revenue by source, and percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2015—Continued

[in thousands of dollars]

| State | Total revenue ¹ | Total local revenue | Property taxes ² | Percentage of total revenue from property tax | Other taxes ^{2,3} | Revenue from cities and counties | Fees | Parent government contributions | Percentage of total revenue from parent government contributions | Percentage of total revenue from property taxes and parent government contributions | Other local revenue ⁴ |
|-------------------|----------------------------|---------------------|-----------------------------|---|----------------------------|----------------------------------|-----------|---------------------------------|--|---|----------------------------------|
| New Jersey | 28,937,062 | 15,836,072 | 13,264,574 | 45.8 | 0 | 410,061 | 624,571 | 916,639 | 3.2 | 49.0 | 620,227 |
| New Mexico | 3,924,405 | 699,471 | 527,909 | 13.5 | 0 | 0 | 54,696 | † | † | 13.5 | 116,866 |
| New York | 63,511,295 | 34,734,202 | 18,281,321 | 28.8 | 37,139 | 265,562 | 462,676 | 12,390,612 | 19.5 | 48.3 | 3,296,892 |
| North Carolina | 13,723,315 | 3,563,750 | † | † | † | 207,197 | 262,423 | 2,804,933 | 20.4 | 20.4 | 289,197 |
| North Dakota | 1,612,253 | 506,831 | 347,544 | 21.6 | 0 | 36,872 | 65,098 | † | † | 21.6 | 57,317 |
| Ohio ⁵ | 23,716,374 | 11,699,287 | 9,461,571 | 39.9 | 443,219 | 159,519 | 1,096,608 | † | † | 39.9 | 538,370 |
| Oklahoma | 6,228,096 | 2,452,146 | 1,804,718 | 29.0 | 16,092 | 202,507 | 308,286 | † | † | 29.0 | 120,543 |
| Oregon | 7,065,169 | 2,810,062 | 2,297,714 | 32.5 | 0 | 131,500 | 181,741 | † | † | 32.5 | 199,107 |
| Pennsylvania | 28,751,901 | 16,166,742 | 12,862,103 | 44.7 | 2,257,693 | 63,272 | 452,566 | † | † | 44.7 | 531,108 |
| Rhode Island | 2,441,340 | 1,255,155 | 110,464 | 4.5 | 0 | 0 | 26,415 | 1,104,747 | 45.3 | 49.8 | 13,529 |
| South Carolina | 8,909,377 | 3,836,045 | 2,932,246 | 32.9 | 185,603 | 265,349 | 247,575 | † | † | 32.9 | 205,272 |
| South Dakota | 1,412,443 | 779,976 | 661,778 | 46.9 | 29,513 | 3,078 | 52,296 | † | † | 46.9 | 33,311 |
| Tennessee | 9,432,798 | 3,924,620 | 63,204 | 0.7 | 0 | 402,277 | 476,078 | 2,860,302 | 30.3 | 31.0 | 122,759 |
| Texas | 57,617,519 | 28,733,994 | 26,515,433 | 46.0 | 0 | 68,324 | 1,179,212 | 0 | 0.0 | 46.0 | 971,025 |
| Utah | 5,024,788 | 1,834,198 | 1,599,005 | 31.8 | 0 | 322 | 101,686 | † | † | 31.8 | 133,185 |
| Vermont | 1,751,719 | 77,359 | 890 | 0.1 | 1,260 | 3,272 | 28,074 | † | † | 0.1 | 43,863 |
| Virginia | 15,580,882 | 8,328,328 | † | † | † | 0 | 277,651 | 7,891,267 | 50.6 | 50.6 | 159,410 |
| Washington | 13,617,413 | 4,279,612 | 3,638,566 | 26.7 | 2,064 | 14,357 | 351,607 | † | † | 26.7 | 273,018 |
| West Virginia | 3,493,563 | 1,122,809 | 1,045,091 | 29.9 | 3,234 | 3,016 | 31,348 | † | † | 29.9 | 40,120 |
| Wisconsin | 11,281,068 | 5,344,812 | 4,005,138 | 35.5 | 0 | 29,194 | 264,126 | 9,501 | 0.1 | 35.6 | 1,036,853 |
| Wyoming | 1,960,772 | 723,565 | 507,519 | 25.9 | 2,866 | 174,144 | 18,199 | † | † | 25.9 | 20,837 |

† Not applicable.

¹Interschool system transactions are excluded to prevent double counting.

²The "Property taxes" and "Other taxes" columns only include the tax revenues of "independent" school districts that are not fiscally and administratively dependent on another government entity. "Dependent" school districts that are fiscally and administratively dependent on another government entity have their property tax revenues included in the "Parent government contributions" column of this table.

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a.

Table 7. Total revenues per pupil of public elementary and secondary school systems, by poverty quartile and state: Fiscal year 2015

| State | Total revenues per pupil | | | | | Percent difference between high- and low-poverty districts ¹ | Percent of students excluded from the analysis | Percent of total revenues excluded from the analysis |
|-----------------------------------|--------------------------|-----------------------|------------------------------|-------------------------------|------------------------|---|--|--|
| | All districts | Low-poverty districts | Low-middle poverty districts | High-middle poverty districts | High-poverty districts | | | |
| United States ² | \$13,062 | \$13,476 | \$11,624 | \$13,927 | \$13,027 | -3.4 | 3.5 | 5.5 |
| Alabama | 10,026 | 10,067 | 9,852 | 10,089 | 10,115 | 0.5 | 0.0 | # |
| Alaska | 22,329 | 24,291 | 18,926 | 21,610 | 37,849 | 35.8 | 0.3 | 0.5 |
| Arizona | 8,665 | 8,365 | 8,307 | 9,686 | 9,011 | 7.2 | 15.3 | 15.2 |
| Arkansas | 10,849 | 10,408 | 10,650 | 11,370 | 11,532 | 9.7 | 2.4 | 3.8 |
| California | 11,696 | 11,303 | 11,702 | 11,238 | 12,621 | 10.4 | 1.7 | 8.5 |
| Colorado | 10,961 | 10,513 | 10,731 | 10,871 | 12,429 | 15.4 | 1.8 | 2.3 |
| Connecticut | 21,009 | 21,203 | 20,653 | 19,868 | 22,027 | 3.7 | 4.4 | 5.4 |
| Delaware | 16,291 | 15,596 | 18,889 | 14,487 | 15,701 | 0.7 | 14.6 | 15.2 |
| District of Columbia ³ | 29,949 | † | † | † | † | † | 43.0 | 35.7 |
| Florida | 9,831 | 9,714 | 9,806 | 10,124 | 9,756 | 0.4 | 0.5 | 0.0 |
| Georgia | 10,767 | 10,359 | 10,670 | 10,722 | 12,029 | 13.9 | 1.5 | 1.3 |
| Hawaii ³ | 14,824 | † | † | † | † | † | 0.0 | 0.0 |
| Idaho | 7,903 | 7,656 | 8,102 | 7,557 | 8,355 | 8.4 | 5.7 | 4.7 |
| Illinois | 15,135 | 16,375 | 13,962 | 14,261 | 13,885 | -17.9 | 0.3 | 3.7 |
| Indiana | 12,270 | 11,780 | 12,336 | 12,478 | 13,946 | 15.5 | 4.0 | 4.1 |
| Iowa | 13,012 | 13,057 | 12,956 | 12,890 | 13,126 | 0.5 | 0.1 | 2.1 |
| Kansas | 12,058 | 11,732 | 12,246 | 12,300 | 12,491 | 6.1 | 0.1 | 0.0 |
| Kentucky | 10,965 | 10,339 | 11,413 | 10,475 | 11,321 | 8.7 | # | 0.0 |
| Louisiana | 12,475 | 12,163 | 12,281 | 11,429 | 14,706 | 17.3 | 8.4 | 10.1 |
| Maine | 15,412 | 15,643 | 15,215 | 15,494 | 15,044 | -4.0 | 4.5 | 5.6 |
| Maryland | 16,579 | 17,914 | 15,203 | 16,001 | 16,527 | -8.4 | # | 0.0 |
| Massachusetts | 18,333 | 17,459 | 19,113 | 16,935 | 22,680 | 23.0 | 7.1 | 7.8 |
| Michigan | 12,023 | 11,811 | 11,408 | 12,233 | 16,754 | 29.5 | 10.0 | 21.0 |
| Minnesota | 13,870 | 13,039 | 13,848 | 13,822 | 17,911 | 27.2 | 5.6 | 9.2 |
| Mississippi | 9,352 | 8,847 | 9,275 | 9,812 | 10,213 | 13.4 | 2.0 | 2.1 |
| Missouri | 11,420 | 11,843 | 10,869 | 10,616 | 12,148 | 2.5 | 2.9 | 6.7 |
| Montana | 12,304 | 11,745 | 12,480 | 11,341 | 15,728 | 25.3 | 0.2 | 1.6 |
| Nebraska | 13,089 | 12,817 | 12,630 | 14,233 | 13,549 | 5.4 | 0.3 | 4.0 |
| Nevada | 9,900 | 10,594 | † | † | 9,679 | -9.5 | 4.4 | 3.6 |
| New Hampshire | 16,900 | 17,101 | 16,784 | 17,556 | 15,359 | -11.3 | 0.1 | 0.3 |
| New Jersey | 21,233 | 20,243 | 19,661 | 23,503 | 28,461 | 28.9 | 5.3 | 7.8 |
| New Mexico | 11,614 | 11,979 | 11,161 | 11,393 | 12,738 | 6.0 | 4.1 | 3.5 |
| New York | 24,217 | 23,417 | 22,660 | † | 25,249 | 7.3 | 4.2 | 0.4 |
| North Carolina | 8,974 | 8,705 | 8,875 | 9,164 | 9,317 | 6.6 | 4.6 | 4.2 |
| North Dakota | 14,802 | 14,294 | 14,445 | 15,104 | 16,837 | 15.1 | 1.3 | 5.6 |
| Ohio ⁴ | 13,467 | 12,821 | 12,950 | 14,434 | 16,781 | 23.6 | 7.3 | 12.4 |
| Oklahoma | 9,100 | 8,852 | 8,932 | 9,184 | 9,870 | 10.3 | 2.6 | 2.0 |
| Oregon | 11,700 | 11,483 | 12,060 | 11,312 | 12,156 | 5.5 | 0.3 | 6.4 |
| Pennsylvania | 17,356 | 16,947 | 16,691 | 17,455 | 20,627 | 17.8 | 7.7 | 12.9 |
| Rhode Island | 17,444 | 17,557 | 17,011 | 14,635 | 19,271 | 8.9 | 5.1 | 6.1 |

See notes at end of table.

Table 7. Total revenues per pupil of public elementary and secondary school systems, by poverty quartile and state: Fiscal year 2015—Continued

| State | Total revenues per pupil | | | | | Percent difference between high- and low-poverty districts ¹ | Percent of students excluded from the analysis | Percent of total revenues excluded from the analysis |
|----------------------|--------------------------|-----------------------|------------------------------|-------------------------------|------------------------|---|--|--|
| | All districts | Low-poverty districts | Low-middle poverty districts | High-middle poverty districts | High-poverty districts | | | |
| South Carolina | 11,840 | 11,214 | 12,476 | 11,389 | 12,737 | 12.0 | 2.5 | 2.1 |
| South Dakota | 10,602 | 10,012 | 10,280 | 10,289 | 16,508 | 39.4 | 0.3 | 0.7 |
| Tennessee | 9,490 | 9,109 | 9,126 | 9,834 | 10,357 | 12.1 | 0.8 | 0.9 |
| Texas | 10,995 | 11,014 | 10,741 | 11,108 | 11,223 | 1.9 | 4.5 | 4.9 |
| Utah | 8,198 | 8,078 | 7,680 | 7,902 | 9,544 | 15.4 | 9.7 | 6.5 |
| Vermont ⁵ | 23,313 | 22,592 | 24,055 | 23,242 | 24,339 | 7.2 | 2.0 | 2.5 |
| Virginia | 12,350 | 13,199 | 11,231 | 11,862 | 12,182 | -8.3 | # | 0.3 |
| Washington | 12,547 | 12,722 | 12,046 | 12,470 | 12,978 | 2.0 | 0.1 | 1.9 |
| West Virginia | 12,249 | 12,232 | 12,144 | 12,345 | 12,309 | 0.6 | 0.3 | 2.4 |
| Wisconsin | 13,477 | 12,937 | 13,473 | 13,753 | 15,986 | 19.1 | 1.1 | 0.2 |
| Wyoming | 20,911 | 20,521 | 18,178 | 21,466 | 23,501 | 12.7 | 0.2 | 0.0 |

† Not applicable.

Rounds to zero.

¹Percent difference was calculated by dividing the difference between revenues per pupil in the high-poverty districts from that in low-poverty districts by the revenues per pupil in high-poverty districts. A positive percentage indicates that the high-poverty districts have more revenues per pupil than the low-poverty districts. A negative percentage indicates that the high-poverty districts have less revenues per pupil than the low-poverty districts.

²The districts in national-level quartiles are based on ranking all districts by poverty rate across the nation. The districts in state-level quartiles are based on ranking the districts by poverty rate within the state. The cutoff points between the quartiles are different for the national-level analysis and for each state. The districts included in each national-level quartile are not the collection of the districts in the quartile from the states.

³Quartiles are not shown for states or jurisdictions where a single district comprised 50 percent or more of the total state enrollment.

⁴Total revenues per pupil for Ohio have been adjusted in this table to eliminate double counting of state funding for independent charter school districts. Ohio accounts for state funding of independent charter school districts within both the revenues of those independent charter school districts and the revenues of the (noncharter) local school districts that charter school students reside in.

⁵Vermont's total revenues and student membership have been aggregated to the supervisory union level to be matched with the data in the "Small Area Income and Poverty Estimate" file. The districts in each quartile are supervisory unions instead of the component school districts.

NOTE: Total revenues per pupil amount includes federal, state, and local revenues. High- and low-poverty districts represent the top and bottom quartiles, respectively. Quartiles were calculated based on ranking local education agencies by poverty rate, calculated as the percentage of children ages 5–17 in families living below the poverty level. Quartiles are weighted by children in poverty, meaning that each quartile contains approximately the same number of children ages 5–17 in families living below the poverty level. Only school districts in both the "School District Finance Survey (F-33)" and the "Small Area Income and Poverty Estimates" data files, with student membership greater than zero, and reporting fiscal data were used in this analysis; 1,771,203 students and \$36.8 billion of total revenues in the F-33 were excluded from the analysis due to not meeting these criteria. Among these students, 208,130 were from regular local school districts, 1,895 were from local school districts that were components of supervisory unions, 30,273 were from regional education service agencies, 37,809 were from state-operated agencies, 1,474,733 were from charter agencies, and 18,363 were from other education agencies. Among these total revenues, \$10.0 billion was from regular local school districts, \$0.05 billion was from local school districts that were components of supervisory unions, \$12.1 billion was from regional education service agencies, \$0.2 billion was from state-operated agencies, \$14.2 billion was from charter agencies, and \$0.06 billion was from other

SOURCE: U.S. Department of Commerce, Census Bureau, "Small Area Income and Poverty Estimates," 2016; U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a; and U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "Local Education Agency Universe Survey," 2014–15, Version 1a.

Table 8. Capital outlay expenditures for public elementary and secondary school districts, by state: Fiscal year 2015

[in thousands of dollars]

| State | Total capital outlay | Construction | Land and existing structures | Total equipment ¹ | Instructional equipment | All other equipment | Nonspecified equipment ² |
|----------------------|----------------------|---------------------|------------------------------|------------------------------|-------------------------|---------------------|-------------------------------------|
| United States | \$53,049,755 | \$39,861,374 | \$3,417,586 | \$9,770,795 | \$2,278,509 | \$6,935,402 | \$556,884 |
| Alabama | 530,713 | 445,943 | 9,618 | 75,152 | 14,433 | 60,719 | 0 |
| Alaska | 283,392 | 222,399 | 41,187 | 19,806 | 7,471 | 12,335 | 0 |
| Arizona | 651,025 | 453,752 | 171,326 | 25,947 | 0 | 25,947 | 0 |
| Arkansas | 514,593 | 385,790 | 43,606 | 85,197 | 18,337 | 66,860 | 0 |
| California | 6,373,893 | 5,887,785 | 177,853 | 308,255 | 53,789 | 254,466 | 0 |
| Colorado | 928,421 | 615,735 | 100,920 | 211,766 | 62,301 | 149,465 | 0 |
| Connecticut | 566,041 | 445,854 | 0 | 120,187 | 55,016 | 65,120 | 51 |
| Delaware | 118,320 | 105,306 | 0 | 13,014 | 3,594 | 9,420 | 0 |
| District of Columbia | 427,073 | 406,229 | 23 | 20,821 | 7,469 | 12,565 | 787 |
| Florida | 1,681,665 | 1,028,745 | 96,014 | 556,906 | 0 | 556,906 | 0 |
| Georgia | 1,880,044 | 1,565,197 | 53,673 | 261,174 | 47,019 | 214,155 | 0 |
| Hawaii | 161,801 | 145,124 | 0 | 16,677 | 9,949 | 6,728 | 0 |
| Idaho | 79,202 | 39,167 | 0 | 40,035 | 8,487 | 31,548 | 0 |
| Illinois | 2,057,053 | 1,696,021 | 0 | 361,032 | 134,956 | 226,076 | 0 |
| Indiana | 1,015,547 | 407,170 | 182,247 | 426,130 | 35,917 | 257,549 | 132,664 |
| Iowa | 842,674 | 666,867 | 6,465 | 169,342 | 45,949 | 123,393 | 0 |
| Kansas | 963,767 | 705,041 | 40,447 | 218,279 | 142,278 | 76,001 | 0 |
| Kentucky | 600,859 | 435,300 | 22,612 | 142,947 | 46,572 | 96,375 | 0 |
| Louisiana | 831,371 | 677,935 | 99,332 | 54,104 | 9,952 | 38,312 | 5,840 |
| Maine | 56,250 | 26,881 | 1,663 | 27,706 | 5,525 | 22,181 | 0 |
| Maryland | 1,050,651 | 831,751 | 20,493 | 198,407 | 26,030 | 172,377 | 0 |
| Massachusetts | 1,067,386 | 539,191 | 383,042 | 145,153 | 98,587 | 45,667 | 899 |
| Michigan | 1,002,456 | 582,139 | 65,868 | 354,449 | 37,570 | 316,879 | 0 |
| Minnesota | 1,415,471 | 1,078,451 | 0 | 337,020 | 77,865 | 259,155 | 0 |
| Mississippi | 408,182 | 166,775 | 0 | 241,407 | 42,022 | 74,573 | 124,812 |
| Missouri | 892,466 | 626,301 | 74,648 | 191,517 | 52,674 | 138,843 | 0 |
| Montana | 160,885 | 121,853 | 7,837 | 31,195 | 4,915 | 24,461 | 1,819 |
| Nebraska | 449,287 | 237,476 | 30,659 | 181,152 | 22,888 | 69,496 | 88,768 |
| Nevada | 207,635 | 118,485 | 20,233 | 68,917 | 3,510 | 65,407 | 0 |
| New Hampshire | 125,475 | 83,938 | 2,985 | 38,552 | 16,739 | 21,813 | 0 |
| New Jersey | 1,307,828 | 1,067,164 | 90,164 | 150,500 | 33,632 | 116,868 | 0 |
| New Mexico | 599,389 | 345,809 | 44,707 | 208,873 | 2,303 | 206,570 | 0 |
| New York | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ |
| North Carolina | 782,018 | 550,561 | 61,516 | 169,941 | 37,244 | 131,472 | 1,225 |
| North Dakota | 304,235 | 219,518 | 17,424 | 67,293 | 11,106 | 56,187 | 0 |

See notes at end of table.

Table 8. Capital outlay expenditures for public elementary and secondary school districts, by state: Fiscal year 2015—Continued

[in thousands of dollars]

| State | Total capital outlay | Construction | Land and existing structures | Total equipment ¹ | Instructional equipment | All other equipment | Nonspecified equipment ² |
|----------------|----------------------|--------------|------------------------------|------------------------------|-------------------------|---------------------|-------------------------------------|
| Ohio | 1,775,840 | 1,225,315 | 14,867 | 535,658 | 218,907 | 244,266 | 72,485 |
| Oklahoma | 664,607 | 385,528 | 195,154 | 83,925 | 12,634 | 71,291 | 0 |
| Oregon | 477,516 | 404,763 | 6,500 | 66,253 | 6,474 | 59,779 | 0 |
| Pennsylvania | 1,763,545 | 1,129,899 | 155,805 | 477,841 | 132,007 | 345,834 | 0 |
| Rhode Island | 53,963 | 13,295 | 1,455 | 39,213 | 26,024 | 13,189 | 0 |
| South Carolina | 941,966 | 665,888 | 19,271 | 256,807 | 38,512 | 118,026 | 100,269 |
| South Dakota | 222,592 | 194,600 | 0 | 27,992 | 12,606 | 15,386 | 0 |
| Tennessee | 553,396 | 302,396 | 15,108 | 235,892 | 77,714 | 158,178 | 0 |
| Texas | 6,765,205 | 5,510,600 | 320,338 | 934,267 | 198,255 | 736,012 | 0 |
| Utah | 668,328 | 283,907 | 135,740 | 248,681 | 55,884 | 192,797 | 0 |
| Vermont | 59,196 | 24,572 | 8,946 | 25,678 | 9,271 | 16,407 | 0 |
| Virginia | 1,086,722 | 562,792 | 293,269 | 230,661 | 67,060 | 163,601 | 0 |
| Washington | 1,601,069 | 1,234,082 | 137,537 | 229,450 | 9,861 | 219,589 | 0 |
| West Virginia | 232,738 | 143,743 | 46,954 | 42,041 | 6,402 | 35,639 | 0 |
| Wisconsin | 894,823 | 610,864 | 42,260 | 241,699 | 63,960 | 150,474 | 27,265 |
| Wyoming | 409,425 | 341,709 | 23,687 | 44,029 | 7,129 | 36,900 | 0 |

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

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

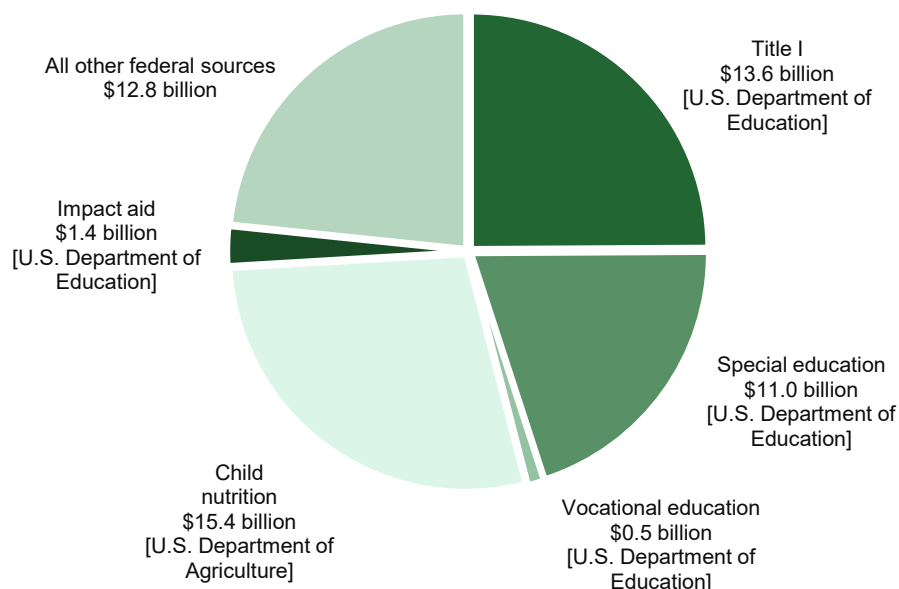
²Includes equipment expenditures unable to be distinguished as instructional or other equipment.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a.

Figure 1. Federal revenues received by local education agencies for public elementary and secondary education, by program: Fiscal year 2015

U.S. total for all reporting states: \$54.7 billion

(Federal agency administering program grants in parenthesis)



NOTE: Child nutrition federal revenues include grants received under Child Nutrition Act programs (e.g., National School Lunch Act, School Breakfast Program, Special Milk Program, etc.).

Special education federal revenues include revenues received under the Individuals with Disabilities Education Act (IDEA).

Vocational education federal revenues include grants authorized by the Carl D. Perkins Career and Technical Improvement Act, as well as other grants directly related to vocational education.

Title I revenues arise from Title I of the Elementary and Secondary Education Act of 1965, as amended by the No Child Left Behind Act (ESEA). The Title I program is the U.S. government's largest educational program to assist disadvantaged children. Established in 1965 as a "War on Poverty" program, Title I now funds programs intended to improve learning for students at risk of educational failure. Such students include low-achieving children in our Nation's highest-poverty schools, English Learners, children of migrant workers, children with disabilities, Indian children, children who are neglected or delinquent, and young children and their parents who are in need of family-literacy services.

The Impact Aid law (now Title VII of the Elementary and Secondary Education Act of 1965 (ESEA) provides assistance to local school districts with concentrations of children residing on Indian lands, military bases, low-rent housing properties, or other Federal properties and, to a lesser extent, concentrations of children who have parents in the uniformed services or employed on eligible Federal properties who do not live on Federal property. The Impact Aid program was designed to assist local school districts that have lost property tax revenue due to the presence of tax-exempt Federal property, or that have experienced increased expenditures due to the enrollment of federally connected children, including children living on Indian lands.

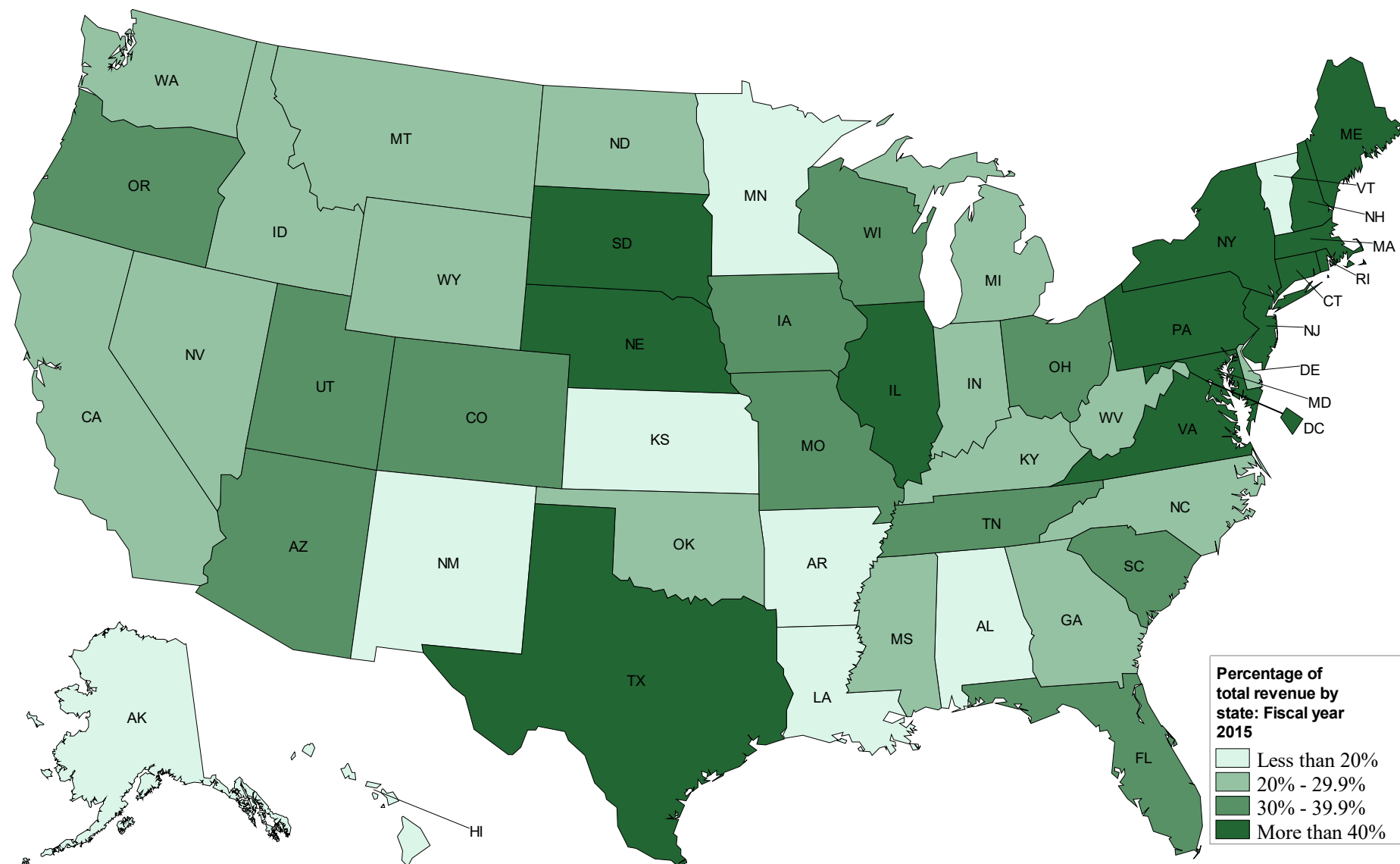
"All other" federal revenues include federal grants for math and science, safe and drug-free schools, bilingual education, 21st Century Community Learning Center programs, adult education, and other and unspecified federal revenues received through the state.

"All other" also includes other federal revenues received directly by school districts, including federal grants for Indian education, Head Start, magnet schools, and gifted and talented programs, as well as all other direct federal grants.

Federal revenues were missing for 4 percent of school districts in the 50 states and the District of Columbia for Title I, 4 percent for special education, 18 percent for math and science, 16 percent for drug-free schools, 5 percent for vocational education, 3 percent for child nutrition, 20 percent for bilingual education, 3 percent for other and unspecified revenues through state, 4 percent for Impact aid, and 31 percent for other revenues direct to school districts.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a.

Figure 2. Percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school systems, by state: Fiscal year 2015



NOTE: Property taxes include the tax revenues of "independent" school districts that are not fiscally and administratively dependent on another government entity. Parent government contributions include revenues for a dependent school system sourced from monies appropriated to that school system by its parent government. Most of these revenues are usually derived from property tax and other tax collections of the parent government; however, there are often non-tax revenue contributions that parent governments transfer to their dependent school systems that cannot be isolated and reported separately from tax revenue contributions. SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a.

References and Related Data Files

References

- Allison, G.S. (2015). *Financial Accounting for Local and State School Systems: 2014 Edition* (NCES 2015-347). U.S. Department of Education, National Center for Education Statistics. Washington, DC: U.S. Government Printing Office. Retrieved June 22, 2018 from <http://nces.ed.gov/pubs2015/2015347.pdf>.
- Cornman, S.Q. (2017a). *Documentation for the NCES Common Core of Data National Public Education Financial Survey (NPEFS), School Year 2014–15 (Fiscal Year 2015)* (NCES 2017-302). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved June 22, 2018 from <https://nces.ed.gov/ccd/stfis.asp>.
- Cornman, S.Q. (2017b). *Documentation for the NCES School District Finance Survey (F-33), School Year 2014–15 (Fiscal Year 2015)* (NCES 2017-304). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved June 22, 2018 from <https://nces.ed.gov/ccd/f33agency.asp>.
- Cornman, S.Q. (2017c). *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2013–14 (Fiscal Year 2014)* (NCES 2016-303). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved June 22, 2018 from <https://nces.ed.gov/pubs2016/2016303.pdf>.
- Cornman, S.Q., Zhou, L., Howell, M.R., and Young, J. (2018). *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 2014–15 (Fiscal Year 2015)* (NCES 2018-301). U.S. Department of Education. Washington, DC: National Center for Education Statistics. Retrieved June 22, 2018 from <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2018301>.
- U.S. Department of Education, National Center for Education Statistics. (2014). *NCES Statistical Standards* (NCES 2014-097). Washington, DC: U.S. Government Printing Office. Retrieved May 22, 2014, from <http://nces.ed.gov/statprog/2012/>.

Appendix A: Methodology and Technical Notes

Common Core of Data (CCD) survey system. The CCD is the primary National Center for Education Statistics (NCES) database on public elementary and secondary education in the United States. The annual CCD is a comprehensive national statistical database of all public elementary and secondary schools and school districts that contains comparable data across all states. The CCD contains both nonfiscal and fiscal components. The State Nonfiscal Survey of Public Elementary/Secondary Education, the Local Education Agency (LEA) Universe Survey, and the Public Elementary/Secondary School Universe Survey are the nonfiscal components, while the School District Finance Survey (F-33) and the National Public Education Financial Survey (NPEFS) are the fiscal components.

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

The School District Finance Survey (F-33) is a collaborative effort of NCES and the U.S. Census Bureau (Census Bureau).² Each year NCES and the Census Bureau work closely with SEAs to provide training and instruction on data definitions for fiscal data items and to collaborate on solutions to common data problems. SEAs report the F-33 data primarily through an online data collection site. The Census Bureau and NCES then process, edit, and verify the data before publication. The fiscal year (FY) 15 F-33 collection opened on February 5, 2015 and closed on March 7, 2016. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency's financial accounting format. When SEAs report data in their state agency format, Census Bureau analysts conform state-formatted data to the format for variables in the F-33. For a detailed synopsis of which SEAs reported F-33 data in their own format as opposed to the "Census format" please see the FY 15 NCES F-33 survey documentation (Cornman 2017b).

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

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

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

F-33 survey analysts will correct the data based on a defined set of business rules or in some cases suppress data that do not meet quality standards and cannot be corrected.

Medians. A median is a value in an ordered set of values for which there is an equal number of values above or below or which is the arithmetic mean of the two middle values if there is no one middle number.

Missing data. When reporting totals for a state, if information is missing for more than 20 percent of the school districts, NCES suppresses the totals for that state (NCES 2014). When reporting national totals, if information is missing for more than 15 percent of the school districts, NCES suppresses the national totals; if information is missing for no more than 15 percent of the school districts, NCES calculates totals and identifies them as totals for “reporting states” (rather than as totals for the entire United States). For example, a total for “reporting states” is calculated for federal revenues by program in table 5 in this report, because not all 50 states and the District of Columbia reported all the specific federal revenues in FY 15. For these states, the missing federal revenues are included in the “Other and unspecified federal revenues through state” and/or “Other federal revenues direct to school districts” categories.

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

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

Comparing NPEFS and F-33. The state-level NPEFS reports many of the same or similar data items as the district-level F-33 survey. Researchers, policymakers, practitioners, and the public may try to compare revenue and expenditure totals based on data for those variables or data for individual items. However, the data user should know that there may be differences between data items on the state-level and district-level school finance collections that are not readily

discernable. The survey coverage is different as NPEFS includes special state-run and federal-run school districts that are not included in the F-33. Expenditures on state-run schools are included on NPEFS, but are excluded on the F-33. The data availability also varies because some data might be available at the state level but not available at the district level, so the state-aggregated district totals from F-33 might not be equal to the state totals in NPEFS. The data may also vary because of different procedures that were utilized when certain states submitted NPEFS and F-33 data in their own format instead of the NCES-requested format. In these instances, Census Bureau analysts design and implement a crosswalk system to conform state-formatted data to the format for variables in the F-33.³ Differences in expenditures for similar data items between the two surveys can also occur based on the methodology that the state respondents use to crosswalk their NPEFS or F-33 data. Finally, the imputation and editing processes and procedures between the two surveys can vary. For further detail on imputations and editing data, please see the FY 15 NCES F-33 (Cornman 2017b) and NPEFS (Cornman 2017a) survey documentation.

Comparing NCES and Census Bureau data files from the F-33 data collection. The F-33 data collection produces two data files: one entitled the School District Finance Survey for distribution and reporting by NCES, and one entitled the Annual Survey of School System Finances for distribution and reporting by the Census Bureau. Researchers, policymakers, practitioners, and the public should be aware that the data files are not interchangeable in some respects. Specific differences between the collections include:

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

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

(local or state) imposed, collected, and distributed the tax revenue. Some tax revenues that NCES categorizes as state are categorized as local by the Census Bureau.

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

Fiscal years. The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama and Washington, DC runs from October 1 through September 30, and the fiscal year for Nebraska, Texas, and Washington runs from September 1 through August 31. NCES does not adjust F-33 data to conform to a uniform fiscal year across states. A fiscal year relates to a school year as the latter year of the school year range. For example, FY 15 corresponds to school year 2014–15.

ARRA data. In February 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA legislation allocated federal education funds directly to the states. As a result of ARRA, NCES added seven data items to NPEFS and three data items to the F-33 in order to collect and analyze data pertaining to Title I, Impact Aid, and other U.S. Department of Education funds. NCES collected ARRA-related data in the F-33 and NPEFS collections for FY 09 through FY 14. NCES stopped collecting ARRA data in the FY 15 NPEFS and F-33.

For a more comprehensive explanation of the methodology utilized by the F-33, please see the FY 15 NCES F-33 survey documentation (Cornman 2016b).

The F-33 files can be accessed at <http://nces.ed.gov/ccd/f33agency.asp>.

⁴ See *Digest of Education Statistics 2015*, Table 106.70, http://nces.ed.gov/programs/digest/d15/tables/dt15_106.70.asp, retrieved February 17, 2017. The FY 14 amount adjusted to FY 15 dollars is equal to the FY 14 amount multiplied by the 2014–15 CPI (236.677) and then divided by the 2013–14 CPI (234.966).

Appendix B: Common Core of Data Glossary

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

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

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

current expenditures—Current expenditures are comprised of 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.

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

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

district urban-centric locale code—The locale code is an indicator of a district's location relative to a populous area. Locale code is a variable that NCES has created for general description, sampling, and other statistical purposes. It is based upon the location of the school buildings in the district and in some cases may not reflect the entire attendance area or residences of enrolled students. The district urban-centric locale codes were derived from the locale codes of schools within the district, weighted by the number of students in each locale type.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

enterprise operations expenditures—Expenditures for activities that are financed and operated similar to private business enterprises, where the stated intent is to finance or recover the costs primarily through user charges (e.g., expenditures for school district bookstore operations).

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

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

fees—Amounts received from individuals and other private sources for the performance of specific services or the sale of specific commodities. Includes tuition and transportation fees from parents, pupils, and other private sources, textbook sales and rentals, school lunch revenues, student fees (e.g., locker and equipment fees), and revenues from the rental of real or personal property owned by the school district.

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

function—The function describes the activity for which a service of material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of noninstructional services, facilities acquisition and construction, and debt service.

general administration expenditures—Expenditures for establishing and administering policy to operate a school district. Expenditures include salaries, benefits, purchased services, and supplies for the office of the superintendent and board of education services.

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

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

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

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

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

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

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

local revenues—Includes revenues from such sources as local property and nonproperty taxes, investments, and student activities such as textbook sales, transportation and tuition fees, and food service revenues.

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

magnet school—A special school or program designed to attract students of different racial/ethnic backgrounds for the purpose of reducing, preventing, or eliminating racial isolation (50 percent or more minority enrollment); and/or to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language).

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

object—An object is a classification used to describe the service or commodity obtained as the result of a specific expenditure.

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

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

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

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

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

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

districts are defined by the F-33 school level code “01” (elementary school system only), “02” (secondary system only), and “03” (elementary/secondary school system).

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

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

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

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

state revenues—Includes both direct funds from state governments and funds in lieu of taxation. Revenues in lieu of taxes are paid to compensate a school district for nontaxable state institutions or facilities within the district’s boundary.

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

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

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

Title I program—This federal program provides financial assistance through state education agencies to LEAs and schools with high numbers or high percentages of poor children to help

ensure that all children meet challenging state academic standards. Funds are currently allocated based primarily on census poverty estimates and the state per pupil expenditure from the National Public Education Financial Survey (NPEFS), one of the two fiscal components of the Common Core of Data (CCD) program.

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

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

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

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

vocational education school—A public elementary/secondary school that focuses primarily on providing formal preparation for semiskilled, skilled, technical, or professional occupations for high school-age students who have opted to develop or expand their employment opportunities, often in lieu of preparing for college.

Appendix C: Reference Table

Table C-1. Median current expenditures per pupil, difference, and percentage difference for states that reported data for public elementary and secondary independent charter school districts and noncharter and mixed school districts, by state: Fiscal year 2015

| State | Median current expenditures per pupil for independent charter school districts ¹ | Median current expenditures per pupil for noncharter and mixed school districts ² | Difference | Percentage difference |
|----------------------|---|--|------------|-----------------------|
| Arizona | \$7,268 | \$8,777 | -\$1,509 | -17.2 |
| Arkansas | 7,898 | 9,276 | -1,378 | -14.9 |
| Colorado | 7,164 | 10,048 | -2,884 | -28.7 |
| Connecticut | 14,966 | 18,415 | -3,449 | -18.7 |
| Delaware | 12,117 | 13,873 | -1,756 | -12.7 |
| District of Columbia | 20,213 | 21,071 | -858 | -4.1 |
| Georgia | 8,598 | 9,491 | -894 | -9.4 |
| Idaho | 5,351 | 7,974 | -2,623 | -32.9 |
| Indiana | 7,546 | 9,303 | -1,756 | -18.9 |
| Louisiana | 11,037 | 10,886 | 150 | 1.4 |
| Maine | 10,887 | 13,463 | -2,576 | -19.1 |
| Massachusetts | 21,223 | 15,054 | 6,170 | 41.0 |
| Michigan | 8,931 | 9,562 | -631 | -6.6 |
| Minnesota | 11,085 | 10,677 | 408 | 3.8 |
| Missouri | 11,861 | 9,337 | 2,524 | 27.0 |
| Nevada | 7,171 | 11,799 | -4,628 | -39.2 |
| New Jersey | 15,839 | 17,648 | -1,810 | -10.3 |
| New Mexico | 9,348 | 12,724 | -3,375 | -26.5 |
| North Carolina | 7,593 | 9,079 | -1,486 | -16.4 |
| Ohio | 9,110 | 9,945 | -835 | -8.4 |
| Oklahoma | 6,298 | 8,561 | -2,263 | -26.4 |
| Oregon | 12,395 | 10,423 | 1,972 | 18.9 |
| Pennsylvania | 11,867 | 13,072 | -1,205 | -9.2 |
| Rhode Island | 15,055 | 15,631 | -576 | -3.7 |
| South Carolina | 7,027 | 10,027 | -3,000 | -29.9 |
| Texas | 8,055 | 9,352 | -1,297 | -13.9 |
| Utah | 5,994 | 7,434 | -1,441 | -19.4 |

¹All associated schools are charter schools.

²Includes "noncharter" school districts that contain only noncharter schools and "mixed" school districts that contain both charter and noncharter schools.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2015, Provisional Version 1a.

Appendix D: Final Fiscal Year 2014 Tables

Table D-1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2014

| Name of reporting district | State | Total students (fall membership) ¹ | Revenues by source [in thousands of dollars] | | | | Revenues per pupil | Current expenditures [in thousands of dollars] | | |
|---|----------------|--|---|-------------|-------------|--------------|-----------------------|---|---|--------------------------------------|
| | | | Total | Federal | State | Local | | Total current ² | Instruction and instruction- related | Current expenditures per pupil |
| New York City School District | New York | 989,012 | \$24,215,438 | \$1,814,405 | \$9,352,527 | \$13,048,506 | \$24,484 | \$20,921,661 | \$15,926,877 | \$21,154 |
| Los Angeles Unified School District ³ | California | 653,826 | 8,569,075 | 1,041,701 | 5,339,832 | 2,187,542 | 13,106 | 7,094,926 | 4,666,088 | 10,851 |
| City of Chicago School District 299 ³ | Illinois | 396,641 | 5,436,572 | 875,650 | 1,928,982 | 2,631,940 | 13,707 | 5,363,305 | 3,759,812 | 13,522 |
| Miami-Dade County Public School District ³ | Florida | 356,233 | 3,487,639 | 508,115 | 1,184,777 | 1,794,747 | 9,790 | 3,243,738 | 2,258,289 | 9,106 |
| Clark County School District ³ | Nevada | 320,532 | 3,028,851 | 271,745 | 992,809 | 1,764,297 | 9,449 | 2,587,866 | 1,661,731 | 8,074 |
| Broward County School District ³ | Florida | 262,666 | 2,434,610 | 264,645 | 970,048 | 1,199,917 | 9,269 | 2,246,532 | 1,529,855 | 8,553 |
| Houston Independent School District 912 ³ | Texas | 211,552 | 2,261,496 | 310,784 | 446,242 | 1,504,470 | 10,690 | 1,787,768 | 1,140,082 | 8,451 |
| Hillsborough County School District ³ | Florida | 203,439 | 1,948,637 | 295,025 | 978,761 | 674,851 | 9,578 | 1,766,902 | 1,224,177 | 8,685 |
| Orange County Public Schools ³ | Florida | 187,092 | 2,016,464 | 209,640 | 748,805 | 1,058,019 | 10,778 | 1,632,613 | 1,114,340 | 8,726 |
| Hawaii Department of Education ³ | Hawaii | 186,825 | 2,696,766 | 286,988 | 2,354,601 | 55,177 | 14,435 | 2,316,589 | 1,464,511 | 12,400 |
| Fairfax County Public Schools | Virginia | 183,417 | 2,574,960 | 110,912 | 571,219 | 1,892,829 | 14,039 | 2,514,593 | 1,712,347 | 13,710 |
| Palm Beach County School District ³ | Florida | 182,895 | 1,878,577 | 184,144 | 501,598 | 1,192,835 | 10,271 | 1,737,444 | 1,230,636 | 9,500 |
| Gwinnett County School District ³ | Georgia | 169,150 | 1,634,831 | 135,461 | 760,064 | 739,306 | 9,665 | 1,567,975 | 948,289 | 9,270 |
| Dallas Independent School District 905 ³ | Texas | 159,713 | 1,684,637 | 281,662 | 383,600 | 1,019,375 | 10,548 | 1,374,911 | 871,110 | 8,609 |
| Wake County Schools | North Carolina | 153,534 | 1,452,733 | 101,050 | 772,312 | 579,371 | 9,462 | 1,199,111 | 813,337 | 7,810 |
| Montgomery County Public Schools ³ | Maryland | 151,295 | 2,839,428 | 112,970 | 802,058 | 1,924,400 | 18,767 | 2,296,785 | 1,643,756 | 15,181 |
| Shelby County ³ | Tennessee | 149,832 | 1,470,379 | 207,599 | 642,459 | 620,321 | 9,814 | 1,381,535 | 941,000 | 9,221 |
| Charlotte-Mecklenburg Schools | North Carolina | 142,991 | 1,418,577 | 137,144 | 711,174 | 570,259 | 9,921 | 1,189,338 | 775,433 | 8,318 |
| Philadelphia School District | Pennsylvania | 137,674 | 2,756,217 | 279,442 | 1,416,709 | 1,060,066 | 20,020 | 1,425,239 | 867,283 | 10,352 |
| San Diego City Unified School District ³ | California | 130,303 | 1,664,011 | 146,547 | 464,233 | 1,053,231 | 12,770 | 1,261,481 | 799,256 | 9,681 |
| Duval County School District ³ | Florida | 127,653 | 1,172,424 | 166,719 | 567,434 | 438,271 | 9,184 | 1,127,252 | 762,120 | 8,831 |
| Prince George's County Public Schools ³ | Maryland | 125,136 | 2,031,990 | 137,340 | 1,066,361 | 828,289 | 16,238 | 1,751,188 | 1,101,270 | 13,994 |
| Cypress-Fairbanks Independent School District 907 | Texas | 111,440 | 1,055,405 | 84,507 | 407,456 | 563,442 | 9,471 | 800,582 | 554,713 | 7,184 |
| Cobb County School District ³ | Georgia | 110,001 | 1,111,413 | 75,505 | 440,383 | 595,525 | 10,104 | 951,606 | 661,670 | 8,651 |
| Baltimore County Public Schools ³ | Maryland | 108,191 | 1,622,912 | 93,314 | 693,631 | 835,967 | 15,000 | 1,443,091 | 939,489 | 13,338 |
| Pinellas County School District ³ | Florida | 103,411 | 980,496 | 122,797 | 337,143 | 520,556 | 9,482 | 938,928 | 630,007 | 9,080 |
| Northside Independent School District 915 | Texas | 102,129 | 1,008,253 | 94,239 | 382,032 | 531,982 | 9,872 | 827,177 | 570,921 | 8,099 |
| Jefferson County School District | Kentucky | 100,529 | 1,216,767 | 139,572 | 484,348 | 592,847 | 12,104 | 1,134,909 | 719,000 | 11,289 |
| Dekalb County School District ³ | Georgia | 99,388 | 1,125,505 | 133,083 | 441,456 | 550,966 | 11,324 | 879,320 | 573,312 | 8,847 |
| Polk County School District ³ | Florida | 97,953 | 893,380 | 110,388 | 489,508 | 293,484 | 9,120 | 843,327 | 587,783 | 8,610 |
| Fulton County ³ | Georgia | 95,232 | 1,122,984 | 68,971 | 337,029 | 716,984 | 11,792 | 917,834 | 597,759 | 9,638 |
| Albuquerque Public Schools ³ | New Mexico | 93,202 | 981,497 | 98,705 | 704,210 | 178,582 | 10,531 | 796,476 | 505,066 | 8,546 |
| Lee County School District ³ | Florida | 87,425 | 847,241 | 100,912 | 271,228 | 475,101 | 9,691 | 772,000 | 501,400 | 8,830 |
| Denver School District 1 ³ | Colorado | 86,046 | 1,121,233 | 125,160 | 322,347 | 673,726 | 13,031 | 909,012 | 569,997 | 10,564 |
| Jefferson County School District No. R-1 ³ | Colorado | 86,011 | 868,646 | 53,170 | 362,640 | 452,836 | 10,099 | 746,987 | 474,431 | 8,685 |

See notes at end of table.

Table D-1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2014—Continued

| Name of reporting district | State | Total students (fall membership) ¹ | Revenues by source [in thousands of dollars] | | | | Revenues per pupil | Current expenditures [in thousands of dollars] | | Current expenditures per pupil |
|---|----------------|--|---|---------|---------|---------|-----------------------|---|--|--------------------------------------|
| | | | Total | Federal | State | Local | | Total current ² | Instruction and instruction-related | |
| Prince William County Public Schools | Virginia | 85,451 | 1,041,588 | 55,492 | 439,072 | 547,024 | 12,189 | 873,002 | 557,673 | 10,216 |
| Austin Independent School District 901 ³ | Texas | 85,372 | 1,064,273 | 134,845 | 72,960 | 856,468 | 12,466 | 824,775 | 536,803 | 9,661 |
| Baltimore City Public Schools ³ | Maryland | 84,730 | 1,466,484 | 172,564 | 991,832 | 302,088 | 17,308 | 1,318,708 | 857,610 | 15,564 |
| Fort Worth Independent School District 905 | Texas | 84,588 | 843,871 | 114,902 | 343,728 | 385,241 | 9,976 | 730,964 | 472,575 | 8,641 |
| Nashville Davidson County Schools ³ | Tennessee | 82,806 | 941,812 | 112,811 | 271,798 | 557,203 | 11,374 | 851,201 | 545,325 | 10,279 |
| Long Beach Unified School District ³ | California | 81,155 | 823,132 | 101,393 | 555,518 | 166,221 | 10,143 | 720,971 | 489,931 | 8,884 |
| Milwaukee School District ³ | Wisconsin | 78,516 | 1,165,993 | 189,945 | 640,584 | 335,464 | 14,850 | 967,963 | 593,182 | 12,328 |
| Anne Arundel County Public Schools ³ | Maryland | 78,489 | 1,173,577 | 58,665 | 433,397 | 681,515 | 14,952 | 1,033,458 | 702,475 | 13,167 |
| Greenville County School District ³ | South Carolina | 74,475 | 775,007 | 66,758 | 389,414 | 318,835 | 10,406 | 622,868 | 382,925 | 8,363 |
| Alpine School District | Utah | 73,975 | 498,910 | 32,588 | 309,111 | 157,211 | 6,744 | 416,739 | 298,278 | 5,634 |
| Fresno Unified School District ³ | California | 73,353 | 777,044 | 111,325 | 549,464 | 116,255 | 10,593 | 708,963 | 466,728 | 9,665 |
| Guilford County Schools | North Carolina | 72,081 | 760,181 | 98,797 | 380,270 | 281,114 | 10,546 | 665,066 | 429,183 | 9,227 |
| Brevard County School District ³ | Florida | 71,232 | 633,792 | 70,079 | 312,152 | 251,561 | 8,898 | 575,556 | 396,918 | 8,080 |
| Fort Bend Independent School District 907 | Texas | 70,931 | 668,819 | 40,882 | 251,855 | 376,082 | 9,429 | 545,539 | 358,474 | 7,691 |
| Loudoun County Public Schools | Virginia | 70,759 | 1,019,133 | 21,090 | 263,890 | 734,153 | 14,403 | 883,402 | 617,632 | 12,485 |
| Virginia Beach City Public Schools ³ | Virginia | 70,556 | 766,959 | 60,153 | 328,549 | 378,257 | 10,870 | 734,689 | 486,576 | 10,413 |
| Davis County School District | Utah | 70,411 | 503,158 | 39,785 | 285,012 | 178,361 | 7,146 | 440,082 | 296,191 | 6,250 |
| Granite School District | Utah | 70,407 | 493,754 | 56,706 | 272,399 | 164,649 | 7,013 | 463,847 | 312,906 | 6,588 |
| North East Independent School District 910 | Texas | 68,205 | 681,200 | 54,608 | 187,233 | 439,359 | 9,988 | 560,190 | 371,059 | 8,213 |
| Pasco County School Board ³ | Florida | 68,109 | 631,396 | 66,654 | 340,420 | 224,322 | 9,270 | 553,408 | 358,147 | 8,125 |
| Aldine Independent School District 902 | Texas | 67,381 | 681,722 | 97,808 | 372,668 | 211,246 | 10,117 | 566,305 | 357,368 | 8,405 |
| Katy Independent School District 914 | Texas | 67,213 | 693,078 | 38,481 | 255,828 | 398,769 | 10,312 | 554,254 | 379,247 | 8,246 |
| Douglas County School District Re 1 ³ | Colorado | 66,230 | 634,388 | 15,573 | 288,350 | 330,465 | 9,579 | 541,878 | 337,619 | 8,182 |
| Washoe County School District ³ | Nevada | 65,550 | 619,504 | 64,602 | 228,150 | 326,752 | 9,451 | 553,985 | 337,544 | 8,451 |
| Seminole County School District ³ | Florida | 64,851 | 573,482 | 53,989 | 271,097 | 248,396 | 8,843 | 523,582 | 352,297 | 8,074 |
| Arlington Independent School District | Texas | 64,688 | 618,451 | 65,882 | 281,301 | 271,268 | 9,561 | 504,140 | 348,188 | 7,793 |
| Mesa Unified School District | Arizona | 64,161 | 559,798 | 67,727 | 236,404 | 255,667 | 8,725 | 492,385 | 306,413 | 7,674 |
| Elk Grove Unified School District ³ | California | 62,499 | 620,557 | 54,440 | 423,076 | 143,041 | 9,929 | 549,743 | 377,153 | 8,796 |
| El Paso Independent School District 902 | Texas | 61,620 | 605,436 | 101,043 | 300,266 | 204,127 | 9,825 | 541,272 | 362,767 | 8,784 |
| Volusia County School District ³ | Florida | 61,238 | 565,318 | 59,481 | 250,607 | 255,230 | 9,231 | 502,675 | 336,659 | 8,209 |
| Knox County School District | Tennessee | 59,236 | 535,162 | 57,692 | 183,855 | 293,615 | 9,034 | 510,278 | 358,752 | 8,614 |
| Chesterfield County Public Schools | Virginia | 59,186 | 617,696 | 29,674 | 284,112 | 303,910 | 10,437 | 524,080 | 348,875 | 8,855 |
| Mobile County School District | Alabama | 58,808 | 558,871 | 79,684 | 302,220 | 176,967 | 9,503 | 522,459 | 303,734 | 8,884 |
| Osceola County School District ³ | Florida | 58,204 | 528,384 | 60,272 | 273,094 | 195,018 | 9,078 | 477,885 | 321,187 | 8,211 |
| San Francisco Unified School District ³ | California | 57,620 | 797,971 | 66,644 | 202,949 | 528,378 | 13,849 | 585,042 | 388,635 | 10,153 |

See notes at end of table.

Table D-1. Total students, revenues by source, revenues per pupil, current expenditures, and current expenditures per pupil for the 100 largest public elementary and secondary school districts in the United States, by enrollment: Fiscal year 2014—Continued

| Name of reporting district | State | Total students (fall membership) ¹ | Revenues by source [in thousands of dollars] | | | | Current expenditures [in thousands of dollars] | | | Current expenditures per pupil |
|--|----------------|--|---|---------|---------|---------|---|-------------------------------|---|--------------------------------------|
| | | | Total | Federal | State | Local | Revenues per pupil | Total current ² | Instruction and instruction- related ⁴ | |
| Garland Independent School District 909 | Texas | 57,616 | 539,301 | 49,673 | 306,143 | 183,485 | 9,360 | 468,700 | 308,586 | 8,135 |
| Santa Ana Unified School District ³ | California | 57,499 | 584,040 | 73,602 | 363,400 | 147,038 | 10,157 | 523,111 | 345,747 | 9,098 |
| Conroe Independent School District 902 | Texas | 55,009 | 507,483 | 31,386 | 157,204 | 318,893 | 9,225 | 404,126 | 267,497 | 7,347 |
| Plano Independent School District 910 | Texas | 54,822 | 625,077 | 30,111 | 49,736 | 545,230 | 11,402 | 459,105 | 318,610 | 8,374 |
| Pasadena Independent School District 917 | Texas | 54,535 | 553,630 | 69,649 | 324,780 | 159,201 | 10,152 | 478,625 | 313,340 | 8,776 |
| Boston City Schools | Massachusetts | 54,300 | 1,405,169 | 115,340 | 356,705 | 933,124 | 25,878 | 1,171,108 | 774,025 | 21,567 |
| Cherry Creek School District 5 ³ | Colorado | 54,228 | 575,517 | 27,031 | 233,699 | 314,787 | 10,613 | 506,555 | 360,634 | 9,341 |
| San Antonio Independent School District 907 ³ | Texas | 53,857 | 596,092 | 126,276 | 295,416 | 174,400 | 11,068 | 514,323 | 327,006 | 9,550 |
| Capistrano Unified School District ³ | California | 53,833 | 443,511 | 21,917 | 135,450 | 286,144 | 8,239 | 383,165 | 266,599 | 7,118 |
| San Bernardino City Unified School District ³ | California | 53,785 | 596,092 | 76,098 | 446,890 | 73,104 | 11,083 | 513,028 | 318,187 | 9,538 |
| Corona Norco Unified School District | California | 53,782 | 503,870 | 35,244 | 334,030 | 134,596 | 9,369 | 430,460 | 291,777 | 8,004 |
| Forsyth County-Winston Salem Schools | North Carolina | 53,413 | 542,004 | 60,042 | 283,696 | 198,266 | 10,147 | 458,645 | 314,503 | 8,587 |
| Jordan School District | Utah | 53,355 | 384,606 | 24,926 | 230,724 | 128,956 | 7,208 | 301,103 | 199,837 | 5,643 |
| Howard County Public Schools | Maryland | 52,806 | 941,940 | 23,233 | 303,202 | 615,505 | 17,838 | 810,981 | 585,783 | 15,358 |
| Lewisville Independent School District 902 | Texas | 52,801 | 555,057 | 28,894 | 125,446 | 400,717 | 10,512 | 432,140 | 293,963 | 8,184 |
| Clayton County School District ³ | Georgia | 52,296 | 491,037 | 68,403 | 250,787 | 171,847 | 9,390 | 433,701 | 289,830 | 8,293 |
| Cumberland County Schools | North Carolina | 51,471 | 444,054 | 61,107 | 258,762 | 124,185 | 8,627 | 416,242 | 278,566 | 8,087 |
| Omaha City School District 1 | Nebraska | 51,069 | 622,476 | 80,932 | 232,548 | 308,996 | 12,189 | 590,595 | 411,077 | 11,565 |
| Wichita Unified School District 259 | Kansas | 50,629 | 610,285 | 72,456 | 372,962 | 164,867 | 12,054 | 547,281 | 336,180 | 10,810 |
| Henrico County Public Schools | Virginia | 50,569 | 505,763 | 35,047 | 232,965 | 237,751 | 10,001 | 449,580 | 298,093 | 8,890 |
| Seattle School District 1 | Washington | 50,509 | 761,141 | 49,290 | 352,501 | 359,350 | 15,069 | 614,824 | 392,402 | 12,173 |
| Columbus City School District | Ohio | 50,478 | 780,659 | 93,450 | 224,434 | 462,775 | 15,465 | 685,739 | 409,918 | 13,585 |
| Atlanta Public Schools ³ | Georgia | 50,131 | 809,900 | 98,079 | 167,533 | 544,288 | 16,156 | 651,409 | 397,843 | 12,994 |
| Brownsville Independent School District 901 | Texas | 49,370 | 511,226 | 100,324 | 346,504 | 64,398 | 10,355 | 456,997 | 292,675 | 9,257 |
| Tucson Unified School District 1 ³ | Arizona | 49,308 | 487,152 | 79,267 | 153,603 | 254,282 | 9,880 | 460,057 | 282,490 | 9,330 |
| Detroit City School District | Michigan | 49,043 | 835,911 | 212,595 | 387,403 | 235,913 | 17,044 | 696,250 | 397,556 | 14,197 |
| San Juan Unified School District ³ | California | 49,035 | 488,006 | 44,791 | 295,543 | 147,672 | 9,952 | 418,533 | 278,564 | 8,535 |
| Klein Independent School District 915 | Texas | 48,253 | 472,978 | 30,948 | 222,477 | 219,553 | 9,802 | 385,605 | 255,920 | 7,991 |
| Anchorage School District ³ | Alaska | 48,159 | 815,978 | 75,613 | 532,502 | 207,863 | 16,943 | 751,094 | 479,783 | 15,596 |
| Portland School District 1j ³ | Oregon | 47,302 | 616,729 | 48,890 | 202,633 | 365,206 | 13,038 | 518,300 | 325,716 | 10,957 |

¹The student membership obtained from the Common Core of Data (CCD) fiscal district data collection may vary slightly from the student membership obtained from the CCD nonfiscal data collection. Wyoming indicated that their fiscal data reported in the School District Finance Survey (F-33) excluded prekindergarten programs. In this state, the F-33 total student membership variable excludes prekindergarten membership.

²Funds spent operating local public schools and local education agencies, including such expenses as; salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding; capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

³The school district operates charter schools in addition to noncharter schools.

⁴Revenues for Columbus City School District in Ohio have been adjusted in this table to exclude state funding for independent charter school districts. Ohio accounts for state funding of independent charter school districts within the revenues of the (noncharter) local school districts that charter school students reside in.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2014, Provisional Version 1a.

Table D-2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2014

[in thousands of dollars]

| State and reporting district | All functions ¹ | | | | Instruction and instruction-related ^{1,2} | | | Support services ^{1,3} | | | All other functions ^{1,4} |
|----------------------------------|----------------------------|----------------------|----------------------|--------------------------------|--|----------------------|---------------------|---------------------------------|---------------------|---------------------|------------------------------------|
| | Total ^{5,6} | Salaries and wages | Employee benefits | Current expenditures per pupil | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ |
| United States | \$544,785,378 | \$318,802,802 | \$123,472,797 | \$10,937 | \$354,062,520 | \$229,933,701 | \$87,908,599 | \$167,618,910 | \$78,939,681 | \$31,870,302 | \$23,103,948 |
| Northeast | | | | | | | | | | | |
| Connecticut | 9,179,414 | 5,134,359 | 2,505,303 | 17,206 | 5,972,602 | 3,767,927 | 1,817,389 | 2,890,765 | 1,224,359 | 630,797 | 316,047 |
| New Haven School District | 368,766 | 187,693 | 93,211 | 17,315 | 250,588 | 147,308 | 73,746 | 102,815 | 32,356 | 16,280 | 15,363 |
| Hartford School District | 418,418 | 228,577 | 109,603 | 19,657 | 242,761 | 152,342 | 72,871 | 161,866 | 70,271 | 34,030 | 13,791 |
| Maine | 2,376,659 | 1,382,284 | 575,680 | 13,005 | 1,500,255 | 983,375 | 421,745 | 792,278 | 362,454 | 139,130 | 84,126 |
| Portland Public Schools | 110,958 | 65,274 | 29,738 | 15,838 | 73,057 | 47,706 | 22,241 | 34,474 | 16,196 | 6,991 | 3,427 |
| Lewiston Public Schools | 65,228 | 34,650 | 17,352 | 12,420 | 44,327 | 27,695 | 13,842 | 17,880 | 5,956 | 3,033 | 3,021 |
| Massachusetts | 14,467,894 | 8,776,323 | 3,181,835 | 15,138 | 9,734,878 | 6,537,024 | 2,492,029 | 4,292,596 | 1,960,465 | 635,398 | 440,420 |
| Boston | 1,171,108 | 695,117 | 242,694 | 21,567 | 774,025 | 523,715 | 197,098 | 342,950 | 148,193 | 40,795 | 54,133 |
| Springfield | 406,926 | 229,466 | 87,082 | 15,756 | 264,347 | 169,448 | 69,345 | 124,271 | 50,841 | 15,499 | 18,308 |
| New Hampshire | 2,649,413 | 1,450,016 | 661,095 | 14,362 | 1,748,676 | 1,088,308 | 495,047 | 830,906 | 335,217 | 157,911 | 69,831 |
| Manchester School District | 162,941 | 90,709 | 43,325 | 11,366 | 116,590 | 73,940 | 35,578 | 41,009 | 14,402 | 6,899 | 5,342 |
| Nashua School District | 144,436 | 86,795 | 34,260 | 12,257 | 94,034 | 63,140 | 23,449 | 45,537 | 21,576 | 10,153 | 4,865 |
| New Jersey | 24,437,256 | 14,271,749 | 6,017,633 | 17,858 | 14,943,512 | 9,868,317 | 3,961,439 | 8,651,189 | 4,122,541 | 1,848,499 | 842,555 |
| The Newark Public Schools | 777,210 | 480,279 | 194,688 | 22,221 | 435,946 | 290,734 | 113,271 | 311,495 | 181,962 | 71,413 | 29,769 |
| Jersey City Public Schools | 600,851 | 362,532 | 151,616 | 21,793 | 390,066 | 256,005 | 106,933 | 193,587 | 101,062 | 39,289 | 17,198 |
| New York | 54,103,767 | 30,056,337 | 15,702,014 | 19,904 | 38,839,241 | 23,569,829 | 12,600,037 | 14,089,235 | 5,868,841 | 3,003,553 | 1,175,291 |
| New York City Public Schools | 20,921,661 | 10,928,726 | 6,184,570 | 21,154 | 15,926,877 | 9,159,571 | 5,371,163 | 4,492,951 | 1,468,381 | 809,551 | 501,833 |
| Buffalo City School District | 659,190 | 312,368 | 202,040 | 18,913 | 417,652 | 230,490 | 153,903 | 208,132 | 69,361 | 43,626 | 33,406 |
| Pennsylvania | 24,038,333 | 12,886,505 | 6,336,842 | 13,861 | 15,412,902 | 9,488,161 | 4,608,180 | 7,704,654 | 3,100,121 | 1,587,323 | 920,777 |
| Philadelphia City Sd | 1,425,239 | 726,970 | 405,176 | 10,352 | 867,283 | 523,510 | 275,545 | 486,185 | 186,225 | 115,190 | 71,771 |
| Pittsburgh Sd | 396,421 | 214,444 | 100,931 | 15,223 | 233,906 | 146,444 | 68,298 | 146,650 | 62,287 | 30,057 | 15,865 |
| Rhode Island | 2,138,129 | 1,237,324 | 538,947 | 15,071 | 1,331,507 | 894,676 | 375,980 | 748,089 | 340,494 | 162,202 | 58,533 |
| Providence | 376,656 | 200,187 | 100,838 | 15,808 | 217,126 | 145,015 | 66,918 | 143,485 | 54,612 | 33,805 | 16,045 |
| Cranston | 148,996 | 88,094 | 37,630 | 14,120 | 96,349 | 61,547 | 24,818 | 49,514 | 26,540 | 12,811 | 3,133 |
| Vermont | 1,517,126 | 872,233 | 359,622 | 17,288 | 976,339 | 621,249 | 261,904 | 492,999 | 231,268 | 91,010 | 47,788 |
| Burlington School District | 74,784 | 44,914 | 17,525 | 18,743 | 49,687 | 31,909 | 11,946 | 21,943 | 10,899 | 4,950 | 3,154 |
| South Burlington School District | 43,652 | 27,335 | 11,239 | 17,934 | 28,863 | 19,391 | 7,849 | 12,936 | 6,998 | 3,028 | 1,853 |
| South | | | | | | | | | | | |
| Alabama | 6,734,167 | 3,826,060 | 1,478,854 | 9,025 | 4,141,047 | 2,677,434 | 978,762 | 2,120,631 | 970,470 | 405,712 | 472,489 |
| Mobile County | 522,459 | 290,189 | 115,676 | 8,884 | 303,734 | 198,143 | 73,275 | 180,053 | 78,728 | 34,910 | 38,672 |
| Jefferson County | 318,715 | 189,112 | 73,094 | 8,804 | 194,687 | 131,218 | 47,304 | 100,382 | 49,275 | 20,911 | 23,646 |

See notes at end of table.

Table D-2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2014—Continued

| [in thousands of dollars] | | | | | | | | | | | |
|---------------------------------------|----------------------------|--------------------|-------------------|--------------------------------|--|--------------------|-------------------|---------------------------------|--------------------|-------------------|------------------------------------|
| State and reporting district | All functions ¹ | | | | Instruction and instruction-related ^{1,2} | | | Support services ^{1,3} | | | All other functions ^{1,4} |
| | Total ^{5,6} | Salaries and wages | Employee benefits | Current expenditures per pupil | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ |
| Arkansas | 4,688,209 | 2,753,710 | 805,153 | 9,568 | 3,036,273 | 1,973,289 | 570,175 | 1,393,938 | 685,992 | 204,267 | 257,998 |
| Little Rock School District | 325,457 | 192,853 | 65,142 | 12,961 | 210,196 | 139,202 | 46,171 | 99,980 | 47,792 | 16,493 | 15,281 |
| Springdale School District | 196,899 | 123,708 | 35,871 | 9,214 | 135,115 | 90,868 | 26,349 | 50,495 | 28,840 | 8,279 | 11,289 |
| Delaware | 1,804,290 | 969,867 | 482,674 | 13,701 | 1,140,432 | 709,773 | 358,620 | 602,981 | 232,755 | 119,027 | 60,877 |
| Red Clay Consolidated School District | 222,571 | 122,144 | 62,597 | 13,458 | 155,287 | 94,785 | 47,862 | 67,284 | 27,359 | 14,735 | 0 |
| Christina School District | 287,248 | 153,275 | 78,911 | 17,595 | 164,676 | 105,107 | 54,505 | 114,344 | 44,681 | 23,765 | 8,228 |
| District of Columbia ⁷ | 1,530,116 | 940,054 | 180,759 | 19,578 | 861,955 | 632,332 | 119,417 | 612,611 | 301,418 | 59,951 | 55,550 |
| District of Columbia Public Schools | 908,168 | 582,865 | 101,323 | 20,208 | 552,704 | 415,702 | 68,035 | 326,611 | 166,494 | 33,150 | 28,853 |
| Florida | 23,709,726 | 13,606,332 | 4,204,037 | 8,714 | 16,014,539 | 9,663,177 | 2,851,253 | 6,476,604 | 3,358,649 | 1,133,410 | 1,218,583 |
| Dade | 3,243,738 | 1,819,070 | 623,340 | 9,106 | 2,258,289 | 1,263,430 | 415,094 | 823,814 | 448,630 | 165,902 | 161,635 |
| Broward | 2,246,532 | 1,254,938 | 375,847 | 8,553 | 1,529,855 | 866,904 | 250,864 | 621,708 | 321,023 | 104,045 | 94,969 |
| Georgia | 15,773,145 | 9,510,954 | 3,341,672 | 9,150 | 10,391,508 | 6,946,056 | 2,508,143 | 4,439,697 | 2,267,699 | 706,688 | 941,940 |
| Gwinnett County | 1,567,975 | 913,056 | 303,141 | 9,270 | 948,289 | 649,269 | 227,637 | 538,016 | 240,757 | 65,099 | 81,670 |
| Cobb County | 951,606 | 611,116 | 218,316 | 8,651 | 661,670 | 449,120 | 167,134 | 236,980 | 139,043 | 41,616 | 52,956 |
| Kentucky | 6,396,681 | 3,978,101 | 1,497,124 | 9,443 | 4,014,486 | 2,808,887 | 989,332 | 1,990,976 | 999,659 | 437,481 | 391,219 |
| Jefferson County | 1,134,909 | 753,144 | 258,111 | 11,289 | 719,000 | 519,180 | 171,571 | 359,965 | 207,542 | 78,504 | 55,944 |
| Fayette County | 436,624 | 282,905 | 97,117 | 10,894 | 280,070 | 200,048 | 68,642 | 136,788 | 73,771 | 25,481 | 19,766 |
| Louisiana | 7,665,249 | 4,155,933 | 1,992,831 | 10,774 | 4,699,773 | 2,930,134 | 1,366,703 | 2,540,766 | 1,075,217 | 539,505 | 424,710 |
| Jefferson Parish | 492,631 | 256,382 | 130,550 | 10,637 | 293,190 | 179,970 | 91,677 | 175,255 | 67,075 | 33,683 | 24,186 |
| East Baton Rouge Parish | 519,912 | 267,128 | 129,720 | 12,397 | 309,760 | 191,768 | 89,487 | 183,666 | 65,394 | 33,766 | 26,486 |
| Maryland | 12,123,368 | 7,123,915 | 3,251,231 | 13,997 | 8,128,447 | 5,193,179 | 2,392,282 | 3,651,400 | 1,811,308 | 804,053 | 343,521 |
| Montgomery County Public Schools | 2,296,785 | 1,460,591 | 683,959 | 15,181 | 1,643,756 | 1,083,877 | 517,217 | 602,058 | 357,503 | 155,561 | 50,971 |
| Prince George's County Public Schools | 1,751,188 | 1,038,321 | 453,902 | 13,994 | 1,101,270 | 714,355 | 301,763 | 581,061 | 301,474 | 142,400 | 68,857 |
| Mississippi | 4,075,516 | 2,371,202 | 821,135 | 8,268 | 2,475,653 | 1,626,870 | 549,217 | 1,331,178 | 619,766 | 220,009 | 268,685 |
| Desoto Co School Dist | 220,507 | 130,581 | 43,131 | 6,671 | 132,843 | 88,883 | 28,904 | 74,215 | 36,788 | 11,983 | 13,449 |
| Jackson Public School Dist | 243,878 | 145,097 | 54,048 | 8,270 | 146,686 | 95,825 | 33,061 | 78,097 | 42,038 | 17,641 | 19,095 |
| North Carolina | 12,689,020 | 7,856,553 | 2,674,875 | 8,460 | 8,250,033 | 5,642,811 | 1,894,457 | 3,748,702 | 1,932,295 | 673,108 | 690,285 |
| Wake County Schools | 1,199,111 | 777,060 | 263,402 | 7,810 | 813,337 | 578,541 | 192,282 | 339,597 | 178,222 | 62,674 | 46,177 |
| Charlotte-Mecklenburg Schools | 1,189,338 | 747,084 | 244,808 | 8,318 | 775,433 | 523,470 | 170,959 | 352,785 | 193,421 | 66,506 | 61,120 |
| Oklahoma | 5,262,856 | 3,009,287 | 1,011,041 | 7,693 | 3,064,624 | 2,053,250 | 695,730 | 1,817,731 | 835,911 | 271,142 | 380,501 |
| Oklahoma City | 378,107 | 197,854 | 82,383 | 9,242 | 226,495 | 137,286 | 56,412 | 123,211 | 52,423 | 20,636 | 28,401 |
| Tulsa | 365,672 | 211,378 | 65,994 | 9,107 | 196,021 | 131,733 | 39,872 | 143,084 | 70,147 | 23,046 | 26,567 |
| South Carolina | 7,211,549 | 4,230,145 | 1,478,395 | 9,671 | 4,454,646 | 3,018,559 | 1,026,644 | 2,359,051 | 1,087,353 | 392,609 | 397,852 |
| Greenville 01 | 622,868 | 381,980 | 133,639 | 8,363 | 382,925 | 268,494 | 92,475 | 193,518 | 102,179 | 35,637 | 46,425 |
| Charleston 01 | 507,057 | 278,759 | 99,047 | 11,107 | 311,748 | 203,374 | 70,894 | 170,378 | 62,035 | 23,367 | 24,931 |

See notes at end of table.

Table D-2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2014—Continued

| [in thousands of dollars] | | | | | | | | | | | |
|---|----------------------------|--------------------|-------------------|--------------------------------|--|--------------------|-------------------|---------------------------------|--------------------|-------------------|------------------------------------|
| State and reporting district | All functions ¹ | | | | Instruction and instruction-related ^{1,2} | | | Support services ^{1,3} | | | All other functions ^{1,4} |
| | Total ^{5,6} | Salaries and wages | Employee benefits | Current expenditures per pupil | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ |
| Tennessee | 8,566,173 | 5,133,131 | 1,690,253 | 8,622 | 5,836,796 | 3,864,897 | 1,277,070 | 2,265,352 | 1,060,259 | 347,913 | 464,025 |
| Shelby Co | 1,381,535 | 864,413 | 253,005 | 9,221 | 941,000 | 649,083 | 196,316 | 369,812 | 180,856 | 49,783 | 70,723 |
| Davidson County | 851,201 | 489,153 | 190,552 | 10,279 | 545,325 | 350,001 | 137,329 | 266,513 | 125,319 | 45,904 | 39,363 |
| Texas | 44,175,246 | 29,879,097 | 4,897,583 | 8,572 | 28,484,853 | 21,579,189 | 3,406,563 | 13,249,142 | 7,393,105 | 1,245,262 | 2,441,251 |
| Houston Isd | 1,787,768 | 1,136,911 | 189,334 | 8,451 | 1,140,082 | 808,014 | 124,833 | 542,738 | 293,965 | 54,148 | 104,948 |
| Dallas Isd | 1,374,911 | 943,284 | 137,885 | 8,609 | 871,110 | 686,718 | 100,226 | 414,533 | 222,542 | 30,564 | 89,268 |
| Virginia | 13,970,737 | 8,827,438 | 3,293,012 | 10,968 | 9,364,936 | 6,377,408 | 2,339,734 | 4,060,289 | 2,198,909 | 852,786 | 545,512 |
| Fairfax Co Pbhc Schs | 2,514,593 | 1,611,667 | 651,742 | 13,710 | 1,712,347 | 1,161,857 | 455,422 | 706,490 | 400,189 | 169,275 | 95,756 |
| Prince William Co Pbhc Schs | 873,002 | 575,110 | 190,081 | 10,216 | 557,673 | 397,244 | 128,617 | 276,148 | 158,567 | 56,416 | 39,181 |
| West Virginia | 3,153,241 | 1,717,480 | 886,138 | 11,223 | 1,949,417 | 1,148,932 | 586,836 | 1,019,384 | 472,360 | 264,311 | 184,440 |
| Kanawha County Schools | 304,580 | 169,828 | 88,772 | 10,733 | 189,342 | 113,047 | 57,813 | 96,178 | 44,829 | 27,078 | 19,060 |
| Berkeley County Schools | 199,644 | 112,822 | 52,915 | 10,957 | 123,780 | 76,480 | 35,205 | 63,364 | 31,294 | 15,507 | 12,500 |
| Midwest | | | | | | | | | | | |
| Illinois | 27,056,722 | 14,346,937 | 7,670,923 | 13,090 | 17,275,662 | 10,311,539 | 5,431,628 | 8,967,033 | 3,753,734 | 2,095,153 | 814,027 |
| City of Chicago Sd 299 | 5,363,305 | 2,505,378 | 1,328,692 | 13,522 | 3,759,812 | 1,853,611 | 1,093,660 | 1,413,787 | 568,180 | 198,011 | 189,706 |
| Sd U-46 | 451,100 | 236,948 | 154,077 | 11,124 | 275,901 | 161,014 | 102,961 | 158,109 | 68,037 | 46,871 | 17,090 |
| Indiana | 9,929,075 | 5,489,424 | 2,886,005 | 9,481 | 6,050,720 | 3,835,979 | 1,943,636 | 3,401,630 | 1,439,800 | 881,734 | 476,725 |
| Indianapolis Public Schools | 381,972 | 208,078 | 103,648 | 12,396 | 218,798 | 138,619 | 67,876 | 143,021 | 63,440 | 33,682 | 20,153 |
| Fort Wayne Commun Schools | 313,377 | 172,092 | 96,818 | 10,180 | 204,440 | 124,224 | 68,241 | 92,625 | 40,259 | 25,340 | 16,312 |
| Iowa | 5,352,654 | 3,350,500 | 1,129,342 | 10,645 | 3,528,978 | 2,415,049 | 800,019 | 1,591,551 | 834,395 | 297,189 | 232,125 |
| Des Moines Independent Comm School District | 374,975 | 230,223 | 101,575 | 10,955 | 251,868 | 165,642 | 71,052 | 107,939 | 56,033 | 27,235 | 15,168 |
| Cedar Rapids Comm School District | 184,921 | 130,476 | 33,358 | 10,645 | 125,314 | 94,788 | 22,203 | 52,164 | 29,532 | 9,912 | 7,443 |
| Kansas | 4,930,688 | 2,876,320 | 907,114 | 9,932 | 3,224,465 | 2,033,914 | 633,480 | 1,463,800 | 756,868 | 242,569 | 242,423 |
| Wichita | 547,281 | 331,012 | 127,205 | 10,810 | 336,180 | 225,965 | 87,687 | 187,594 | 96,279 | 36,885 | 23,507 |
| Olathe | 278,793 | 179,076 | 57,168 | 9,587 | 188,540 | 133,260 | 42,914 | 78,048 | 41,887 | 12,617 | 12,205 |
| Michigan | 16,471,533 | 7,952,857 | 4,507,439 | 10,912 | 10,293,626 | 5,691,581 | 3,209,464 | 5,571,024 | 2,134,926 | 1,230,674 | 606,883 |
| Detroit City School District | 696,250 | 330,660 | 173,264 | 14,197 | 397,556 | 240,182 | 119,324 | 257,310 | 80,190 | 49,425 | 41,384 |
| Utica Community Schools | 266,664 | 151,488 | 80,580 | 9,417 | 195,565 | 120,359 | 64,954 | 64,504 | 29,363 | 14,815 | 6,595 |
| Minnesota | 9,682,811 | 6,023,438 | 1,980,066 | 11,407 | 6,723,438 | 4,519,243 | 1,502,421 | 2,506,440 | 1,079,029 | 350,688 | 452,933 |
| Anoka-Hennepin Public School Dist. | 415,768 | 273,323 | 90,315 | 10,870 | 303,706 | 211,577 | 72,069 | 93,894 | 43,291 | 12,384 | 18,168 |
| St. Paul Public School District | 578,265 | 374,510 | 137,168 | 15,127 | 423,227 | 282,482 | 104,946 | 128,954 | 65,348 | 22,841 | 26,084 |
| Missouri | 9,050,297 | 5,630,881 | 1,693,767 | 9,856 | 5,768,128 | 3,952,781 | 1,168,834 | 2,878,761 | 1,447,954 | 453,014 | 403,408 |
| St. Louis City | 341,360 | 179,426 | 72,142 | 12,635 | 192,965 | 128,704 | 50,790 | 132,592 | 46,496 | 19,730 | 15,803 |
| Springfield R-Xii | 225,091 | 137,490 | 43,774 | 8,790 | 147,079 | 96,999 | 30,437 | 65,555 | 35,853 | 11,332 | 12,457 |
| Nebraska | 3,604,514 | 2,097,157 | 716,081 | 11,715 | 2,484,461 | 1,581,934 | 544,507 | 945,963 | 454,687 | 153,278 | 174,090 |
| Omaha Public Schools | 590,595 | 333,501 | 119,991 | 11,565 | 411,077 | 259,593 | 93,344 | 150,236 | 63,755 | 23,168 | 29,282 |
| Lincoln Public Schools | 389,252 | 248,289 | 74,040 | 10,276 | 276,869 | 188,664 | 54,896 | 94,336 | 52,892 | 16,387 | 18,047 |

See notes at end of table.

Table D-2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2014—Continued

| [in thousands of dollars] | | | | | | | | | | | |
|---|----------------------------|--------------------|-------------------|--------------------------------|--|--------------------|-------------------|---------------------------------|--------------------|-------------------|------------------------------------|
| State and reporting district | All functions ¹ | | | | Instruction and instruction-related ^{1,2} | | | Support services ^{1,3} | | | All other functions ^{1,4} |
| | Total ^{5,6} | Salaries and wages | Employee benefits | Current expenditures per pupil | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ |
| North Dakota | 1,280,594 | 766,867 | 255,494 | 12,339 | 803,857 | 549,787 | 186,723 | 380,819 | 187,263 | 61,614 | 95,918 |
| Bismarck 1 | 131,323 | 83,521 | 28,011 | 10,933 | 86,940 | 60,428 | 20,098 | 36,729 | 20,739 | 7,351 | 7,654 |
| Fargo 1 | 135,021 | 86,260 | 25,859 | 12,163 | 87,102 | 62,294 | 19,320 | 37,868 | 19,024 | 5,449 | 10,051 |
| Ohio | 19,395,938 | 11,116,174 | 4,256,277 | 11,250 | 11,983,613 | 7,746,684 | 2,827,604 | 6,741,818 | 3,043,191 | 1,285,963 | 670,507 |
| Columbus City School District | 685,739 | 430,290 | 173,929 | 13,585 | 409,918 | 280,577 | 109,344 | 251,031 | 136,326 | 58,785 | 24,790 |
| Cleveland Municipal | 585,863 | 356,213 | 138,178 | 15,193 | 377,121 | 247,601 | 96,361 | 185,777 | 97,046 | 36,174 | 22,965 |
| South Dakota | 1,160,366 | 688,115 | 204,110 | 8,873 | 729,195 | 493,867 | 144,029 | 369,533 | 171,921 | 52,744 | 61,638 |
| Sioux Falls School District 49-5 | 191,460 | 120,671 | 37,631 | 8,188 | 128,176 | 87,488 | 27,396 | 53,786 | 28,675 | 8,983 | 9,498 |
| Rapid City Area School District 51-4 | 117,960 | 69,628 | 24,166 | 8,834 | 75,925 | 50,382 | 17,161 | 35,986 | 17,425 | 5,960 | 6,049 |
| Wisconsin | 9,677,528 | 5,367,373 | 2,437,452 | 11,067 | 6,174,628 | 3,991,228 | 1,730,208 | 3,128,097 | 1,221,885 | 647,203 | 374,803 |
| Milwaukee School District | 967,963 | 495,675 | 284,654 | 12,328 | 593,182 | 348,078 | 199,571 | 329,838 | 126,513 | 73,396 | 44,943 |
| Madison Metropolitan School District | 358,673 | 224,908 | 98,091 | 13,194 | 236,365 | 157,720 | 67,957 | 111,433 | 53,574 | 24,951 | 10,875 |
| West | | | | | | | | | | | |
| Alaska | 2,403,994 | 1,069,500 | 826,916 | 18,359 | 1,510,835 | 735,077 | 574,363 | 818,465 | 309,846 | 239,113 | 74,694 |
| Anchorage School District | 751,094 | 365,497 | 292,834 | 15,596 | 479,783 | 251,436 | 199,554 | 251,507 | 107,873 | 88,925 | 19,804 |
| Matanuska-Susitna Borough School District | 272,970 | 126,418 | 95,852 | 15,349 | 170,869 | 87,249 | 67,904 | 95,800 | 36,598 | 26,832 | 6,301 |
| Arizona | 8,167,631 | 4,825,348 | 1,504,917 | 7,410 | 4,832,253 | 3,320,762 | 1,001,307 | 2,901,470 | 1,346,986 | 425,962 | 433,908 |
| Mesa Unified District | 492,385 | 320,016 | 86,518 | 7,674 | 306,413 | 225,206 | 59,167 | 158,812 | 85,598 | 24,874 | 27,160 |
| Tucson Unified District | 460,057 | 301,134 | 98,435 | 9,330 | 282,490 | 201,600 | 67,520 | 159,080 | 87,468 | 26,872 | 18,487 |
| California | 59,746,394 | 36,057,009 | 13,122,751 | 9,599 | 38,918,727 | 25,522,627 | 8,714,843 | 18,230,518 | 9,139,520 | 3,830,993 | 2,597,149 |
| Los Angeles Unified | 7,094,926 | 4,012,250 | 1,788,121 | 10,851 | 4,666,088 | 2,923,253 | 1,228,874 | 2,035,106 | 942,007 | 452,788 | 393,732 |
| San Diego Unified | 1,261,481 | 764,210 | 330,944 | 9,681 | 799,256 | 521,143 | 215,266 | 406,586 | 221,354 | 105,116 | 55,639 |
| Colorado | 7,843,279 | 4,938,954 | 1,347,763 | 8,953 | 4,956,837 | 3,437,399 | 926,918 | 2,575,777 | 1,344,842 | 375,464 | 310,665 |
| School District No. 1 in the County of Denver | 909,012 | 627,874 | 109,669 | 10,564 | 569,997 | 427,370 | 75,391 | 300,172 | 166,921 | 26,622 | 38,843 |
| Jefferson County School District No. R-1 | 746,987 | 492,319 | 132,517 | 8,685 | 474,431 | 340,302 | 90,608 | 238,242 | 134,231 | 37,210 | 34,314 |
| Hawaii | 2,316,589 | 1,273,198 | 482,959 | 12,400 | 1,464,511 | 922,141 | 341,191 | 720,535 | 300,123 | 122,444 | 131,543 |
| Hawaii Department of Education | 2,316,589 | 1,273,198 | 482,959 | 12,400 | 1,464,511 | 922,141 | 341,191 | 720,535 | 300,123 | 122,444 | 131,543 |
| Idaho | 1,934,012 | 1,160,681 | 412,766 | 6,527 | 1,244,721 | 844,027 | 292,415 | 583,471 | 282,398 | 104,816 | 105,820 |
| Meridian Joint District | 211,827 | 135,801 | 47,055 | 5,574 | 139,349 | 100,022 | 33,236 | 63,332 | 32,896 | 12,343 | 9,146 |
| Boise Independent District | 216,525 | 139,197 | 47,346 | 7,939 | 147,599 | 102,329 | 34,161 | 59,079 | 31,995 | 11,103 | 9,847 |
| Montana | 1,586,818 | 899,070 | 284,494 | 11,010 | 1,009,114 | 643,650 | 200,016 | 510,786 | 234,897 | 76,698 | 66,918 |
| Billings Elem | 97,875 | 62,010 | 21,037 | 8,705 | 69,123 | 47,203 | 15,923 | 28,752 | 14,808 | 5,114 | 0 |
| Great Falls Elem | 65,162 | 41,077 | 12,147 | 9,040 | 42,833 | 30,722 | 8,684 | 18,646 | 9,036 | 3,054 | 3,683 |

See notes at end of table.

Table D-2. Current expenditures and current expenditures per pupil of public elementary and secondary school systems, by region, state, and two largest school districts by enrollment in each state: Fiscal year 2014—Continued

[in thousands of dollars]

| State and reporting district | All functions ¹ | | | | Instruction and instruction-related ^{1,2} | | | Support services ^{1,3} | | | All other functions ^{1,4} |
|-----------------------------------|----------------------------|--------------------|-------------------|--------------------------------|--|--------------------|-------------------|---------------------------------|--------------------|-------------------|------------------------------------|
| | Total ^{5,6} | Salaries and wages | Employee benefits | Current expenditures per pupil | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ | Salaries and wages | Employee benefits | Total ⁶ |
| Nevada | 3,776,274 | 2,229,950 | 893,262 | 8,358 | 2,390,494 | 1,535,651 | 606,574 | 1,237,221 | 653,843 | 271,369 | 148,559 |
| Clark County School District | 2,587,866 | 1,549,058 | 614,011 | 8,074 | 1,661,731 | 1,072,026 | 419,576 | 817,897 | 449,145 | 184,116 | 108,238 |
| Washoe County School District | 553,985 | 339,782 | 132,222 | 8,451 | 337,544 | 226,480 | 88,081 | 193,648 | 106,496 | 41,739 | 22,793 |
| New Mexico | 3,050,053 | 2,065,448 | 639,860 | 8,988 | 1,852,827 | 1,256,945 | 436,860 | 1,050,337 | 523,990 | 185,992 | 146,889 |
| Albuquerque Public Schools | 796,476 | 569,499 | 174,833 | 8,546 | 505,066 | 354,756 | 122,684 | 257,044 | 132,626 | 47,749 | 34,366 |
| Las Cruces Public Schools | 222,462 | 154,881 | 48,635 | 8,852 | 137,922 | 93,585 | 33,876 | 73,130 | 36,493 | 13,072 | 11,410 |
| Oregon | 5,634,042 | 2,916,061 | 1,702,474 | 9,763 | 3,471,000 | 1,999,465 | 1,141,690 | 1,946,649 | 852,593 | 518,195 | 216,393 |
| Portland Sd 1j | 518,300 | 285,432 | 150,063 | 10,957 | 325,716 | 192,716 | 104,313 | 175,769 | 85,667 | 41,713 | 16,815 |
| Salem-Keizer Sd 24j | 394,718 | 211,198 | 131,512 | 9,731 | 258,928 | 149,959 | 92,674 | 121,682 | 60,130 | 38,221 | 14,108 |
| Utah | 4,040,090 | 2,309,752 | 1,036,517 | 6,459 | 2,708,942 | 1,698,457 | 758,696 | 1,090,769 | 543,952 | 248,478 | 240,379 |
| Alpine District | 416,739 | 227,968 | 132,299 | 5,634 | 298,278 | 174,301 | 104,052 | 95,241 | 47,469 | 24,593 | 23,220 |
| Davis District | 440,082 | 252,525 | 115,855 | 6,250 | 296,191 | 186,972 | 84,592 | 107,170 | 59,331 | 27,167 | 36,721 |
| Washington | 10,791,282 | 6,524,121 | 2,345,328 | 10,194 | 6,942,377 | 4,617,832 | 1,597,930 | 3,361,387 | 1,788,231 | 679,609 | 487,518 |
| Seattle Public Schools | 614,824 | 378,548 | 126,904 | 12,173 | 392,402 | 268,225 | 87,487 | 204,398 | 105,640 | 36,633 | 18,024 |
| Spokane School District | 322,741 | 199,115 | 70,124 | 10,960 | 215,370 | 146,008 | 49,262 | 92,296 | 48,681 | 17,492 | 15,075 |
| Wyoming | 1,464,920 | 871,278 | 362,982 | 15,885 | 949,781 | 611,039 | 248,555 | 471,912 | 243,922 | 106,289 | 43,227 |
| Laramie County School District #1 | 208,044 | 125,974 | 50,198 | 15,258 | 135,938 | 88,896 | 33,846 | 66,100 | 35,021 | 15,150 | 6,006 |
| Natrona County School District #1 | 186,358 | 110,473 | 50,448 | 14,564 | 124,791 | 77,892 | 34,776 | 55,983 | 30,915 | 14,551 | 5,584 |

¹Interschool system expenditures are excluded to prevent double counting.

²Includes instruction and instructional staff support services current expenditures.

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

⁴Includes food services and enterprise operations current expenditures.

⁵Funds spent operating local public schools and local education agencies, including such expenses as; salaries for school personnel, student transportation, school books and materials, and energy costs, but excluding; capital outlay, interest on school debt, payments to private schools, and payments to public charter schools.

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

⁷The "District of Columbia" totals here include finances for public charter schools and other local education agencies in the District of Columbia not considered part of the District of Columbia Public Schools school district.

NOTE: All local education agencies reported in the School District Finance Survey (F-33) are included within the state-level amounts displayed in this table. Consequently, results for state per pupil current expenditures may differ from the state per pupil current expenditure amounts reported in table D-3.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2014, Provisional Version 1a.

Table D-3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, state, and locale code: Fiscal years 2013 and 2014

| State and locale code ² | Median inflation-adjusted total revenues per pupil | | | Median inflation-adjusted current expenditures ¹ per pupil | | |
|------------------------------------|---|----------------------|----------------------|--|----------------------|----------------------|
| | Fiscal year 2013 | Fiscal year 2014 | Percentage change | Fiscal year 2013 | Fiscal year 2014 | Percentage change |
| | (in 2014 dollars) ³ | (in 2014 dollars) | | (in 2014 dollars) ³ | (in 2014 dollars) | |
| United States | \$11,917 | \$12,116 | 1.7 | \$10,204 | \$10,305 | 1.0 |
| City | 10,402 | 10,527 | 1.2 | 9,496 | 9,496 | # |
| Suburban | 13,355 | 13,495 | 1.0 | 11,235 | 11,340 | 0.9 |
| Town | 10,910 | 11,077 | 1.5 | 9,363 | 9,529 | 1.8 |
| Rural | 12,375 | 12,667 | 2.4 | 10,509 | 10,660 | 1.4 |
| Alabama | 9,603 | 9,745 | 1.5 | 8,839 | 8,965 | 1.4 |
| City | 10,539 | 10,422 | -1.1 | 9,734 | 9,554 | -1.8 |
| Suburban | 9,821 | 9,745 | -0.8 | 8,822 | 9,030 | 2.4 |
| Town | 9,460 | 9,741 | 3.0 | 8,777 | 8,973 | 2.2 |
| Rural | 9,432 | 9,580 | 1.6 | 8,741 | 8,897 | 1.8 |
| Alaska | 30,941 | 28,961 | -6.4 | 26,890 | 25,689 | -4.5 |
| City | 17,970 | 18,676 | 3.9 | 17,903 | 17,969 | 0.4 |
| Suburban | 12,363 | 11,286 | -8.7 | 11,092 | 10,954 | -1.2 |
| Town | 19,618 | 21,693 | 10.6 | 18,651 | 18,910 | 1.4 |
| Rural | 32,738 | 31,520 | -3.7 | 30,207 | 29,881 | -1.1 |
| Arizona | 8,577 | 7,641 | -10.9 | 7,290 | 7,498 | 2.8 |
| City | 8,356 | 7,372 | -11.8 | 7,299 | 7,158 | -1.9 |
| Suburban | 8,017 | 7,267 | -9.3 | 6,652 | 6,807 | 2.3 |
| Town | 8,778 | 7,972 | -9.2 | 6,751 | 7,309 | 8.3 |
| Rural | 12,237 | 11,585 | -5.3 | 8,767 | 11,186 | 27.6 |
| Arkansas | 10,139 | 10,160 | 0.2 | 9,043 | 9,088 | 0.5 |
| City | 9,838 | 10,260 | 4.3 | 8,764 | 9,206 | 5.0 |
| Suburban | 9,555 | 9,517 | -0.4 | 8,284 | 8,243 | -0.5 |
| Town | 10,050 | 10,111 | 0.6 | 9,043 | 9,013 | -0.3 |
| Rural | 10,317 | 10,198 | -1.2 | 9,191 | 9,290 | 1.1 |
| California | 10,033 | 10,562 | 5.3 | 8,867 | 9,196 | 3.7 |
| City | 9,841 | 10,346 | 5.1 | 8,453 | 8,904 | 5.3 |
| Suburban | 9,776 | 10,286 | 5.2 | 8,541 | 8,854 | 3.7 |
| Town | 9,787 | 10,328 | 5.5 | 8,782 | 9,052 | 3.1 |
| Rural | 11,199 | 11,829 | 5.6 | 9,959 | 10,257 | 3.0 |
| Colorado | 11,513 | 11,655 | 1.2 | 9,511 | 9,860 | 3.7 |
| City | 9,984 | 9,993 | 0.1 | 8,639 | 8,797 | 1.8 |
| Suburban | 9,710 | 9,677 | -0.3 | 7,990 | 8,504 | 6.4 |
| Town | 9,945 | 10,520 | 5.8 | 8,592 | 8,892 | 3.5 |
| Rural | 13,486 | 13,379 | -0.8 | 11,338 | 11,424 | 0.8 |
| Connecticut | 18,757 | 19,922 | 6.2 | 16,457 | 17,494 | 6.3 |
| City | 17,230 | 18,331 | 6.4 | 15,223 | 15,445 | 1.5 |
| Suburban | 18,166 | 19,214 | 5.8 | 16,218 | 17,186 | 6.0 |
| Town | 18,710 | 19,811 | 5.9 | 16,585 | 17,498 | 5.5 |
| Rural | 20,885 | 22,200 | 6.3 | 18,061 | 19,215 | 6.4 |
| Delaware | 13,652 | 13,341 | -2.3 | 12,479 | 12,287 | -1.5 |
| City | 13,652 | 12,826 | -6.1 | 12,504 | 12,597 | 0.7 |
| Suburban | 13,421 | 14,196 | 5.8 | 12,699 | 12,849 | 1.2 |
| Town | 17,843 | 13,213 | -25.9 | 13,432 | 11,916 | -11.3 |
| Rural | 12,384 | 13,757 | 11.1 | 11,264 | 11,793 | 4.7 |
| District of Columbia | 21,726 | 20,685 | -4.8 | 18,234 | 18,804 | 3.1 |
| City | 21,580 | 20,482 | -5.1 | 18,220 | 18,773 | 3.0 |

See notes at end of table.

Table D-3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, state, and locale code: Fiscal years 2013 and 2014—Continued

| State and locale code ² | Median inflation-adjusted total revenues per pupil | | | Median inflation-adjusted current expenditures ¹ per pupil | | |
|------------------------------------|---|----------------------|----------------------|--|----------------------|----------------------|
| | Fiscal year 2013 | Fiscal year 2014 | Percentage change | Fiscal year 2013 | Fiscal year 2014 | Percentage change |
| | (in 2014 dollars) ³ | (in 2014 dollars) | | (in 2014 dollars) ³ | (in 2014 dollars) | |
| Florida | 9,134 | 9,358 | 2.5 | 8,645 | 8,795 | 1.7 |
| City | 9,258 | 9,517 | 2.8 | 8,522 | 8,809 | 3.4 |
| Suburban | 9,099 | 9,344 | 2.7 | 8,295 | 8,454 | 1.9 |
| Town | 8,918 | 9,140 | 2.5 | 8,739 | 8,827 | 1.0 |
| Rural | 9,414 | 9,613 | 2.1 | 9,348 | 9,457 | 1.2 |
| Georgia | 10,166 | 10,107 | -0.6 | 9,198 | 9,149 | -0.5 |
| City | 10,431 | 10,222 | -2.0 | 9,638 | 9,356 | -2.9 |
| Suburban | 9,740 | 9,387 | -3.6 | 8,705 | 8,428 | -3.2 |
| Town | 10,101 | 10,105 | # | 9,185 | 9,062 | -1.3 |
| Rural | 10,285 | 10,300 | 0.1 | 9,378 | 9,337 | -0.4 |
| Hawaii | 12,818 | 14,435 | 12.6 | 12,008 | 12,400 | 3.3 |
| Suburban | 12,818 | 14,435 | 12.6 | 12,008 | 12,400 | 3.3 |
| Idaho | 7,785 | 7,619 | -2.1 | 7,194 | 6,898 | -4.1 |
| City | 5,573 | 5,803 | 4.1 | 6,238 | 5,214 | -16.4 |
| Suburban | 6,405 | 6,367 | -0.6 | 5,758 | 5,468 | -5.0 |
| Town | 6,962 | 6,925 | -0.5 | 6,491 | 6,315 | -2.7 |
| Rural | 9,435 | 9,198 | -2.5 | 9,035 | 8,354 | -7.5 |
| Illinois | 12,471 | 12,972 | 4.0 | 10,720 | 11,079 | 3.3 |
| City | 14,940 | 15,553 | 4.1 | 13,013 | 13,568 | 4.3 |
| Suburban | 14,567 | 14,980 | 2.8 | 12,226 | 12,612 | 3.2 |
| Town | 10,934 | 11,420 | 4.4 | 9,591 | 9,751 | 1.7 |
| Rural | 11,496 | 12,079 | 5.1 | 10,349 | 10,509 | 1.6 |
| Indiana | 11,464 | 11,341 | -1.1 | 9,142 | 8,960 | -2.0 |
| City | 11,080 | 10,832 | -2.2 | 9,398 | 8,977 | -4.5 |
| Suburban | 11,532 | 11,211 | -2.8 | 8,405 | 8,289 | -1.4 |
| Town | 11,482 | 11,413 | -0.6 | 9,186 | 9,231 | 0.5 |
| Rural | 11,492 | 11,359 | -1.2 | 9,172 | 9,071 | -1.1 |
| Iowa | 12,686 | 12,806 | 0.9 | 9,811 | 9,989 | 1.8 |
| City | 12,609 | 12,945 | 2.7 | 10,251 | 10,380 | 1.3 |
| Suburban | 12,378 | 12,557 | 1.4 | 9,283 | 9,907 | 6.7 |
| Town | 12,173 | 12,300 | 1.0 | 9,640 | 9,901 | 2.7 |
| Rural | 12,851 | 12,965 | 0.9 | 9,843 | 10,022 | 1.8 |
| Kansas | 12,287 | 12,302 | 0.1 | 10,852 | 11,001 | 1.4 |
| City | 11,823 | 12,053 | 2.0 | 9,885 | 9,756 | -1.3 |
| Suburban | 11,227 | 10,741 | -4.3 | 8,889 | 8,732 | -1.8 |
| Town | 11,473 | 11,416 | -0.5 | 10,008 | 10,026 | 0.2 |
| Rural | 12,786 | 12,857 | 0.6 | 11,598 | 11,631 | 0.3 |
| Kentucky | 10,401 | 10,282 | -1.1 | 9,137 | 8,929 | -2.3 |
| City | 10,941 | 10,752 | -1.7 | 9,746 | 9,373 | -3.8 |
| Suburban | 10,180 | 10,551 | 3.6 | 9,127 | 8,899 | -2.5 |
| Town | 10,061 | 9,932 | -1.3 | 8,918 | 8,669 | -2.8 |
| Rural | 10,589 | 10,528 | -0.6 | 9,264 | 9,080 | -2.0 |
| Louisiana | 11,219 | 11,746 | 4.7 | 10,616 | 10,737 | 1.1 |
| City | 11,097 | 11,952 | 7.7 | 10,813 | 10,758 | -0.5 |
| Suburban | 12,137 | 12,005 | -1.1 | 10,980 | 11,123 | 1.3 |
| Town | 11,419 | 11,248 | -1.5 | 10,322 | 10,442 | 1.2 |
| Rural | 11,392 | 11,074 | -2.8 | 10,378 | 10,718 | 3.3 |

See notes at end of table.

Table D-3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, state, and locale code: Fiscal years 2013 and 2014—Continued

| State and locale code ² | Median inflation-adjusted total revenues per pupil | | | Median inflation-adjusted current expenditures ¹ per pupil | | |
|------------------------------------|---|----------------------|----------------------|--|----------------------|----------------------|
| | Fiscal year 2013 | Fiscal year 2014 | Percentage change | Fiscal year 2013 | Fiscal year 2014 | Percentage change |
| | (in 2014 dollars) ³ | (in 2014 dollars) | | (in 2014 dollars) ³ | (in 2014 dollars) | |
| Maine | 14,959 | 15,328 | 2.5 | 12,774 | 13,000 | 1.8 |
| City | 13,336 | 15,134 | 13.5 | 12,255 | 13,335 | 8.8 |
| Suburban | 14,709 | 15,366 | 4.5 | 12,591 | 13,041 | 3.6 |
| Town | 14,151 | 14,946 | 5.6 | 12,998 | 13,530 | 4.1 |
| Rural | 15,132 | 15,314 | 1.2 | 12,814 | 12,900 | 0.7 |
| Maryland | 14,718 | 14,976 | 1.8 | 13,342 | 13,339 | # |
| City | 15,908 | 16,229 | 2.0 | 14,794 | 14,341 | -3.1 |
| Suburban | 15,119 | 15,000 | -0.8 | 13,183 | 13,255 | 0.5 |
| Town | 14,547 | 14,860 | 2.2 | 14,239 | 14,284 | 0.3 |
| Rural | 14,361 | 14,109 | -1.8 | 13,324 | 12,970 | -2.7 |
| Massachusetts | 17,193 | 16,959 | -1.4 | 13,995 | 15,002 | 7.2 |
| City | 19,217 | 18,602 | -3.2 | 15,291 | 19,231 | 25.8 |
| Suburban | 16,118 | 16,235 | 0.7 | 13,554 | 14,195 | 4.7 |
| Town | 20,216 | 20,711 | 2.4 | 17,031 | 17,771 | 4.3 |
| Rural | 18,035 | 18,020 | -0.1 | 15,493 | 16,124 | 4.1 |
| Michigan | 10,187 | 10,244 | 0.6 | 9,170 | 9,128 | -0.5 |
| City | 9,756 | 9,800 | 0.5 | 9,414 | 9,493 | 0.8 |
| Suburban | 10,370 | 10,292 | -0.8 | 9,287 | 9,198 | -1.0 |
| Town | 10,055 | 10,109 | 0.5 | 8,867 | 8,802 | -0.7 |
| Rural | 10,335 | 10,419 | 0.8 | 9,139 | 9,143 | # |
| Minnesota | 12,573 | 12,512 | -0.5 | 10,246 | 10,349 | 1.0 |
| City | 13,181 | 13,326 | 1.1 | 10,679 | 11,031 | 3.3 |
| Suburban | 12,615 | 12,614 | # | 10,115 | 10,150 | 0.3 |
| Town | 11,737 | 11,943 | 1.8 | 9,795 | 9,811 | 0.2 |
| Rural | 12,638 | 12,629 | -0.1 | 10,444 | 10,488 | 0.4 |
| Mississippi | 9,252 | 9,115 | -1.5 | 8,508 | 8,444 | -0.8 |
| City | 11,030 | 10,532 | -4.5 | 9,375 | 9,126 | -2.7 |
| Suburban | 8,825 | 8,773 | -0.6 | 8,107 | 8,123 | 0.2 |
| Town | 9,063 | 8,838 | -2.5 | 8,438 | 8,292 | -1.7 |
| Rural | 9,302 | 9,210 | -1.0 | 8,597 | 8,570 | -0.3 |
| Missouri | 10,500 | 10,660 | 1.5 | 8,993 | 9,308 | 3.5 |
| City | 12,738 | 12,468 | -2.1 | 11,157 | 11,046 | -1.0 |
| Suburban | 11,324 | 11,221 | -0.9 | 9,638 | 9,715 | 0.8 |
| Town | 9,682 | 9,658 | -0.2 | 8,372 | 8,454 | 1.0 |
| Rural | 10,313 | 10,783 | 4.6 | 8,935 | 9,440 | 5.7 |
| Montana | 13,800 | 14,417 | 4.5 | 12,877 | 13,216 | 2.6 |
| City | 9,807 | 9,724 | -0.8 | 9,495 | 9,655 | 1.7 |
| Suburban | 9,897 | 9,611 | -2.9 | 9,116 | 9,202 | 0.9 |
| Town | 11,569 | 11,681 | 1.0 | 10,687 | 10,727 | 0.4 |
| Rural | 14,517 | 15,038 | 3.6 | 13,636 | 14,085 | 3.3 |
| Nebraska | 15,132 | 15,726 | 3.9 | 13,283 | 13,608 | 2.4 |
| City | 11,395 | 11,960 | 5.0 | 10,407 | 10,396 | -0.1 |
| Suburban | 11,229 | 11,100 | -1.1 | 10,506 | 10,461 | -0.4 |
| Town | 12,167 | 12,620 | 3.7 | 10,930 | 11,133 | 1.9 |
| Rural | 16,083 | 16,798 | 4.4 | 14,129 | 14,578 | 3.2 |
| Nevada | 12,165 | 10,996 | -9.6 | 10,849 | 11,094 | 2.3 |
| City | 9,503 | 9,451 | -0.5 | 8,495 | 8,451 | -0.5 |
| Town | 10,904 | 10,816 | -0.8 | 10,448 | 10,232 | -2.1 |
| Rural | 18,072 | 17,837 | -1.3 | 15,521 | 15,994 | 3.0 |

See notes at end of table.

Table D-3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, state, and locale code: Fiscal years 2013 and 2014

| State and locale code ² | Median inflation-adjusted total revenues per pupil | | | Median inflation-adjusted current expenditures ¹ per pupil | | |
|------------------------------------|---|----------------------|----------------------|--|----------------------|----------------------|
| | Fiscal year 2013 | Fiscal year 2014 | Percentage change | Fiscal year 2013 | Fiscal year 2014 | Percentage change |
| | (in 2014 dollars) ³ | (in 2014 dollars) | | (in 2014 dollars) ³ | (in 2014 dollars) | |
| New Hampshire | 17,478 | 17,925 | 2.6 | 14,330 | 14,992 | 4.6 |
| City | 12,961 | 13,112 | 1.2 | 11,656 | 11,811 | 1.3 |
| Suburban | 15,578 | 16,341 | 4.9 | 14,170 | 14,441 | 1.9 |
| Town | 17,913 | 18,378 | 2.6 | 16,138 | 15,800 | -2.1 |
| Rural | 17,969 | 18,580 | 3.4 | 14,529 | 15,206 | 4.7 |
| New Jersey | 19,633 | 19,706 | 0.4 | 16,981 | 16,785 | -1.2 |
| City | 17,999 | 17,878 | -0.7 | 16,876 | 17,053 | 1.0 |
| Suburban | 19,519 | 19,558 | 0.2 | 16,850 | 16,557 | -1.7 |
| Town | 19,403 | 19,964 | 2.9 | 16,904 | 16,926 | 0.1 |
| Rural | 21,145 | 21,665 | 2.5 | 18,410 | 18,064 | -1.9 |
| New Mexico | 12,018 | 12,128 | 0.9 | 10,466 | 10,433 | -0.3 |
| City | 10,898 | 10,531 | -3.4 | 9,123 | 9,747 | 6.8 |
| Suburban | 9,791 | 9,998 | 2.1 | 9,007 | 8,584 | -4.7 |
| Town | 11,474 | 11,684 | 1.8 | 10,011 | 9,486 | -5.2 |
| Rural | 16,104 | 17,157 | 6.5 | 14,779 | 14,376 | -2.7 |
| New York | 22,118 | 22,852 | 3.3 | 19,371 | 19,882 | 2.6 |
| City | 20,934 | 21,045 | 0.5 | 17,460 | 17,340 | -0.7 |
| Suburban | 23,764 | 24,262 | 2.1 | 21,750 | 22,097 | 1.6 |
| Town | 19,855 | 20,929 | 5.4 | 16,968 | 17,689 | 4.2 |
| Rural | 22,007 | 22,732 | 3.3 | 19,105 | 19,678 | 3.0 |
| North Carolina | 8,722 | 8,769 | 0.5 | 8,447 | 8,331 | -1.4 |
| City | 8,455 | 8,642 | 2.2 | 8,172 | 8,127 | -0.5 |
| Suburban | 8,290 | 8,223 | -0.8 | 7,851 | 7,842 | -0.1 |
| Town | 8,741 | 9,013 | 3.1 | 8,473 | 8,481 | 0.1 |
| Rural | 9,247 | 9,104 | -1.6 | 8,898 | 8,652 | -2.8 |
| North Dakota | 15,458 | 16,216 | 4.9 | 13,148 | 13,584 | 3.3 |
| City | 12,049 | 13,017 | 8.0 | 12,041 | 11,878 | -1.3 |
| Suburban | 12,133 | 12,583 | 3.7 | 10,338 | 10,499 | 1.6 |
| Town | 12,353 | 13,457 | 8.9 | 10,416 | 10,955 | 5.2 |
| Rural | 15,932 | 16,549 | 3.9 | 13,489 | 13,872 | 2.8 |
| Ohio | 10,901 | 11,120 | 2.0 | 9,527 | 9,477 | -0.5 |
| City | 9,649 | 9,504 | -1.5 | 9,366 | 9,251 | -1.2 |
| Suburban | 11,106 | 11,370 | 2.4 | 9,669 | 9,555 | -1.2 |
| Town | 11,179 | 11,621 | 4.0 | 9,387 | 9,441 | 0.6 |
| Rural | 11,504 | 11,806 | 2.6 | 9,622 | 9,645 | 0.2 |
| Oklahoma | 8,971 | 8,956 | -0.2 | 8,335 | 8,193 | -1.7 |
| City | 8,848 | 8,633 | -2.4 | 7,413 | 7,414 | # |
| Suburban | 8,293 | 8,150 | -1.7 | 7,058 | 7,047 | -0.2 |
| Town | 8,375 | 8,345 | -0.4 | 7,745 | 7,572 | -2.2 |
| Rural | 9,304 | 9,370 | 0.7 | 8,811 | 8,602 | -2.4 |
| Oregon | 10,740 | 11,420 | 6.3 | 9,952 | 10,254 | 3.0 |
| City | 9,858 | 11,049 | 12.1 | 8,978 | 9,487 | 5.7 |
| Suburban | 10,216 | 10,768 | 5.4 | 8,901 | 9,016 | 1.3 |
| Town | 10,083 | 10,739 | 6.5 | 9,197 | 9,510 | 3.4 |
| Rural | 13,102 | 13,817 | 5.5 | 12,571 | 12,696 | 1.0 |
| Pennsylvania | 14,572 | 14,908 | 2.3 | 12,149 | 12,126 | -0.2 |
| City | 12,701 | 13,356 | 5.2 | 11,891 | 11,724 | -1.4 |
| Suburban | 15,389 | 15,552 | 1.1 | 12,286 | 12,246 | -0.3 |
| Town | 14,172 | 14,353 | 1.3 | 12,032 | 11,822 | -1.7 |
| Rural | 14,996 | 15,346 | 2.3 | 12,479 | 12,502 | 0.2 |

See notes at end of table.

Table D-3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, state, and locale code: Fiscal years 2013 and 2014—Continued

| State and locale code ² | Median inflation-adjusted total revenues per pupil | | | Median inflation-adjusted current expenditures ¹ per pupil | | |
|------------------------------------|--|---|----------------------|--|---|----------------------|
| | Fiscal year 2013 (in 2014 dollars) ³ | Fiscal year 2014 (in 2014 dollars) | Percentage change | Fiscal year 2013 (in 2014 dollars) ³ | Fiscal year 2014 (in 2014 dollars) | Percentage change |
| Rhode Island | 17,039 | 17,088 | 0.3 | 14,603 | 14,919 | 2.2 |
| City | 18,620 | 18,313 | -1.7 | 16,244 | 15,501 | -4.6 |
| Suburban | 15,855 | 16,132 | 1.7 | 13,989 | 14,456 | 3.3 |
| Rural | 17,798 | 17,912 | 0.6 | 15,665 | 15,916 | 1.6 |
| South Carolina | 10,905 | 10,894 | -0.1 | 9,529 | 9,642 | 1.2 |
| City | 14,108 | 13,561 | -3.9 | 10,568 | 10,792 | 2.1 |
| Suburban | 10,757 | 10,652 | -1.0 | 9,132 | 9,114 | -0.2 |
| Town | 10,207 | 10,134 | -0.7 | 9,250 | 9,197 | -0.6 |
| Rural | 11,472 | 11,640 | 1.5 | 9,870 | 9,956 | 0.9 |
| South Dakota | 10,955 | 11,363 | 3.7 | 9,086 | 9,490 | 4.4 |
| City | 9,108 | 9,355 | 2.7 | 7,969 | 8,511 | 6.8 |
| Suburban | 10,221 | 9,810 | -4.0 | 8,301 | 8,397 | 1.2 |
| Town | 9,421 | 9,434 | 0.1 | 8,102 | 8,150 | 0.6 |
| Rural | 11,471 | 11,675 | 1.8 | 9,517 | 9,831 | 3.3 |
| Tennessee | 8,797 | 8,922 | 1.4 | 8,196 | 8,197 | # |
| City | 9,598 | 9,965 | 3.8 | 9,124 | 9,221 | 1.1 |
| Suburban | 9,210 | 9,431 | 2.4 | 8,405 | 8,487 | 1.0 |
| Town | 8,862 | 8,791 | -0.8 | 8,119 | 8,075 | -0.5 |
| Rural | 8,709 | 8,813 | 1.2 | 8,053 | 8,021 | -0.4 |
| Texas | 10,639 | 10,863 | 2.1 | 9,099 | 9,173 | 0.8 |
| City | 9,480 | 9,770 | 3.1 | 8,181 | 8,271 | 1.1 |
| Suburban | 9,734 | 10,019 | 2.9 | 8,087 | 8,148 | 0.7 |
| Town | 10,451 | 10,851 | 3.8 | 8,980 | 9,106 | 1.4 |
| Rural | 11,520 | 11,762 | 2.1 | 9,837 | 10,063 | 2.3 |
| Utah | 5,586 | 5,622 | 0.6 | 6,555 | 6,353 | -3.1 |
| City | 5,310 | 5,635 | 6.1 | 6,812 | 7,221 | 6.0 |
| Suburban | 4,845 | 5,074 | 4.7 | 5,805 | 5,752 | -0.9 |
| Town | 8,427 | 7,813 | -7.3 | 7,146 | 7,008 | -1.9 |
| Rural | 9,191 | 9,076 | -1.2 | 7,786 | 7,194 | -7.6 |
| Vermont | 16,696 | 17,575 | 5.3 | 13,781 | 13,849 | 0.5 |
| City | 19,361 | 20,151 | 4.1 | 18,818 | 18,339 | -2.5 |
| Suburban | 16,854 | 17,228 | 2.2 | 15,236 | 15,615 | 2.5 |
| Town | 17,487 | 18,103 | 3.5 | 14,352 | 15,128 | 5.4 |
| Rural | 16,604 | 17,505 | 5.4 | 13,521 | 13,569 | 0.4 |
| Virginia | 11,307 | 11,112 | -1.7 | 10,154 | 10,140 | -0.1 |
| City | 12,072 | 11,931 | -1.2 | 10,915 | 10,870 | -0.4 |
| Suburban | 11,451 | 11,210 | -2.1 | 10,355 | 10,344 | -0.1 |
| Town | 11,329 | 11,094 | -2.1 | 10,040 | 9,868 | -1.7 |
| Rural | 10,735 | 10,956 | 2.1 | 10,070 | 9,974 | -1.0 |
| Washington | 11,861 | 12,266 | 3.4 | 10,048 | 10,458 | 4.1 |
| City | 11,282 | 12,015 | 6.5 | 9,765 | 10,176 | 4.2 |
| Suburban | 11,197 | 11,472 | 2.5 | 9,288 | 9,688 | 4.3 |
| Town | 10,804 | 11,133 | 3.1 | 9,534 | 10,005 | 4.9 |
| Rural | 13,789 | 14,088 | 2.2 | 11,984 | 12,893 | 7.6 |
| West Virginia | 12,209 | 12,191 | -0.1 | 11,140 | 11,111 | -0.3 |
| City | 12,830 | 12,627 | -1.6 | 11,219 | 11,120 | -0.9 |
| Suburban | 12,614 | 11,991 | -4.9 | 11,145 | 11,053 | -0.8 |
| Town | 11,894 | 12,083 | 1.6 | 11,116 | 11,095 | -0.2 |
| Rural | 12,339 | 12,220 | -1.0 | 11,141 | 11,090 | -0.5 |

See notes at end of table.

Table D-3. Amount and percentage change of median inflation-adjusted total revenues per pupil and current expenditures per pupil for public elementary and secondary school districts, by year, region, state, and locale code: Fiscal years 2013 and 2014—Continued

| State and locale code ² | Median inflation-adjusted total revenues per pupil | | | Median inflation-adjusted current expenditures ¹ per pupil | | |
|------------------------------------|---|----------------------|----------------------|--|----------------------|----------------------|
| | Fiscal year 2013 | Fiscal year 2014 | Percentage change | Fiscal year 2013 | Fiscal year 2014 | Percentage change |
| | (in 2014 dollars) ³ | (in 2014 dollars) | | (in 2014 dollars) ³ | (in 2014 dollars) | |
| Wisconsin | 13,024 | 13,182 | 1.2 | 11,172 | 11,184 | 0.1 |
| City | 12,449 | 12,514 | 0.5 | 11,033 | 10,850 | -1.7 |
| Suburban | 12,521 | 12,544 | 0.2 | 10,825 | 10,650 | -1.6 |
| Town | 12,578 | 12,634 | 0.5 | 10,806 | 10,893 | 0.8 |
| Rural | 13,857 | 14,038 | 1.3 | 11,752 | 11,672 | -0.7 |
| Wyoming | 19,938 | 20,294 | 1.8 | 17,136 | 16,398 | -4.3 |
| City | 16,985 | 18,255 | 7.5 | 14,803 | 14,911 | 0.7 |
| Town | 18,055 | 18,577 | 2.9 | 16,003 | 16,176 | 1.1 |
| Rural | 24,813 | 25,335 | 2.1 | 19,677 | 18,770 | -4.6 |

Rounds to zero.

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

²Data for school districts with unassigned locale codes or with locale codes reported as "not applicable" in the SY 2013-14 CCD LEA Universe Survey file are included within the national and state totals in this table, but are excluded from the locale-specific totals.

³Data have been adjusted to fiscal year 2014 dollars to account for inflation using the Consumer Price Index (CPI), which is published by the U.S. Department of Labor, Bureau of Labor Statistics. This price index measures the average change in inflation of a fixed market basket of goods and services purchased by consumers.

NOTE: How to read this table: Using Alabama as an example, if all school districts were listed by size of total revenues per pupil, the district at the midpoint (median) in 2014 would have total revenues per pupil of \$9,603 (in 2014 dollars). Revenues for Ohio, the Midwest region, and the United States have been adjusted in this table to eliminate double counting of state funding for independent charter school districts. Ohio accounts for state funding of independent charter school districts within both the revenues of those independent charter school districts and the revenues of the (noncharter) local school districts that charter school students reside in.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2013, Final Version 2a and fiscal year 2014, Provisional Version 1a; *Digest of Education Statistics 2014*, retrieved August 26, 2016, from http://nces.ed.gov/programs/digest/d14/tables/dt14_106.70.asp.

Table D-4. Median current expenditures per pupil and numbers of districts and students for the states that have both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2014

| State | Median current expenditures per pupil | | | | | | Districts Type | | | | Students ^{1,2} | | | |
|--------------------------------------|---------------------------------------|-----------------------------|--|-----------------------------|---------------------------------|-----------------------------|----------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------|-----------------------------|--|-----------------------------|
| | Total | | Instruction and instruction-related ^{3,4} | | Support services ^{3,5} | | Total ⁶ | | Number reporting ⁷ | | Total ⁶ | | Number in reporting districts ⁷ | |
| | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} |
| Reporting states¹¹ | \$8,925 | \$10,608 | \$4,969 | \$6,600 | \$3,611 | \$3,522 | 2,877 | 10,350 | 2,388 | 9,632 | 1,357,952 | 28,084,082 | 1,227,728 | 28,034,097 |
| Arizona | 7,098 | 9,322 | 3,620 | 5,193 | 3,139 | 3,432 | 411 | 227 | 397 | 201 | 154,502 | 727,233 | 154,063 | 725,587 |
| Arkansas | 8,034 | 9,126 | 4,358 | 5,873 | 3,080 | 2,742 | 18 | 242 | 18 | 222 | 10,293 | 393,278 | 10,293 | 392,775 |
| California | ‡ | 9,391 | ‡ | 5,968 | ‡ | 3,030 | 26 | 756 | 4 | 666 | 8,938 | 2,485,990 | 2,279 | 2,476,139 |
| Colorado | 6,393 | 10,495 | 3,730 | 6,291 | 2,399 | 3,838 | 1 | 139 | 1 | 134 | 10,475 | 112,303 | 10,475 | 112,303 |
| Connecticut | 12,624 | 17,696 | 6,226 | 11,316 | 4,354 | 5,667 | 18 | 180 | 18 | 169 | 7,094 | 526,416 | 7,094 | 514,977 |
| Delaware | ‡ | 13,458 | ‡ | 8,633 | ‡ | 4,068 | 27 | 22 | 21 | 19 | 11,064 | 120,623 | 11,064 | 120,623 |
| District of Columbia | 18,742 | 20,208 | 9,643 | 12,298 | 8,369 | 7,267 | 66 | 1 | 55 | 1 | 33,158 | 44,942 | 31,895 | 44,942 |
| Georgia | 8,182 | 9,221 | 4,036 | 6,069 | 3,192 | 2,534 | 15 | 177 | 13 | 159 | 23,847 | 851,214 | 23,405 | 850,337 |
| Idaho | 5,081 | 7,919 | 3,436 | 4,729 | 1,488 | 2,435 | 34 | 107 | 32 | 101 | 14,808 | 149,223 | 14,808 | 149,143 |
| Illinois | — | 11,066 | — | 6,752 | — | 3,854 | 4 | 949 | 0 | 845 | 1,579 | 1,551,724 | † | 1,546,413 |
| Indiana | 7,555 | 9,185 | 4,332 | 5,533 | 2,886 | 3,120 | 77 | 314 | 72 | 297 | 35,676 | 1,011,604 | 35,134 | 1,010,719 |
| Louisiana | 10,605 | 10,698 | 6,065 | 6,544 | 3,944 | 3,403 | 52 | 71 | 46 | 65 | 41,766 | 490,365 | 41,766 | 488,797 |
| Maine | 11,328 | 13,016 | 5,511 | 8,180 | 5,803 | 4,318 | 5 | 193 | 5 | 180 | 384 | 181,775 | 384 | 181,573 |
| Massachusetts | 17,632 | 14,466 | 13,148 | 9,598 | 3,802 | 4,472 | 81 | 328 | 80 | 325 | 34,631 | 921,108 | 34,464 | 920,558 |
| Michigan | 8,894 | 9,205 | 4,635 | 6,015 | 3,875 | 2,780 | 300 | 607 | 287 | 542 | 139,279 | 1,370,168 | 138,155 | 1,369,967 |
| Minnesota | 10,496 | 10,334 | 6,366 | 6,951 | 3,398 | 2,843 | 162 | 379 | 149 | 332 | 43,886 | 804,935 | 43,886 | 804,685 |
| Missouri | 11,410 | 9,192 | 5,984 | 5,836 | 4,652 | 2,897 | 38 | 530 | 38 | 520 | 19,462 | 898,826 | 19,462 | 896,898 |
| Nevada | 6,737 | 13,168 | 4,520 | 7,438 | 2,192 | 5,053 | 1 | 14 | 1 | 14 | 15,933 | 35,926 | 15,933 | 35,926 |
| New Hampshire | — | 16,648 | — | 10,669 | — | 5,402 | 22 | 164 | 0 | 161 | 1,995 | 183,202 | † | 178,926 |
| New Jersey | 15,618 | 16,902 | 8,899 | 10,570 | 6,229 | 5,916 | 87 | 589 | 86 | 576 | 33,430 | 1,334,982 | 33,137 | 1,334,982 |
| New Mexico | 9,747 | 11,881 | 5,245 | 6,671 | 4,004 | 4,629 | 56 | 79 | 54 | 73 | 12,287 | 133,048 | 12,287 | 132,728 |
| New York | — | 19,882 | — | 13,531 | — | 5,873 | 233 | 768 | 0 | 688 | 92,143 | 2,626,061 | † | 2,621,243 |
| North Carolina | 7,654 | 9,000 | 4,721 | 5,696 | 2,486 | 2,669 | 155 | 122 | 128 | 115 | 58,307 | 1,441,572 | 58,307 | 1,441,391 |
| Ohio | 8,879 | 9,694 | 4,645 | 6,118 | 3,862 | 3,211 | 422 | 668 | 378 | 615 | 120,716 | 1,603,395 | 119,054 | 1,602,829 |
| Oklahoma | ‡ | 8,206 | ‡ | 4,750 | ‡ | 2,813 | 23 | 520 | 6 | 517 | 13,473 | 670,617 | 1,972 | 670,347 |
| Oregon | 12,315 | 10,837 | 6,994 | 6,669 | 4,970 | 3,879 | 17 | 124 | 17 | 122 | 3,336 | 149,522 | 3,336 | 149,136 |
| Pennsylvania | 11,525 | 12,408 | 6,796 | 8,027 | 4,511 | 3,893 | 181 | 577 | 171 | 499 | 128,716 | 1,605,547 | 126,713 | 1,605,278 |
| Rhode Island | 14,652 | 15,739 | 7,752 | 9,865 | 6,366 | 5,249 | 16 | 39 | 16 | 37 | 4,974 | 102,518 | 4,974 | 102,457 |
| South Carolina | 6,700 | 9,624 | 4,237 | 5,782 | 2,346 | 3,112 | 1 | 83 | 1 | 67 | 14,267 | 385,614 | 14,267 | 384,970 |
| Texas | 8,104 | 9,445 | 4,715 | 5,869 | 3,052 | 3,032 | 207 | 1,013 | 202 | 1,009 | 203,290 | 4,206,510 | 203,290 | 4,204,733 |

See notes at end of table

Table D-4. Median current expenditures per pupil and numbers of districts and students for the states that have both public elementary and secondary noncharter school districts and independent charter school districts, by district type and state: Fiscal year 2014—Continued

| State | Median current expenditures per pupil | | | | | | Districts Type | | | | Students ^{1,2} | | | |
|-----------|---------------------------------------|-----------------------------|--|-----------------------------|---------------------------------|-----------------------------|----------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------|-----------------------------|--|-----------------------------|
| | Total | | Instruction and instruction-related ^{3,4} | | Support services ^{3,5} | | Total ⁶ | | Number reporting ⁷ | | Total ⁶ | | Number in reporting districts ⁷ | |
| | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} | Charter ⁸ | Non-charter ^{9,10} |
| Utah | 5,972 | 7,179 | 3,923 | 4,789 | 1,735 | 1,999 | 96 | 43 | 90 | 41 | 54,795 | 570,666 | 54,795 | 570,423 |
| Wisconsin | ‡ | 11,238 | ‡ | 7,054 | ‡ | 3,759 | 25 | 325 | 2 | 320 | 9,448 | 393,175 | 1,036 | 392,292 |

— Not available.

‡ Not applicable.

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

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

²Student membership was not reported on the district-level CCD Local Education Agency Universe Survey for independent charter school districts in New Hampshire. As a result, the source of the student membership for both charter and noncharter school districts shown in this table for New Hampshire is state-aggregated membership from the school-level CCD Public Elementary-Secondary School Universe Survey.

³Interschool system expenditures are excluded to prevent double counting.

⁴Includes instruction and instructional staff support services current expenditures.

⁵Includes student support services, operation and maintenance of plant, student transportation, general administration, school administration, business, central, and other support services.

⁶Number of districts or number of students in the F-33 survey that fall within the scope of either a noncharter school district or an independent charter school district.

⁷Number of districts or number of students in the F-33 survey that fall within the scope of either a noncharter school district or an independent charter school district and reflects only those districts that reported fiscal data greater than or equal to zero and student membership greater than zero.

⁸All associated schools are charter schools.

⁹Independent charter school districts, and school districts that have charter and noncharter schools are excluded from this category.

¹⁰Data from the Department of Youth Rehabilitation Services (LEAID = 1100087), a local education agency in the District of Columbia, was excluded from this calculation.

¹¹Reporting states include only the states reported in this table.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2014, Provisional Version 1a.

Table D-5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2014

[in thousands of dollars]

| State | Total | Title I | Special education | Math and science | Drug-free schools | Vocational education | Child nutrition | Bilingual education | Other and unspecified federal revenues through state ¹ | Impact aid | Other federal revenues direct to school districts ² |
|-------------------------------------|---------------------|---------------------|---------------------|------------------|-------------------|----------------------|---------------------|---------------------|---|--------------------|--|
| Reporting states³ | \$54,177,523 | \$13,939,505 | \$11,013,648 | ‡ | ‡ | \$521,326 | \$14,552,710 | ‡ | \$8,005,723 | \$1,148,044 | ‡ |
| Alabama | 797,585 | 237,381 | 171,392 | 36,386 | 18,545 | 11,568 | 275,257 | 3,517 | 23,639 | 2,916 | 16,984 |
| Alaska | 309,525 | 46,361 | 34,573 | 8,885 | — | 3,497 | 40,298 | 795 | 12,506 | 129,024 | 33,586 |
| Arizona | 1,173,026 | 332,177 | 169,387 | 33,682 | 18,883 | 15,502 | 309,185 | 16,691 | 135,443 | 131,924 | 10,152 |
| Arkansas | 561,853 | 157,508 | 123,050 | 20,980 | — | 7,567 | 171,902 | 3,100 | 42,829 | 4,203 | 30,714 |
| California | 7,415,862 | 1,702,682 | 1,852,121 | 263,793 | 9,771 | 49,330 | 1,987,328 | 139,679 | 941,195 | 74,331 | 395,632 |
| Colorado | 689,344 | 146,818 | 149,925 | 26,008 | — | 5,962 | 186,139 | 8,279 | 65,001 | 40,408 | 60,804 |
| Connecticut | 441,092 | 103,666 | 116,609 | 22,001 | 233 | 6,074 | 119,661 | 5,599 | 21,763 | — | 45,486 |
| Delaware | 142,917 | 43,208 | 27,778 | — | — | 2,899 | 33,613 | — | 35,419 | † | — |
| District of Columbia | 207,744 | 48,967 | 16,407 | 9,266 | 269 | 3,054 | 42,658 | 713 | 41,992 | 44,312 | 106 |
| Florida | 3,112,027 | 789,473 | 620,673 | 95,615 | 182 | 31,601 | 905,711 | ‡ | 428,248 | 6,905 | ‡ |
| Georgia | 1,808,168 | 524,485 | 303,474 | 65,651 | 29,868 | 15,756 | 634,113 | 13,655 | 157,383 | 19,620 | ‡ |
| Hawaii | 286,988 | 50,252 | 43,178 | 842 | — | 2,776 | 60,237 | 3,879 | 69,044 | 41,186 | 15,594 |
| Idaho | 238,436 | 60,725 | 51,235 | 11,195 | 2,838 | 3,196 | 74,226 | 1,969 | 23,016 | 4,965 | 5,071 |
| Illinois | 2,301,988 | 718,119 | 528,591 | 103,099 | 468 | 24,706 | 541,991 | 26,032 | 238,430 | 18,691 | ‡ |
| Indiana | 1,003,110 | 253,131 | 257,776 | 1,759 | 272 | 6,271 | 301,055 | ‡ | 168,015 | 1,490 | ‡ |
| Iowa | 455,586 | 86,719 | 120,212 | 16,648 | 2,322 | 5,741 | 122,253 | 3,502 | 82,019 | 303 | 15,867 |
| Kansas | 419,415 | 103,676 | — | — | — | 1,468 | 141,454 | 3,117 | 146,740 | 20,277 | 2,683 |
| Kentucky | 825,742 | 222,779 | ‡ | ‡ | ‡ | ‡ | 265,060 | ‡ | 278,442 | ‡ | ‡ |
| Louisiana | 1,356,637 | 303,429 | 165,215 | 46,216 | 2,076 | 8,923 | 272,420 | — | 457,198 | 9,259 | 91,901 |
| Maine | 185,998 | 54,037 | 47,741 | 9,809 | 5 | 2,033 | 45,266 | 565 | 17,572 | 1,526 | 7,444 |
| Maryland | 816,033 | 201,769 | 184,812 | 27,947 | — | 8,766 | 211,501 | 20,233 | 105,485 | 16,860 | 38,660 |
| Massachusetts | 830,304 | 182,683 | 246,358 | ‡ | ‡ | 12,262 | 196,504 | ‡ | 152,739 | — | ‡ |
| Michigan | 1,739,308 | 472,675 | 386,054 | 54,733 | 429 | 18,519 | 391,983 | 4,053 | 222,505 | 7,184 | 181,173 |
| Minnesota | 670,260 | 157,318 | 172,329 | 29,521 | — | 6,113 | 191,316 | — | 67,747 | 17,518 | 28,398 |
| Mississippi | 665,209 | 179,267 | 113,001 | ‡ | — | 6,598 | 226,086 | 1,288 | 95,362 | 1,162 | ‡ |
| Missouri | 925,950 | 245,510 | 172,768 | 43,753 | ‡ | 11,209 | 263,511 | 5,281 | 129,802 | 25,322 | 28,794 |
| Montana | 201,528 | 54,995 | 34,928 | 7,374 | — | 2,599 | 33,584 | ‡ | 11,560 | 46,951 | 9,537 |
| Nebraska | 318,179 | 59,276 | 72,356 | 9,894 | — | 2,549 | 82,189 | 2,723 | 48,529 | 9,579 | 31,084 |
| Nevada | 385,477 | 111,319 | 73,421 | 11,067 | 110 | 4,909 | 113,028 | 9,668 | 39,145 | 2,802 | 20,008 |
| New Hampshire | 161,997 | 37,999 | 30,870 | — | — | 3,325 | 29,381 | — | 54,894 | † | 5,528 |
| New Jersey | 1,188,410 | 300,462 | 343,761 | ‡ | ‡ | 8,420 | 323,063 | ‡ | 197,363 | 15,044 | ‡ |
| New Mexico | 473,854 | 100,230 | 85,900 | 16,668 | ‡ | 6,079 | 1,595 | ‡ | 130,891 | 60,425 | 72,066 |
| New York | 3,354,571 | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ | ‡ |
| North Carolina | 1,552,433 | 425,595 | 334,087 | 55,043 | ‡ | ‡ | 469,450 | 12,757 | 102,742 | 13,447 | 139,312 |
| North Dakota | 156,171 | 36,800 | 26,101 | 8,062 | 964 | 1,948 | 20,976 | 534 | 23,068 | 21,250 | 16,468 |

See notes at end of table.

Table D-5. Federal revenues received by local education agencies for public elementary and secondary education, by program and state: Fiscal year 2014—Continued

[in thousands of dollars]

| State | Total | Title I | Special education | Math and science | Drug-free schools | Vocational education | Child nutrition | Bilingual education | Other and unspecified federal revenues through state ¹ | Impact aid | Other federal revenues direct to school districts ² |
|----------------|-----------|-----------|-------------------|------------------|-------------------|----------------------|-----------------|---------------------|---|------------|--|
| Ohio | 1,847,338 | 614,782 | 376,933 | — | 2 | 33,204 | 399,816 | 78 | 295,841 | 123 | 126,559 |
| Oklahoma | 691,598 | 164,574 | 135,823 | 26,494 | — | 10,803 | 209,949 | 4,652 | 64,737 | 34,312 | 40,254 |
| Oregon | 521,463 | 155,648 | 119,243 | 21,348 | 21 | 6,096 | 134,654 | 7,593 | 59,210 | 2,053 | 15,597 |
| Pennsylvania | 1,927,661 | 572,143 | 409,907 | 91,654 | 20,232 | 26,378 | 443,022 | 15,162 | 192,615 | 3,360 | ‡ |
| Rhode Island | 196,879 | 47,906 | 38,836 | 9,777 | 91 | 4,182 | 39,315 | 2,133 | 49,302 | 1,663 | 3,674 |
| South Carolina | 827,395 | 223,569 | 184,763 | 30,761 | — | 10,590 | 260,066 | 5,029 | 110,627 | 1,454 | ‡ |
| South Dakota | 186,216 | 45,054 | 30,723 | 10,540 | — | 1,470 | 29,219 | 582 | 7,301 | 49,146 | 12,181 |
| Tennessee | 1,095,377 | 279,782 | 216,829 | ‡ | 6,031 | 17,906 | 354,200 | 4,261 | 178,849 | 4,024 | ‡ |
| Texas | 5,864,550 | 1,342,136 | 846,102 | 182,874 | 717 | 48,810 | 1,849,103 | 2,231 | 1,020,141 | 105,850 | 466,586 |
| Utah | 407,310 | 69,641 | 100,296 | 15,494 | 333 | 5,333 | 126,807 | 4,012 | 51,345 | 5,855 | ‡ |
| Vermont | 103,884 | 30,259 | 23,733 | 9,462 | — | 2,239 | 24,023 | 315 | 8,535 | 745 | 4,573 |
| Virginia | 1,009,659 | 230,847 | 262,263 | 39,226 | — | 16,922 | 292,139 | 12,227 | 33,003 | 37,023 | 86,009 |
| Washington | 1,030,232 | 218,169 | 211,912 | 1,010 | — | 7,561 | 240,879 | 44 | 143,267 | 42,114 | 165,276 |
| West Virginia | 351,957 | 95,340 | 69,634 | 19,331 | 1,336 | 4,298 | 95,024 | 541 | 52,687 | — | 13,766 |
| Wisconsin | 830,568 | 220,945 | 172,271 | ‡ | ‡ | 5,319 | 190,219 | ‡ | 195,035 | 12,005 | ‡ |
| Wyoming | 112,709 | 35,547 | 22,364 | 11,090 | 2,466 | 2,203 | 19,249 | 435 | 3,658 | 15,570 | 127 |

— Not available. State is unable to report this federal program separately. These revenues are included in the "Other and unspecified federal revenues through state" and/or "Other federal revenues direct to school districts" categories of this table and included in the total.

‡ Not applicable.

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

¹Includes revenues from the Workforce Investment Act, federal grants for adult education, and other federal revenues through the state.

²Includes Indian education, Head Start, magnet schools, gifted and talented, and other federal revenues direct to school districts.

³Federal revenues were missing for 4 percent of school districts in the 50 states and the District of Columbia for Title I, 4 percent for special education, 18 percent for math and science, 16 percent for drug-free schools, 5 percent for vocational education, 3 percent for child nutrition, 20 percent for bilingual education, 3 percent for other and unspecified revenues through state, 4 percent for impact aid, and 31 percent for other revenues direct to school districts.

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2014, Provisional Version 1a.

Table D-6. Total revenue, local revenue by source, and percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2014

[in thousands of dollars]

| State | Total revenue ¹ | Total local revenue | Property taxes ² | Percentage of total revenue from property tax | Other taxes ^{2,3} | Revenue from cities and counties | Fees | Parent government contributions | Percentage of total revenue from parent government contributions | Percentage of total revenue from property taxes and parent government contributions | Other local revenue ⁴ |
|----------------------|----------------------------|----------------------|-----------------------------|---|----------------------------|----------------------------------|---------------------|---------------------------------|--|---|----------------------------------|
| United States | \$628,594,673 | \$283,437,431 | \$180,131,967 | 28.7 | \$8,453,598 | \$8,620,326 | \$15,135,432 | \$50,607,948 | 8.1 | 36.7 | \$20,488,160 |
| Alabama | 7,419,637 | 2,556,524 | 1,115,626 | 15.0 | 57,223 | 714,186 | 340,129 | 0 | 0.0 | 15.0 | 329,360 |
| Alaska | 2,663,488 | 529,590 | † | † | † | 0 | 29,406 | 456,688 | 17.1 | 17.1 | 43,496 |
| Arizona | 9,403,970 | 4,026,908 | 2,981,634 | 31.7 | 0 | 302,556 | 234,114 | 0 | 0.0 | 31.7 | 508,604 |
| Arkansas | 5,254,625 | 1,883,410 | 358,760 | 6.8 | 1,218 | 15,609 | 155,112 | † | † | 6.8 | 1,352,711 |
| California | 69,878,539 | 24,036,152 | 17,257,917 | 24.7 | 607,540 | 1,461,029 | 1,098,859 | 859,379 | 1.2 | 25.9 | 2,751,428 |
| Colorado | 9,200,720 | 4,481,305 | 3,696,118 | 40.2 | 3,381 | 19,649 | 451,855 | † | † | 40.2 | 310,302 |
| Connecticut | 10,621,957 | 5,966,290 | 0 | 0.0 | 0 | 422,709 | 123,989 | 5,382,253 | 50.7 | 50.7 | 37,339 |
| Delaware | 2,006,929 | 644,025 | 536,821 | 26.7 | 0 | 0 | 16,361 | † | † | 26.7 | 90,843 |
| District of Columbia | 2,087,894 | 1,880,150 | † | † | † | 621,630 | 17,136 | 1,178,256 | 56.4 | 56.4 | 63,128 |
| Florida | 26,072,680 | 12,499,725 | 10,198,862 | 39.1 | 508,209 | 0 | 1,160,935 | † | † | 39.1 | 631,719 |
| Georgia | 17,950,791 | 8,184,128 | 5,371,478 | 29.9 | 1,687,334 | 299,487 | 497,624 | † | † | 29.9 | 328,205 |
| Hawaii | 2,696,766 | 55,177 | † | † | † | 0 | 38,965 | 0 | 0.0 | 0.0 | 16,212 |
| Idaho | 2,162,018 | 536,647 | 457,008 | 21.1 | 0 | 91 | 38,204 | † | † | 21.1 | 41,344 |
| Illinois | 30,408,465 | 17,650,020 | 15,740,058 | 51.8 | 0 | 134,551 | 578,833 | † | † | 51.8 | 1,196,578 |
| Indiana | 12,514,286 | 3,606,955 | 2,490,246 | 19.9 | 751 | 302,586 | 331,740 | † | † | 19.9 | 481,632 |
| Iowa | 6,194,941 | 2,492,240 | 2,015,185 | 32.5 | 187,686 | 5,574 | 176,948 | † | † | 32.5 | 106,847 |
| Kansas | 5,812,358 | 2,127,931 | 1,628,208 | 28.0 | 0 | 119,510 | 141,128 | † | † | 28.0 | 239,085 |
| Kentucky | 7,228,770 | 2,436,156 | 1,776,092 | 24.6 | 427,021 | 35,524 | 109,793 | † | † | 24.6 | 87,726 |
| Louisiana | 8,699,096 | 3,631,878 | 1,520,521 | 17.5 | 1,736,960 | 53,220 | 73,580 | 0 | 0.0 | 17.5 | 247,597 |
| Maine | 2,672,864 | 1,419,375 | 766,524 | 28.7 | 0 | 38,718 | 41,016 | 553,734 | 20.7 | 49.4 | 19,383 |
| Maryland | 13,978,426 | 6,975,657 | † | † | † | 0 | 131,049 | 6,693,753 | 47.9 | 47.9 | 150,855 |
| Massachusetts | 17,036,645 | 9,614,689 | 0 | 0.0 | 0 | 1,222,209 | 806,227 | 7,270,338 | 42.7 | 42.7 | 315,915 |
| Michigan | 18,901,200 | 5,950,186 | 5,040,398 | 26.7 | . | 27,090 | 565,365 | † | † | 26.7 | 317,333 |
| Minnesota | 11,572,964 | 2,811,359 | 1,576,472 | 13.6 | 0 | 238,907 | 524,007 | † | † | 13.6 | 471,973 |
| Mississippi | 4,469,596 | 1,560,291 | 1,242,363 | 27.8 | 16,579 | 20,189 | 193,868 | 3,494 | 0.1 | 27.9 | 83,798 |
| Missouri | 10,434,661 | 6,144,898 | 3,898,666 | 37.4 | 223,132 | 225,187 | 411,380 | † | † | 37.4 | 1,386,533 |
| Montana | 1,712,493 | 688,177 | 431,281 | 25.2 | 0 | 157,681 | 63,083 | † | † | 25.2 | 36,132 |
| Nebraska | 3,926,537 | 2,325,346 | 1,929,398 | 49.1 | 169,950 | 18,183 | 150,142 | † | † | 49.1 | 57,673 |
| Nevada | 4,320,108 | 2,378,971 | 1,068,449 | 24.7 | 4,171 | 1,729 | 42,065 | † | † | 24.7 | 1,262,557 |
| New Hampshire | 2,944,868 | 1,778,172 | 1,430,732 | 48.6 | 0 | 127 | 47,595 | 258,840 | 8.8 | 57.4 | 40,878 |

See notes at end of table.

Table D-6. Total revenue, local revenue by source, and percentage of total revenue from property taxes and parent government contributions for public elementary and secondary school districts, by state: Fiscal year 2014—Continued

[in thousands of dollars]

| State | Total revenue ¹ | Total local revenue | Property taxes ² | Percentage of total revenue from property tax | Other taxes ^{2,3} | Revenue from cities and counties | Fees | Parent government contributions | Percentage of total revenue from parent government contributions | Percentage of total revenue from property taxes and parent government contributions | Other local revenue ⁴ |
|-------------------|----------------------------|---------------------|-----------------------------|---|----------------------------|----------------------------------|-----------|---------------------------------|--|---|----------------------------------|
| New Jersey | 27,997,847 | 15,361,134 | 12,971,333 | 46.3 | 0 | 379,542 | 611,988 | 894,884 | 3.2 | 49.5 | 503,387 |
| New Mexico | 3,723,108 | 635,463 | 512,068 | 13.8 | 0 | 666 | 52,249 | † | † | 13.8 | 70,480 |
| New York | 61,146,288 | 32,959,828 | 17,838,416 | 29.2 | 37,278 | 268,483 | 471,034 | 11,886,813 | 19.4 | 48.6 | 2,457,804 |
| North Carolina | 13,924,200 | 4,219,274 | † | † | † | 101,692 | 289,103 | 3,570,876 | 25.6 | 25.6 | 257,603 |
| North Dakota | 1,535,779 | 474,747 | 313,807 | 20.4 | 0 | 32,081 | 61,962 | † | † | 20.4 | 66,897 |
| Ohio ⁵ | 22,643,912 | 11,290,172 | 9,184,155 | 40.6 | 431,349 | 187,203 | 1,039,453 | † | † | 40.6 | 448,012 |
| Oklahoma | 6,049,144 | 2,363,347 | 1,701,647 | 28.1 | 13,298 | 208,507 | 306,891 | † | † | 28.1 | 133,004 |
| Oregon | 6,573,206 | 2,658,596 | 2,182,584 | 33.2 | 0 | 106,677 | 183,230 | † | † | 33.2 | 186,105 |
| Pennsylvania | 27,925,884 | 15,622,522 | 12,476,890 | 44.7 | 2,122,636 | 61,547 | 460,834 | † | † | 44.7 | 500,615 |
| Rhode Island | 2,384,173 | 1,242,213 | 109,785 | 4.6 | 0 | 0 | 26,320 | 1,092,190 | 45.8 | 50.4 | 13,918 |
| South Carolina | 8,622,832 | 3,702,005 | 2,856,310 | 33.1 | 176,716 | 241,908 | 250,297 | † | † | 33.1 | 176,774 |
| South Dakota | 1,342,877 | 743,117 | 621,122 | 46.3 | 29,952 | 2,914 | 56,226 | † | † | 46.3 | 32,903 |
| Tennessee | 9,215,027 | 3,803,698 | 63,683 | 0.7 | 0 | 278,630 | 480,216 | 2,870,201 | 31.1 | 31.8 | 110,968 |
| Texas | 54,576,979 | 26,564,306 | 24,401,781 | 44.7 | 0 | 72,705 | 1,163,997 | 0 | 0.0 | 44.7 | 925,823 |
| Utah | 4,685,787 | 1,670,808 | 1,461,151 | 31.2 | 0 | 114 | 104,940 | † | † | 31.2 | 104,603 |
| Vermont | 1,697,294 | 76,217 | 1,587 | 0.1 | 806 | 2,091 | 27,274 | † | † | 0.1 | 44,459 |
| Virginia | 15,083,311 | 8,078,755 | † | † | † | 0 | 287,542 | 7,626,198 | 50.6 | 50.6 | 165,015 |
| Washington | 12,943,921 | 4,080,665 | 3,438,904 | 26.6 | 2,032 | 13,923 | 357,278 | † | † | 26.6 | 268,528 |
| West Virginia | 3,502,513 | 1,116,608 | 1,032,755 | 29.5 | 4,847 | 7,094 | 30,176 | † | † | 29.5 | 41,736 |
| Wisconsin | 11,001,272 | 5,208,519 | 3,943,119 | 35.8 | 0 | 32,971 | 265,481 | 10,051 | 0.1 | 35.9 | 956,897 |
| Wyoming | 1,771,027 | 693,105 | 492,053 | 27.8 | 3,529 | 163,647 | 18,433 | † | † | 27.8 | 15,443 |

† Not applicable.

¹Interschool system transactions are excluded to prevent double counting.

²The "Property taxes" and "Other taxes" columns only include the tax revenues of "independent" school districts that are not fiscally and administratively dependent on another government entity. "Dependent" school districts that are fiscally and administratively dependent on another government entity have their property tax revenues included in the "Parent government contributions" column of this table.

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

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

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

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2014, Provisional Version 1a.